IMPROVEMENT DISTRICT
BYLAW NO. 121

A bylaw for levying taxes on the land and improvements within the district for fire protection purposes.

THE TRUSTEES of the Cowichan Bay Improvement District in open meeting assembled ENACTS AS FOLLOWS:

1. The sum of $1,287,283.00 is required by the Improvement District for fire protection services in the year 2027.

2. A tax at a rate determined to be necessary to raise the aforesaid sum is hereby levied for the year 2027 on all land and improvements as defined in the School Act, within the Improvement District in accordance with section 711 of the *Local Government Act*.

3. The said taxes shall be due and payable as provided in the *Taxation (Rural Area) Act* and if delinquent shall bear interest at the rate set out under the *Taxation (Rural Area) Act* until paid or recovered.

4. This bylaw may be cited as the "Fire Protection Taxation Bylaw 2027".

INTRODUCED and given first reading by the Trustees on the 21 day of October 2026.

RECONSIDERED and finally passed by the Trustees on the 21 day of October 2026.

Chair of the Trustees, Marsha Stanley

I hereby certify that this is a true copy of Bylaw No. 121

Corporate Officer, Amanda Fowler

A true copy of Bylaw No. 121 registered in the office of the Inspector of Municipalities this 28th day of October 2026

Deputy Inspector of Municipalities

COWICHAN BAY IMPROVEMENT DISTRICT
Budget for the Year Ended December 31, 2027

	Notes	2026 Budget	2027 Budget
Fire Department Operating Expenses			
Amortization		432,000.00	432,000.00
Apparatus and Equipment Mainter		35,230.00	32,730.00
Fuel & Oil		13,500.00	15,500.00
Building Operations Maintenance		52,430.00	56,321.00
IT/Software		24,480.00	36,579.00
Hydro		18,000.00	18,750.00
Communications		12,750.00	13,502.00
Travel & Training		57,720.00	44,339.00
Memberships		4,980.00	4,098.00
Parts & Supplies		81,930.00	77,150.00
Sundry/ Chief's contingency		31,791.00	31,160.00
Bank charges and interest		700	350
Interest on	1	609,395.00	531,160.00
Advertising		1,500.00	1,000.00
Public Relations		2,000.00	-
Insurance		64,400.00	60,880.00
Office & Supplies		6,610.00	5,110.00
Benefits		104,873.00	126,403.00
Wages, honorium		583,988.00	617,545.00
Professional Fees		18,500.00	18,500.00
Total operating expenses		2,156,777.00	2,123,077.00
Reserves			
Replacement reserve		150,000.00	150,000.00
		150,000.00	150,000.00
Principle portion of debt repayment			
Bylaw # 103		12,526.00	13,340.00
Bylaw # 119		599,281.00	416,873.00
		611,807.00	430,213.00
Total budget		2,918,584.00	2,703,290.00
Funding sources			
Non cash amortization		432,000.00	432,000.00
Accrued interest (July - December		263,935.00	-

Fee for service	18,141.00	22,635.00
Internal reserves	92,487.00	-
Borrowing Bylaw #103	16,631.00	16,631.00
Borrowing Bylaw #119	944,741.00	944,741.00
2027 Taxation Bylaw 121	1,146,640.00	1,287,283.00
	2,918,584.00	2,703,290.00

Notes:

1 Interest on Ministry debt