



AGENDA

Special Council Meeting

Directly after the Committee of the Whole meeting –
Monday, April 27, 2026

Village of Fruitvale Council Chambers and Zoom Video Conference

1. CALL TO ORDER

Mayor Startup called the meeting to order directly after the Committee of the Whole meeting xx:xx pm.

2. LAND ACKNOWLEDGEMENT

In the spirit of respect, truth and reconciliation, we honour and thank the Indigenous Peoples on whose traditional and unceded lands we operate.

3. ADOPTION OF AGENDA

a) Agenda Adoption

THAT the agenda for the Special Meeting be adopted as presented.

4. PURPOSE OF THE MEETING

The purpose of the meeting is to have third reading of the 5-Year Financial Plan Bylaw No. 992, 2026, and first, second, third reading of the Tax Rate Bylaw No. 993, 2026.

a) RFD CFO Partridge - Village of Fruitvale 5-Year Financial Plan (2026-2030) Bylaw No. 992, 2026 - Third reading

THAT the Village of Fruitvale 5-Year Financial Plan 2026-2030 Bylaw No. 992, 2026 be read for a third time.

b) Village of Fruitvale Tax Rate Bylaw No. 993, 2026 - First, Second and Third Readings

THAT Village of Fruitvale Tax Rate Bylaw No. 993, 2026 - be read a first, second and third time.

5. IN CAMERA SESSION

a) In Camera Session

THAT Council move to a closed meeting pursuant to *Community Charter* Section 90 (1) (a) personal information about an identifiable individual who holds or is being considered for a position as an officer, employee or agent of the municipality or another position appointed by the municipality; (c) labour relations or other employee relations; (i) the receipt of advice that is subject to solicitor-client privilege, including communications necessary for that purpose; and recess the special meeting at xx:xx pm.

THAT the special meeting reconvene at xx:xx pm.

6. ADJOURNMENT

a) THAT the meeting adjourn at xx:xx pm.



**The Corporation of the
VILLAGE OF FRUITVALE**
In the "HEART OF THE BEAVER VALLEY"
Memo

DATE: April 24, 2026
TO: Mayor and Village Council
FROM: M. Partridge, CFO
SUBJECT: 5 -Year Financial Plan 2026-2030 Bylaw 992, 2026

ANALYSIS SUMMARY:

The Draft 2026 budget is ready for a first review by council. This includes both the operating and capital expenditures planned for the year.

LEGISLATIVE IMPACTS, PRECEDENTS, POLICIES:

Community Charter, Part 6, Division 1, Section 165 states a municipality must adopt by bylaw a Five-Year Financial Plan before May 14 of each year. The first draft of this bylaw was read on March 9th. The second draft was read on April 13th. The open town hall meeting was held on April 21st.

COSTS AND BUDGET IMPACT:

The budgeted costs are summarized as follows:

After a second draft, the total operational budget for the Village is projected to increase by \$112,580 from \$3,373,377 to \$3,485,957 (3.337%).

	2025	2026 (3 rd Draft)	Difference
Total Combined Operational Budget	\$7,109,539	\$8,086,005	\$976,466
Less: Collection for Other Agencies	(2,349,069)	(2,501,747)	(152,678)
Less: Water Operating	(612,093)	(579,801)	32,292
Less: Water Capital	(775,000)	(1,518,500)	(743,500)
Total Village Operational Budget	\$3,373,377	\$3,485,957	\$112,580
% Increase			3.337%

Village (Draft)	Class	Rate	\$ Assessment	\$ Amount
	1	2.8689	372,561,000	1,068,849.19
	2	17.2135	545,590	9,391.54
	5	6.8854	210,400	1,448.69
	6	6.8854	16,561,100	114,030.09
			389,878,090	1,193,719.51

Village Debt (Draft)	Class	Rate	\$ Assessment	\$ Amount
	1	0.1430	372,561,000	53,276.22
	2	0.8580	545,590	468.12
	5	0.3432	210,400	72.21
	6	0.3432	16,561,100	5,683.77
			389,878,090	59,500.32

The projected property tax revenue is expected to increase by \$34,769 from \$1,158,950 to \$1,193,720 (3.00%). The average estimated tax burden on residential property owners is expected to be \$43.35 based on 802 properties.



