

**DISTRICT OF FORT ST. JAMES
TAX RATES BYLAW
NO. 861, 2008**

Being a Bylaw to establish 2008 taxation levies for Municipal, Regional Hospital District and Regional District purposes,

AND WHEREAS it is necessary to set the 2008 due date for payment of all applicable real property taxation levies,

AND WHEREAS it is necessary to set the late payment percentage addition to unpaid taxes for the year 2008,

NOW THEREFORE the Council of the District of Fort St. James in open meeting assembled, enacts as follows:

1. The following rates are hereby imposed and levied for the year 2008.
 - a) For all lawful 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 hereto and forming a part hereof,
 - b) For general debt purposes, on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column B of the Schedule attached hereto and forming a part hereof,
 - c) For Regional Hospital District purposes, on the assessed value of land improvements taxable for Regional Hospital District purposes, rates appearing in Column C of the Schedule attached hereto and forming a part hereof,
 - d) For purposes of the Regional District of Bulkley-Nechako, on the assessed value of land and improvements taxable for Regional District Hospital purposes, rates appearing in Column D of the Schedule attached hereto and forming a part hereof.
2. The minimum amount of taxation upon a parcel of real property shall be One Dollar (\$1.00).
3. Pursuant to Sections 233 of the Community Charter
 - a) The due date for taxes shall be the 2nd day of July, 2008;
 - b) The Collector shall, as soon as is practicable on or after the 3rd day of July 2008, add to the unpaid taxes of the current year, in respect of each parcel of land and the improvements thereon upon the real property tax roll, ten percent of the amount unpaid as of the 2nd day of July 2008.
4. This Bylaw shall be cited for all purposes as "District of Fort St. James Tax Rates Bylaw No. 861, 2008."

READ A FIRST, SECOND AND THIRD TIME THIS 23rd DAY OF APRIL, 2008.

ADOPTED THIS 14th DAY OF MAY, 2008.

Rob MacDougall, Mayor

Nigel Black, Chief Administrative Officer

Certified a True Copy of "District of Fort St. James Tax Rates Bylaw No. 861, 2008."

Nigel Black, Chief Administrative Officer

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SCHEDULE "A"

TAX RATES (IN DOLLARS PER \$1,000 OF TAXABLE VALUE)

PROPERTY CLASS	"A" GENERAL MUNICIPAL	"B" GENERAL DEBT	"C" REGIONAL HOSPITAL DISTRICT	"D" REGIONAL DISTRICT
1. Residential	4.8603	0.5826	0.6077	1.9217
2. Utility	44.5049	5.3347	2.1269	6.7259
4. Major Industry	42.4143	5.0841	2.0662	6.5337
5. Light Industry	12.8332	1.5383	2.0662	6.5337
6. Business/ Other	13.3806	1.6039	1.4888	4.7081
8. Recreation/Non-Profit	3.8296	0.4590	0.6077	1.9217