

CITY OF SALMON ARM

BYLAW NO. 4457

A bylaw to set the rate of taxation for the year 2021

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 2021;

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 2021:
 - 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, 2021, 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 2021 Annual Rate of Taxation Bylaw No. 4457**".

READ A FIRST TIME THIS	12	DAY OF	April	2021
READ A SECOND TIME THIS	12	DAY OF	April	2021
READ A THIRD TIME THIS	12	DAY OF	April	2021
ADOPTED BY COUNCIL THIS	26	DAY OF	April	2021

"A. HARRISON"
MAYOR

"E. JACKSON"
CORPORATE OFFICER

**City of Salmon Arm
2021 Property Tax
Rates**

**Bylaw No.
4457**

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	3.8106	0.3321	0.2169	0.0301	-	0.2469	0.1522	0.0411	0.0002
Utilities	23.3118	1.1623	0.7593	0.1053	-	0.8640	0.9314	0.4731	0.0007
Supportive Housing	-	-	-	-	-	-	-	-	0.0002
Major Industry	65.7256	1.1291	0.7376	0.1023	-	-	2.6254	0.4731	0.0007
Light Industry	10.7869	1.1291	0.7376	0.1023	-	-	0.4307	0.1137	0.0007
Business/Other	10.7869	0.8136	0.5315	0.0737	1.4755	0.6048	0.4307	0.1137	0.0005
Managed Forest Land	8.2540	0.9963	0.6508	0.0903	-	-	0.3303	0.2314	0.0006
Recreational/Non Profit	2.7756	0.3321	0.2169	0.0301	-	-	0.1111	0.0411	0.0002
Farm	12.8055	0.3321	0.2169	0.0301	-	-	0.5114	0.0411	0.0002