

TAX RATES

BYLAW 3824, 2021



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Cover photo by Toni Falk



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# Tax Rates Bylaw No. 3824, 2021

ADOPTED\_\_\_\_\_ 2021

# PURPOSE

Being a Bylaw for the levying of tax rates for Municipal, Library, Hospital, Regional District, and Regional Solid Waste purposes for the year 2021.

The Council of the City of Campbell River enacts as follows:

#### **PART 1:** Title

1.1 This bylaw may be cited for all purposes as Tax Rates Bylaw No. 3824, 2021

### **PART 2:** Definitions

**2.1** In this bylaw unless the context otherwise requires:

Collector

means the person duly appointed as such from time to time, and includes all persons appointed or designated by the Collector to act on their behalf.

### **PART 3:** Tax Rates

- 3.1 The following rates are hereby imposed and levied for the year 2021:
  - a) For all lawful GENERAL and DEBT purposes of the Municipality on the assessed value of land and improvements taxable for general municipal purposes, (excluding those properties as described in Supplementary Letters Patent issued March 4, 2004 (revised January 15, 2010 OIC #31/2010), rates appearing in Column 'A' of Schedule 'A' attached hereto and being a part hereof;
  - b) For Library purposes of the Municipality on the assessed value of land and improvements taxable for general municipal purposes (excluding those properties as described in Supplementary Letters Patent issued March 4, 2004 (revised January 15, 2010 OIC #31/2010), rates appearing in Column 'B' of Schedule 'A' attached hereto and being a part hereof;
  - c) For Regional District Services on the assessed value of land and improvements taxable for regional hospital district purposes, rates appearing in Column 'C' of Schedule 'A' attached hereto and being a part hereof;
  - **d)** For Regional District Services 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 regional hospital district purposes, rates appearing in Column 'E' of Schedule 'A' attached hereto and being a part hereof;
  - f) For Regional Solid Waste 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.

- 3.2 Tax payments must be received by July 2, 2021 or will be considered late by the Collector and subject to a 10% penalty on all amounts outstanding including unclaimed Home Owner Grants.
- 3.3 The minimum amount of taxation upon a parcel of real property shall be One Dollar (\$1.00)

# PART 4: Severability

**4.1** If any section, subsection, paragraph, clause, phrase or word within this bylaw is for any reason held to be invalid by the decision of a court or competent jurisdiction, such decision does not affect the validity of the remaining portions of this bylaw.

	Elle Brovold, CORPORATE OFFICER				
	Andy Adams, MAYOR				
Signed by the Mayor and Corporate Officer	this	day of		2021	
ADOPTED	this	day of		2021	
READ THE THIRD TIME	this	day of		2021	
READ THE SECOND TIME	this	day of		2021	
READ THE FIRST TIME	this	day of		2021	

## SCHEDULE "A"

	Municipal	Purposes		Regional Purposes			
	Α	В	С	D	Е	F	
Taxation Class	General & Debt (1)	Library (1)	Regional District Services based on Hospital Assessments	Regional District Services based on General Assessments	Regional Hospital	Regional Solid Waste	
Class 1 Residential	3.94646	0.19131	0.19002	0.61082	0.38265	0.14362	
Class 2 Utilities	34.91866	1.69274	0.66507	5.40463	1.33928	1.27079	
Class 3 Supportive Housing	3.94646	0.19131	0.19002	0.61082	0.38265	0.14362	
Class 4 Major Industry	30.86183	1.49608	0.64607	4.77673	1.30102	1.12315	
Class 5 Light Industry	11.19764	0.54283	0.64607	1.73315	1.30102	0.40751	
Class 6 Business/Other	11.57675	0.56120	0.46555	1.79182	0.93750	0.42131	
Class 7 Managed Forest	18.09603	0.87724	0.57006	2.80086	1.14796	0.65857	
Class 8 Recreation/Non-Profit	7.84873	0.38048	0.19002	1.21481	0.38265	0.28564	
Class 9 Farm	5.97542	0.28967	0.19002	0.92486	0.38265	0.21746	

(1) Municipal Purposes (General & Debt) Tax Rate Exception via Supplementary Letters Patent March 4, 2004

The tax rate for Municipal Purposes, for Class 4 properties, located within the Quinsam Coal Mine Area, as described in Supplementary Letters Patent issued March 4, 2004 (revised January 15, 2010 - Order in Council No. 31/2010), is: 12.95665.

The tax rate for Municipal Purposes, for Class 7 properties, located within the Merrill Ring Properties Area, as described in Supplementary Letters Patent issued March 4, 2004 (revised January 15, 2010 - Order in Council No. 31/2010), is 2.58734.





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