



Tax Rates Bylaw, 2024

Bylaw No. 3544-2024

The Council of the City of Abbotsford, in open meeting assembled, enacts as follows:

PART 1 - INTERPRETATION

Interpretation

1. (1) The *Interpretation Bylaw* applies to this bylaw.
- (2) The classifications of land use set out in Column 1 of each Table have the same meaning as in the *Prescribed Classes of Property Regulation*, B.C. Reg. 438/81.
- (3) Unless otherwise specified, tax rates set out in this bylaw are expressed per 1 000 dollars of taxable value.

Definitions

2. In this bylaw,
 - “**Abbotsford East Downtown Business Improvement Area**” has the same meaning as in the *Abbotsford East Downtown Business Improvement Area Bylaw, 2007*;
 - “**Matsqui Prairie Dyking Area**” means the area shown as "Zone A" in Schedule 1;
 - “**Matsqui Prairie Dyking, Drainage, and Irrigation District**” means the Matsqui Prairie Dyking Area and all zones shown in Schedule 2;
 - “**Sumas Prairie Dyking and Drainage Area**” means the areas shown in Schedule 3;
 - “**Sumas Prairie Irrigation Area**” means the areas shown in Schedule 4;
 - “**Urban Storm Drainage Area**” means the area shown in Schedule 5.

PART 2 - PROPERTY TAXES

Municipal police taxes

3. To provide for all lawful general municipal police purposes of the City, the tax rates set out in Column 2 of Table 1 are imposed and levied for the year 2024 on the assessed value of land and improvements taxable for general purposes according to the land use classification set out in Column 1 of Table 1.

General and debt servicing taxes

4. To provide for all lawful general and debt servicing purposes of the City, the tax rates set out in Column 3 of Table 1 are imposed and levied for the year 2024 on the assessed value of land and improvements taxable for general purposes according to the land use classification set out in Column 1 of Table 1.

Regional library taxes

- 5. To provide for regional library purposes, the tax rates set out in Column 4 of Table 1 are imposed and levied for the year 2024 on the assessed value of land and improvements taxable for general purposes according to the land use classification set out in Column 1 of Table 1.

Fraser Valley Regional Hospital District taxes

- 6. To provide for the City's taxing obligations in relation to the Fraser Valley Regional Hospital District, the tax rates set out in Column 5 of Table 1 are imposed and levied for the year 2024 on the assessed value of land and improvements taxable for hospital purposes according to the land use classification set out in Column 1 of Table 1.

Fraser Valley Regional District taxes

- 7. To provide for the City's taxing obligations in relation to the Fraser Valley Regional District, the tax rates set out in Column 6 of Table 1 are imposed and levied for the year 2024 on the assessed value of land and improvements taxable for hospital purposes according to the land use classification set out in Column 1 of Table 1.

Abbotsford East Downtown Business Improvement Area

- 8. For the purposes of the Abbotsford Downtown Business Association, a local service tax of 0.16830% is imposed and levied for the year 2024 on the net taxable assessed value, for general purposes, of all land and improvements on class 5 and class 6 properties within the Abbotsford East Downtown Business Improvement Area, other than land and improvements that are exempt under the *Community Charter* or another Act in relation to the tax.

**Table 1 - 2024 Property Tax Rates
(per 1 000 dollars of taxable value)**

Column 1 Land Classification	Column 2 General Municipal (Police)	Column 3 General Municipal (Other)	Column 4 Fraser Valley Regional Library	Column 5 Fraser Valley Regional Hospital District	Column 6 Fraser Valley Regional District
Class 1 - residential	0.91975	1.56121	0.07824	0.08988	0.07536
Class 2 - utilities	14.37553	24.40155	1.22292	0.31459	0.26376
Class 3 - supportive housing	0.91975	1.56121	0.07824	0.08988	0.07536
Class 5 - light industry	1.60652	2.72697	0.13667	0.30560	0.25622
Class 6 - business and other	2.04036	3.46338	0.17357	0.22021	0.18463
Class 8 - recreational property/non-profit organization	1.63668	2.77815	0.13923	0.08988	0.07536
Class 9 - farm	10.65054	18.07862	0.90604	0.08988	0.07536

