

## CITY OF SALMON ARM

### BYLAW NO. 4396

#### **A bylaw to set the rate of taxation for the year 2020**

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WHEREAS in accordance with the provisions of Section 197 of the *Community Charter, SBC, 2003, Chapter 26* the Council is required, by bylaw, to impose property value taxes for the year by establishing tax rates for Municipal, Hospital, Library, Regional District, Off-Street Parking and Business Improvements purposes for the year 2020;

AND WHEREAS pursuant to Section 235 of the *Community Charter* Council must establish an Alternative Municipal Tax Collection Scheme, including penalties to be applied in relation to payments made after a tax due date established by such bylaw;

NOW THEREFORE the Council of the City of Salmon Arm, in the Province of British Columbia, in open meeting assembled, hereby enacts as follows:

1. The following rates are hereby imposed and levied for the year 2020:
  - a) For all lawful general and debt purposes of the municipality 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 hereof.
  - b) For Regional Hospital District purposes on the value of land and improvements taxable for Hospital purposes rates appearing in Column "B" of Schedule "A" attached hereto and forming a part hereof.
  - c) For Columbia Shuswap Regional District purposes on the value of land and improvements taxable for Hospital purposes, rates appearing in Column "C" of Schedule "A" attached hereto and forming a part hereof.
  - d) For Columbia Shuswap Regional District - SIR purposes on the value of land taxable for Hospital purposes, rates appearing in Column "D" of Schedule "A" attached hereto and forming a part hereof.
  - e) For Business Improvement Area purposes on the value of land and improvements taxable for General Municipal purposes, rates appearing in Column "E" of Schedule "A" attached hereto and forming a part hereof.
  - f) For Off-Street Parking Specified Area purposes on the value of land and improvements taxable for General Municipal purposes, rates appearing in Column "F" of Schedule "A" attached hereto and forming a part hereof.

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- g) For Okanagan Regional Library purposes on the value of lands and improvements taxable for General Municipal purposes, rates appearing in Column "G" of Schedule "A" attached hereto and forming a part hereof.
  - h) For BC Assessment Authority purposes the rates have been established by legislation and rates appearing in Column "H" of Schedule "A" attached hereto and forming a part hereof.
  - i) For Municipal Finance Authority purposes the rates have been established by legislation and rates appearing in Column "I" of Schedule "A" 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. Unless Section 4 applies, the rates and taxes named under this Bylaw are due and shall be paid in accordance with Sections 3, 4, 5 and 6 of this Bylaw on or before September 30, 2020.
  4. An owner may elect to pay the rates and taxes named under this Bylaw in accordance with the General Tax Collection Scheme established under Part 7: Division 10 of the *Community Charter* by giving written notice of that election to the Chief Financial Officer at their office at the City of Salmon Arm offices on or before June 19, 2020.
  5. If an owner does not make an election under Section 4, the Alternate Municipal Tax Collection Scheme applies to the rates and taxes payable to that owner.
  6. Upon the 1<sup>st</sup> day of October, 2020, or as soon thereafter as is practicable, the Chief Financial Officer shall add to the unpaid balance of the current year's taxes, in respect of each parcel of land and the improvements as shown upon the Real Property Tax Roll of the City of Salmon Arm for 2020, ten per cent (10%) of the amount unpaid as of the 30<sup>th</sup> day of September, 2020.
  7. Despite Section 3, taxes resulting from a supplementary assessment roll which remain unpaid 30 days after sending of the notice of the taxes payable to the assessed owner are to incur and bear a penalty for that year of ten percent (10%) of the amount of such taxes.
  8. SEVERABILITY  
  
If any part, section, sub-section, clause, or sub-clause of this bylaw for any reason is held to be invalid by the decision of a Court of competent jurisdiction, the invalid portion shall be severed and the decision that it is invalid shall not affect the validity of the remaining portions of this bylaw.
  9. ENACTMENT  
  
Any enactment referred to herein is a reference to an enactment of British Columbia and regulations thereto as amended, revised, consolidated or replaced from time to time.

10. EFFECTIVE DATE

This bylaw shall come into full force and effect upon adoption of same.

11. CITATION

This bylaw may be cited for all purposes as "**City of Salmon Arm 2020 Annual Rate of Taxation Bylaw No. 4396**".

READ A FIRST TIME THIS	27th	DAY OF	April	2020
READ A SECOND TIME THIS	27th	DAY OF	April	2020
READ A THIRD TIME THIS	27th	DAY OF	April	2020
ADOPTED BY COUNCIL THIS	4th	DAY OF	May	2020

"A. HARRISON"  
MAYOR

"E. JACKSON"  
CORPORATE OFFICER

**City of Salmon Arm  
2020 Property Tax  
Rates**

**Bylaw No.  
4396**

**Schedule "A"**

Property Class	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I
	General Municipal	Regional Hospital District	Regional District	Regional District SIR	Specified Area Business Improvement	Specified Area Off-Street Parking	Regional Library	BC Assessment Authority	Municipal Finance Authority
Residential	3.8984	0.3402	0.2265	0.0312	-	0.2629	0.1602	0.0426	0.0002
Utilities	23.7386	1.1909	0.7926	0.1093	-	0.9201	0.9753	0.4788	0.0007
Supportive Housing	-	-	-	-	-	-	-	-	0.0002
Major Industry	66.4164	1.1568	0.7700	0.1061	-	-	2.7290	0.4788	0.0007
Light Industry	10.6288	1.1568	0.7700	0.1061	-	-	0.4372	0.1099	0.0007
Business/Other	10.6288	0.8336	0.5548	0.0765	1.3763	0.6440	0.4372	0.1099	0.0005
Managed Forest Land	7.9356	1.0207	0.6794	0.0936	-	-	0.3267	0.2242	0.0006
Recreational/Non Profit	2.8219	0.3402	0.2265	0.0312	-	-	0.1153	0.0426	0.0002
Farm	12.7025	0.3402	0.2265	0.0312	-	-	0.5221	0.0426	0.0002