

VILLAGE OF TAHSIS

BYLAW NO. 638, 2021

A BYLAW FOR THE LEVYING OF RATES FOR GENERAL MUNICIPAL, REGIONAL LIBRARY, REGIONAL DISTRICT, WASTE MANAGEMENT, REGIONAL HOSPITAL DISTRICT PURPOSES FOR THE YEAR 2021.

WHEREAS pursuant to section 197 of the Community Charter, Council must, by bylaw, impose property value taxes for the year by establishing the tax rates for the municipal revenue proposed to be raised from property value taxes and the amounts to be collected by means of rates established by the Village's taxing obligations in relation to another local government or other public body;

NOW THEREFORE the Council of the Village of Tahsis in open meeting assembled enacts as follows:

1. Definitions

1.1. Collector means the municipal officer assigned responsibility as Collector of taxes for the municipality and includes all persons appointed or designated by the Collector to act on their behalf.

2. Tax Rates for General Municipal Purposes

The rates and taxes named under this Bylaw are hereby imposed, levied, raised and collected for the year 2021 for the purposes stated and shall be payable in Canadian funds to the Collector at the Village of Tahsis, BC.

2.1 For all lawful General Municipal purposes of the Village of Tahsis on the assessed value of land and improvements taxable for General purposes, rates appearing in column 'A' of Schedule "A" attached hereto and forming a part of this Bylaw;

- 2.2 For Regional Library purposes of the Village of Tahsis on the assessed value of land and improvements taxable for General purposes, rates appearing in column 'B' of Schedule "A" attached hereto and forming a part of this Bylaw.
- 2.3 For Strathcona Regional District purposes of the Village of Tahsis on the assessed value of land and improvements taxable for Hospital purposes, rates appearing in column 'C' of Schedule "A" attached hereto and forming a part of this Bylaw;
- 2.4 For Comox Valley Regional District Services: Solid Waste Management purposes of the Village of Tahsis on the assessed value of land and improvements taxable for Hospital

purposes, rates appearing in column 'D' of Schedule "A" attached hereto and forming a part of this Bylaw;

2.5 For Comox-Strathcona Regional Hospital District purposes of the Village of Tahsis on the assessed value of land and improvements taxable for Hospital purposes, rates appearing in column 'E' of Schedule "A" attached hereto and forming a part of this Bylaw;

3. Penalties

3.1 The Collector of the Village of Tahsis shall add to the unpaid taxes of the current year, for each parcel of land and its improvements of the property tax roll, 10% of the amount of the current year taxes which remain unpaid after July 2, 2021 and the said unpaid taxes together with the amount added as aforesaid shall be taxes of the current year due on such land and its improvements.

- 3.2 Tax rates and percentage additions caused as a result of a supplementary roll prepared under the Assessment Act shall be executed in accordance with section 241 of the *Community Charter*.
 - 3.3 The tax rates and taxes imposed under this Bylaw shall be payable at the offices of the said Collector at the Village of Tahsis Municipal Hall, 977 South Maquinna Drive, P.O. Box 219, Tahsis, BC, VOP 1X0, no later than 4:00 pm on July 2, 2021.
 - 3.4 Any and all amounts payable under this Bylaw shall be payable at the offices of the said Collector at the Village of Tahsis Municipal Hall, 977 South Maquinna Drive, P.O. Box 219, Tahsis, BC, VOP 1X0.
- 4 Citation:

This Bylaw may be cited for all purposes as the "Tax Rates Bylaw No. 638, 2021".

READ a first time this

READ a second time this

READ a third time this

Adopted this

MAYOR

4th day of May, 2021 4th day of May, 2021 4th day of May, 2021 11th day of May, 2021

CORPORATE OFFICER

I hereby certify that the foregoing is a true and correct copy of the original Bylaw No. 638, 2021 duly passed by the Council of the Village of Tahsis on this 11th day of May, 2021.

CORPORATE OFFICER

Village of Tahsis Tax Rates Bylaw No. 638, 2021

Schedule "A"

The following rates shall apply on each thousand dollars of the assessed taxable value of land and its improvements:

| | А | В | C | D | E |
|-------------------------|----------------------|---------------------|------------------------------------|--|--|
| Property Class | General Municipal | Regional Library | Strathcona Regional District | Comox Valley Regional District - Solid Waste Mgmt | Comox Strathcona Regional Hospital District |
| 1 Residential | 10.1634 | 0.1647 | 0.2291 | 0.1506 | 0.3819 |
| 2 Utilities | 39.6371 | 0.6424 | 0.8020 | 0.5272 | 1.3365 |
| 3 Supportive Housing | 10.1634 | 0.1647 | 0.2291 | 0.1506 | 0.3819 |
| 4 Major Industrial | 34.5554 | 0.5600 | 0.7791 | 0.5121 | 1.2984 |
| 5 Light Industrial | 304.9009 | 4.9415 | 0.7791 | 0.5121 | 1.2984 |
| 6 Business/Other | 37.6044 | 0.6095 | 0.5614 | 0.3690 | 0.9356 |
| 7 Managed Forest Land | 355.7177 | 5.7651 | 0.6874 | 0.4519 | 1.1456 |
| 8 Recreation/Non Profit | 37.6044 | 0.6095 | 0.2291 | 0.1506 | 0.3819 |
| 9 Farm | 10.1634 | 0.1647 | 0.2291 | 0.1506 | 0.3819 |