PART 3 - MATSQUI PRAIRIE DYKING, DRAINAGE AND IRRIGATION DISTRICT TAXES

Matsqui Prairie Dyking, Drainage and Irrigation District taxes

9. To provide for the purposes of dyking, drainage and irrigation within the Matsqui Prairie Dyking, Drainage and Irrigation District,
 - (a) a tax rate of 0.60320 is imposed and levied for the year 2024 on the assessed value of land and improvements for general purposes within the Matsqui Prairie Dyking, Drainage and Irrigation District,
 - (b) a parcel tax of \$23.19 per acre is imposed and levied in respect of all land in the Matsqui Prairie Dyking Area,
 - (c) a parcel tax of \$8.56 per acre is imposed and levied in respect of all land in Zone 2 as shown in Schedule 2,
 - (d) a parcel tax of \$30.02 per acre is imposed and levied in respect of all land in Zone 3 as shown in Schedule 2, and
 - (e) a parcel tax of \$32.24 per acre is imposed and levied in respect of all land in Zone 4 as shown in Schedule 2.

PART 4 - SUMAS PRAIRIE DYKING, DRAINAGE AND IRRIGATION DISTRICT TAXES

Dyking and drainage taxes

10. To provide for the purposes of dyking and drainage within the Sumas Prairie Dyking and Drainage Area,
 - (a) the tax rates as set out in Column 2 of Table 2 are imposed and levied on all parcels in the Sumas Prairie Dyking and Drainage Area according to the land use classification set out in Column 1 of Table 2,
 - (b) a parcel tax of \$30.43 per acre is imposed and levied in respect of all land in Zone A as shown in Schedule 3, and
 - (c) a parcel tax of \$19.15 per acre is imposed and levied in respect of all land in Zone B as shown in Schedule 3.

Table 2 - Sumas Prairie Dyking and Drainage Tax Rates

Column 1 Land Classification	Column 2 Parcel Tax Rate
Class 1 - residential	0.54464
Class 2 - utilities	11.24551
OIC Class 2 - utilities	11.63622
Class 3 - supporting housing	0.54464
Class 5 - light industry	8.97539
Class 6 - business and other	4.48771
Class 8 - recreational property/non-profit organization	0.54464

Irrigation taxes

11. To provide for the purposes of irrigation within the Sumas Prairie Irrigation Area,
 - (a) a parcel tax of \$17.65 per acre is imposed and levied in respect of all land in Zone 1 as shown in Schedule 4,
 - (b) a parcel tax of \$5.92 per acre is imposed and levied in respect of all land in Zone 2 as shown in Schedule 4, and

- (c) a parcel tax of \$19.87 per acre is imposed and levied in respect of all land in Zone 3 as shown in Schedule 4.

PART 5 - URBAN STORM DRAINAGE

Service established

12. The administration, operation, inspection and repair of a storm drainage system for the impounding, conveying and discharging of surface and other waters within the Urban Storm Drainage Area is established as a service of the City.

Service fees

13. (1) For properties with improvements having an aggregate value exceeding \$5 000, service fees set out in Column 2 of Table 3 are imposed and levied for the year 2024 on the assessed value of land taxable for general purposes according to the land use classification set out in Column 1 of Table 3.
- (2) For properties with improvements having an aggregate value not exceeding \$5 000, service fees of 0.03903 per 1 000 dollars of taxable value are imposed and levied for the year 2024 on the assessed value of land taxable for general purposes.

