



City of Merritt

“WATER PARCEL TAX BYLAW NO. 2259, 2019”

Consolidated for Convenience – April 9, 2025

Bylaw 2259	May 14, 2019
Amendment Bylaw No. 2366	March 12, 2024
Amendment Bylaw No. 2398	April 8, 2025
Amendment Bylaw No. 2419	May 12, 2026

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CITY OF MERRITT

BYLAW NUMBER 2259, 2019
A BYLAW TO IMPOSE A WATER PARCEL TAX ON REAL PROPERTY

WHEREAS pursuant to section 200 of the Community Charter, Council may, by bylaw, impose and levy a water parcel tax upon the owners of land or real property within the City of Merritt (hereinafter called the "City") capable of being served by the City's water system;

AND WHEREAS certain costs have been or are to be incurred by the City of Merritt in constructing and improving the City water system;

AND WHEREAS it is deemed essential and expedient to impose and levy a water parcel tax on land within to meet such costs;

NOW THEREFORE the Council for the City of Merritt in open meeting assembled, enacts as follows:

Citation

1. This Bylaw may be cited as "WATER PARCEL TAX BYLAW NO. 2259, 2019".

General

2. In this Bylaw, unless the context otherwise requires:
 - a) "Parcel" means any lot or other area in which real property is held, or into which it is subdivided, as identified in the annual Revised Assessment Roll and all amendments thereto.
 - b) "Group of Parcels" means where a building or improvement is constructed over more than one parcel of land, those parcels, if contiguous, may be dealt with by the Assessor as one parcel and be assessed accordingly.
 - c) "Assessor" means the person holding the position of collector of taxes for the City, or a person appointed to act in his or her place.
3. A water parcel tax shall be levied annually against each Parcel or Group of Parcels within the City capable of being connected to the water system of the City.
4. The annual water parcel tax shall be levied on each Parcel or Group of Parcels aforementioned, in the amount of One Hundred and Ninety-Six dollars and Forty cents (\$196.40).

(2366, 2398, 2419)

5. The water parcel tax imposed by this bylaw on each parcel of land shall be shown by the Assessor on the real property tax roll, and the payment of the water parcel tax shall be made in the same manner, on or before the same dates, as other real property taxes. The City shall have the same rights and remedies in relation to the water parcel tax as other real property taxes.
6. Every water 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.
7. The parcel tax set out in Section 4 herein shall be imposed in fiscal year 2019 and, unless revised for subsequent fiscal years, shall remain in effect for all subsequent years.

Repeal

8. The City of Merritt Water Parcel Tax Bylaw No. 2192, 2015 is hereby repealed.