

CITY OF NANAIMO

BYLAW NO. 7324

A BYLAW TO IMPOSE A REGIONAL PARKS AND TRAILS PARCEL TAX

WHEREAS Divisions 4 of Part 7 of the *Community Charter* authorizes 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 SERVICE AREA CONVERSION 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 means of parcel tax, by imposing the tax in accordance with Division 4 of Part 7 of the *Community Charter*;

AND WHEREAS Section 200 of the *Community Charter* requires the City to adopt a bylaw for the purpose of imposing the parcel tax;

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

1. Title

This Bylaw may be cited for all purposes as the “Regional Parks and Trails Parcel Tax Bylaw 2021 No. 7324”.

2. Parcel Tax

A parcel tax shall be imposed on all parcels within the City of Nanaimo, other than those that are exempt from the tax under an enactment.

3. Years of Application

The parcel tax imposed under Section 2 of this Bylaw shall be imposed in 2021 and each year thereafter.

4. Parcel Tax Roll

The parcel tax roll used to impose the parcel tax is the parcel tax roll prepared pursuant to "PARCEL TAX ROLL PREPARATION BYLAW 2021 NO. 7323".

5. Purpose of the Tax

The parcel tax imposed under section 2 of this Bylaw is for the purpose of recovering capital costs, including borrowing costs for acquiring and developing regional parks and regional trails, authorized by the "REGIONAL DISTRICT OF NANAIMO REGIONAL PARKS AND TRAILS SERVICE AREA CONVERSION BYLAW NO. 1231, 2001".

6. Parcel Tax Basis

The parcel tax imposed under Section 2 of this Bylaw shall be \$20 per parcel commencing in 2021.

7. Repeal

"PARKS AND TRAILS PARCEL TAX BYLAW 2019 NO. 7285" is hereby repealed.

PASSED FIRST READING: 2021-APR-19

PASSED SECOND READING: 2021-APR-19

PASSED THIRD READING: 2021-APR-19

AUTHENTICATED BY THE PARCEL TAX ROLL REVIEW PANEL: 2021-MAR-30

ADOPTED: _____

MAYOR

CORPORATE OFFICER