



AGENDA
City of Salmon Arm
Special Council Meeting
Thursday, April 25, 2019
4:00 p.m.
Council Chamber of City Hall
500 – 2 Avenue NE


Carl Bannister, Chief Administrative Officer

Page #	Item #	Description
	1.	CALL TO ORDER
	2.	ADOPTION OF AGENDA
	3.	DISCLOSURE OF INTEREST
	4.	RECONSIDERATION OF BYLAWS
1 - 4	1.	City of Salmon Arm Transportation Parcel Tax Amendment Bylaw No. 4330 - Final Reading
5 - 18	2.	2019 Final Budget
	a)	City of Salmon Arm 2019 -- 2023 Financial Plan Amendment Bylaw No. 4322 - Final Reading
	b)	City of Salmon Arm 2019 Annual Rate of Taxation Bylaw No. 4323 - Final Reading
19 - 20	5.	ADJOURNMENT

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Item 4.1

CITY OF SALMON ARM

Date: April 25, 2019

Moved: Councillor

Seconded: Councillor

THAT: the bylaw entitled City of Salmon Arm Transportation Parcel Tax Amendment Bylaw No. 4330 be read a final time.

Vote Record

- Carried Unanimously
- Carried
- Defeated
- Defeated Unanimously

Opposed:

- Harrison
- Cannon
- Eliason
- Flynn
- Lavery
- Lindgren
- Wallace Richmond

CITY OF SALMON ARM

BYLAW NO. 4330

A bylaw to impose a transportation parcel tax.

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		DAY OF		2019

MAYOR

CORPORATE OFFICER

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Item 4.2

CITY OF SALMON ARM

Date: April 25, 2019

Moved: Councillor

Seconded: Councillor

THAT: the following bylaws be read a final time:

- a) City of Salmon Arm 2019 - 2023 Financial Plan Amendment Bylaw No. 4322;
and
- b) City of Salmon Arm 2019 Annual Rate of Taxation Bylaw No. 4323.

Vote Record

- Carried Unanimously
- Carried
- Defeated
- Defeated Unanimously

Opposed:

- Harrison
- Cannon
- Eliason
- Flynn
- Lavery
- Lindgren
- Wallace Richmond

CITY OF SALMON ARM

BYLAW NO. 4322

A bylaw to amend the 2019 to 2023 Financial Plan

WHEREAS in accordance with the provisions of Section 165 of the Community Charter, the Council has adopted a financial plan for the period of 2019 to 2023;

AND WHEREAS it is deemed expedient to amend the Financial Plan;

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

1. "Schedule "A" of "City of Salmon Arm 2019 to 2023 Financial Plan Bylaw No. 4302 is hereby deleted in its entirety and replaced with Schedule "A" attached hereto and forming part of this bylaw.

2. 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.

3. 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.

4. EFFECTIVE DATE

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

5. CITATION

This bylaw may be cited for all purposes as "City of Salmon Arm 2019 to 2023 Financial Plan Amendment Bylaw No. 4322".

