

## Union Bay Improvement District

Post Office Box 70  
5579B. South Island Highway  
Union Bay, BC V0R 3B0

**Phone:** 250-335-2511  
**Fax:** 250-335-1178  
**Website:** [www.union-bay.ca](http://www.union-bay.ca)  
**E-mail:** [admin@union-bay.ca](mailto:admin@union-bay.ca)

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### ***Taxes, Tolls and Related Charges Information Sheet***

UBID collects four (4) key sources of revenue comprised primarily of levies, taxes and charges. These are:

**Capital Expenditure Charges (CEC) (One-Time):** A well planned water system should have built-in spare capacity in order to service future development. CECs are intended to help UBID cover the costs of providing, constructing, altering or expanding the current and future waterworks infrastructure needed to service those properties to be developed with water. Presently, **a fee of \$8,900** is collected from a landowner prior to development of his/her property, assuming this fee hasn't already been paid prior, and upon submitting an application for water service to UBID. These funds are placed into a dedicated capital reserve fund that can only be used for capital works projects associated with the water system.

**Water Tolls (bi-monthly):** Water tolls are user charges levied to and payable by all landowners in the District who receive water service and are intended to pay for the day-to-day operational and administrative costs of the system. These tolls are levied based on each landowner's actual metered usage of the service under two primary rates structures, residential and commercial. Effective January 1<sup>st</sup>, 2016, **the base rate (billed forward) for two months of water continues to be \$75.00 and includes the first 20m<sup>3</sup> of water usage.** A series of **excess usage rates are applicable after that** depending on the actual water usage recorded for the two-month period prior to meter readings taking place.

**Parcel Tax (Annual):** Parcel taxes are often used in conjunction with user fees (i.e. water tolls) to recover the costs of providing water services. They are levied on any property that has the opportunity to be provided with a service, regardless of whether or not the service is currently being used. These taxes levied by UBID are used towards the renewal, replacement and capital costs of the water system and are not to be used to subsidize general operational or administration costs. **Parcel taxes increased in 2016 from \$340 to \$345 per year for contributions to capital reserves.**

**Property Tax Requisition (Annual):** A portion of your overall property taxes are collected by the Province on behalf of UBID and enable us to pay for the costs of providing fire rescue services and street lighting in Union Bay. Your property tax bill, which is calculated using an applicable "mill rate" set by the province and based on the assessed value of land and improvements, shows the tax rate and amount allocated for UBID. **The amount requested from property taxes in 2016 remained unchanged from 2015** and is specifically itemized on your annual Rural Property Tax Notice as the **"Union Bay ID"** levy.

For more information, please visit the **Fees and Taxation page on the UBID website at [www.union-bay.ca](http://www.union-bay.ca)** or **contact the UBID Administration office at (250) 335-2511.**