



2021 Tax Rates Bylaw

Bylaw 1345

Effective 2021 May

CASTLEGAR

2021 Tax Rates Bylaw**Bylaw 1345****A bylaw for the levying of property taxation rates for municipal, hospital, and regional district purposes for the year 2021**

WHEREAS Section 197 of the *Community Charter* requires that Council adopt a bylaw to establish tax rates on all taxable land and improvements according to their assessed value.

AND WHEREAS Section 235 of the *Community Charter* permits the City to establish, by bylaw, one or more dates on which all or part of the property taxes are due; and to establish penalties and interest to be applied in relation to payments made after a tax due date established by the bylaw.

NOW THEREFORE the Council of the City of Castlegar, in open meeting assembled, enacts as follows:

1. This bylaw may be cited as the "2021 Tax Rates Bylaw No. 1345, 2021"

Tax Rates on all Taxable and Land Improvements

2. Schedule "A" attached to and forming part of this bylaw is hereby adopted as the following Tax Rates imposed and levied for the year 2021:
 - a. For all lawful general purposes of the municipality, on the value of land and improvements taxable for general municipal purposes, (excluding those properties in the boundary expansion OIC #489 Supplementary Letters Patent effective May 20, 2004 described as "secondly") those rates set out in Column "A" of the Tax Rate Schedule, attached hereto as Schedule "A";
 - b. For the lawful general, capital and loan and future capital purposes of the municipality, on the value of land and improvements taxable for general municipal purposes, (excluding those properties in the boundary expansion OIC #489 Supplementary Letters Patent effective May 20, 2004 described as "secondly") those rates set out in Column "B" of the Tax Rate Schedule, attached hereto as Schedule "A";
 - c. For hospital purposes, on the value of land and improvements taxable for regional hospital district purposes, those rates set out in Column "C" of the Tax Rate Schedule, attached hereto as Schedule "A";
 - d. For purposes of the Regional District of Central Kootenay, on the value of land and improvements taxable for regional hospital district purposes, those rates set out in Column "D" of the Tax Rate Schedule, attached hereto as Schedule "A";
 - e. For those properties included in the boundary expansion and described as "secondly" in OIC #489 Supplementary Letters Patent effective May 20, 2004, for all lawful general purposes of the municipality on the value of land and improvements taxable for general municipal purposes, the rates appearing in column "E" of the Tax Rate Schedule, attached hereto as Schedule "A". The sum of which includes the following and is added to the rates prescribed by the lieutenant governor in council as described in section (d)(c).
 - i) The tax rate that is equivalent to the tax rate levied by the Provincial Surveyor of Taxes in the prevailing taxation year for the purpose of recovering the cost of those services

of the regional district for which the service area is comprised of all electoral areas of the regional district, and those services of the regional district for which the service area is comprised of all electoral areas and one or more municipalities other than the City of Castlegar; plus

- ii) The tax rate that is required to recover the amount submitted by the regional district pursuant to section 5.0 and 5.1 of OIC #489 Supplementary Letters Patent effective May 20, 2004, including the amount for services accepted by the Council as set out in section 6.0 (b) of the Supplementary Letters Patent; plus
- iii) The tax rate prescribed for the particular class pursuant to the Taxation (Rural Area) Act in the prevailing taxation year. This rate will be prescribed by order of the lieutenant governor in council and will be subsequently added to the rate inserted in column "D".

3. Bylaw 1345 shall come into full force and effect when adopted.

4. The 2020 Tax Rates Bylaw No. 1319 is hereby repealed.

READ A FIRST TIME this 10th day of May 2021.

READ A SECOND TIME this 10th day of May 2021.

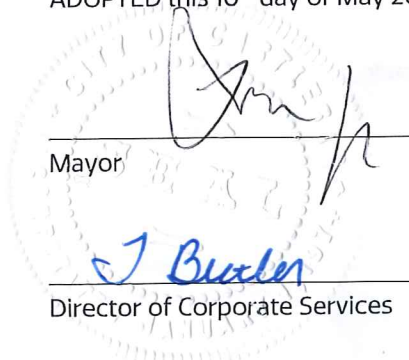
READ A THIRD TIME this 10th day of May 2021.

ADOPTED this 10th day of May 2021.

Mayor

J Buxton

Director of Corporate Services



Schedule A
 City of Castlegar Bylaw 1345
 2021 Tax Rate Schedule

Dollars of Tax per \$1,000 of Taxable Assessed Value

Property Class	"A" General Municipal	"B" General Capital, and Future Capital	"C" Regional Hospital	"D" Regional District of Central Kootenay	"E" Boundary Expansion OIC 489 SLP	BC Assessment Authority	Municipal Finance Authority
1 Residential	2.9182	0.3274	0.2222	1.2250		0.0411	0.0002
2 Utility	35.9653	4.0347	0.7778	4.2873	4.3499	0.4731	0.0007
4 Major Industry	38.9380	4.3682	0.7556	4.1648		0.4731	0.0007
5 Light Industry	11.6236	1.3040	0.7556	4.1648		0.1137	0.0007
6 Business and Other	11.5039	1.2906	0.5444	3.0011	4.3499	0.1137	0.0005
7 Recreation/Non-profit	4.3091	0.4834	0.2222	1.2250		0.0411	0.0002