

VILLAGE OF NAKUSP
BYLAW No. 736, 2024
2024 Tax Rates

WHEREAS Section 197 of the *Community Charter* requires a Municipal Council to adopt a bylaw to establish rates on all taxable land and improvements according to their assessed value;

NOW THEREFORE the Council of the Village of Nakusp, in open meeting assembled enacts as follows:

1. Title

This bylaw may be cited for all purposes as the “2024 Tax Rates Bylaw No. 736, 2024”.

2. Definitions

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

3. Tax Rates

The following rates are imposed and levied for the year 2024:

- a) For all lawful and general purposes of the municipality on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column ‘A’ of Schedule ‘A’ attached to and forming part of this bylaw;
- b) For the purposes of the West Kootenay Boundary Regional Hospital District on the assessed value of land and improvements taxable for hospital purposes, rates appearing in Column ‘B’ of Schedule ‘A’ attached to and forming part of this bylaw; and
- c) For the purposes of the Regional District of Central Kootenay on the assessed value of land and improvements taxable for hospital purposes, rates appearing in Column ‘C’ of Schedule ‘A’ attached to and forming part of this bylaw.

4. The minimum amount of taxation upon a parcel to real property shall be one dollar (\$1.00).

5. Penalties

The Collector shall add ten percent (10%) to all current taxes or rates remaining unpaid after close of business, July 2, 2024 on each and every parcel of land and improvements upon the improvements upon the Collector’s Roll.

The said unpaid current taxes or rates together with the amounts so added, as aforesaid shall for the respective dates aforesaid be deemed to be the amount of the taxes for the current year due on such land and improvements thereon.

READ A FIRST, SECOND AND THIRD TIME THIS 22 DAY OF APRIL 2024.

ADOPTED THIS ___ OF MAY 2024.

MAYOR

CHIEF ADMINISTRATIVE OFFICER

SCHEDULE 'A'

	Tax Rates (dollars of tax per \$1,000 taxable value)		
	A General Municipal	B Hospital District	C Regional District
Class 1 – Residential	2.95506	0.15776	1.42281
Class 2 – Utilities	39.98199	0.55214	4.97984
Class 5 – Light Industry	19.20790	0.53637	4.83756
Class 6 - Business Other	7.97867	0.38650	3.48589
Class 8 – Recreational Non-Profit	2.65956	0.15776	1.42281
Class 9 – Farm	2.95506	0.15776	1.42281