THE CORPORATION OF THE TOWNSHIP OF SPALLUMCHEEN

BYLAW 2188,2026

A bylaw to establish the tax rates upon real property for the Township of Spallumcheen and to provide for the payment of taxes for the year 2026.

WHEREAS in accordance with Section 197 of the *Community Charter*, Council must, by bylaw, impose property value taxes for the year by establishing the tax rates for the municipal revenue proposed to be raised from property value taxes and the amounts to be collected by means of rates established by the Township's taxing obligations in relation to another local government or other public body;

NOW THEREFORE the Council of the Corporation of The Township of Spallumcheen enacts as follows;

Title

1. This Bylaw may be cited as **"Township of Spallumcheen Tax Rates Bylaw No. 2188, 2026."**

Interpretation

2. In this Bylaw:

   "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. 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.

4. 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.

5. Words in the singular include the plural, and words in the plural include the singular.

6. Headings are for convenience only and must not be construed as defining or limiting the scope or intent of the provisions.

Severability

7. 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.

Tax Rates Imposed and Levied for the Year 2026

8.
   (a) **General Municipal**

For all lawful general purposes of the Municipality on the assessed value of land and improvements taxable for General Municipal purposes, rates appearing in Row "A" of Schedule "A" attached to and forming a part hereof.

(b) **Regional District of North Okanagan**
For purposes of the Regional District of North Okanagan on the assessed value of land and improvements, or the assessed value of land or the assessed value of improvements taxable for Regional District purposes, rates appearing in Row “B” of Schedule “A” attached to and forming a part hereof.

(c) **Hospital Levy**
For purposes of the North Okanagan/Columbia Shuswap Regional Hospital District on the assessed value of land and improvements taxable for Regional Hospital District purposes, rates appearing in Row "C" of Schedule "A" attached hereto and forming a part hereof.

(d) **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 “D” of Schedule “A” attached hereto and forming a part of this bylaw.

(e) **North Okanagan Regional District Parcel Tax**
Sterile Insect Release parcel tax for 2026 is $43,207.

(f) **Township of Spallumcheen Parcel Tax**
Pursuant to Bylaw No. 1112, being "Township of Spallumcheen Specified Area (Udy Subdivision) Street Lighting Bylaw No. 1112, 1985", a parcel tax of up to $50.00 per parcel.

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

Penalties

10. If the General Tax Collection Scheme applies to a parcel of land and its improvements, and any part of the taxes due under the Tax Bylaw for the current taxation year for that parcel and its improvements remain unpaid after July 2, 2026, the collector must apply the penalties and interest set out in any regulation under Section 234 of the *Community Charter.*

11. The penalties referred to in section 10 are due as part of the property taxes of the current year for the parcel of land and its improvements.

READ A FIRST TIME this 13 day of April 2026.
READ A SECOND TIME this 13 day of April 2026.
READ A THIRD TIME this 13 day of April 2026.

ADOPTED this day of 4 day of May, 2026.

Corporate Officer

Mayor

Schedule A
Bylaw No. 2188, 2026

The Corporation of the Township of Spallumcheen
Tax Rates for 2026

	Purpose	Residential	Utilities	Major Industry	Light Industry	Business	Managed Forest	Recreation Non/Profit	Farm
A.	Township of Spallumcheen	2.650	30.000	24.000	10.750	10.750	0	3.000	10.4000
B.	Regional District of North Okanagan								
	Land and Improvements	0.1431	0.5007	0.4864	0.4864	0.3505	0.43	0.1431	0.1431
	Improvements Only	0.0353	0.1237	0.1202	0.1202	0.0866	0.11	0.0353	0.0353
	Land Only	0.0216	0.0757	0.0736	0.0736	0.0530	0.06	0.0216	0.0216
C.	North Okanagan/Columbia Shuswap Hospital District	0.2343	0.8200	0.7966	0.7966	0.5740	0.70	0.2343	0.2343
D.	Okanagan Regional Library	0.1460	0.1460	0.1460	0.1460	0.1460	0.15	0.1460	0.1460
	Total	3.2303	31.6661	25.6227	12.3727	11.9601	1.4490	3.5803	10.9803