## CITY OF NANAIMO

## BYLAW NO. 7323

## A BYLAW TO PROVIDE FOR THE PREPARATION OF A PARCEL TAX ROLL

WHEREAS Division 4 of Part 7 of the *Community Charter* authorize the Council of the City of Nanaimo to impose a parcel tax;

AND WHEREAS the City of Nanaimo is a participating area within the "REGIONAL DISTRICT OF NANAIMO REGIONAL PARKS AND TRAILS SERVICES AREA CONVERSION AMENDMENT BYLAW 1231, 2001" (the "Regional Parks Service Bylaw") for the purpose of acquiring, developing and operating regional parks and regional trails;

AND WHEREAS the Regional Parks and Trails Service Bylaw provides for cost recovery for a portion of the cost of the service by way of parcel tax;

AND WHEREAS Section 386 of the *Local Government Act* requires the City of Nanaimo to collect an amount requisitioned to be recovered by way of a parcel tax, by imposing a parcel tax in accordance with Division 4 of Part 7 of the *Community Charter;* 

AND WHEREAS Section 202 of the *Community Charter* requires Council to adopt a bylaw to direct the preparation of a parcel tax roll for the purposes of imposing a parcel tax;

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

1. <u>Title</u>

This Bylaw may be cited for all purposes as the "Parcel Tax Roll Preparation Bylaw 2021 No. 7323".

2. <u>Parcel Tax Roll</u>

The Council directs the Director of Finance to prepare a parcel tax roll each year based on the current assessment roll for the City of Nanaimo for each parcel.

## 3. Parcel Tax Basis

The basis on which the parcel tax may be imposed using the parcel tax roll under Section 2 of this bylaw is a single amount for each parcel.

Bylaw No. 7323 Page 2

4. <u>Repeal</u>

"PARCEL TAX ROLL PREPARATION BYLAW 2019 NO. 7284" is hereby repealed.

PASSED FIRST READING: \_\_\_\_\_\_ PASSED SECOND READING: \_\_\_\_\_ PASSED THIRD READING: \_\_\_\_\_ ADOPTED: \_\_\_\_\_

MAYOR

CORPORATE OFFICER