## 2024 Assessment Roll

In 2023, the Lund Waterworks District implemented a property tax (parcel tax) to comply with the Provincial Government requirement that "An improvement district must make adequate provision in advance to renew works when they require renewal and must raise amounts for that purpose" (BC Local Government Act Section 706).

To charge an annual parcel tax, the Lund Waterworks District must prepare an annual assessment roll and provide an opportunity for all property owners to review how their property has been assessed for the current year.

The "LWD DRAFT 2024 Assessment Roll" and "LWD Groupings Map" below, show each parcel of land within the boundaries of the Lund Waterworks District and classifies that parcel of land into one of the groups established in Assessment Roll Bylaw No. 52, 2023. If there is a difference between the 2024 Assessment Roll and the Map, the 2024 Assessment Roll will prevail.

If you disagree with how a parcel of land has been grouped, and you are a landowner within the Lund Waterworks District, you may make a complaint to the **Court of Revision** which will sit on May 28, 2024. Instructions for making a complaint are provided below.

Assessment Roll Bylaw No. 52, 2023, groups parcels of land as follows:

- Group 1: Each and every parcel of land to which water can be supplied from the existing works of the Lund Waterworks District.
- Group 2: Each and every parcel of land which is installed one connection to the existing works of the Lund Waterworks District.
- Group 3: Each and every parcel of land which is installed two connections to the existing works of the Lund Waterworks District.
- Group 4: Each and every parcel of land which is installed three connections to the existing works of the Lund Waterworks District.
- Group 5: Each and every parcel of land which is installed four connections to the existing works of the Lund Waterworks District.
- Group 6: Each and every parcel of land which is installed five or more connections to the existing works of the Lund Waterworks District.
- Group 7: Each and every parcel of land to which water is supplied from the existing works of the Lund Waterworks District which has a connection size larger than one-and one-half inch (1.5") and smaller than three-inches (3.0").
- Group 8: Each and every parcel of land to which water is supplied from the existing works of the Lund Waterworks District which has a connection size three inches (3.0") or larger.
- Group 9: Each and every parcel of land within the Lund Waterworks District not classified into Group 1, 2, 3, 4, 5, 6, 7, or 8.

## Court of Revision

Section 755(2) of the Local Government Act provides as follows: "Any person having an interest in assessed land may file with the court of revision a complaint about the assessment of the person's land or other assessed land".

The Lund Waterworks District Court of Revision will be held on the 28th day of May 2024, at the Northside Community Centre in Lund BC, from 5:00 pm to 7:00 pm.

If you disagree with how a parcel of land has been grouped, and you are a landowner within the Lund Waterworks District, you may make a complaint to the Court of Revision, by emailing your complaint to the Assessor <u>LWDAssessor@gmail.com</u> prior to May 28, 2024, or by attending in person at the Court of Revision. If attending in person to make a complaint, please ensure your arrival by the start of the meeting.