



2025 TAX RATES BYLAW

THE CORPORATION OF THE VILLAGE OF ALERT BAY 2025 TAX RATES BYLAW NO. 823

WHEREAS, the Council shall, pursuant to section 197 of the Community Charter, in each year, adopt a bylaw to impose rates on all land and improvements according to their assessed value to provide municipal taxation as specified in the Charter;

NOW THEREFORE, the Council of the Village of Alert Bay, in open meeting as assembled, enacts as follows;

1. DEFINITION

"Collector" means the person duly appointed as such from time to time by the Council of the Village of Alert Bay, to collect taxes on behalf of the Village of Alert Bay and includes all persons appointed or designated by the Collector to act on the Collector's behalf.

2. TAX RATES FOR GENERAL MUNICIPAL PURPOSES

Tax rates for all lawful general purposes as shown in Column 'A' of Schedule 'A' attached hereto and forming a part of this bylaw, are hereby imposed and levied on taxable land and improvements according to their assessed value as shown upon the Real Property Tax Roll for general municipal purposes for the Village of Alert Bay for 2025.

3. TAX RATES FOR MUNICIPAL DEBT

Tax rates for the payment of interest and principal on debts incurred by the Village of Alert Bay for municipal purposes as shown in Column 'B' of Schedule 'A' attached hereto and forming part of this bylaw, are hereby imposed and levied on taxable land and improvements according to their assessed value as shown upon Real Property Tax Roll for general municipal purposes for the Village of Alert Bay for 2025.

4. TAX RATES FOR THE REGIONAL DISTRICT OF MOUNT WADDINGTON

Tax rates for the payment of Regional District of Mount Waddington requisition as shown in Column 'C' of Schedule 'A' attached hereto and forming a part of this bylaw, are hereby imposed and levied on taxable land and improvements according to their assessed value on the basis provided in Section 26 of the hospital district act as shown upon the Real Property Tax Roll for general municipal Purposes for the Village of Alert Bay for 2025.

5. TAX RATES FOR THE REGIONAL DISTRICT OF MOUNT WADDINGTON HOSPITAL DISTRICT

Tax rates for the payment of the Regional District of Mount Waddington Hospital District requisition as shown in Column 'D' of Schedule 'A' attached hereto and forming a part of this bylaw, and hereby imposed and levied on taxable land and improvements according to their assessed value on the basis provided in Section 26 of the Hospital District Act and as shown upon the Real Property Tax Roll for general municipal purposes for the Village of Alert Bay for 2025.

6. RATES AND TAXES PAYABLE

The rates and taxes named under this bylaw shall be levied, raised and collected for the purposes stated, and shall be payable to the Collector by 4:30pm on July 2, 2025.

7. PENALTIES

Upon the 3rd day of July, 2025 or as soon thereafter as is practicable, the Collector shall add to the unpaid balance of the current year's taxes, in respect of each parcel of land and improvements as shown upon the Real Property Tax Roll of the Village of Alert Bay for 2025: Ten percent (10%) of the amount unpaid as of the 2nd day of July 2025.

8. SUPPLEMENTARY TAX ROLLS

- a) Upon receipt of a Supplementary Tax Rolls from the BC Assessment Authority, the Collector shall levy taxes in accordance with the rates specified on Schedule 'A' of this bylaw according to the taxable values as shown on the Supplementary Tax Rolls.
- b) Where Supplementary Tax Notices are sent before the 1st day of June 2025, penalties shall be added as set out in Section 7 of this bylaw.
- c) Where supplementary tax notices are sent after the 1st day of June 2025, ten percent (10%) shall be added to any unpaid amount after thirty (30) days.

9. SEVERABILITY

If a court of competent jurisdiction declares any portion of this bylaw invalid, then the invalid portion must be severed, and the remainder of the bylaw deemed valid.

10. CITATION

This Bylaw may be cited for all purposes as "Village of Alert Bay Tax Rates Bylaw No. 823, 2025".

11. EFFECTIVE DATE

This Bylaw shall come into effect and force upon final adoption.

READ A FIRST TIME	THIS	1 ST DAY OF MAY 2025
READ A SECOND TIME	THIS	1 ST DAY OF MAY 2025
READ A THIRD TIME	THIS	1 ST DAY OF MAY 2025

RECONSIDERED AND FINALLY ADOPTED THIS 5TH DAY OF MAY 2025



Dennis Buchanan,
Mayor



Connie Larson,
Corporate Officer

Village of Alert Bay
Schedule 'A' for Tax Rate Bylaw No. 823, 2025

Rates per \$1,000 of taxable assessed value:

Class	General Municipal	Municipal Debt	RDMW	MWRHD
1 Residential	3.79097303	0.84024898	0.70261126	0.24828056
2 Utilities	24.64132469	5.46167037	2.45914292	0.86900296
3 Supportive Housing	0.15163892	0.03361028	0.70261126	0.24828056
4 Major Industry	12.8893083	2.85687373	2.38894469	0.84421131
5 Light Industry	13.19978899	2.92569078	2.38894469	0.84421131
6 Business	10.80427313	2.39471139	1.72140004	0.60830207
7 Man Forests	11.37291909	2.52077094	2.10783679	0.74485968
8 Recreation	3.79097303	0.84024898	0.70261126	0.24828056
9 Farm	3.79097303	0.84024898	0.70261126	0.24828056