



VILLAGE OF SAYWARD

BYLAW NO. 500

A BYLAW TO FIX RATES UPON REAL PROPERTY IN THE VILLAGE OF SAYWARD AND TO PROVIDE FOR THE PAYMENT OF TAXES IN 2023

WHEREAS pursuant to Section 197 of the *Community Charter*, a Municipal Council must annually, 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;

NOW THEREFORE, The Council of the Village of Sayward, in open meeting assembled, enacts as follows:

1. CITATION

This bylaw may be cited as "**Tax Rates Bylaw No. 500, 2023**".

2. The following rates are hereby imposed and levied for the year 2023:

- (a) for all lawful general and debt purposes of the Municipality on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column 'A' of Schedule 'A' attached hereto and being a part hereof;
- (b) for library requisition purposes of the Municipality on the assessed value of land and improvements taxable for general municipal purposes, rates and appearing in Column 'B' of Schedule 'A' attached hereto and being a part hereof;
- (c) for Regional District Services: Emergency Services, General Government Administration and Broadband purposes on the assessed value of land and improvements taxable for hospital district purposes, rates appearing in Column 'C' of Schedule 'A' attached hereto and being a part hereof;
- (d) for Regional District Services: Refuse, 911 Answering Services, Planning and Municipal Member Administration purposes on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column 'D' of Schedule 'A' attached hereto and being a part hereof;
- (e) for Regional Hospital District purposes on the assessed value of land and improvements taxable for hospital district purposes, rates appearing in Column 'E' of Schedule 'A' attached hereto and being a part hereof;

(f) for Comox Strathcona Waste Management purposes on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column 'F' of Schedule 'A' attached hereto and being a part hereof;

3. The tax rates and taxes named under this Bylaw shall be levied, raised, and collected for the purposes states, and shall be payable by 4:00 p.m. PST July 4, 2023 to the Collector at the Municipal Hall, 652 H'Kusam Way, Sayward, BC.
4. The Collector of the Village of Sayward shall add to the unpaid taxes of the current year, for each parcel of land and its improvements on the property tax roll, 10% of the amount of current year taxes which remain unpaid on July 5, 2023 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.
5. Tax rates and percentage additions caused as a result of a supplementary roll prepared under the *Assessment Act* shall be executed in accordance to Section 241 of the *Community Charter*.

Read a first time on the 18th day of April 2023.

Read a second time on the 18th day of April 2023.

Read a third time on the 18th day of April 2023.

Adopted on the 2nd day of May 2023.

Certified a true copy of Bylaw No. 500
this ____ day of _____, _____

Chief Administrative Officer
Village of Sayward

Original signed by "M. Baker"
Mayor

Original signed by "L. Clark"
Corporate Officer

Schedule 'A'

Tax Rates for 2023

Summary of Current Year Tax Rates: The following rates shall apply on each thousand dollars of the assessed value of land and improvements for the year 2023:

Municipal Purposes			Regional Purposes			
	A	B	C	D	E	F
Taxation Class	General & Debt	Library	RD Admin: Emergency, Gen Gov't & Broadband	RD 911, Refuse & Member Admin	Regional Hospital	Comox Strathcona Waste Management
Class 1: Residential	3.71714	0.1310	0.1026	0.0818	0.2611	0.0745
Class 2: Utilities	35.81643	1.2621	0.3591	0.7881	0.9137	0.7181
Class 5: Light Industry	37.45628	1.3198	0.3488	0.8241	0.8876	0.7509
Class 6: Business/Other	20.19394	0.7116	0.2514	0.4443	0.6396	0.4049
Class 7: Managed Forest	50.70784	1.7868	0.3078	1.1157	0.7832	1.0166
Class 8: Recreational/Non-Profit	24.41135	0.8602	0.1026	0.5371	0.2611	0.4894