Table 3 - Urban Storm Drainage Service Fees

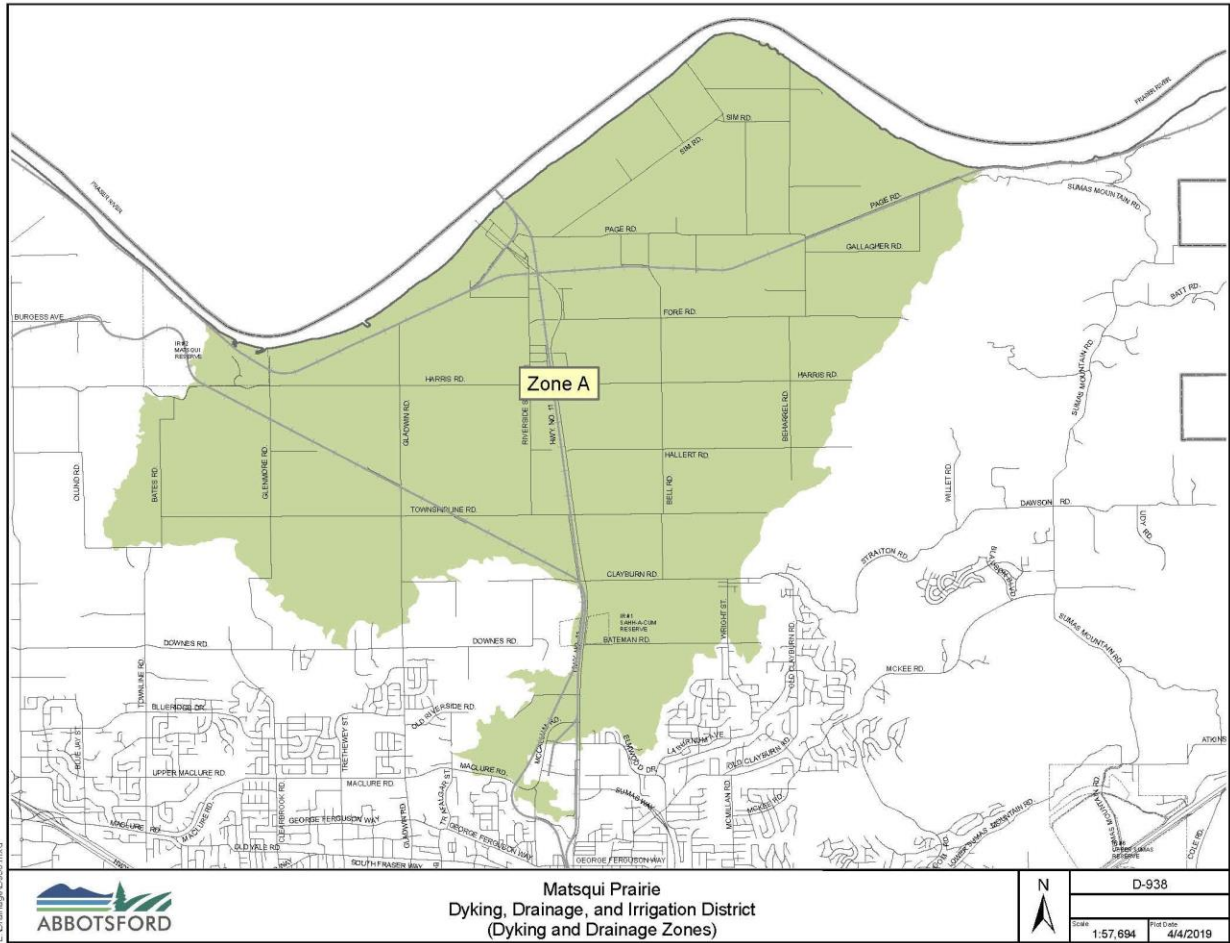
Column 1 Land Classification	Column 2 Properties with improvements greater than \$5 000
Class 1 - residential	0.08781
Class 2 - utilities	0.03903
Class 3 - supportive housing	0.08781
Class 5 - light industry	0.15611
Class 6 - business and other	0.16587
Class 6 - primary, middle and secondary schools	0.08781
Class 8 - recreational property/non-profit organization	0.03903
Class 9 - farm	0.03903