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		DAY OF		2019

MAYOR

CORPORATE OFFICER

Schedule "A" - Bylaw #4322

City of Salmon Arm**2019 - 2023 Financial Plan**

	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Consolidated Revenues					
Property and MRDT Taxes - Net	\$ 18,948,635	\$ 19,327,608	\$ 19,714,160	\$ 20,108,443	\$ 20,510,612
Frontage & Parcel Taxes	3,603,450	3,675,519	3,749,029	3,824,010	3,900,490
Sales of Service	8,121,705	8,284,139	8,449,822	8,618,818	8,791,194
Revenue From Own Sources	3,331,550	3,398,181	3,466,145	3,535,468	3,606,177
Rentals	779,545	795,136	811,039	827,260	843,805
Federal Government Transfers	-	-	-	-	-
Provincial Government Transfers	368,100	375,462	382,971	390,630	398,443
Other Government Transfers	265,333	270,640	276,053	281,574	287,205
Transfer From Prior Year Surplus	600,875	612,893	625,151	637,654	650,407
Transfer From Reserve Accounts	1,190,295	1,214,101	1,238,383	1,263,151	1,288,414
Transfer From Reserve Funds	-	-	-	-	-
Total Consolidated Revenues	\$ 37,209,488	\$ 37,953,679	\$ 38,712,753	\$ 39,487,008	\$ 40,276,747
Consolidated Expenditures					
General Government Services	\$ 3,584,590	\$ 3,656,282	\$ 3,729,408	\$ 3,803,996	\$ 3,880,076
Protective Services	6,215,620	6,339,932	6,466,731	6,596,066	6,727,987
Transportation Services	5,573,880	5,685,358	5,799,065	5,915,046	6,033,347
Environmental Health Services	74,872	76,369	77,896	79,454	81,043
Environmental Development Service:	3,116,645	3,178,978	3,242,558	3,307,409	3,373,557
Recreation and Cultural Services	4,496,160	4,586,083	4,677,805	4,771,361	4,866,788
Fiscal Services - Interest	1,346,843	1,373,780	1,401,256	1,429,281	1,457,867
Fiscal Services - Principal	1,316,705	1,343,039	1,369,900	1,397,298	1,425,244
Capital Expenditures	2,795,685	3,021,834	2,943,280	2,332,092	3,034,371
Transfer to Surplus	-	-	-	-	-
Transfer to Reserve Accounts	2,995,383	2,885,057	3,081,747	3,813,436	3,234,067
Transfer to Reserve Funds	1,129,055	1,151,636	1,174,669	1,198,162	1,222,125
Water Services	2,457,500	2,506,650	2,556,783	2,607,919	2,660,077
Sewer Services	2,106,550	2,148,681	2,191,655	2,235,488	2,280,198
Total Consolidated Expenditures	\$ 37,209,488	\$ 37,953,679	\$ 38,712,753	\$ 39,487,008	\$ 40,276,747

17/04/2019

2019-2023 FP Bylaw (Op)

Schedule "A" - Bylaw #4322

2019 - 2023 Financial Plan**City of Salmon Arm**

	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Capital Projects					
Finances Acquired					
General Operating Fund	\$ 1,940,685	\$ 1,896,834	\$ 1,953,280	\$ 1,305,092	\$ 1,959,371
Water Operating Fund	547,500	450,000	490,000	500,000	500,000
Sewer Operating Fund	307,500	675,000	500,000	527,000	575,000
Federal Government Grants	2,812,615	-	-	-	-
Provincial Government Grants	4,104,370	-	-	-	-
Prior Year Surplus	81,000	-	510,000	-	-
Reserve Accounts	6,012,830	530,000	690,000	15,000	340,000
Reserve Funds	2,346,500	323,500	2,808,750	710,000	550,000
Development Cost Charges	234,000	2,125,000	2,307,500	3,335,000	3,445,000
Short Term Debt	-	-	-	-	-
Long Term Debt	6,145,000	-	-	-	-
Developer Contributions	1,180,200	40,000	40,000	44,000	40,000
Total Funding Sources	\$ 25,712,200	\$ 6,040,334	\$ 9,299,530	\$ 6,436,092	\$ 7,409,371

Finances Applied

Transportation Infrastructure	\$ 19,926,360	\$ 3,979,500	\$ 4,222,000	\$ 3,622,000	\$ 3,619,500
Buildings	723,575	117,000	197,000	144,000	458,500
Land	-	-	-	-	300,000
IT Infrastructure	210,750	125,000	721,500	55,000	65,000
Machinery and Equipment	1,725,900	383,834	1,192,780	513,092	443,871
Vehicles	300,000	90,000	35,000	-	-
Parks Infrastructure	838,600	260,000	966,250	260,000	262,500
Utility Infrastructure	1,987,015	1,085,000	1,965,000	1,842,000	2,260,000
Total Capital Expense	\$ 25,712,200	\$ 6,040,334	\$ 9,299,530	\$ 6,436,092	\$ 7,409,371

Departmental Summary:

