



District of West Vancouver

Parcel Tax (Garrow Bay)
Bylaw No. 4638, 2010

Effective Date: May 12, 2010

District of West Vancouver

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Parcel Tax (Garrow Bay) Bylaw No. 4638, 2010

A bylaw to impose a parcel tax on owners of land for the year 2010.

WHEREAS the Council of The Corporation of the District of West Vancouver is empowered by the Community Charter to impose the levy a parcel to meet the costs of works and services that benefit lands within the municipality;

AND WHEREAS certain costs have been incurred by the Corporation of the District of West Vancouver in providing certain street improvements and beautification works to lands within its boundaries;

AND WHEREAS it is deemed desirable and expedient to impose and levy a parcel tax on land benefiting from such works to meet such costs;

NOW THEREFORE, the Council of the District of West Vancouver enacts as follows:

Part 1 Citation

1.1 This bylaw may be cited as Parcel Tax (Garrow Bay) Bylaw No. 4638, 2010.

Part 2 Severability

2.1 If a portion of this bylaw is held invalid by a Court of competent jurisdiction, then the invalid portion must be severed and the remainder of this bylaw is deemed to have been adopted without the severed section, subsequent, paragraph, subparagraph, clause or phrase.

Part 3 Definitions

3.1 In this bylaw unless the context otherwise requires:

"actual frontage" means the distance which a parcel of land actually abuts on the work or highway;

"collector" means the person appointed by Council;

"taxable frontage" means the actual frontage or, where applicable, the distance which a parcel of land is deemed to abut on the work or highway, and in respect of which parcel the frontage tax is levied for the work or service;

"total taxable frontage" means the sum of the taxable frontage of the parcels of land which abut or are deemed to abut on the work or highway;

"municipality" means the Corporation of the District of West Vancouver.

Part 4 Interpretation

- 4.1 A tax shall be and is hereby imposed upon the owners of land or real property within the municipality which is within the specified area as defined in "Specified Area Establishment Loan Authorized and Construction Bylaw No. 3862, 1984", the aforesaid tax to be hereinafter referred to as the "Parcel Tax".
- 4.2 The Parcel Tax shall be levied in each year on each parcel of land aforementioned and the amount thereof, except as otherwise provided in this bylaw, will be the product of the taxable frontage and the annual rate.
- 4.3 The annual rate for 2010 shall be \$149.9672 per metre of taxable frontage.
- 4.4 For the purpose of this bylaw, initially, the following calculations have been made from a study of the lands within the municipality:
- 4.4.1 The total actual frontage is 22.865 metres
- 4.4.2 The total taxable frontage is 22.865 metres
- 4.5 The Parcel Tax shall be in force and in effect until the complete discharge and satisfaction by the municipality of all obligations presently incurred and to be incurred, in respect of the aforesaid service.
- 4.6 Without limiting the effect of section 4.5, the sum of \$3,429.00 shall be raised for the year ending December 31, 2010.

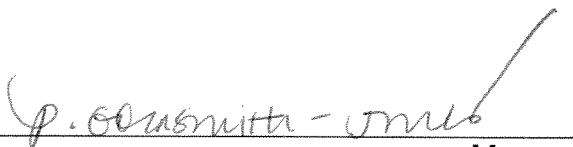
- 4.7 For the purpose of this Bylaw, regularly shaped parcel of land is rectangular.
- 4.8 To place the Parcel Tax on a fair and equitable basis, the taxable frontage of the following parcels of land shall be the number of metres fixed by the Collector:
 - 4.8.1 a triangular or irregularly shaped parcel of land; or
 - 4.8.2 a parcel of land wholly or in part unfit for building purposes; or
 - 4.8.3 a parcel of land which does not abut on the work but is nevertheless deemed to abut on the work, as the case may be.
- 4.9 The Collector, in fixing the taxable frontage under section 4.8 shall have due regard to:
 - 4.9.1 The condition, situation, value and superficial area of the parcel as compared with other parcels of land; or
 - 4.9.2 The benefit derived from the street improvements and beautification works.

READ A FIRST TIME on May 10, 2010


READ A SECOND TIME on May 10, 2010

READ A THIRD TIME on May 10, 2010

ADOPTED by the Council on May 12, 2010.



Mayor



Municipal Clerk