



## TOWN OF VIEW ROYAL

### BYLAW NO. 1114

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#### A BYLAW TO LEVY RATES FOR MUNICIPAL, REGIONAL DISTRICT AND HOSPITAL PURPOSES FOR THE YEAR 2023

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The Council of the Town of View Royal, in open meeting assembled, hereby enacts as follows:

#### 1. **CITATION**

- 1.1. This Bylaw may be cited as "Tax Rates Bylaw No. 1114, 2023"

#### 2. **INTERPRETATION**

- 2.1. In this Bylaw,
- a) "**Collector**" has the same meaning as in the *Community Charter*; and

#### 3. **APPLICABLE RATES**

- 3.1. The following rates are hereby imposed and levied for the year 2023:
- a) For all lawful general purposes of the Municipality on the assessed value of land and improvements levied on the General assessment base, rates appearing in Column (A) of the Schedule "A" attached hereto and forming a part of this Bylaw;
- b) For purposes of the Capital Regional District on the assessed value of land and improvements levied on the General assessment base, rates appearing in Column (B) of the Schedule "A" attached hereto and forming a part of this Bylaw; and
- c) For Regional Hospital District purposes on the assessed value of land and improvements levied on the Hospital assessment base, rates appearing in Column (C) of the Schedule "A" attached hereto and forming a part of this Bylaw.
- 3.2. The minimum amount of taxation upon a parcel of real property shall be One (\$1.00) Dollar.

#### 4. **PENALTIES**

- 4.1. The Collector must apply the penalties and interest set out in any regulation under section 234 of the *Community Charter*.
- 4.2. The Collector may reverse a penalty under section 234 of the *Community Charter* only if independent documentary evidence indicates payment was made on or before the due date, despite having been received after the due date.

READ A FIRST TIME THIS 2<sup>nd</sup> DAY OF MAY, 2023

READ A SECOND TIME THIS 2<sup>nd</sup> DAY OF MAY, 2023

READ A THIRD TIME THIS 2<sup>nd</sup> DAY OF MAY, 2023

ADOPTED BY COUNCIL, SIGNED BY THE MAYOR AND CLERK AND SEALED WITH THE SEAL OF  
THE TOWN OF VIEW ROYAL THIS 9<sup>th</sup> DAY OF MAY, 2023

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MAYOR

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CORPORATE OFFICER

**SCHEDULE "A"**

**Tax Rates**  
**(Dollars of Tax per \$1,000.00 Taxable Value)**

<b>PROPERTY</b>	<b>CLASS</b>	<b>A</b>	<b>B</b>	<b>C</b>
		<b>GENERAL PURPOSES</b>	<b>CAPITAL REGIONAL DISTRICT</b>	<b>REGIONAL HOSPITAL DISTRICT</b>
Residential	1	1.95737	0.19757	0.12565
Utilities	2	40.00000	4.03745	0.43977
Supportive Housing	3	1.95737	0.19757	0.12565
Major Industry	4	7.75511	0.78277	0.42720
Light Industry	5	7.75511	0.78277	0.42720
Business/Other	6	8.42023	0.84990	0.30784
Recreation/Non-Profit	8	11.74424	1.18542	0.12565
Farm	9	22.66639	2.28786	0.12565