

CORPORATION OF THE DISTRICT OF CENTRAL SAANICH

BYLAW NO. 2264, 2026

A BYLAW TO IMPOSE A PARCEL TAX ON ALL BENEFITING PARCELS FOR THE FINANCING OF HEAT PUMPS

WHEREAS the District of Central Saanich has established a local area service for building retrofits for the particular benefit of the local service area under that Bylaw;

WHEREAS the *Community Charter* authorizes the Council to impose and levy a parcel tax to meet the cost of activities, facilities, works or other services that benefit land within the local service area; and

WHEREAS the Council wishes to impose a parcel tax for the purposes of the owners repaying to the District the full cost of the building retrofits covered by the service;

NOW THEREFORE the Council of the District of Central Saanich, in open meeting assembled, enacts as follows:

1. Purpose

The tax imposed under this Bylaw is for the purpose of repaying to the District the cost of retrofitting buildings in the local area services established by the local area services bylaws set out in Column 2 of Schedule "A" attached hereto.

2. Preparation of Roll

The collector is hereby directed to prepare a parcel tax assessment roll pursuant to the *Community Charter*.

3. Basis of Parcel Tax

The parcel tax imposed under this Bylaw shall be imposed on the basis of a single amount for each parcel that has the opportunity to be provided with the service.

4. Imposition of Parcel Tax

A tax in the amount set out in Column 3 of Schedule A for each parcel within the local area service established under *Heat Pump Financing Program Bylaw, No. 2105, 2022*, will be charged.

5. Term

Subject to Section 6 of this bylaw, the parcel tax imposed under this Bylaw in the amounts per parcel per year as set out in Column 4 of Schedule A will be imposed for a ten (10) year term.

6. Parcel Tax Roll

Every parcel tax assessment roll and every revision thereof shall be considered and dealt with by a Parcel Tax Roll Review Panel, appointed pursuant to the provisions of the *Community Charter*. The parcel roll used to impose the parcel tax is the parcel tax roll prepared pursuant to section 2 of this bylaw.

7. Reduction of Parcel Tax

The parcel tax imposed by this bylaw shall be waived in its entirety where the owner of a parcel subject to the parcel tax has paid a single payment in cash to the Collector of the amounts set out for that parcel in Column 2 of Schedule "B" attached hereto on or before the date set out for that parcel in the corresponding Column 3 of Schedule "B" attached hereto.

8. Severability

If a portion of this bylaw is held invalid by a Court of competent jurisdiction, then the invalid portion must be severed, and the remainder of this bylaw is deemed to have been adopted without the severed section, subsection, paragraph, subparagraph, clause, or phrase.

9. Title

This bylaw may be cited for all purposes as the *Heat Pump Financing Parcel Tax Bylaw, 2026, No. 2264*.

READ A FIRST TIME on this	day of	2026
READ A SECOND TIME on this	day of	2026
READ A THIRD TIME on this	day of	2026
PARCEL TAX ROLL REVIEW PANEL HELD ON	day of	2026
ADOPTED THIS	day of	2026

Ryan Windsor
MAYOR

Emilie Gorman
CORPORATE OFFICER

Bylaw No. 2264

Schedule A - Local Area Service Bylaws

Property Address	Local Area Service Bylaw Number	Total Amount	Annual Parcel Tax
2061 Tanlee Crescent	Bylaw No. 2105, 2022 Bylaw No. 2107, 2022	\$12,000.00	\$1,200.00
1283 Marchant Road	Bylaw No. 2105, 2022 Bylaw No. 2107, 2022	\$12,000.00	\$1,200.00
2352 Moore Place	Bylaw No. 2105, 2022 Bylaw No. 2107, 2022	\$12,000.00	\$1,200.00
6776 Wendonna Place	Bylaw No. 2105, 2022 Bylaw No. 2107, 2022	\$12,000.00	\$1,200.00
6315 Robin Way	Bylaw No. 2105, 2022 Bylaw No. 2107, 2022	\$12,000.00	\$1,200.00