	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
General Government Services	\$ 155,970	\$ 108,500	\$ 193,500	\$ 122,500	\$ 138,500
Protective Services	522,300	145,000	805,000	140,000	55,000
Transportation Services	21,825,860	4,276,000	4,523,500	3,918,500	4,233,500
Environmental Health Services	68,940	12,500	2,500	2,500	327,500
Environmental Development Services	-	-	-	-	-
Recreation and Cultural Services	998,465	333,334	1,235,030	335,592	319,871
Water Services	1,253,705	490,000	2,040,000	1,390,000	1,760,000
Sewer Services	886,960	675,000	500,000	527,000	575,000
Total by Department	\$ 25,712,200	\$ 6,040,334	\$ 9,299,530	\$ 6,436,092	\$ 7,409,371

17/04/2019

2019-2023 FP Bylaw (Cap)

Schedule "B" – Bylaw #4322
2019 Revenue Policy Disclosure

1. Table One (1) reflects the proportion of total revenue proposed to be raised from each funding source in 2019. Property taxes form the greatest proportion of revenue of the City. The first column details the proposed percentage of revenue including Conditional Government Transfers and the second column shows the proposed percentage of revenue excluding Conditional Government Transfers. Conditional Government Transfers are funds provided by other levels of government or government agencies to fund specific projects. The absence of this funding would result in an increase to property taxes, debt borrowing or funding from reserves or other sources (ie. developers, donations, etc.) or result in the project not being undertaken.

The City collects three (3) types of parcel tax; a water frontage tax; a sewer frontage tax and a transportation parcel tax. The water and sewer frontage tax rate is applied to each parcel of land taxable foot frontage. The frontage rate is comprised of a capital debt repayment component plus 10% of the water and sewer operation and maintenance budget for preventative maintenance of the utilities infrastructure. The City introduced a transportation parcel tax in 2003. The transportation parcel tax is collected to maintain the City's transportation network to an adequate level to minimize future reconstruction costs and ensure the network is safe from hazards and disrepair. To this end, the transportation parcel tax provides a stable and dedicated source of funding. The transportation parcel tax was specifically implemented on a "flat rate per parcel" rather than an "ad valorem tax" basis recognizing that all classes of property are afforded equal access to the City's transportation network and should contribute to its sustainability equally. This method directed tax dollars away from business and industry to residential.

The City also receives a Municipal Regional District Tax (MRDT) which is levied and collected by the Provincial Government on all daily accommodation rentals within the City. Under the direction and approval of the Accommodation Industry, the City has applied to the Provincial Government to levy a 2% MRDT which will be utilized on initiatives that will increase exposure/awareness of Salmon Arm as a tourism destination with emphasis on off-season event expansion.

The City endorses a 'user pay' philosophy in its collection of fees and charges. Such fees and charges (ie. development, building, plumbing and fire permits, recreational program and rental fees and cemetery services) are reviewed annually to ensure adequate cost recovery for the provision of services. The policy of the City is to work towards full cost recovery for services provided. The objective in reviewing fees and charges periodically is to measure the cost of providing municipal services versus the cost recovery established through user fees and charges. Development Cost Charges are based on the City's Long Term Financial Plan. Included in this percentage is the City's investment income. The City exercises a stringent cash management plan to maximize investment and interest income.

Other sources of revenue provide funding for specific functions such as the Columbia Shuswap Regional District's contribution to the Shuswap Regional Airport, Recreation Centre, Shaw Centre, Cemetery and Fire Training Centre.

The proceeds from borrowing and developer contributions fund capital projects pursuant to the City's Long Term Financial Plan.

Schedule "B" – Bylaw #4322
2019 Revenue Policy Disclosure

Table 1: Proportions of Total Revenue

Revenue Source	Percentage to Total Revenue Includes Conditional Government Transfers	Percentage to Total Revenue Excludes Conditional Government Transfers
Property Taxes	38.16%	45.88%
Parcel Taxes	7.26%	8.73%
User Fees, Charges and Interest Income	24.63%	29.62%
Other Sources	17.58%	0.89%
Proceeds From Borrowing	12.37%	14.88%
	100.00%	100.00%

2. Table Two (2) reflects the distribution of property tax between the different property classes. The objective of the City is to set tax rates in order to maintain tax stability while maintaining equality between the property classes. The policy of the City is to develop a tax rate which maintains the proportionate relationship between the property classes. Inflationary increases in assessments are reduced to reflect only the 'real' increase attributed to new construction for each property class. This allows the property owner to be confident that, in any year, their property tax bill will only increase as much as their proportion of the increase in tax revenue required year to year.

