

**NORTH SALT SPRING WATERWORKS DISTRICT
BYLAW 278 – ASSESSMENT BYLAW**

A bylaw to provide for making the assessment roll of the improvement 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 North Salt Spring Waterworks District ENACT AS FOLLOWS:

1. In this bylaw “parcel” means any lot, block or other area in which land is held or into which land is subdivided and includes any subdivision or any part thereof under one registered plan held in the name of the subdivider in which the water supply system has been fully paid for by the subdivider and turned over to the District free of charge.
2. In this bylaw the basis of assessment for the said assessment roll shall be parcels of land and the use of said areas of land.
3. That the assessor must classify all lands in the improvement district into grades as follows:

Class	Description of Parcel of Land Classification
	<u>Residential 1 - Single Family Dwelling (SFD), townhome or Farm</u>
A	Residential or farm up to 1 acre
B	Residential or farm 1 to 5 acres of land
C	Residential or farm 5 to 10 acres of land
D	Residential or farm over 10 acres of land
	<u>Residential 2 - Single Family Dwelling (SFD) or Farm with Secondary Suite or Cabin (long term rentals, not B&B or vacation rental)</u>
E	SFD or farm up to 1 acre with secondary suite or cabin
F	SFD or farm 1 to 5 acres of land with secondary suite or cabin
G	SFD or farm 5 to 10 acres of land with secondary suite or cabin
H	SFD or farm over 10 acres of land with secondary suite or cabin
	<u>Non-metered Properties</u>
I	Non-metered Properties up to 1 acre
J	Non-metered properties 1 to 5 acres of land
K	Non-metered properties 5 to 10 acres of land
L	Non-metered properties 10 acres of land and over
	<u>Commercial - Single Unit</u>
M	Single unit commercial business
	<u>Commercial - Multi-Unit (stores, offices, restaurants, other commercial operations)</u>
N	Commercial business with 2 or more business suites/units
	<u>Commercial Residential 1 - Apartment Bldgs & Long Term Rental Cabins</u>
O	Commercial Residential with 2 or more long term rental units

Class	Description of Parcel of Land Classification
	<u>Commercial Residential 2 -Senior Care & Community Service Residential Units</u>
P	Senior Care & Community Service Apartment Buildings with 1 or more rental units
	<u>Commercial Residential 3 - Modular Home Parks</u>
Q	Modular home park with 2 or more modular home units and/or common facility unit, per unit
	<u>Commercial Residential 4 - Seasonal RV Parks & Campgrounds</u>
R	Seasonal RV parks & Campgrounds with 1 or more RV pads or Campsites (first 4 RV pads count as 1 unit, 5 campsites = 1 unit)
	<u>Commercial Hotels 1 - Hotels, Vacation Apartments, Residential Guest Houses and B&Bs, no Restaurant</u>
S	Hotel, guest house or B&B no restaurant, 1 or more business units & 1 or more accommodation rooms
	<u>Commercial Hotels 2 - Hotels with Restaurants</u>
T	Hotel with restaurant, 1 or more business units & 1 or more accommodation rooms
	<u>Commercial Marinas</u>
U	Marinas with 1 or more business units & 1 or more boat slips

4. That the assessment roll must be completed annually prior to the billing of taxes.
5. This bylaw repeals Bylaw No. 277.
6. This by-law may be cited as the "Assessment Bylaw".

INTRODUCED and given first reading by the Trustees on the 21st day of October, 2016.

RECONSIDERED and finally passed by the Trustees on the 21st day of October, 2016.

Original signed by:

Marshall J. Heinekey
Chairman Board of Trustees

Anne Williams
Secretary to the Trustees

I hereby certify under the seal of the North Salt Spring Waterworks District that this is a true copy of Bylaw 278 of the North Salt Spring Waterworks District, passed by the Trustees on the 21st day of October, 2016.

Anne Williams
Secretary to the Trustees