

THE CORPORATION OF THE VILLAGE OF WARFIELD

BYLAW #676

A BYLAW TO LEVY PROPERTY TAXES FOR THE YEAR 2006

WHEREAS section 197 of the *COMMUNITY CHARTER* (SBC Chapter 26) directs the Council of the Village of Warfield to establish property tax rates for municipal and non-municipal purposes,

NOW THEREFORE the Council of the Village of Warfield, in open meeting assembled, ENACTS AS FOLLOWS:

SHORT TITLE

1. (1) This Bylaw may be cited as the "**2006 PROPERTY TAX RATE BYLAW**"

AD VALOREM TAX RATES

2. (1) The ad valorem tax rates imposed and levied for the fiscal year 2006 on all properties within the Village of Warfield for all lawful general municipal and for unspecified debt purposes, on the value of land and improvements taxable for general municipal purposes, shall be the rates appearing in column "A" of the Tax Rate Schedule attached to and forming part of this Bylaw.
 - (2) For Ministry of Finance purposes, on the value of land and improvements taxable for education purposes, rates pursuant to the *EDUCATION (INTERIM) FINANCE ACT*, appearing in column "B" of the Tax Rate Schedule attached to and forming part of this Bylaw.
 - (3) For Ministry of Finance purposes, on the value of land and improvements taxable for education purposes, rates pursuant to the *EDUCATION (INTERIM) FINANCE ACT*, appearing in column "C" of the Tax Rate Schedule attached to and forming part of this Bylaw.
 - (4) For Municipal Finance Authority of British Columbia purposes, on the value of land and improvements taxable for hospital purposes, rates pursuant to the *MUNICIPAL FINANCE AUTHORITY ACT*, appearing in column "D" of the Tax Rate Schedule attached to and forming part of this Bylaw.
 - (5) For Regional District of Kootenay Boundary purposes, on the value of land and improvements taxable for hospital purposes, rates appearing in column "E" of the Tax Rate Schedule attached to and forming part of this Bylaw.
 - (6) For Kootenay Boundary Regional Hospital District purposes, on the value of land and improvements taxable for hospital purposes, rates appearing

in column "F" of the Tax Rate Schedule attached to and forming part of this Bylaw.

- (7) For West Kootenay Boundary Regional Hospital District purposes, on the value of land and improvements taxable for hospital purposes, rates appearing in column "G" of the Tax Rate Schedule attached to and forming part of this Bylaw.
- (8) For British Columbia Assessment Authority purposes on the value of land and improvements taxable for hospital purposes, rates pursuant to the *ASSESSMENT AUTHORITY ACT*, appearing in column "H" of the Tax Rate Schedule attached to and forming part of this Bylaw.

MINIMUM TAX

- 3. (1) The minimum amount of taxation upon a parcel of real property shall be one hundred dollars (\$100).

ENACTMENT

- 4. (1) If any section, subsection, sentence, clause or phrase of this Bylaw is for any reason held to be invalid by the decision of any court of competent jurisdiction, the invalid portion shall be severed and the part that is invalid shall not affect the validity of the remainder.
- (2) This Bylaw shall come into full force and effect on the 1st day of January 2006.

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| READ A FIRST TIME | this 12 th day of April, 2006 |
| READ A SECOND TIME | this 12 th day of April, 2006 |
| READ A THIRD TIME | this 12 th day of April, 2006 |
| REPEAL 2 ND & 3 RD READINGS | this 10 th day of May, 2006 |
| RE-READ A 2 ND & 3 RD TIME | this 10 th day of May, 2006 |
| RECONSIDERED AND FINALLY ADOPTED | this 12 th day of May, 2006 |

Mayor

Corporate Administrative Officer

Certified a true copy of Bylaw #676, as adopted.

Corporate Administrative Officer

THE CORPORATION OF THE VILLAGE OF WARFIELD

BYLAW #676

TAX RATE SCHEDULE

Tax rates are expressed in dollars per \$1,000 of taxable assessment.

- "A" General Municipal & Unspecified Debt Tax Rate
- "B" Non-Residential School Tax Rate
- "C" Residential School Tax Rate
- "D" Municipal Finance Authority Tax Rate
- "E" Regional District Kootenay Boundary Tax Rate
- "F" Kootenay Boundary Regional Hospital District Tax Rate
- "G" West Kootenay Boundary Regional Hospital District Tax Rate
- "H" British Columbia Assessment Authority Tax Rate

| Property Class Schedule | 1-Residential | 2-Utilities | 5-Light Industry | 6-Business |
|----------------------------|---------------|-------------|------------------|------------|
| A | 4.751800 | 11.879500 | 4.751800 | 4.751800 |
| B | N/A | 14.900000 | 9.200000 | 9.200000 |
| C | 4.474500 | N/A | N/A | N/A |
| D | 0.000300 | 0.0005000 | 0.000500 | 0.000100 |
| E | 3.512470 | 12.293645 | 11.942398 | 8.605552 |
| F | 0.085200 | 0.2982000 | 0.2896800 | 0.208740 |
| G | 0.435300 | 1.5235500 | 1.4800200 | 1.066485 |
| H | 0.081600 | 0.5145000 | 0.2647000 | 0.264700 |