The City reviewed the property tax multiple structure and equalized the general municipal property tax rate and associated multiple for Class 5 (Light Industry) and Class 6 (Business) By shifting general municipal property taxes from Class 5 (Light Industry) to Class 6 (Business) commencing in 2017. This property tax stability strategy is in keeping with its objective to maintain tax stability while maintaining equality between property classifications.

Assessment values fluctuate as market values change in one class or another. It is this market value change that may precipitate an amendment to the class multiple.

The Provincial Government has legislated a municipal taxation rate cap for the Class 2 (Utilities) assessments. The City of Salmon Arm Class 2 (Utilities) general municipal property tax rate adheres to this legislation.

Schedule "B" – Bylaw #4322
2019 Revenue Policy Disclosure

Table 2: Distribution of Property Taxes Between Property Classes

Property Class	2019 Tax Rate	Class Multiple	Percentage to Total Property Tax	Percentage to Total Property Assessment Value
Residential	3.9378	1.00:1	66.01%	85.69%
Utilities	25.6419	6.51:1	0.83%	0.16%
Supportive Housing	0.000	0:1	0.00%	0.00%
Major Industry	72.7672	18.48:1	3.14%	0.22%
Light Industry	11.1080	2.82:1	2.25%	1.03%
Business	11.1080	2.82:1	27.03%	12.44%
Managed Forest Land	7.9356	2.02:1	0.01%	0.01%
Recreational/Non Profit	2.8745	0.73:1	0.12%	0.21%
Farm	12.7915	3.25:1	0.61%	0.24%

3. The City adopted a Permissive Tax Exemption Policy in 1998 which outlines the eligibility criteria to receive a permissive tax exemption. The Annual Municipal Report for 2017 contains a schedule of permissive tax exemptions granted for the year and the amount of tax revenue exempted.

Commencing in 1999, the City provided a three (3) year permissive tax exemption for each eligible organization. These include religious institutions, historical societies, some recreational facilities, service organizations and cultural institutions.

Table 3: Permissive Tax Exemptions

Organization	General Municipal Tax Exemption	Other Government Tax Exemption	Total
Churches	\$ 45,996.50	\$ 37,726.50	\$ 83,723.00
Non Profit Societies	409,140.00	243,030.00	652,170.00
Senior Centers	19,019.00	9,965.00	28,984.00
Other	15,104.00	11,523.00	26,627.00
Sports Clubs	271,559.00	146,616.00	418,175.00
Total	\$ 760,818.50	\$ 448,860.50	\$ 1,209,679.00

Schedule "B" – Bylaw #4322
2019 Revenue Policy Disclosure

4. The Official Community Plan for the City of Salmon Arm identifies the revitalization of the downtown as a priority. As a result, in 2005, the City established a Downtown Revitalization Tax Exemption Program pursuant to City of Salmon Arm Revitalization Tax Exemption Bylaw No. 3471.

The Revitalization Tax Exemption Program is a tool that Council is using to encourage property investment in the downtown area (hereinafter referred to as the Revitalization Area). Council's objective is to stimulate and reinforce development initiatives in the Revitalization Area by promoting property investment within the C-2, "Town Centre Commercial Zone" and to reinforce the City's investment in infrastructure upgrades and beautification projects.

City of Salmon Arm Revitalization Tax Exemption Bylaw No. 3741 establishes property tax exemptions in respect of construction of a new improvement or alteration of an existing improvement where the alteration has a value in excess of \$75,000.00 to encourage revitalization in the Revitalization Area.

Table 4: Revitalization Tax Exemptions

Area	2014 General Municipal Tax Exemption	2015 General Municipal Tax Exemption	2016 General Municipal Tax Exemption	2017 General Municipal Tax Exemption	2018 General Municipal Tax Exemption	2019 General Municipal Tax Exemption
C-2 "Downtown Commercial Zone"	\$ 47,032.50	\$ 45,846.66	\$ 34,828.47	\$ 29,851.20	\$ 24,304.74	\$ 24,657.03

5. The Official Community Plan for the City of Salmon Arm identifies the revitalization of the "Industrial Zones" as a priority. As a result, in 2014, the City established an Industrial Revitalization Tax Exemption Program pursuant to City of Salmon Arm Revitalization Tax Exemption Bylaw No. 4020.

