

## CITY OF SALMON ARM

### BYLAW NO. 4279

#### **Being a bylaw to exempt from taxation certain lands and improvements for the year 2019**

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WHEREAS it is provided by Section 224 of the Community Charter, that the Council may by bylaw exempt from taxation any lands and improvements as therein specified;

AND WHEREAS the Council of the City of Salmon Arm deems it necessary and expedient to exempt from taxation for all purposes, the whole of the taxable assessed value of the land and improvements on certain properties situate within the City of Salmon Arm;

AND WHEREAS Section 224 of the Community Charter provides that every building set apart and in use for public worship and any church hall which Council considers necessary thereto, and the land upon which the building or hall actually stands, shall be exempt from taxation;

AND WHEREAS such area of lands surrounding the church building or hall as may be determined by Council shall be exempt from taxation, such area so exempted to be determined by bylaw in accordance with Subsection 2 (f) of Section 224 of the Community Charter;

NOW THEREFORE the Council of the City of Salmon Arm by affirmative vote of at least two-thirds of all the members thereof enacts as follows:

#### 1. CHURCHES

- a) In addition to the statutory exemption for every building set apart and in use for public worship and the land upon which the building actually stands, all church halls located on the same property or adjacent property owned by the Church or its Trustees shall also be exempted, including the land upon which the halls stand, for the year 2019.
- b) Where the property on which a church is located does not exceed two (2) acres, all such land shall be exempt from taxation for the year 2019.
- c) Where there is a residence located on the same property as a church, the residence and any ancillary buildings and the land upon which the residence and ancillary buildings actually stand, as well as any area of land deemed to be associated with the use and enjoyment of the residential and ancillary buildings, shall be assessed and taxed as residential property for the year 2019.

d) Where the property on which a church is located exceeds two (2) acres, the area of land exempt from taxation, including the statutory exemption, shall be two (2) acres.

1. Lot 1, Plan EPP81986, Section 14, Township 20, Range 10 (170 Shuswap Street SE)  
Registered Owner and Occupier: Synod Diocese of Kootenay (06140.010)

## 2. SOCIETIES

a) The following properties are hereby exempted from taxation for all purposes for the year 2019, the whole of the taxable assessed value of the land and improvements unless otherwise noted:

1. Lot 1, Plan 42866, Section 14, Township 20, Range 10 (681 Marine Park Drive NE)  
Registered Owner and Occupier: Shuswap Family Resource & Referral Society (06757.010)
2. Lot 13, Block C, Plan 1523, Section 14, Township 20, Range 10 (350 Fraser Avenue NW) Registered Owner and Occupier: Churches of Salmon Arm Used Goods Society (06780.000)
3. Lot 14, Block C, Plan 1523, Section 14, Township 20, Range 10 (360 Fraser Avenue NW) Registered Owner and Occupier: Churches of Salmon Arm Used Goods Society (06780.001)
4. Lot 15, Block C, Plan 1523, Section 14, Township 20, Range 10 (380 Fraser Avenue NW) Registered Owner and Occupier: Churches of Salmon Arm Used Goods Society (06780.002)
5. Lot 16, Block C, Plan 1523, Section 14, Township 20, Range 10 (390 Fraser Avenue NW) Registered Owner and Occupier: Churches of Salmon Arm Used Goods Society (06780.003)

## 3. SEVERABILITY

If any part, section, sub-section, clause of this bylaw for any reason is held to be invalid by the decisions of a Court of competent jurisdiction, the invalid portion shall be severed and the decisions that it is invalid shall not affect the validity of the remaining portions of this bylaw.

## 4. 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.

5. EFFECTIVE DATE

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

6. CITATION

This bylaw may be cited as "City of Salmon Arm Tax Exemption Bylaw No. 4279"

READ A FIRST TIME THIS            9th    DAY OF            October            2018

READ A SECOND TIME THIS        9th    DAY OF            October            2018

READ A THIRD TIME THIS          9th    DAY OF            October            2018

ADOPTED BY COUNCIL THIS        22nd   DAY OF            October            2018

"N. COOPER"  
MAYOR

"E. JACKSON"  
CORPORATE OFFICER