Citation

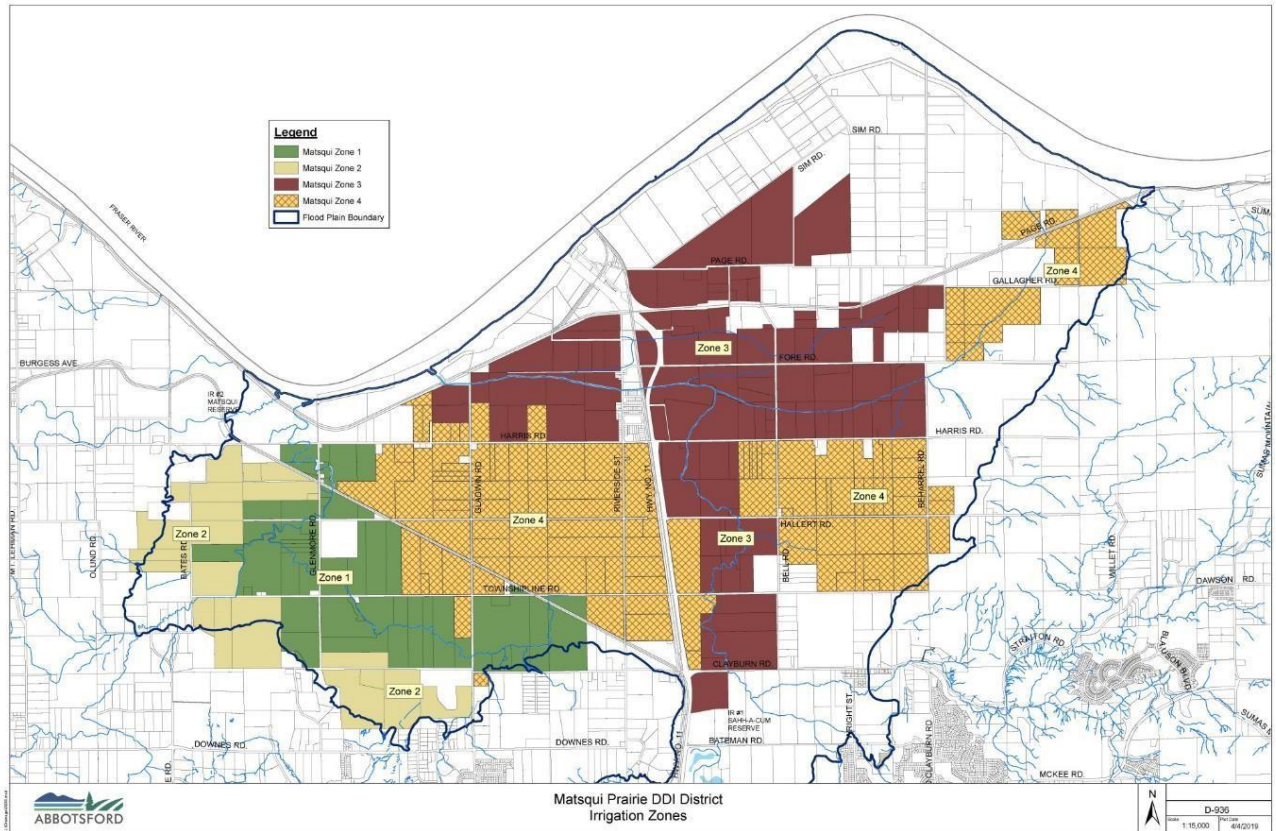
14. Bylaw No. 3544-2024 shall be cited as "Tax Rates Bylaw, 2024".