The Revitalization Tax Exemption Program is a tool that Council is using to encourage property investment in the "Industrial Zones" (hereinafter referred to as the Revitalization Area). Council's objective is to stimulate and reinforce development initiatives in the Revitalization Area by promoting property investment within the "Industrial Zone" and to reinforce the City's investment in infrastructure upgrades and beautification projects.

City of Salmon Arm Revitalization Tax Exemption Bylaw No. 4020 establishes general municipal property tax exemptions in respect of construction of a new improvement or alteration of an existing improvement where the alteration has a value in excess of \$300,000.00 to encourage revitalization in the Revitalization Area.

This bylaw shall have an expiration date of five (5) years from the date of adoption.

Schedule "B" – Bylaw #4322
2019 Revenue Policy Disclosure

Table 5: Revitalization Tax Exemptions

Area	2015 General Municipal Tax Exemption	2016 General Municipal Tax Exemption	2017 General Municipal Tax Exemption	2018 General Municipal Tax Exemption	2019 General Municipal Tax Exemption
"Industrial Zone"	\$ 0.00	\$ 0.00	\$ 0.00	\$ 5,425.51	\$ 5,400.26

CITY OF SALMON ARM**BYLAW NO. 4323****A bylaw to set the rate of taxation for the year 2019**

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 2019;

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 2019:
 - 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.
 - 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.
 - a) At close of business on July 2, 2019, the Chief Financial Officer of the City of Salmon Arm shall add to the unpaid taxes of the current year, in respect of each parcel of land and the improvements thereon upon the real property tax roll, ten percent (10%) of the amount then remaining unpaid.
 - b) The said unpaid taxes, together with amounts added under this section, are deemed to be unpaid taxes of the current year due on such land and improvements thereon, and the amounts added under this section when collected shall form part of the general revenue of the City of Salmon Arm.
 4. 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.
 5. 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.
 6. 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.
 7. EFFECTIVE DATE

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

8. CITATION

This bylaw may be cited for all purposes as "City of Salmon Arm 2019 Annual Rate of Taxation Bylaw No. 4323".

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		DAY OF		2019

MAYOR

CORPORATE OFFICER

City of Salmon Arm
 2019 Property Tax
 Rates

Bylaw No.
 4323

Schedule "A"

Property Class	Column A General Municipal	Column B Regional Hospital District	Column C Regional District	Column D Regional District SIR	Column E Specified Area Business Improvement	Column F Specified Area Off-Street Parking	Column G Regional Library	Column H BC Assessment Authority	Column I Municipal Finance Authority
Residential	3.9378	0.2870	0.2214	0.0332	-	0.3224	0.1747	0.0389	0.0002
Utilities	25.6419	1.0045	0.7747	0.1163	-	1.1285	0.6114	0.4830	0.0007
Supportive Housing	-	-	-	-	-	-	-	-	0.0002
Major Industry	72.7672	0.9758	0.7526	0.1130	-	-	0.5939	0.4830	0.0007
Light Industry	11.1080	0.9758	0.7526	0.1130	-	-	0.5939	0.1082	0.0007
Business/Other	11.1080	0.7032	0.5423	0.0814	1.3933	0.7899	0.4280	0.1082	0.0005
Managed Forest Land	7.9356	0.8610	0.6641	0.0997	-	-	0.5240	0.2262	0.0006
Recreational/Non Profit	2.8745	0.2870	0.2214	0.0332	-	-	0.1747	0.0389	0.0002
Farm	12.7915	0.2870	0.2214	0.0332	-	-	0.1747	0.0389	0.0002

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Item 5.

CITY OF SALMON ARM

Date: April 25, 2019

Moved: Councillor Lavery

Seconded: Councillor Wallace Richmond

THAT: the Special Council Meeting of April 25, 2019, be adjourned.

Vote Record

- Carried Unanimously
- Carried
- Defeated
- Defeated Unanimously

Opposed:

- Harrison
- Cannon
- Eliason
- Flynn
- Lavery
- Lindgren
- Wallace Richmond

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