

DEEP BAY IMPROVEMENT DISTRICT

BYLAW NO. 232

A Bylaw for imposing taxes upon lands in the District and to provide for imposing a percentage addition to encourage prompt payment thereof.

The Trustees of the Deep Bay Improvement District ENACT AS FOLLOWS:

1. For the year 2018 there are hereby levied the following taxes:

PARCEL TAX:

- a) A tax of \$218 on all parcels of land classified into Group "A"
- b) A tax of \$246 on all parcels of land classified into Group "B1"
- c) A tax of \$246 on all parcels of land classified into Group "B2"
- d) A tax of \$615 on all parcels of land classified into Group "C"
- e) A tax of \$1353 on all parcels of land classified into Group "D1"
- f) A tax of \$1353 on all parcels of land classified into Group "D2"
- g) A tax of \$218 on all parcels of land classified into Group "E1"
- h) A tax of \$218 on all parcels of land classified into Group "E2"
- i) A tax of \$218 on all parcels of land classified into Group "E3"

All monies collected as Parcel Tax shall be deposited in a special account separate from all other funds of the District, identified as the "Capital Works, Renewal Reserve Fund", and deposits in this account, plus all interest or earnings thereof shall be disbursed only for the replacement, upgrading or renewal of existing works.

FIRE PROTECTION:

- a) A tax of \$251 on all parcels of land classified into Group "A"
- b) A tax of \$256 on all parcels of land classified into Group "B1"
- c) A tax of \$1,420 on all parcels of land classified into Group "B2"
- d) A tax of \$596 on all parcels of land classified into Group "C"
- e) A tax of \$854 on all parcels of land classified into Group "D1"
- f) A tax of \$2,141 on all parcels of land classified into Group "D2"
- g) A tax of \$251 on all parcels of land classified into Group "E1"
- h) A tax of \$251 on all parcels of land classified into Group "E2"
- i) A tax of \$251 on all parcels of land classified into Group "E3"

All monies collected as Fire Protection shall be deposited in a special account separate from all other funds of the District, and deposits in this account, plus all interest or earnings thereof shall be disbursed only for the provision of Fire Protection and items related to that purpose.

FIRE HALL BUILDING RENEWAL:

- a) A tax of \$50 on all parcels of land classified into Group "A"
- b) A tax of \$52 on all parcels of land classified into Group "B1"
- c) A tax of \$276 on all parcels of land classified into Group "B2"

- d) A tax of \$116 on all parcels of land classified into Group "C"
- e) A tax of \$166 on all parcels of land classified into Group "D1"
- f) A tax of \$414 on all parcels of land classified into Group "D2"
- g) A tax of \$50 on all parcels of land classified into Group "E1"
- h) A tax of \$50 on all parcels of land classified into Group "E2"
- i) A tax of \$50 on all parcels of land classified into Group "E3"

All monies collected as Fire Hall Building Renewal shall be deposited in a special account separate from all other funds of the District, and deposits in this account, plus all interest or earnings thereof shall be disbursed only for the provision of renewal of the existing Fire Hall Building and items related to that purpose.

2. The aforementioned taxes shall be due and payable on or before the 28th day of February, 2018 and will have a percentage addition of twelve percent (12%) added to all taxes remaining unpaid after the said date.
3. In addition, taxes remaining unpaid on the 1st day of March next following the date upon which the taxes are levied shall bear interest at the rate prescribed by the Lieutenant Governor in Council under the *Taxation (Rural Area) Act* as set out under Section 760 of the *Local Government Act*.
4. Severability: If any section, subsection, clause, or phrase of this bylaw is for any reason held to be invalid by the decision of any court, such section, subsection, clause, or phrase may be severed from the remaining portion of this bylaw with the remaining portions of the bylaw remaining valid and of full force and effect.
5. This Bylaw may be cited as the "Taxation Bylaw 2018".

INTRODUCED and given first reading by the Trustees on the 18th day of October, 2017.

RECONSIDERED and finally passed by the Trustees on the 18th day of October, 2017.

Chair of the Trustees

I hereby certify that this is a true copy of Bylaw No. 232

Officer