



Tax Rate Bylaw No. 1872, 2026
adopted April 27, 2026

**CONSOLIDATED FOR
CONVENIENCE ONLY
Includes amendments adopted
up to May 13, 2026**

**DISTRICT OF COLDSTREAM
BYLAW NO. 1872, 2026**

**A BYLAW TO ESTABLISH THE TAX RATES UPON REAL PROPERTY FOR THE
DISTRICT OF COLDSTREAM AND TO PROVIDE FOR THE PAYMENT OF TAXES FOR THE YEAR 2026**

The Council of the District of Coldstream, in open meeting assembled, enacts the following:

TITLE

- 1 This Bylaw may be cited as “DISTRICT OF COLDSTREAM TAX RATES BYLAW NO. 1872, 2026”.

INTERPRETATION

- 2 Unless otherwise provided in this Bylaw, words and phrases used herein have the same meanings as in the *Community Charter*, *Local Government Act* and the *Interpretation Act* as the context and circumstances may require.
- 3 A reference to an Act in this Bylaw refers to a statute of British Columbia, and a reference to any statute, regulation, bylaw or other enactment refers to that enactment as it may be amended or replaced from time to time.
- 4 Headings are for convenience only and must not be construed as defining or limiting the scope or intent of the provisions.

SEVERABILITY

- 5 If any part of this Bylaw is held to be invalid by a court of competent jurisdiction, the invalid part is severed and the remainder of the Bylaw continues to be valid.

RATES IMPOSED AND LEVIED FOR THE YEAR

- 6 (1) General Municipal
For all lawful general purposes of the municipality on the assessed value of land and improvements taxable for General Municipal purposes as appearing in Column “A” of Schedule ‘A’ attached to and forming part of this Bylaw.
- (2) Debt
For general debt purposes on the assessed value of land and improvements taxable for General Municipal purposes as appearing in Column “B” of Schedule ‘A’ attached to and forming part of this Bylaw.
- (3) Hospital Levy
For Regional Hospital District purposes on the assessed value of land and improvements taxable for Hospital purposes as appearing in Column “C” of Schedule ‘A’ attached to and forming part of this Bylaw.

- (4) Regional District of North Okanagan Levy
For purposes of the Regional District of North Okanagan on the assessed value of land for Hospital purposes as appearing in Column "D" of Schedule 'A' and on the assessed value of improvements for Hospital purposes as appearing in Column "E" of Schedule 'A' attached to and forming part of this Bylaw; plus additional levies for the Regional Recreation Function for Area 1 and Theatre, on the assessed value of improvements, for Hospital purposes as appearing in Columns "F" and "G", respectively of Schedule 'A' attached to and forming part of this Bylaw.
- (5) Okanagan Regional Library
For Okanagan Regional Library purposes on the assessed value of land and improvements taxable for General Municipal purposes as appearing in Column "H" of Schedule 'A' attached to and forming part of this Bylaw.
- (6) North Okanagan Regional District Parcel Tax
Sterile Insect Release parcel tax is \$68,217.

MINIMUM TAX

- 7 The minimum amount of taxation upon a taxable parcel of real property will be One Dollar (\$1.00).

PENALTY

- 8 On the 3rd day of July, 2026, or as soon thereafter as is practicable, the Director of Financial Administration will add to the unpaid balance of the current year's taxes, in respect of each parcel of land or land and improvements as shown upon the Collector's Tax Roll of the District of Coldstream for 2026, ten (10) percent of the amount unpaid as of the end of the 2nd day of July, 2026.

READ A FIRST TIME this	13 th	day of	April	2026
READ A SECOND TIME this	13 th	day of	April	2026
READ A THIRD TIME this	13 th	day of	April	2026
ADOPTED this	27 th	day of	April	2026

Corporate Officer

Mayor

Attachment: Schedule 'A' – 2026 Tax Rates

SCHEDULE 'A'

Property Class	Tax Rates (dollars of tax per \$1000 of taxable value)			
	A General Municipal	B Debt	C Regional Hospital	D Regional District (Land)
1 Residential	2.093426	0.184000	0.233490	0.323055
2 Utility	35.011333	3.077290	0.817215	1.130693
4 Major Industry	27.423881	2.410400	0.793866	1.098387
5 Light Industry	9.001732	0.791200	0.793866	1.098387
6 Business/Other	5.861593	0.515200	0.572051	0.791485
8 Recreational/Non-profit	2.093426	0.184000	0.233490	0.323055
9 Farm	10.257787	0.901600	0.233490	0.323055

Property Class	Tax Rates (dollars of tax per \$1000 of taxable value)			
	E Regional District (Improvements)	F Parks and Recreation (Improvements)	G Theatre (Improvements)	H Regional Library
1 Residential	0.331376	0.607379	0.063130	0.114284
2 Utility	1.159817	2.125827	0.220955	1.911377
4 Major Industry	1.126678	2.065089	0.214642	1.497120
5 Light Industry	1.126678	2.065089	0.214642	0.491421
6 Business/Other	0.811871	1.488079	0.154669	0.319995
8 Recreational/Non-profit	0.331376	0.607379	0.063130	0.114284
9 Farm	0.331376	0.607379	0.063130	0.559992

Bylaw No. 1877, 2026