

GLENMORE-ELLISON IMPROVEMENT DISTRICT

ASSESSMENT BYLAW #176

A BYLAW TO PROVIDE FOR MAKING THE ASSESSMENT ROLL OF THE DISTRICT AND TO DETERMINE THE BASIS OF ASSESSMENT AND THE METHOD TO BE FOLLOWED IN CLASSIFYING THE LANDS IN THE IMPROVEMENT DISTRICT.

The Trustees of the Glenmore-Ellison Improvement District, in open meeting assembled,
ENACT AS FOLLOWS:

1. That the **ADMINISTRATIVE TREASURER** be appointed as Assessor and Collector for the District.
2. That the said Assessor is directed to make the Assessment Roll of the District.
3. In this bylaw “parcel” means any lot, block or other area in which land is held or into which land is subdivided.
4. That the basis of Assessment for the said Assessment Roll shall be areas of land and parcels of land, with taxes levied by acreage.
5. That in the said Assessment Roll, the land within the boundaries of the Improvement District shall be classed into grades as follows:

Grade A Agricultural: Each and every parcel of land having an area of one acre or more, and having an existing irrigation connection separate from the domestic connection, for which treated water is supplied under pressure, and which qualifies under the “Classification of Land as a Farm” as assessed and reported annually by British Columbia Assessment, or as assessed as Agricultural Grade ‘A’ by the Board of Trustees.

Grade C Commercial: Each and every parcel of land which is connected to the Improvement District’s works, through which treated water is supplied to, including but not limited to, businesses, institutions, industrial or commercial establishments, or land pending development, or as assessed as Commercial Grade ‘C’ by the Board of Trustees.

Grade D Dry: All parcels, or portion thereof, not serviced by District works and not falling within any other Grade within the boundaries of the District.

Grade E Exempt: All serviced parcels that are exempt from taxation as outlined under the *Local Government Act*.

Grade G General Irrigation: Each and every parcel of land having an existing irrigation connection separate from the domestic connection, for which treated water is supplied for the purpose of non-agricultural irrigation, or as assessed as General Irrigation Grade ‘G’ by the Board of Trustees.

Grade G-2 General Irrigation (Non-Treated Water): Each and every parcel of land having an area of one acre or more, for which approval has been granted by the Board of Trustees to be classified as G-2 Grade, and to which non-treated, non-agricultural irrigation water is delivered from the Improvement District’s works.

Grade M Multi-Family: Each and every parcel of land which is connected to the Improvement District’s works, through which treated water is supplied to, including but not limited to, a multiple family dwelling, apartment dwelling, bare land strata, or more than six single-family dwellings per parcel, or land pending development, or as assessed as Multi-Family Grade ‘M’ by the Board of Trustees.

Grade R Residential: Each and every parcel of land which is connected to the Improvement District’s works, through which treated water is supplied to, including but not limited to, a residence, including single family dwellings, duplexes, triplexes, fourplexes, fiveplexes, secondary suites, mobile homes, carriage homes and picker’s cabins, or land pending development, or as assessed as Residential Grade ‘R’ by the Board of Trustees.

Grade S-1 Works Serviced and Owned by GEID: Each and every parcel of land which is connected to the Improvement District’s works, through which treated water is supplied to, including but not limited to, a multiple family dwelling, apartment dwelling, bare land strata, or more than six single-family dwellings per parcel, or land pending development, where internal distribution works, or parts thereof, are owned and maintained by the Improvement District, or as assessed as Grade ‘S-1’ by the Board of Trustees.

6. The Assessor is directed to return the Assessment Roll to the Trustees on or before the 30th day of September.
7. This bylaw shall come into force and effect on January 1, 2017.
8. Glenmore-Ellison Improvement District Bylaws #163 and #172 are hereby repealed.
9. This bylaw may be cited as the “**Assessment Roll Bylaw**”.

INTRODUCED and given first reading by the Trustees on the 17th day of November, 2016.

RECONSIDERED and finally passed by the Trustees on the 17th day of November, 2016.

Steven Bonn, Chair of the Trustees

Linda O’Neil, Administrative Treasurer

I hereby certify under the seal of the Glenmore-Ellison Improvement District that this is a true copy of Bylaw #176 of the Glenmore-Ellison Improvement District passed by the Trustees on the 17th day of November, 2016.

Linda O’Neil, Administrative Treasurer