Bylaw No. 2264

Schedule B - Conditions for Waiver of the Parcel Tax

2061 Tanlee Crescent		
<u>COLUMN 1</u>	<u>COLUMN 2</u>	<u>COLUMN 3</u>
<u>Year of Term</u>	<u>Amount to be paid</u>	<u>Due Dates</u>
Year 1	\$12,000.00	December 31, 2026
Year 2	\$10,800.00	December 31, 2027
Year 3	\$9,600.00	December 31, 2028
Year 4	\$8,400.00	December 31, 2029
Year 5	\$7,200.00	December 31, 2030
Year 6	\$6,000.00	December 31, 2031
Year 7	\$4,800.00	December 31, 2032
Year 8	\$3,600.00	December 31, 2033
Year 9	\$2,400.00	December 31, 2034
Year 10	\$1,200.00	December 31, 2035

1283 Marchant Road		
<u>COLUMN 1</u>	<u>COLUMN 2</u>	<u>COLUMN 3</u>
<u>Year of Term</u>	<u>Amount to be paid</u>	<u>Due Dates</u>
Year 1	\$12,000.00	December 31, 2026
Year 2	\$10,800.00	December 31, 2027
Year 3	\$9,600.00	December 31, 2028
Year 4	\$8,400.00	December 31, 2029
Year 5	\$7,200.00	December 31, 2030
Year 6	\$6,000.00	December 31, 2031
Year 7	\$4,800.00	December 31, 2032
Year 8	\$3,600.00	December 31, 2033
Year 9	\$2,400.00	December 31, 2034
Year 10	\$1,200.00	December 31, 2035

2352 Moore Place		
<u>COLUMN 1</u>	<u>COLUMN 2</u>	<u>COLUMN 3</u>
<u>Year of Term</u>	<u>Amount to be paid</u>	<u>Due Dates</u>
Year 1	\$12,000.00	December 31, 2026
Year 2	\$10,800.00	December 31, 2027
Year 3	\$9,600.00	December 31, 2028
Year 4	\$8,400.00	December 31, 2029
Year 5	\$7,200.00	December 31, 2030
Year 6	\$6,000.00	December 31, 2031
Year 7	\$4,800.00	December 31, 2032

Year 8	\$3,600.00	December 31, 2033
Year 9	\$2,400.00	December 31, 2034
Year 10	\$1,200.00	December 31, 2035

6776 Wendonna Place		
<u>COLUMN 1</u>	<u>COLUMN 2</u>	<u>COLUMN 3</u>
<u>Year of Term</u>	<u>Amount to be paid</u>	<u>Due Dates</u>
Year 1	\$12,000.00	December 31, 2026
Year 2	\$10,800.00	December 31, 2027
Year 3	\$9,600.00	December 31, 2028
Year 4	\$8,400.00	December 31, 2029
Year 5	\$7,200.00	December 31, 2030
Year 6	\$6,000.00	December 31, 2031
Year 7	\$4,800.00	December 31, 2032
Year 8	\$3,600.00	December 31, 2033
Year 9	\$2,400.00	December 31, 2034
Year 10	\$1,200.00	December 31, 2035

6315 Robin Way		
<u>COLUMN 1</u>	<u>COLUMN 2</u>	<u>COLUMN 3</u>
<u>Year of Term</u>	<u>Amount to be paid</u>	<u>Due Dates</u>
Year 1	\$12,000.00	December 31, 2026
Year 2	\$10,800.00	December 31, 2027
Year 3	\$9,600.00	December 31, 2028
Year 4	\$8,400.00	December 31, 2029
Year 5	\$7,200.00	December 31, 2030
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Year 7	\$4,800.00	December 31, 2032
Year 8	\$3,600.00	December 31, 2033
Year 9	\$2,400.00	December 31, 2034
Year 10	\$1,200.00	December 31, 2035