

CITY OF SALMON ARM

BYLAW NO. 4750

A bylaw to set the rate of taxation for the year 2026

WHEREAS in accordance with the provisions of Section 197 of the *Community Charter*, 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 Improvement purposes for the year 2026;

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 2026:
 - a) For all lawful general and debt purposes of the municipality on the assessed value of land and improvements taxable for General Municipal purposes, rates appearing in Column "A" of Schedule "A" attached hereto and forming a part of this bylaw;
 - b) For Regional Hospital District purposes on the assessed value of land and improvements taxable for Hospital purposes, rates appearing in Column "B" of Schedule "A" attached hereto and forming a part of this bylaw;
 - c) For Columbia Shuswap Regional District purposes on the assessed value of land and improvements taxable for Hospital purposes, rates appearing in Column "C" of Schedule "A" attached hereto and forming a part of this bylaw;
 - d) For Columbia Shuswap Regional District - Sterile Insect Release (SIR) purposes on the assessed value of land taxable for Hospital purposes, rates appearing in Column "D" of Schedule "A" attached hereto and forming a part of this bylaw;
 - e) For Business Improvement Specified Area purposes on the assessed value of land and improvements taxable for General Municipal purposes, rates appearing in Column "E" of Schedule "A" attached hereto and forming a part of this bylaw;
 - f) For Off-Street Parking Specified Area purposes on the assessed value of land and improvements taxable for General Municipal purposes, rates appearing in Column "F" of Schedule "A" attached hereto and forming a part of this bylaw;
 - g) For Okanagan Regional Library purposes on the assessed value of land and improvements taxable for General Municipal purposes, rates appearing in Column "G" of Schedule "A" attached hereto and forming a part of this bylaw;

- 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 of this bylaw; and
 - 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 of this bylaw.
- 2. The minimum amount of taxation upon a parcel of real property shall be one dollar (\$1.00).
- 3.
 - a) If all or part of the property taxes for a parcel of land and its improvements on the assessment roll remain unpaid at the close of business on July 2, 2026, the collector must add to the unpaid property taxes for the land and improvements for the current year a penalty equal to ten percent (10%) of the portion that remains unpaid;
 - b) The penalty referred to in Section 3(a) of this bylaw is due as part of the property taxes for the current year for the land and improvements 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, if all or part of the property taxes for a parcel of land and its improvements resulting from a supplementary assessment roll remain unpaid thirty (30) days after sending of the notice of property taxes payable to the assessed owner, the collector must add to the unpaid property taxes for the land and improvements for the current year a penalty equal to ten percent (10%) of the portion that remains unpaid.
- 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 2026 Annual Rate of Taxation Bylaw No. 4750**".

READ A FIRST TIME THIS	27	DAY OF	APRIL	2026
READ A SECOND TIME THIS	27	DAY OF	APRIL	2026
READ A THIRD TIME THIS	27	DAY OF	APRIL	2026
ADOPTED BY COUNCIL THIS	4	DAY OF	MAY	2026

"A. HARRISON"
MAYOR

"R. WEST"
CORPORATE OFFICER

**City of Salmon Arm
2026 Property Tax
Rates**

**Bylaw No.
4750**

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	3.1771	0.2347	0.1731	0.0222	-	0.0780	0.1170	0.0381	0.0002
Utilities	22.0014	0.8216	0.6059	0.0776	-	0.2729	0.8093	0.4142	0.0007
Supportive Housing	-	-	-	-	-	-	-	-	0.0002
Major Industry	71.1105	0.7981	0.5885	0.0754	-	-	2.6175	0.4488	0.0007
Light Industry	10.0338	0.7981	0.5885	0.0754	-	-	0.3696	0.1127	0.0007
Business/Other	10.0338	0.5751	0.4241	0.0543	1.4073	0.1910	0.3696	0.1130	0.0005
Managed Forest Land	13.0257	0.7042	0.5193	0.0665	-	-	0.4795	0.2642	0.0006
Recreational/Non Profit	2.6999	0.2347	0.1731	0.0222	-	-	0.0994	0.0391	0.0002
Farm	15.5713	0.2347	0.1731	0.0222	-	-	0.5731	0.0350	0.0002