THE CORPORATION OF THE DISTRICT OF SUMMERLAND

BYLAW NUMBER 2026-011
2026 Tax Rates

WHEREAS pursuant to Section 197 of the *Community Charter*, Council must, by bylaw, impose property value taxes for the year by establishing tax rates for the municipal revenue proposed to be raised for the year from property value taxes as provided in the financial plan, and the amounts to be collected for the year by means of rates established by the municipality to meet its taxing obligations in relation to another local government or other public body;

NOW THEREFORE, the Council of the Corporation of the District of Summerland in open meeting assembled, enacts as follows:

1. The following taxation rates are hereby imposed and levied for the year 2026:

   a) For general purposes of the Municipality on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column "A" of the Schedule attached to and forming part of this bylaw.

   b) For Debt purposes on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column "B" of the Schedule attached to and forming part of this bylaw.

   c) For the purposes of the Okanagan Regional Library on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column "C" of the Schedule attached to and forming part of this bylaw.

   d) For hospital purposes on the assessed value of land and improvements taxable for hospital assessment base purposes, rates appearing in Column "D" of the Schedule attached to and forming part of this bylaw.

   e) For purposes of the Regional District of Okanagan-Similkameen on the assessed value of land and improvements taxable for hospital assessment base purposes, rates appearing in Column "E" of the Schedule attached to and forming part of this bylaw.

   f) For purposes of the Regional District of Okanagan-Similkameen for the Sterile Insect Release Program on the assessed land taxable for hospital assessment base purposes, rates appearing in Column "F" of the Schedule attached to and forming part of this bylaw.

g) For the purposes of the Regional District of Okanagan-Similkameen for 911 Emergency Call System and the Mosquito Control Program on the assessed improvements taxable for hospital assessment base purposes, rates appearing in Column "G" of the Schedule attached to and forming part of this bylaw.

2. The minimum amount of taxation upon a parcel of real property shall be One Dollar ($1.00).

3. Upon the 3rd day of July, 2026, or as soon thereafter as is practicable, the Director of Finance shall add to the unpaid balance of the current year's taxes, in respect of each parcel of land and the improvements as shown upon the Real Property Tax Roll of the District of Summerland for 2026, ten per cent (10%) of the amount unpaid as of the 2nd day of July, 2026.

4. This Bylaw may be cited as "Tax Rates (2026) Bylaw No. 2026-011".

Read a first, second and third time this 5th day of May, 2026.

Adopted by Municipal Council of the Corporation of the District of Summerland this 13th day of May, 2026.

Mayor

Corporate Officer

SCHEDULE 'A' TO BYLAW 2026-011

2026 Tax Rates (dollars of tax per $1,000 taxable values)

Property Class	A General Municipal	B Debt	C Regional Library	Multiples for General Purposes
1 Residential	2.43094	0.17334	0.11816	1.00000
2 Utilities	19.69132	1.40412	0.95714	8.10030
3 Supportive Housing	4.54633	0.32418	0.22098	1.87020
4 Major Industry	11.36580	0.81046	0.55246	4.67548
5 Light Industry	4.04231	0.28824	0.19649	1.66286
6 Business / Other	5.69570	0.40614	0.27685	2.34300
7 Managed Forest Land	13.63896	0.97255	0.66295	5.61057
8 Recreation / Non-Profit	14.68162	1.04690	0.71363	6.03949
9 Farm	10.69229	0.76243	0.51972	4.39842

Property Class	D O.S.R.H.D.	E R.D.O.S.	F R.D.O.S. S.I.R.	G R.D.O.S. 911 / Mosquito Control
1 Residential	0.22666	0.16299	0.03701	0.07507
2 Utilities	0.79332	0.57046	0.12955	0.26273
3 Supportive Housing	0.22666	0.16299	0.03701	0.07507
4 Major Industry	0.77065	0.55416	0.12584	0.25522
5 Light Industry	0.77065	0.55416	0.12584	0.25522
6 Business / Other	0.55532	0.39932	0.09068	0.18391
7 Managed Forest Land	0.67999	0.48896	0.11104	0.22520
8 Recreation / Non-Profit	0.22666	0.16299	0.03701	0.07507
9 Farm	0.22666	0.16299	0.03701	0.07507