

**THE CORPORATION OF THE VILLAGE OF LUMBY**

**BYLAW NO. 907, 2025**

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**A BYLAW FOR THE LEVYING OF RATES FOR MUNICIPAL,  
HOSPITAL, IMPROVEMENT DISTRICT AND REGIONAL DISTRICT  
PURPOSES FOR THE YEAR 2025**

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WHEREAS in accordance with the provisions of the *Community Charter*, Council is required to adopt a bylaw for imposing taxes and rates before the fifteenth day of May in each year;

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

1. This Bylaw may be cited as "VILLAGE OF LUMBY ANNUAL TAX AND SPECIAL RATES BYLAW NO. 907, 2025"
2. The following rates are hereby imposed and levied for the year:

- a. 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.

- b. 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. For fiscal year 2025, there is no tax levy to service debt after the MFA loan under General Fund was paid off in 2021.

- c. Columbia Shuswap Hospital Levy

- For Columbia Shuswap 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.

d. North Okanagan Regional District Levy

For purposes of the North Okanagan Regional District 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.

e. 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 "F" of Schedule "A" attached to and forming part of this bylaw.

3. MINIMUM TAX

The minimum amount of taxation upon a parcel of real property for the year shall be as set out in the Provincial Home Owner Grant Act, as amended.

4. RETROACTIVE

Taxes and rates settled, imposed and levied under the provisions of this bylaw shall be deemed to have been imposed on and from the first day of January.

5. PENALTY

On the second day of July ten (10) percent of the amount of the current year's taxes imposed and unpaid upon each parcel of land, or land and improvements on the Collector's Roll shall be added to the current year's taxes, upon each parcel of land, or land and improvements on the Collector's Roll shall be added to the current year's taxes and shall from the third day of July, be deemed to be the amount of the current year's taxes due upon the said land, or land and improvements.

6. TAXES IN ARREARS

The taxes and rates on land or improvements or both land and improvements, together with percentage additions which are unpaid on the thirty-first day of December of the year imposed, are deemed taxes in arrears and bear interest from the said date at a rate determined by the Lieutenant Governor-In-Council, and the total amount of said taxes in arrears is a charge upon the parcel of land or improvements, or both land and improvements in all respects as if the said percentage additions and interest had originally formed part of the taxes and rates assessed thereon.

7. DELINQUENT TAXES

All taxes on land and improvements or both land and improvements remaining unpaid on the thirty-first day of December in the year following that in which the taxes are imposed are delinquent and thereafter bear interest at a rate determined by the Lieutenant Governor-In-Council, until paid or recovered, such added interest is deemed to be part of the said delinquent taxes and a charge upon the parcel of land or improvements or both land and improvements in all respects as if the said interest had originally formed part of the taxes assessed thereon.

8. This bylaw shall come into force and take effect upon the adoption thereof.

READ A FIRST TIME this	22 <sup>nd</sup> day of April	2025
READ A SECOND TIME this	22 <sup>nd</sup> day of April	2025
READ A THIRD TIME this	22 <sup>nd</sup> day of April	2025
ADOPTED this	5 <sup>th</sup> day of May	2025

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Corporate Officer

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Mayor

Attachment  
- Schedule "A"

SCHEDULE "A"

Property Class	Tax Rates (dollars of tax per \$1000 of taxable value)					
	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>
	General Municipal	Debt	North Okanagan / Columbia Shuswap Regional Hospital District	Regional District of North Okanagan (Land)	Regional District of North Okanagan (Improvements)	Okanagan Regional Library
1 Residential	1.918813	0.000000	0.233892	0.186399	2.174673	0.134796
2 Utility	36.248992	0.000000	0.818622	0.652397	7.611357	2.546485
4 Major Industry	17.534583	0.000000	0.795233	0.633757	7.393889	1.231793
5 Light Industry	17.534583	0.000000	0.795233	0.633757	7.393889	1.231793
6 Business/Other	3.258201	0.000000	0.573035	0.456678	5.327950	0.228884
8 Recreational/Non-Profit	1.518524	0.000000	0.233892	0.186399	2.174673	0.106678
9 Farm	85.522720	0.000000	0.233892	0.186399	2.174673	6.007939