The taxation rates for other agencies are as follows:

School	Class	Rate	\$ Assessment	\$ Amount
	1	1.8402	372,561,000	685,586.75
	2	12.0600	3,621,338	43,673.34
	5	4.0400	210,400	850.02
	6	4.0400	16,561,100	66,906.84
			392,953,838	797,016.95

Police	Class	Rate	\$ Assessment	\$ Amount
	1	0.3086	372,561,000	114,972.32
	2	1.0801	3,483,890	3,762.95
	5	1.0492	210,400	220.75
	6	0.7561	16,561,100	12,521.85
			392,816,390	131,477.87

MFA	Class	Rate	\$ Assessment	\$ Amount
	1	0.0002	372,561,000	74.51
	2	0.0007	3,483,890	2.44
	5	0.0007	210,400	0.15
	6	0.0005	16,561,100	8.28
			392,816,390	85.38

BCAA	Class	Rate	\$ Assessment	\$ Amount
	1	0.0381	372,561,000	14,194.57
	2	0.4142	3,483,890	1,443.03
	5	0.1127	210,400	23.71
	6	0.1130	16,561,100	1,871.40
			392,816,390	17,532.71

RDKB	Class	Rate	\$ Assessment	\$ Amount
	1	2.6962	372,561,000	1,004,498.97
	2	9.4367	3,483,890	32,876.42
	5	9.1671	210,400	1,928.75
	6	6.6057	16,561,100	109,397.49
			392,816,390	1,148,701.63

Hospital	Class	Rate	\$ Assessment	\$ Amount
	1	0.1537	372,561,000	57,266.35
	2	0.9223	3,483,890	3,213.05
	5	0.3689	210,400	77.62
	6	0.3689	16,561,100	6,109.46
			392,816,390	66,666.48



Other changes since first draft in the 2026 Budget:

- Middle School Roof Replacement
 - o Has been moved to capital and now using the Growing Communities Fund Grant to pay for the cost.
- Planning and Development
 - o Adjusted a line item to match the amount requested by the RDKB and corrected previous mistake in the 2027 year.
- Remaining changes were minor adjustments to budgeted amounts

Other changes since draft in the 2026 Budget:

- Amended Grants from Prov & Local Gov't by adding \$5,113 to acknowledge receipt of a federal summer student grant
- Amended Collections for Other Agencies – West Kootenay Hospital by adding \$1,240 to match the actual amount
- Amended Public Works Expenses by adding \$5,113 to balance the public works budget
- Amended Collection for Other Agencies Expenditures by adding \$1,240 to match the actual amount

RECOMMENDATION:

THAT council read the 5-Year Financial Plan 2026-2030 Bylaw 992, 2026 a third time.

Marcus Partridge

M. Partridge, CPA, CGA, B.Comm
Chief Financial Officer



**THE CORPORATION OF THE VILLAGE OF FRUITVALE
BYLAW 992, 2026**

A Bylaw Establishing a Financial Plan Program
to be Undertaken During the Years 2026 to 2030

WHEREAS under the requirements of the *Community Charter*, Part 6, Division 1, Section 165, a municipality must adopt by bylaw a Five-Year Financial Plan;

NOW THEREFORE the Council of the Corporation of the Village of Fruitvale, in open meeting assembled, enacts as follows:

1. THAT Schedule "A", being part of the Five-Year Financial Plan for the Years 2026 to 2030 inclusive, attached hereto and forming part of this Bylaw, is hereby adopted and will come into force and effect as of January 1, 2026;
2. THAT Schedule "B", being part of the Five-Year Financial Plan for the Years 2026 to 2030 inclusive, attached hereto and forming part of this Bylaw, is hereby adopted and will come into force and effect as of January 1, 2026;
3. THAT Bylaw No. 980 entitled "Village of Fruitvale Five-Year Financial Plan 2025-2029 Bylaw No. 980, 2025" is hereby repealed;
4. THAT Bylaw No. 989 entitled "Village of Fruitvale Amended Five-Year Financial Plan 2025-2029 Bylaw No. 989, 2025" is hereby repealed; and
5. THAT this Bylaw may be cited for all purposes as "Village of Fruitvale Five-Year Financial Plan 2026-2030 Bylaw No. 992, 2026".

