

THE CORPORATION OF THE VILLAGE OF SALMO

BYLAW NO. 691

A BYLAW TO EXEMPT CERTAIN PROPERTIES FROM PROPERTY TAXATION

---

WHEREAS section 224 of the *Community Charter*, Chapter 26, authorizes the Council of the Village of Salmo to exempt certain properties from property taxation,

AND WHEREAS the Salmo Valley Curling and Rink Association was formed and incorporated for the purpose of promoting the game of curling in Salmo;

AND WHEREAS the Salmo Valley Youth and Community Centre Society was formed and incorporated for the purpose of promoting space for community groups and programs;

AND WHEREAS the Curling Rink and the Community Centre are not being operated for gain or profit and the improvements are situated upon land held in the name of the Village of Salmo and is used for parks and recreational purposes only;

AND WHEREAS the Salmo Square Society was formed and incorporated for the purpose of fostering interest and pride in the cultural heritage of Salmo;

AND WHEREAS the Salmo Royal Canadian Legion was formed and incorporated for the purpose of providing veteran support and services to benefit the community;

AND WHEREAS the Salmo Community Resource Society was formed and incorporated for the purpose of providing counselling and assistance programs for residents of the community;

AND WHEREAS various religious organizations operate buildings and lands for public worship;

NOW THEREFORE the Council of the Village of Salmo, in open meeting assembled, enacts as follows:

**TITLE**

1. This Bylaw may be cited as the Village of Salmo "**Tax Exemption Bylaw No. 691, 2018**"

**EXEMPTIONS**

2. The properties listed in this section shall be exempt from property taxes in the year 2018 under the authority of section 224(2)(f) of the *Community Charter*.
  - Lot 24 and Lot 25, Block 22, Plan 622A, DL206A, Kootenay Land District, PID 016-702-875 and 016-730-615, registered in the name of the Roman Catholic Bishop of Nelson.
  - Lot 1 and Lot 2, Block 23, Plan 622A, DL206A, Kootenay Land District, PID 016-721-152 and 016-721-161, registered in the name of the Salmo Community Memorial Church Association.
  - Lot 1 and Lot 2, Block 2, Plan 2599, DL206A, Kootenay Land District, PID 015-199-568 and 015-199-576, registered in the name of the Pentecostal Assemblies of Canada.
  - Lot 3, Plan 15447, DL206, Kootenay Land District, PID 009-820-213, registered in the name of the Salmo Baptist Church.
  - Lot 1, Plan 8548, DL206A, Kootenay Land District, PID 012-246-832, registered in the name of the Victory Church of Salmo.
3. The properties listed in this section shall be exempt from property taxes in the year 2018 under the authority of section 224(2)(i) of the *Community Charter*.
  - Lot 1, Plan 11031, District Lot 206, Kootenay Land District, PID #012-846-571, held by the Salmo Valley Curling and Rink Association, and recorded in the Assessment Roll under the name "Village of Salmo".
  - Lot B, Plan EPP9579, District Lot 206 and 206A, Kootenay Land District, PID #028 449-266, held by the Salmo Valley Youth and Community Centre Society, and recorded in the Assessment Roll under the name "Village of Salmo".
4. The properties listed in this section shall be exempt from property taxes in the year 2018 under the authority of section 224(2)(a) of the *Community Charter*.
  - Parcel D (Being a Consolidation of Lots 1-3, See LB472515) Block 5, Plan 622, DL 206A, Kootenay Land District, PID 028-625-315, registered in the name of the Salmo Square Society.
  - Class 8 Exemption Only - Lot 11, Block 21, Plan NEP622A, District Lot 206A, Kootenay Land District, Lot 12, Block 21, Plan NEP622A, District Lot 206A, Kootenay Land District, Lot 9, Block 21,

Plan NEP622A, District Lot 206A, Kootenay Land District, PID 016-196-601, PID 016-196-627, PID 016-196-635, PID 016-196-643 registered in the name of the Royal Canadian Legion.

- Lot A, Plan NEP75263, District Lot 206A, Kootenay Land District, PID 025-885-243, registered in the name of the Salmo Community Resource Society.

**ENACTMENT**

5. If any section, subsection, sentence, clause or phrase of this Bylaw is for any reason held to be invalid by the decision of any court of competent jurisdiction, the invalid portion(s) shall be severed, and the part(s) that is (are) invalid shall not affect the validity of the remainder of this Bylaw.

**EFFECTIVE DATE**

6. This Bylaw shall be considered to have come into force and effect upon the day of adoption.

READ A FIRST TIME

this 12<sup>th</sup> day of September, 2017

READ A SECOND TIME

this 12<sup>th</sup> day of September, 2017

READ A THIRD TIME

this 12<sup>th</sup> day of September, 2017

ADVERTISED a first time pursuant to s. 224(4)(b)

this 3<sup>rd</sup> day of October, 2017

ADVERTISED a second time pursuant to s. 224(4)(b)

this 10<sup>th</sup> day of October, 2017

RECONSIDERED AND FINALLY ADOPTED

this 24<sup>th</sup> day of October, 2017



Mayor



CAO/Corporate Officer

Certified a true and correct copy of the "Tax Exemption Bylaw No. 691, 2018."



Diane Kalen-Sukra  
CAO/Corporate Officer