

THE CORPORATION OF THE CITY OF TRAIL

BYLAW NO. 2974

A BYLAW TO LEVY TAXES FOR MUNICIPAL PURPOSES

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**NOW THEREFORE** the Council of the City of Trail, in open meeting assembled, enacts as follows:

1. This Bylaw may be cited for all purposes as the "**Municipal Tax Rates Bylaw No. 2974, 2026**".
2. The following rates are hereby imposed and levied for the year 2026:
  - (a) For all lawful general purposes of the City of Trail on the value of land and improvements taxable for general municipal purposes, rates appearing in column 1 of Schedule "A" attached hereto and forming part of this Bylaw.
  - (b) For the City of Trail debt purposes on the value of land and improvements taxable for general municipal purposes, rates appearing in column 2 of Schedule "A" attached hereto and forming part of this Bylaw.
  - (c) For purposes of the West Kootenay-Boundary Regional Hospital District on the value of land and improvements taxable for Regional Hospital District purposes, rates appearing in column 3 of Schedule "A" attached hereto and forming part of this Bylaw.
  - (d) For purposes of the Regional District of Kootenay Boundary on the value of land and improvements taxable for Regional Hospital District purposes, rates appearing in column 4 of Schedule "A" attached hereto and forming part of this Bylaw.
  - (e) For all lawful general purposes of the City of Trail on the value of land or improvements on all Class One residential properties, a flat tax rate of \$260 per property with taxable land or improvements for general municipal purposes.
3. Unless revised for subsequent fiscal years, the tax rate established in this Bylaw will remain in effect for subsequent fiscal years.
4. The minimum amount of taxation upon a parcel of real property will be one dollar (\$1.00).

**ENACTMENT**

5. (a) If any provision of this Bylaw is determined by a court of competent jurisdiction to be unlawful or unenforceable, that provision shall be severed from this Bylaw and shall not affect the validity of any remaining provision of this Bylaw.
- (b) This Bylaw shall come into full force and effect on the final adoption thereof.

READ A FIRST TIME  
READ A SECOND TIME  
READ A THIRD TIME  
RECONSIDERED AND FINALLY ADOPTED



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MAYOR  
Municipal Tax Rates Bylaw No. 2974, 2026

this 27<sup>th</sup> day of April, 2026  
this 27<sup>th</sup> day of April, 2026  
this 27<sup>th</sup> day of April, 2026  
this 11<sup>th</sup> day of May, 2026



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CORPORATE OFFICER

**CITY OF TRAIL  
TAX RATES BYLAW FOR THE YEAR 2026**

**SCHEDULE "A"  
Bylaw 2974, 2026**

| Column                          | 1                    | 2               | 3                                                        | 4                                            |
|---------------------------------|----------------------|-----------------|----------------------------------------------------------|----------------------------------------------|
| Property Tax<br>Class           | General<br>Municipal | General<br>Debt | West Kootenay-<br>Boundary Regional<br>Hospital District | Regional<br>District of<br>Kootenay Boundary |
| Class 1 - Residential           | 2.7317               | 0.1607          | 0.15650                                                  | 2.5942                                       |
| Class 2 - Utility               | 37.7775              | 2.2224          | 0.54780                                                  | 9.0797                                       |
| Class 4 - Major Industry        | 38.9814              | 2.2932          | 0.53210                                                  | 8.8203                                       |
| Class 5 - Light Industry        | 2.0351               | 0.1197          | 0.53210                                                  | 8.8203                                       |
| Class 6 - Business and Other    | 6.3102               | 0.3712          | 0.38340                                                  | 6.3558                                       |
| Class 7 - Managed Forest        | 8.7141               | 0.5126          | 0.46950                                                  | 7.7826                                       |
| Class 8 - Recreation/Non-profit | 4.0976               | 0.2411          | 0.15650                                                  | 2.5942                                       |

*Rates are expressed as dollars of tax per \$1000 of net taxable value.*