



VILLAGE OF SAYWARD

BYLAW NO. 523

A BYLAW TO FIX RATES UPON REAL PROPERTY IN THE VILLAGE OF SAYWARD AND TO PROVIDE FOR THE PAYMENT OF TAXES IN 2026

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. 523, 2026**".

2. The following rates are hereby imposed and levied for the year 2026:

- (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 appearing in Column 'B' of Schedule 'A' attached hereto and being a part hereof;
- (c) for Regional District Services: Emergency Services, General Government Administration, Broadband, and Housing 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, Municipal Member Administration, and Fire Service 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 stated, and shall be payable on or before July 2, 2026, 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 after July 2, 2026, and the said unpaid taxes together with the amount added aforesaid shall be taxes of the current year due on such land and its improvements.
5. Taxes imposed under this bylaw with respect to a supplementary assessment roll shall be calculated and added in accordance with Section 241 of the *Community Charter*.

Read a first time on the 14th day of April 2026.

Read a second time on the 14th day of April 2026.

Read a third time on the 14th day of April 2026.

Adopted on the 28th day of April 2026.

<p>Certified a true copy of Bylaw No. 523 this ____ day of _____, _____</p> <hr style="border: 0.5px solid black;"/> <p>Chief Administrative Officer Village of Sayward</p>

Original signed by "M.Baker"
Mayor

"Original signed by "A.Young"
Corporate Officer

Schedule 'A'

Tax Rates for 2026

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 2026:

Taxation Class	Municipal Purposes		Regional Purposes			
	A	B	C	D	E	F
	General & Debt	Library	RD Admin, Emergency, Gen Gov't, Broadband & Housing	RD 911, Refuse, Member Admin & Fire Service	Regional Hospital	Comox Strathcona Waste Management
Class 1: Residential	6.04638	0.1407	0.1248	0.5118	0.2467	0.0612
Class 2: Utilities	52.28019	1.2163	0.4368	4.4254	0.8634	0.5289
Class 5: Light Industry	75.46007	1.7556	0.4243	6.3875	0.8387	0.7634
Class 6: Business/Other	37.57379	0.8742	0.3058	3.1805	0.6044	0.3801
Class 7: Managed Forest	608.78408	14.1635	0.3744	51.5324	0.7401	6.1586
Class 8: Recreational/Non-Profit	50.21135	1.1682	0.1248	4.2503	0.2467	0.5080