

THE CORPORATION OF THE DISTRICT OF SUMMERLAND

BYLAW NUMBER 2024-024 2024 Tax Rates

WHEREAS pursuant to Section 197 of the *Community Charter*, Council must, by bylaw, impose property value taxes for the year by establishing tax rates for the municipal revenue proposed to be raised for the year from property value taxes as provided in the financial plan, and the amounts to be collected for the year by means of rates established by the municipality to meet its taxing obligations in relation to another local government or other public body;

AND WHEREAS pursuant to Section 235 of the *Community Charter*, Council must establish an Alternative Municipal Tax Collection Scheme, including penalties to be applied in relation to payments made after a tax due date established by such bylaw;

NOW THEREFORE, the Council of the Corporation of the District of Summerland in open meeting assembled, enacts as follows:

1. The following taxation rates are hereby imposed and levied for the year 2024:
 - a) For general purposes of the Municipality on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column "A" of the Schedule attached to and forming part of this bylaw.
 - b) For purposes of the Regional District of Okanagan-Similkameen on the assessed value of land and improvements taxable for hospital assessment base purposes, rates appearing in Column "B" of the Schedule attached to and forming part of this bylaw.
 - c) For purposes of the Regional District of Okanagan-Similkameen for the Sterile Insect Release Program on the assessed land taxable for hospital assessment base purposes, rates appearing in Column "C" of the Schedule attached to and forming part of this bylaw.
 - d) For the purposes of the Regional District of Okanagan-Similkameen for 911 Emergency Call System and the Mosquito Control Program on the assessed improvements taxable for hospital assessment base purposes, rates appearing in Column "D" of the Schedule attached to and forming part of this bylaw.
 - e) For hospital purposes on the assessed value of land and improvements taxable for hospital assessment base purposes, rates appearing in Column "E" of the Schedule attached to and forming part of this bylaw.
 - f) For the purposes of the Okanagan Regional Library on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column "F" of the Schedule attached to and forming part of this bylaw.

- g) For the purposes of the Prairie Valley Road Rosedale Avenue Debt on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column "G" of the Schedule attached to and forming part of this bylaw.
 - h) For the purposes of the RCMP Detachment Building Debt on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column "H" of the Schedule attached to and forming part of this bylaw.
 - i) For the purposes of the Giants Head Road Debt on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column "I" of the Schedule attached to and forming part of this bylaw.
2. The minimum amount of taxation upon a parcel of real property shall be One Dollar (\$1.00).
 3. Unless Section 4 applies, the rates and taxes named under this Bylaw are due and shall be paid in accordance with Sections 3, 4, 5 and 6 of this Bylaw on or before July 5, 2024.
 4. An owner may elect to pay the rates and taxes named under this Bylaw in accordance with the General Tax Collection Scheme established under Part 7: Division 10 of the *Community Charter* by giving written notice of that election to the Director of Finance at his/her office at the District of Summerland offices on or before June 14, 2024.
 5. If an owner does not make an election under Section 4, the Alternate Municipal Tax Collection Scheme applies to the rates and taxes payable to that owner.
 6. Upon the 6th day of July, 2024, or as soon thereafter as is practicable, the Director of Finance shall add to the unpaid balance of the current year's taxes, in respect of each parcel of land and the improvements as shown upon the Real Property Tax Roll of the District of Summerland for 2024, ten per cent (10%) of the amount unpaid as of the 5th day of July, 2024.
 7. This Bylaw may be cited as "Tax Rates (2024) Bylaw No. 2024-024".

Read a first, second, and third time this 29th day of April, 2024.

Adopted by Municipal Council of the Corporation of the District of Summerland this 7th day of May, 2024.

Deputy Eric Trainer
Mayor

[Signature]
Corporate Officer

SCHEDULE 'A' TO BYLAW 2024-024

2024 Tax Rates (dollars of tax per \$1,000 taxable values)

Property Class	A General Municipal	B R.D.O.S.	C R.D.O.S. S.I.R.	D R.D.O.S. 911 / Mosquito Control	Multiples for General Purposes
1 Residential	2.10375	0.13899	0.03213	0.06697	1.00000
2 Utilities	19.51748	0.48648	0.11247	0.23440	9.27746
3 Supportive Housing	4.08195	0.13899	0.03213	0.06697	1.94032
4 Major Industry	10.20486	0.47258	0.10925	0.22770	4.85079
5 Light Industry	3.80983	0.47258	0.10925	0.22770	1.81097
6 Business / Other	5.20449	0.34054	0.07873	0.16408	2.47391
7 Managed Forest Land	12.24583	0.41698	0.09640	0.20092	5.82094
8 Recreation / Non-Profit	13.97596	0.13899	0.03213	0.06697	6.64335
9 Farm	10.27877	0.13899	0.03213	0.06697	4.88592

Property Class	E O.S.R.H.D.	F Regional Library	G Prairie Valley Rosedale Levy Debt	H RCMP Building Levy Debt	I Giants Head Road Levy Debt
1 Residential	0.18426	0.11303	0.03044	0.04575	0.04103
2 Utilities	0.64490	1.04867	0.28242	0.42444	0.38066
3 Supportive Housing	0.18426	0.21932	0.05907	0.08877	0.07961
4 Major Industry	0.62648	0.54830	0.14767	0.22192	0.19903
5 Light Industry	0.62648	0.20470	0.05513	0.08285	0.07430
6 Business / Other	0.45143	0.27963	0.07531	0.11318	0.10151
7 Managed Forest Land	0.55278	0.65796	0.17720	0.26631	0.23884
8 Recreation / Non-Profit	0.18426	0.75092	0.20224	0.30393	0.27258
9 Farm	0.18426	0.55227	0.14874	0.22353	0.20047