

## CITY OF MERRITT

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### BYLAW 2421

### A BYLAW TO ESTABLISH THE ANNUAL PROPERTY TAX RATES FOR 2026

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**WHEREAS** pursuant to Section 197 of the *Community Charter*, Council must, 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 Municipal Council for the City of Merritt in open meeting assembled, **ENACTS AS FOLLOWS:**

#### Citation

1. This Bylaw shall be cited as the “**City of Merritt 2026 Annual Property Taxes Bylaw No. 2421, 2026**”.

#### General

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

- a) General Municipal and Debt Rate

For all lawful general and debt purposes of the municipality, on the assessed value of land and improvements taxable for general municipal purposes, appearing in Column “A” of the Schedule attached to and forming part of this bylaw.

- b) Thompson-Nicola Regional District Rate

For purposes of the Thompson-Nicola Regional District, on the assessed value of land and improvements taxable for hospital assessment base purposes, appearing in Column “B” of the Schedule attached to and forming part of this bylaw.

- c) Thompson Regional Hospital District Rate

For purposes of the Thompson Regional Hospital District, on the assessed value of land and improvements taxable for hospital assessment base purposes, appearing in Column “C” of the Schedule attached to and forming part of this bylaw.

d) Transit Rate

For purposes of transit services, on the assessed value of land and improvements taxable for general municipal purposes, appearing in Column "D" of the Schedule attached to and forming a part of this bylaw.

3. The minimum amount of taxation upon a parcel of real property shall be One Dollar (\$1.00).
4. For the purposes of Section 237 of the *Community Charter*, the tax notice will provide for a tax due date of July 2, 2026, at 4:30 p.m. and state that a 10% penalty will be applied to any outstanding tax balances as of that date and time.
5. "City of Merritt Annual Property Taxes for 2025, Bylaw No. 2400, 2025" is hereby repealed.

READ A FIRST TIME this	21 <sup>st</sup> day of April, 2026
READ A SECOND TIME this	21 <sup>st</sup> day of April, 2026
READ A THIRD TIME this	21 <sup>st</sup> day of April, 2026
ADOPTED this	12 <sup>th</sup> day of May, 2026



Michael Goetz  
Mayor



Linda Brick  
Corporate Officer

Bylaw 2421 – A Bylaw to establish the annual property tax rates for 2026.

**CITY OF MERRITT**  
**2026 Tax Rates Schedule**  
**Bylaw No. 2421**

		Rates in \$/1,000 of Assessed Value							
Property Class	Class Desc	A	Multiples for General Purposes	B	C	D	E	F	G
		Municipal		TNRD	Hospital	Transit	School Tax	BC Assessment	MFA
1	Residential	4.9886	1.0000	0.6444	0.3125	0.1277	1.8180	0.0381	0.0002
2	Utilities	40.0000	8.0182	2.2553	1.0938	1.0243	12.0600	0.4142	0.0007
4	Major Industry	58.1822	11.6630	2.1908	1.0626	1.4899	1.6200	0.4488	0.0007
5	Light Industry	22.3454	4.4793	2.1908	1.0626	0.5722	4.0400	0.1127	0.0007
6	Business/Other	12.0931	2.4241	1.5787	0.7657	0.3097	4.0400	0.1130	0.0005
8	Rec/Non-Profit	2.9815	0.5977	0.6444	0.3125	0.0763	2.3800	0.0391	0.0002
9	Farm	28.5518	5.7234	0.6444	0.3125	0.7312	7.6700	0.0350	0.0002