READ a first time this 9th day of March, 2026.

READ a second time this 13th day of April, 2026.

READ a third time this ____ day of _____, 2026.

RECONSIDERED, FINALLY PASSED AND ADOPTED this ____ day of _____ 2026.

Mayor

Chief Administrative Officer

CERTIFIED a true copy of Bylaw 992, 2026, entitled "Village of Fruitvale Five Year Financial Plan 2026-2030 Bylaw 992, 2026".

DATED this ____ day of _____, 2026.

Chief Administrative Officer

**SCHEDULE "A" to
FIVE YEAR FINANCIAL PLAN BYLAW 992, 2026**

OPERATING	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET	2030 BUDGET
REVENUES					
Property Taxes	-1,281,921	-1,371,655	-1,467,671	-1,570,408	-1,680,337
Grants in Lieu of Taxes	-35,244	-36,301	-37,390	-38,512	-39,667
Franchise Fees	-23,491	-24,196	-24,922	-25,670	-26,440
Grants from Prov & Local Gov't	-736,504	-732,849	-754,834	-777,479	-800,803
Sales of Goods and Services	-20,800	-21,424	-22,067	-22,729	-23,411
User Fees	-86,212	-88,798	-91,462	-94,206	-97,032
Internal Transfers	-93,796	-96,610	-99,508	-102,493	-105,568
Cost Recoveries, Permits, Donations	-126,594	-130,392	-134,304	-138,333	-142,483
Reserve Transfers	-148,373	-59,516	0	0	0
Collections for Other Agencies – Water Parcel Tax	-340,200	-350,046	-360,918	-371,746	-382,898
Collection for Other Agencies – School Tax	-797,017	-820,928	-845,556	-870,923	-897,051
Collection for Other Agencies – West Kootenay Hospital	-66,666	-68,666	-70,726	-72,848	-75,033
Collection for Other Agencies – BC Assessment Authority	-17,533	-18,059	-18,601	-19,159	-19,734
Collection for Other Agencies – Municipal Finance Authority	-85	-88	-91	-94	-97
Collection for Other Agencies – RDKB	-1,148,703	-1,183,164	-1,218,659	-1,255,219	-1,292,876
Collection for Other Agencies – Police Tax	-131,543	-135,489	-139,554	-143,741	-148,053
Waste Water User Fees	-513,922	-529,340	-545,220	-561,577	-578,424
Waste Water Parcel Tax	-419,100	-431,673	-444,623	-457,962	-471,701
Waste Water Grants from Prov & Local Gov't	0	0	0	0	0
Waste Water Reserve Transfers	0	0	0	0	0
Water Grants from Prov & Local Gov't	-579,801	-597,195	-615,111	-633,564	-652,571
Water Capital Grants from Prov & Local Gov't	-1,518,500	-630,000	-1,840,000	-1,445,000	-40,000
TOTAL REVENUE	-8,086,005	-7,326,749	-8,731,217	-8,601,663	-7,474,179
EXPENDITURES					
Council	121,112	124,745	128,487	132,342	136,312
Finance and Corporate Services	868,922	869,240	895,317	922,177	949,842
Facilities	67,100	69,113	71,186	73,322	75,522
Protective Services	30,600	31,518	32,464	33,438	34,441
Public Works	524,052	539,774	555,967	572,646	589,825
Storm Drains	35,809	36,883	37,989	39,129	40,303
Community Services	30,885	31,812	32,766	33,749	34,761
Planning & Development	178,563	75,612	77,880	80,216	82,622
Parks & Recreation	355,987	366,667	377,667	388,997	400,667
Interest on Long-Term Debt	59,500	59,500	59,500	59,500	59,500
Long-Term Debt Repayment	44,700	44,700	44,700	44,700	44,700
Transfer to Capital Reserves	141,929	216,638	228,679	298,187	373,891
Transfer to Non-Capital Reserves	16,550	16,550	8,750	8,750	8,750
Transfer to Wastewater Capital Reserve	750	773	796	820	844

