

LUND WATERWORKS DISTRICT

2026 Assessment Notice

Why am I receiving this Notice?

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).

To meet this requirement, in 2023 the Lund Waterworks District (LWD) 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 LWD 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 assessment roll shows 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 Bylaw No. 52, 2023. The group classifications are based on the ability to connect, the number of connections, and size of connections to each parcel. These groups are listed on the reverse of your assessment notice. The full “LWD DRAFT 2026 Assessment Roll” has been posted to the LWD website.

The enclosed Assessment Notice describes how property owned by you has been classified for 2026. If you disagree with the Assessment Category (Group #) assigned to your property or see errors in other information in the notice, you may file a complaint with the Court of Revision. Instructions for making a complaint are provided in your Assessment Notice.

A parcel tax amount will be assigned to each Group. The proposed amounts are listed on the back of this information sheet. Taxes will be charged to all properties to which the water service is provided or is capable of being provided, whether or not those parcels are connected to the system. No tax will be charged to parcels which cannot presently be serviced due to limitations of the distribution system or to parcels which are exempted from taxation by provincial statute. These parcels are classified as Group 9.

2026 Parcel Tax notices will be mailed in July 2026 and the tax will be due and payable by September 30, 2026.

Please review your assessment notice carefully and notify the Court of Revision if any of the information is incorrect.

Thank you.

Frances Ladret, Receiver
Lund Waterworks District

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2026 Parcel Tax Information

1. Intended 2026 Parcel Taxes by Group (Assessment Category):

Group #	Tax Per Parcel
1	\$500
2	\$500
3	\$1,000
4	\$1,500
5	\$2,000
6	\$2,500
7	\$1,000
8	\$2,000
9	0