

**SHIPS POINT IMPROVEMENT DISTRICT**  
**BY-LAW No. 113**

A bylaw for fixing parcel taxes and other charges on land in the Ships Point Improvement District (the "District") for the year 2023 and subsequent years.

The Trustees of the District enact as follows:

Effective on the first day of January 2023 the following parcel taxes and charges are hereby fixed and made payable by all owners of parcels of land within the District (the "Ratepayers").

1. Parcel Tax Classification and Amount

- a. A tax of \$ 273.00 per parcel on all parcels of land classified into Group 1 on the current Assessment Roll.
- b. A tax of \$ 285.00 per parcel on all parcels of land classified into Group 2 on the current Assessment Roll.
- c. A tax of \$ 293.00 per parcel on all parcels of land classified into Group 3 on the current Assessment Roll.
- d. A tax of \$ 298.00 per parcel on all parcels of land classified into Group 4 on the current Assessment Roll.
- e. A tax of \$ 303.00 per parcel on all parcels of land classified into Group 5 on the current Assessment Roll.
- f. A tax of \$ 374.00 per parcel on all parcels of land not classified into Groups 1 through 5 on the current Assessment Roll.

2. Capital Reserve Renewal Fund ("CRRF") Amount

A tax of \$600.00 is hereby levied on all parcels of land on the current Assessment Roll for the Capital Reserve Renewal Fund (CRRF).

3. Billing/ Invoices

An invoice detailing the parcel tax and CRRF amount owing shall be sent via first class mail to the Ratepayer at the last known mailing address on file no later than the 31<sup>st</sup> (thirty-first) day of January. In addition to the invoice sent via first class mail, the Ratepayer may request an invoice to be sent via email to the last known email address on file.

4. Payment Due Date

The parcel tax and CRRF amount shall be due and payable on or before the 31<sup>st</sup> (thirty-first) day of March (the "payment due date").

5. Late Fee

Any parcel tax or CRRF amount remaining unpaid after the payment due date shall have a late fee of 15% (fifteen percent) added to the unpaid portion of the parcel tax and CRRF amount. The District may prorate taxes and charges to the nearest month.

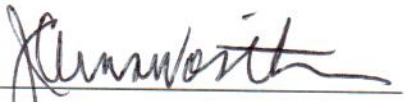
6. In addition, taxes remaining unpaid on the 1<sup>st</sup> (First) day of March in the year next following the date upon which the taxes are levied shall bear interest at the rate prescribed by the Lieutenant-Governor in Council under the *Taxation (Rural Area) Act*, as set out under Section 717 of the *Local Government Act*.

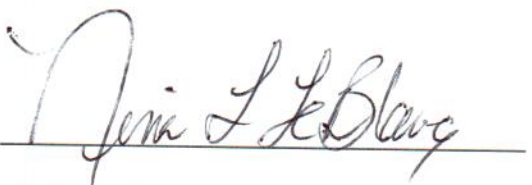
This by-law may be cited as the "2023 Taxation By-law".

Introduced and given first reading by the Trustees on the 9<sup>th</sup> day of November 2022.

Reconsidered and finally passed by the Trustees on the 9<sup>th</sup> day of November 2022.

I hereby certify that this is a true copy of Bylaw No. 113

  
\_\_\_\_\_  
Chairperson, SPID

  
\_\_\_\_\_  
Office Administrator, SPID