

Lund Waterworks District

2025 Assessment Roll

The BC Local Government Act authorizes improvement districts, by bylaw, to levy taxes to “raise the funds considered necessary to meet “its financial obligations.” (LGA s. 714). The Act also requires improvement districts to “make adequate provision in advance to renew works when they require renewal and must raise amounts for that purpose” (LGA s.706). In 2023, the Lund Waterworks District implemented a property tax (parcel tax) in accordance with this legislation. The annual tax revenue is allocated to a Capital Works Renewal Reserve Fund and, where necessary, to the Annual Operating Budget where revenues from tolls and other sources may be inadequate to meet expenses.

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 2025 Assessment Roll” and “LWD Groupings Map”, 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 2025 Assessment Roll and the Map, the 2025 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 Wednesday, May 28, 2025. 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 710(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 2025, at the Northside Community Centre in Lund BC, starting at 5pm.

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 LWDAssessor@gmail.com prior to May 28, 2025, or by attending in person at the Court of Revision. If attending in person to make a complaint, please ensure to arrive by the start of the meeting.