Collection for Other Agencies	2,501,747	2,576,799	2,654,103	2,733,726	2,815,738
Solid Waste	27,945	28,783	29,646	38,535	31,451
Cemetery	49,281	50,759	52,282	53,850	55,466
Wastewater	513,172	528,567	544,424	560,757	577,580
Wastewater Interest on Long-Term Debt	10,500	10,500	10,500	10,500	10,500
Wastewater Long-Term Debt Repayment	7,882	7,882	7,882	7,882	7,882
Wastewater Transfer to Reserves	400,718	412,740	425,122	437,876	451,012
Water	579,801	597,195	615,111	633,564	652,571
Water Capital	1,518,500	630,000	1,840,000	1,445,000	40,000
TOTAL EXPENDITURES	8,086,005	7,326,749	8,731,217	8,601,663	7,474,179

CAPITAL	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET	2030 BUDGET
REVENUES					
Transfer from Waste Water Operating Surplus	-750	-773	-796	-820	-844
Transfer from Deferred Waste Water Revenue	0	0	0	0	0
Waste Water Capital Grants	-750,000	0	0	0	0
Transfer from Waste Water Capital Reserves	0	-149,737	-136,282	-75,904	0
Transfer from Current Waste Water Reserves	-400,718	-412,740	-425,122	-437,876	-451,012
Transfer from Deferred Revenue	-60,000	0	0	0	0
Operating Transfers	0	-216,638	-228,679	-298,187	-373,891
General Capital Grants	-1,880,000	-190,000	-160,000	-105,000	-110,000
Loan Proceeds/Bank Indebtedness	0	0	0	0	0
Transfer from General Capital Reserves	-209,038	-994,843	-708,127	-261,427	-463,420
Transfer from Fleet Reserves	0	0	0	0	0
TOTAL REVENUE	-3,300,506	-1,964,731	-1,659,006	-1,179,214	-1,399,167
EXPENDITURES					
Waste Water Capital	1,146,545	563,250	562,200	514,600	342,200
Transfer to Future Wastewater Reserve	4,923	0	0	0	109,656
General Capital	2,069,332	886,775	732,100	414,908	582,605
Transfer to General Capital Reserve	15,000	0	0	0	0
Fleet Capital	64,706	514,706	364,706	249,706	364,706
Transfer to Fleet Reserve	0	0	0	0	0
TOTAL EXPENDITURES	3,300,506	1,964,731	1,659,006	1,179,214	1,399,167

**SCHEDULE "B" to
FIVE YEAR FINANCIAL PLAN BYLAW 980, 2025**

In accordance with Section 165(3.1) of the *Community Charter*, the Village of Fruitvale (Village) is required to include in the Five-Year Financial Plan, objectives and policies regarding each of the following:

1. The proportion of total revenue that comes from each of the funding sources described in Section 165(7) of the *Community Charter*,
2. The distribution of property taxes among the property classes, and
3. The use of permissive tax exemptions.

1. Funding Sources

Table 1 shows the proportion of total revenue proposed to be raised for general municipal purposes from each funding source in 2025. Residential property taxes form the greatest proportion of revenue while government grants provide a large portion of funding to ensure capital projects and many operational services are provided.

Representing 34.98% of overall revenue, property taxation offers a number of advantages, for example, it is simple to administer, and it is relatively easy for residents to understand. It offers a stable and reliable source of revenue for services that are difficult or undesirable to fund on a user pay basis. These include services such as general administration, planning services, fire protection, police services, bylaw enforcement, building inspection, roads and streets maintenance and street lighting.