READ a first time this	23rd day of	April, 2024
READ a second time this	23rd day of	April, 2024
READ a third time this	23rd day of	April, 2024
ADOPTED this	7th day of	May, 2024

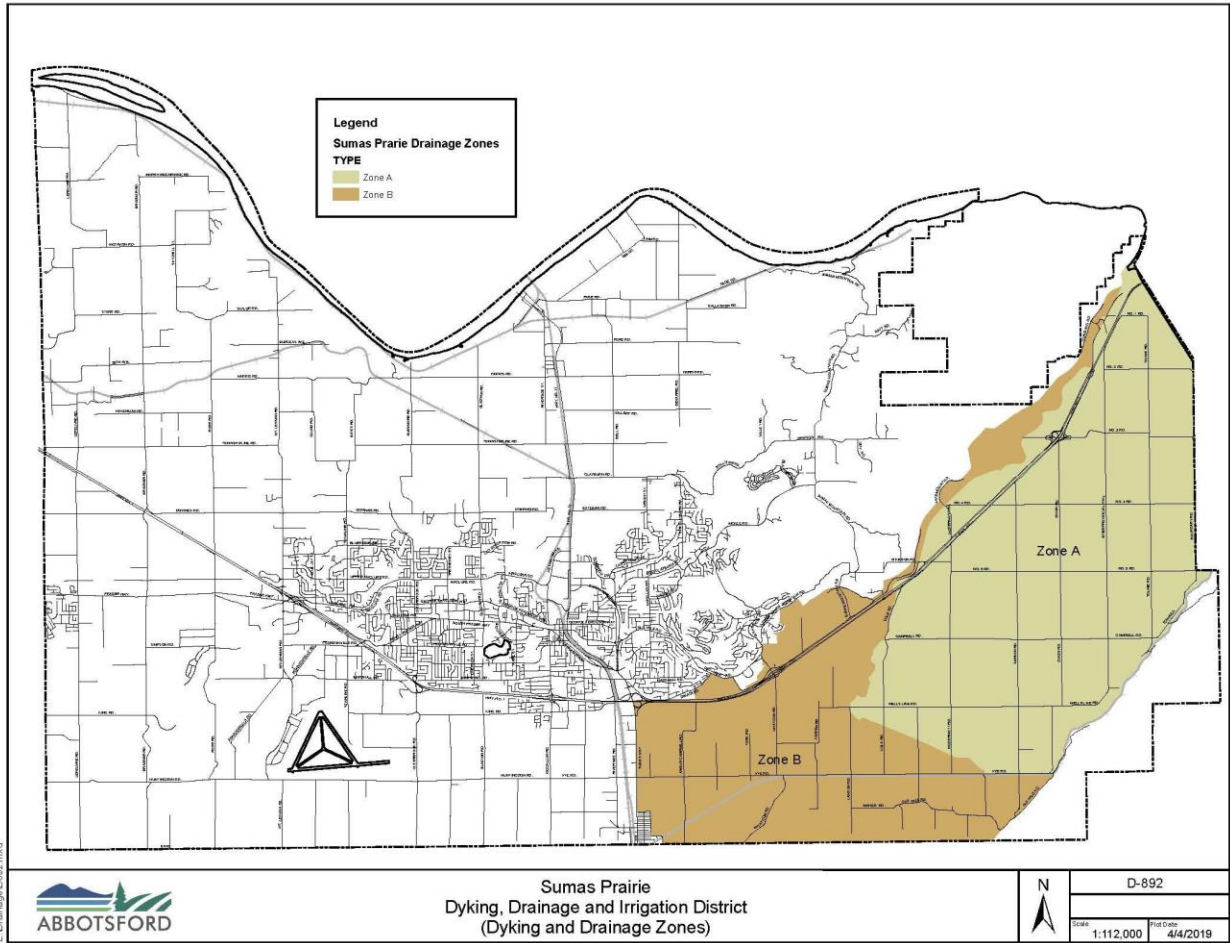
SCHEDULE 1 - MATSQUI PRAIRIE DYKING AREA



