

## CITY OF SALMON ARM

### BYLAW NO. 4330

A bylaw to impose a transportation parcel tax.

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WHEREAS pursuant to Section 8 of the Community Charter, and the regulations passed pursuant thereto, the City of Salmon Arm may, by bylaw, operate a service that the Council considers necessary or desirable for all or part of the municipality;

AND WHEREAS the City of Salmon Arm has determined that it is necessary for the City to construct and operate a transportation network for the convenience and safety of the residents and businesses within the City;

AND WHEREAS Section 200 of the Community Charter allows the imposition of a parcel tax on all properties within the City, to fund all or part of the funding for the service;

NOW THEREFORE the Council of the City of Salmon Arm enacts as follows:

1. In this bylaw

“Annual Costs” means the annual operating and maintenance, debt servicing and capital costs for the works.

“Parcel” means any lot, block or other area in which real property is held or into which is subdivided and includes the right or interest of an occupier of land but does not include a highway or portion of a highway. The term parcel includes strata parcels.

“Group of Parcels” means where a building or other improvement extends over more than one parcel of land and those parcels if contiguous, have been treated by the Assessor in accordance with the Assessment Act as one parcel and assessed accordingly shall be considered as one parcel for the purposes of this bylaw.

“Collector” means the Collector of the Municipality duly appointed by the Council pursuant to the provisions of the Community Charter.

2. A parcel tax shall be imposed on each parcel or group of parcels of real property within the City of Salmon Arm, other than those that are exempt from the tax under this or another bylaw or enactment, as a single amount for each parcel.

3. The annual parcel tax shall be in the amount of \$150.00 per parcel or group of parcels of real property with the exception of the following:
  - a. Parcels assessed as Class 9 'only'. For these parcels, the parcel tax shall be \$0.00 per parcel of real property;
  - b. Parcels or groups of parcels assessed as Class 9 containing Class 1 farm buildings. For these parcels, the parcel tax shall be \$0.00 per parcel of real property; and
  - c. Parcels assessed 'only' as Class 2 improvements. For these parcels, the parcel tax shall be \$0.00 per parcel of real property.
4. The parcel tax imposed under Section 2 of this bylaw shall be imposed in 2019 and each year thereafter.
5. The parcel tax is imposed under Section 2 of this bylaw for the purpose of recovering the annual costs of constructing and operating a transportation network for the convenience and safety of the residents and businesses within the City of Salmon Arm.
6. The Collector is hereby directed to prepare a parcel tax roll pursuant to Section 202 of the Community Charter.
7. "District of Salmon Arm Transportation Parcel Tax Bylaw No. 3247" and all previous versions, consolidations and amendments made thereto are repealed upon adoption of this Bylaw.
8. This bylaw may be cited for all purposes as "**City of Salmon Arm Transportation Parcel Tax Bylaw No. 4330**".

READ A FIRST TIME THIS	23	DAY OF	April	2019
READ A SECOND TIME THIS	23	DAY OF	April	2019
READ A THIRD TIME THIS	23	DAY OF	April	2019
ADOPTED BY COUNCIL THIS	25	DAY OF	April	2019

"A. HARRISON"  
MAYOR

"E. JACKSON"  
CORPORATE OFFICER