

**SOUTH COAST BRITISH COLUMBIA TRANSPORTATION AUTHORITY**

**BYLAW NUMBER 163-2026**

*A Bylaw imposing Property Tax for the year 2026*

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WHEREAS pursuant to the *South Coast British Columbia Transportation Authority Act* the Authority must manage and operate the regional transportation system and generate and manage funds for that purpose.

AND WHEREAS the Authority may, by bylaw, assess a tax on the net taxable value of land and improvements in the transportation service region, as defined in the Act, other than land and improvements that are taxable for school purposes only by special act.

AND WHEREAS in assessing the tax the Authority must adopt a variable tax rate system in which individual tax rates are determined and imposed for each property class.

NOW THEREFORE the Board of Directors of the South Coast British Columbia Transportation Authority enacts as follows:

1. This Bylaw may be cited as the “South Coast British Columbia Transportation Authority 2026 Property Tax Bylaw Number 163-2026.”
2. In this Bylaw, “transportation service region” means all municipalities and rural areas located in the Greater Vancouver Regional District and any area added to the Region pursuant to the South Coast British Columbia Transportation Authority Act.
3. There is assessed and levied on the net taxable value of land and improvements in the transportation service region, other than land and improvements that are taxable for school purposes only by special act, a tax at the variable rates set out in Schedule 1 attached thereto.
4. This Bylaw comes into force and takes effect on January 1, 2026.

READ A FIRST, SECOND AND THIRD TIME this March 25, 2026.

RECONSIDERED, PASSED AND FINALLY ADOPTED this March 25, 2026.

*Original signed by Allan Seckel, Chair*

Allan Seckel, Chair

*Original signed by Jennifer Breeze, General Counsel & Corporate Secretary*

Jennifer Breeze, General Counsel & Corporate Secretary

**SCHEDULE 1 attached to and forming part of**  
**SOUTH COAST BRITISH COLUMBIA TRANSPORTATION AUTHORITY**  
**2026 PROPERTY TAX BYLAW NUMBER 163-2026**

<u>PROPERTY CLASS</u>		<u>TAX RATES</u> <u>DOLLARS OF TAX PER \$1,000</u>
01	Residential	0.3568
02	Utilities	2.6266
04	Major Industry	1.6454
05	Light Industry	0.8698
06	Business/Other	1.0043
08	Recreational and Non-Profit	0.2702
09	Farm	0.3316