User fees and charges form another significant portion of discretionary revenue. Many services can be measured and charged on a user pay basis. Services where fees and charges may be easily administered include sewer usage, building permits, business licenses, and sale of specific services and therefore, are charged on a user pay basis. User fees attempt to allocate the value of a service to those who use the service.

Table 1: Sources of Revenue

Revenue Sources	% of Total Revenue	\$ Dollar Value
Property Taxes	34.98%	3,842,403
Parcel Taxes	3.82%	419,100
User Fees and Charges	5.46%	600,134
Transfer from Reserves	3.25%	357,411
Other Sources	25.83%	2,837,394
Accumulated Surplus and Own Sources	0.85%	93,796
Proceed from Long-Term Borrowing	0%	0
Government Grants	25.81%	2,834,805
Total	100.00%	\$ 10,985,043

Objective

Ensure utilities are self-sustaining. Utilities include solid waste collection and disposal (garbage) and wastewater collection and treatment (sewer). Currently solid waste is not self-sustaining through user fees funding both capital and operating costs. Wastewater operational services are funded through user fees and is currently self-sustaining. The objective has been to slowly move the funding model to fully cover operational costs from user fees with parcel tax collections solely designated to the high costs of current and future capital improvements and replacements.

Plan for the long-term sustainability of the Village. A fitness gym user fee will ensure maintenance, repair and replacement of the current gym facility and equipment is funded by those using the facility and equipment. The fees ensure sustainability of the fitness gym and meeting user needs without a tax burden to all Village residents and taxpayers.

Ensure strategic use of our resources by proactively applying for public sector funding, pursuing sponsorships and seeking efficiencies. The Village of Fruitvale is applying for public sector funding and seeking partnerships whenever possible to more efficiently provide and use our resources to supplement investment into aging assets.

Policies

The Village will review user fee and parcel tax levels annually to ensure they adequately meet both the capital and delivery costs of the service.

Where possible, the Village will endeavor to supplement revenues from user fees and charges rather than taxation in order to lessen the burden on the residential property tax base.

1. Distribution of Property Tax Rates

Table 2 outlines the distribution of municipal property taxes among the property classes. The residential property class provides the largest proportion of property tax revenue. This is appropriate as this class also forms the largest portion of the assessment base and consumes the majority of Village services.

Table 2: Distribution of Municipal Property Taxes

Property Class	% of Taxation	\$ Dollar Value
CLASS 1 Residential	90.26%	1,157,050
CLASS 2 Utilities	0.73%	9,392
CLASS 3 Supportive Housing		
CLASS 4 Major Industry		
CLASS 5 Light Industry	0.11%	1,449
CLASS 6 Business & Other	8.90%	114,030
CLASS 7 Managed Forest Land		
CLASS 8 Recreation/Non-profit		
CLASS 9 Farm		
Total	100.00%	\$ 1,281,921

Objective

The residential assessment base is 90.26% of all Village assessments. Businesses, while 8.90% of the total assessment base, receive a slightly elevated level of service. The objective is to correspond the proportionate percentage of tax collections to the level of service relative to the use of services.

Policies

Create financial sustainability of the Village by increasing awareness of Asset Management. Fund services appropriately to include a capital cost charge which represents the use of assets today while also ensuring proper maintenance, operation and replacement of assets. Relate the use of services to the use of assets which provide those services and proportionately allocate the costs to those using the services.

2. Permissive Tax Exemptions

The Village has an existing permissive tax exemption policy which guides the administration and approval of permissive tax exemptions. Eligibility criteria for permissive tax exemptions that are outlined in the policy include the following:

- The tax exemption must demonstrate benefit to the community and residents of the Village by enhancing the quality of life, economically, socially or culturally within the community.
- The goals, policies and principles of the organization receiving the exemption must not be inconsistent or in conflict with those of the Village.
- The organization receiving the exemption must be a registered non-profit society, as the support of the municipality will not be used for commercial or private gain.
- Permissive tax exemptions will be considered in conjunction with:
 - other assistance being provided by the Village;
 - the potential demands for Village services or infrastructure arising from the property; and
 - the amount of revenue that the Village will forego if the exemption is granted.

