

**CITY OF SALMON ARM**

**BYLAW NO. 4622**

**A bylaw to impose a Water Frontage 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 water system as a municipal service that the Council considers necessary or desirable for all or part of the City;

AND WHEREAS the City of Salmon Arm has determined that it is necessary for the City to construct and operate a water system for the benefit of residents and businesses within the City;

AND WHEREAS pursuant to Section 200 of the *Community Charter*, the City of Salmon Arm may, by bylaw, impose a parcel tax on land benefiting from such service to provide all or part of the funding for that service;

AND WHEREAS certain costs have been or are to be incurred by the City of Salmon Arm in providing water services to lands within its boundaries;

AND WHEREAS it is deemed desirable and expedient to impose and levy a frontage parcel tax on properties connected to or capable of connecting to water services within the City of Salmon Arm to meet such costs;

NOW THEREFORE the Council of the City of Salmon Arm in open meeting assembled enacts as follows:

1. DEFINITIONS

"Actual foot-frontage" means the number of feet of a parcel of land which actually abuts on the work or highway;

"Annual Costs" means preventative maintenance, debt servicing and capital costs for the works;

"Assessor" means an assessor appointed under the Assessment Authority Act;

"Collector" means the Collector of the Municipality duly appointed by the Council pursuant to the provisions of the Community Charter;

"Parcel" means any lot, block or other area in which land is held or into which it is subdivided, but does not include a highway. The term parcel includes strata parcels;

"Taxable foot-frontage" means the actual foot-frontage or, where applicable, the number of feet of a parcel of land deemed to abut on the work or highway and in respect of which parcel the frontage tax is levied for the work or service.

2. TAXATION REQUIREMENTS

- (1) A tax shall be and is hereby imposed upon the owners of land or real property within the City of Salmon Arm which is capable of being connected with any water main, whether or not the parcel of land is connected with such water main and shall be referred to as the "Water Frontage Parcel Tax".
- (2) The Water Frontage Parcel Tax shall be levied in each year on each parcel of land aforementioned and the amount thereof, except as otherwise provided in this bylaw, will be the product of the taxable foot-frontage and the annual rate;
- (3) The annual rate to be paid under this tax per parcel shall be:

Taxation Year	Per Taxable Foot of Frontage
2025	\$2.32
2026	\$2.55
2027	\$2.79
2028	\$3.03
2029	\$3.27
2030	\$3.50
2031	\$3.74
2032	\$3.98
2033	\$4.22
2034 and thereafter	\$4.45

(Bylaw No. 4684)

3. ASSESSMENT REGULATIONS

- (1) For the purpose of this bylaw, a regularly shaped parcel of land is a rectangular parcel of land, no side whereof is more than twice as long as any other side.
- (2) To place the Water Frontage Parcel Tax on a fair and equitable basis, the taxable foot-frontage of the following parcels of land shall be the number of feet fixed by the Collector:
  - (a) a triangular or irregularly shaped parcel of land; or
  - (b) a parcel of land wholly or in part unfit for building purposes; or
  - (c) a parcel of land which does not abut on the work but is nevertheless deemed to abut on the work, as the case may be.
- (3) The Collector, in fixing the taxable foot-frontage under subsection (1), shall have due regard:
  - (a) to the condition, situation, value and superficial area of the parcel as compared with other parcels of land, or
  - (b) to the benefit derived from the water.

- (4) Parcels of land which are capable of being connected to a water main which is located other than in a highway are deemed to abut on the work, subject to Section 2 of this bylaw.

For the purpose of this bylaw:

- (5) Where the number of feet of a parcel of land which abuts a water main has less than fifty (50) feet of frontage, the taxable foot-frontage shall be fifty (50) feet;
  - (a) Where the number of feet of a parcel of land which abuts a water main; where the parcel is a strata lot; and where the actual foot frontage shall be twenty-five (25) feet.
- (6) Where the number of feet of a parcel of land which abuts a water main has more than three hundred (300) feet of frontage, the taxable foot-frontage shall be three hundred (300) feet;
- (7) Where a parcel of land is situate at the junction or intersection of highways the taxable foot-frontage shall be one-half of the actual foot-frontage but if such one-half of the actual foot-frontage is less than fifty (50) feet then the taxable foot-frontage shall be fifty (50) feet and if such one-half of the actual front-footage is more than three hundred (300) feet then the taxable foot-frontage shall be three hundred (300) feet;
- (8) Where the front and rear boundaries of a parcel of land each abut on a highway, other than a lane which, for the purpose of this bylaw, is defined as a highway having a width of less than (10) feet and the water service is provided on or along both such boundaries, the taxable foot-frontage shall be one half of the actual foot-frontage but if such one-half of the actual foot-frontage is less than fifty (50) feet then the taxable foot-frontage shall be fifty (50) feet and if such one-half of the actual foot-frontage is more than three hundred (300) feet then the taxable foot-frontage shall be three hundred (300) feet;
- (9) The actual foot frontage of a strata lot is arrived at by dividing the frontage of the strata corporation lot by the number of individual strata lots within the boundaries of that property;
- (10) 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 of the purpose of determining taxable foot frontage.

#### 4. GENERAL

- (1) The Water Frontage Parcel Tax imposed under Section 2 of this bylaw shall be imposed in 2024 and each year thereafter.

- (2) The Water Frontage Parcel Tax is imposed under Section 2 of this bylaw for the purpose of recovering all or part of the annual costs of constructing and operating a water system for the benefit of residents and businesses within the City of Salmon Arm.
- (3) The Collector is hereby directed to prepare a Water Frontage Parcel Tax Roll pursuant to Section 202 of the *Community Charter*.

5. 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.

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.

Bylaw No. 1023 and all subsequent amendments are hereby repealed upon adoption of this Bylaw.

7. EFFECTIVE DATE

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

8. CITATION

This bylaw may be cited as “**City of Salmon Arm Water Frontage Parcel Tax Bylaw No. 4622**”

READ A FIRST TIME THIS	8	DAY OF	JANUARY	2024
READ A SECOND TIME THIS	8	DAY OF	JANUARY	2024
READ A THIRD TIME THIS	8	DAY OF	JANUARY	2024
ADOPTED BY COUNCIL THIS	22	DAY OF	JANUARY	2024

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
CORPORATE OFFICER