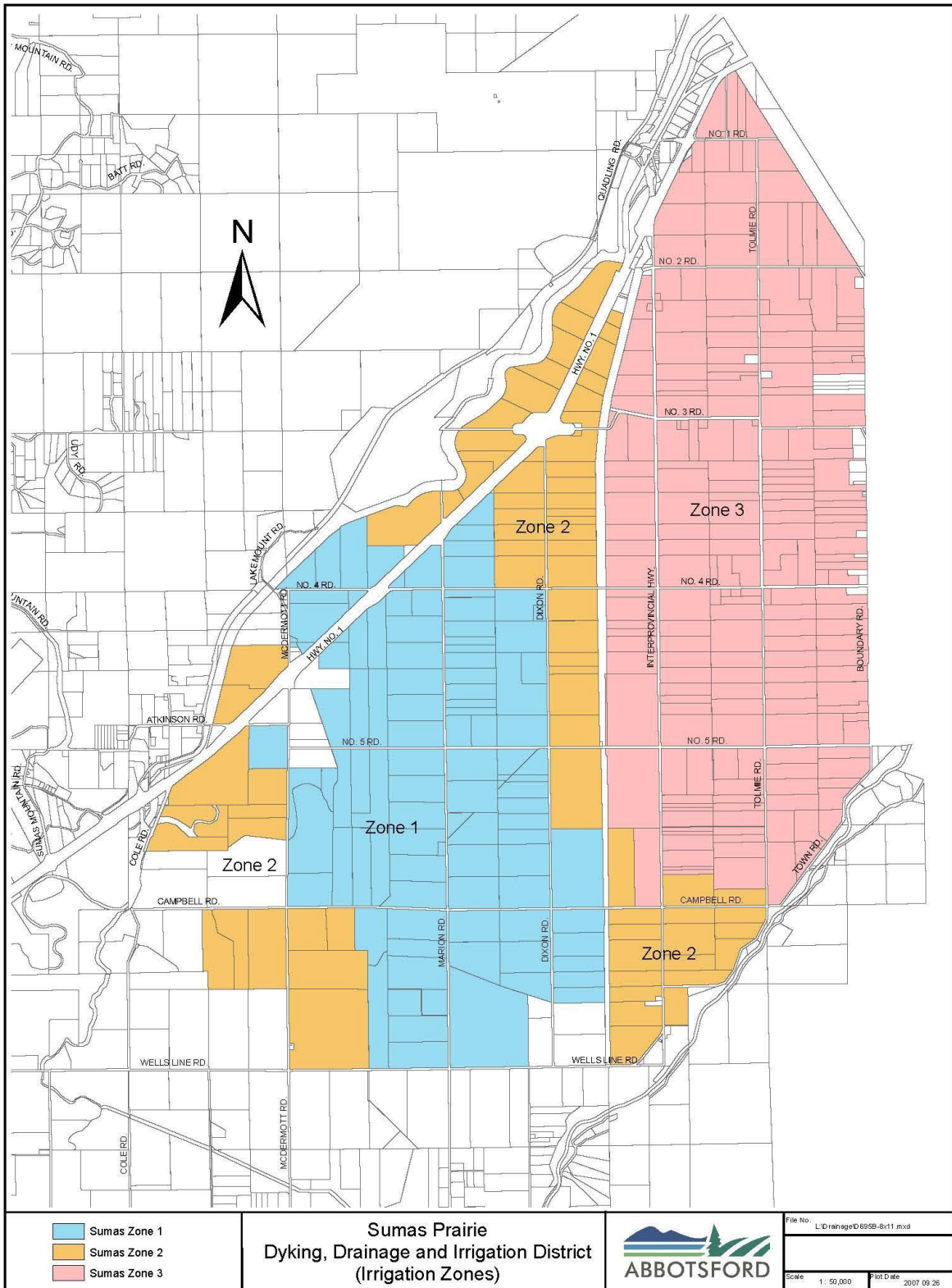
SCHEDULE 2 - MATSQUI PRAIRIE IRRIGATION ZONES



SCHEDULE 3 - SUMAS PRAIRIE DYKING AND DRAINAGE AREA



SCHEDULE 4 - SUMAS PRAIRIE IRRIGATION AREA



SCHEDULE 5 - URBAN STORM DRAINAGE AREA