Objective

The Village will continue to provide permissive tax exemptions to non-profit societies who provide a benefit to the community.

Policies

Review the tax exemption policy annually to assess activities that will be targeted in compliance with the Official Community Plan guidelines.

Table 3: Use of Permissive Tax Exemptions

BYLAW	NAME	ROLL #	CLASS	2025 ASSESSED VALUE	2025 ASSESSED VALUE TOTAL	2025 MUNICIPAL RATE	2025 VILLAGE GENERAL TAXES	WATER & SEWER PARCEL TAXES	2025 TOTALS
959, 2023	Beaver Valley Manor Society	521-00032.050	Land - 1	283,000		2.8570	\$ 808.53		
			Buildings - 1	2,064,000	2,347,000	2.8570	\$ 5,896.87	\$ 1,000.00	\$ 7,705.40
959, 2023	Scouts Properties	521-00267.000	Land - 8	296,000		2.8570	\$ 845.67		
			Buildings - 6	42,400	338,400	6.8568	\$ 290.73	\$ 1,000.00	\$ 2,136.40
959, 2023	Scouts Properties	521-00268.000	Land - 8	362,000		2.8570	\$ 1,034.24		
			Buildings - 6	148,000	510,000	6.8568	\$ 1,014.81	\$ 1,000.00	\$ 3,049.05
959, 2023	Beaver Valley Curling Club	521-00288.000	Land - 8	98,600		2.8570	\$ 281.70		
			Land - 6	98,600		6.8568	\$ 676.08		
			Buildings - 6	1,039,000	1,236,200	6.8568	\$ 7,124.28	\$ 1,000.00	\$ 9,082.06
960, 2023	St. Rita's Catholic Church (hall)	521-00055.012	Land - 8	98,700		2.8570	\$ 281.99		
			Buildings - 8	226,600	325,300	2.8570	\$ 647.40	\$ 1,000.00	\$ 1,929.39
960, 2023	Beaver Valley Christian Fellowship	521-00337.000	Land - 8	118,100		2.8570	\$ 377.41		
			Buildings - 8	162,000	280,100	2.8570	\$ 462.84	\$ 1,000.00	\$ 1,800.25
959, 2023	South Columbia Search & Rescue	521-00371.110	Land - 6	94,200		6.8568	\$ 645.91		
			Buildings - 6	166,000	260,200	6.8568	\$ 1,138.24	\$ 1,000.00	\$ 2,784.16
947, 2022	Lower Columbia Affordable Housing Society	521-00304.240	Land - 6	633,000		2.8570	\$ 1,808.49		
			Buildings - 6	3,500,000	4,133,000	2.8570	\$ 9,999.54	\$ 1,000.00	\$ 12,808.02
GRAND TOTAL							\$ 24,050.62	\$ 8,000.00	\$ 41,294.73



**The Corporation of the
VILLAGE OF FRUITVALE
In the "HEART OF THE BEAVER VALLEY"
Memo**

DATE: April 24, 2026
TO: Mayor and Village Council
FROM: M. Partridge, CFO
SUBJECT: Tax Rates Bylaw 993, 2026

ANALYSIS SUMMARY:

In order to charge general municipal, regional district and regional hospital taxes on the property tax notice, the rates must first be determined calculating the taxes to be levied divided by the total assessments by property class. The village currently has four classes of properties – residential, utilities, light industrial and commercial

LEGISLATIVE IMPACTS, PRECEDENTS, POLICIES:

Community Charter, Part 7, Division 3, Section 197 states a municipality must adopt by bylaw an annual tax rates bylaw before May 14 of each year.

