THE CORPORATION OF THE CITY OF ROSSLAND

BYLAW #2437

A BYLAW TO LEVY PARCEL TAXES TO HELP DEFRAY THE COST OF THE SEWER SERVICE.

WHEREAS section 200 of the *Community Charter*, SBC 2003 CHAP. 26, provides that a council may, by bylaw, impose a parcel tax to provide all or part of the funding for a service;

WHEREAS it is the policy of the Council of the City of Rossland that the cost of debt servicing and the cost of capital works relating to the sewer service be recovered from parcel taxes;

NOW THEREFORE the Council of the City of Rossland, in open meeting assembled, ENACTS AS FOLLOWS:

SHORT TITLE

1. This Bylaw may be cited as the **"2009 PARCEL TAX BYLAW FOR SEWER SERVICE."**

PARCEL TAX FOR SEWER SERVICE

2. A parcel tax for sewer service is hereby imposed.

PARCEL TAX BASIS

3. The parcel tax shall be a single amount as authorized under section 202(2) of the *Community Charter*, SBC 2003 CHAP. 26, for each class of parcel established pursuant to section 4 of Parcel Tax Assessment Roll Bylaw # 2298, 2005 as authorized under section 202(1) of the *Community Charter*, SBC 2003 CHAP. 26.

ASSESSMENT ROLL USED

4. The Parcel Tax Assessment Roll established by Parcel Tax Assessment Roll Bylaw 2298, 2005 shall be used for imposing the parcel tax for sewer service.

PARCEL TAX RATES

5. The parcel tax imposed on:

   (1) serviceable parcels shall be $ 49.30;

   (2) non-serviceable parcels shall be $ 0.00;

YEARS OF APPLICATION

6. The parcel tax at the rates shown in section 5 herein shall be imposed in fiscal year 2009 and, unless revised for subsequent fiscal years, shall remain in effect for subsequent fiscal years.

ENACTMENT

7. (1) If any section, subsection, sentence, clause or phrase of this Bylaw is for any reason held to be invalid by the decision of any court of competent jurisdiction, the invalid portion shall be severed and the part that is invalid shall not affect the validity of the remainder.

   (2) Bylaw #2412 and amendments thereto are hereby repealed.

(3) This Bylaw shall come into full force and effect on January 1, 2009.

READ A FIRST TIME	this 27th day of April, 2009
READ A SECOND TIME	this 27th day of April, 2009
READ A THIRD TIME	this 27th day of April, 2009
RECONSIDERED AND FINALLY ADOPTED	this 11th day of May, 2009

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MAYOR	CITY CLERK