COSTS AND BUDGET IMPACT:

The village tax rates for 2026 are summarized as follows:

Village (Draft)	Class	Rate	\$ Assessment	\$ Amount
	1	2.8689	372,561,000	1,068,849.19
	2	17.2135	545,590	9,391.54
	5	6.8854	210,400	1,448.69
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			389,878,090	1,193,719.51

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The taxation rates for 2026 for other agencies are as follows:

RDKB	Class	Rate	\$ Assessment	\$ Amount
	1	2.6962	372,561,000	1,004,498.97
	2	9.4367	3,483,890	32,876.42
	5	9.1671	210,400	1,928.75
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Hospital	Class	Rate	\$ Assessment	\$ Amount
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	5	0.3689	210,400	77.62
	6	0.3689	16,561,100	6,109.46
			392,816,390	66,666.48



RECOMMENDATION:

THAT council read the 5-Year Financial Plan 2026-2030 Bylaw 992, 2026 a first, second and third time.

Marcus Partridge

M. Partridge, CPA, CGA, B.Comm
Chief Financial Officer



**THE CORPORATION OF THE VILLAGE OF FRUITVALE
BYLAW 993, 2026**

A Bylaw for the Levying of Rates for General Municipal, Regional District and Regional Hospital District Purposes for the Year 2026

WHEREAS under the requirements of *the Community Charter Act*, Part 7, Division 3, Section 197, a municipality must adopt an annual tax rates bylaw;

NOW THEREFORE the Council of the Corporation of the Village of Fruitvale, in open meeting assembled, enacts as follows:

1. THAT the following rates are hereby imposed and levied for the year 2026:
 - a. For all lawful general purposes of the Village of Fruitvale on the value of land and improvements taxable for general municipal purposes, rates appearing in Column 'A' of Schedule "A" attached hereto and forming a part of this Bylaw;
 - b. For all lawful debt purposes of the Village of Fruitvale on the value of land and improvements taxable for general municipal purposes, rates appearing in Column 'B' of Schedule "A" attached hereto and forming a part of this Bylaw;
 - c. For purposes of the Regional District of Kootenay Boundary on the value of land and improvements taxable for Regional District purposes, rates appearing in Column 'C' of Schedule "A" attached hereto and forming a part of this Bylaw;
 - d. For purposes of the Regional Hospital District on the value of land and improvements taxable for Regional Hospital District purposes, rates appearing in Column 'D' of Schedule "A" attached hereto and forming a part of this Bylaw.
2. THAT the minimum amount of taxation upon a parcel of real property shall be One Dollar (\$1.00).
3. THAT the Village of Fruitvale Tax Rates 2025 Bylaw 983, 2025 is hereby repealed.
4. THAT this Bylaw shall be cited as "Village of Fruitvale 2026 Tax Rates Bylaw 993, 2026".

READ a first time this ____ day of _____, 2026.

READ a second time this ____ day of _____, 2026.

READ a third time this ____ day of _____, 2026.

Tax Rate Bylaw No. 993, 2026

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RECONSIDERED, FINALLY PASSED AND ADOPTED this ____ day of _____, 2026.

Mayor

Chief Administrative Officer

CERTIFIED a true copy of Bylaw 993, 2026 cited as "Village of Fruitvale Tax Rates Bylaw 993, 2026".

DATED this ____ day of _____, 2026.

Chief Administrative Officer

THE CORPORATION OF THE VILLAGE OF FRUITVALE

Schedule "A" to Bylaw 993, 2026

PROPERTY CLASS	TAX RATES (dollars of tax per \$1,000 of taxable value)			
	A GENERAL MUNICIPAL	B GENERAL DEBT	C REGIONAL DISTRICT	D REGIONAL HOSPITAL DISTRICT
CLASS 1 Residential	2.8689	0.1430	2.6962	0.1565
CLASS 2 Utilities	17.2135	0.8580	9.4367	0.5477
CLASS 3 Supportive Housing				
CLASS 4 Major Industry				
CLASS 5 Light Industry	6.8854	0.3432	9.1671	0.5320
CLASS 6 Business & Other	6.8854	0.3432	6.6057	0.3834
CLASS 7 Managed Forest Land				
CLASS 8 Recreation/Non-profit				
CLASS 9 Farm				