

# THE CORPORATION OF THE VILLAGE OF SALMO

## BYLAW #732

### A BYLAW TO LEVY TAXES FOR MUNICIPAL, HOSPITAL AND REGIONAL DISTRICT PURPOSES FOR THE YEAR 2021

---

WHEREAS Section 197 of the *Community Charter* requires Municipal Councils, on or before May 15 of each year, to adopt a bylaw to impose property value taxes by establishing tax rates, for the municipal revenue proposed to be raised for the year from property taxes as provided in the financial plan and for amounts to be collected for the year by means of rates established by the municipality to meet its obligations to other local governments or public bodies;

NOW THEREFORE the Council of the Village of Salmo, in open meeting assembled, ENACTS AS FOLLOWS:

#### 1. TAX RATES

1.1. The following property value tax rates are hereby imposed and levied for the year 2021:

- a) For all lawful **GENERAL** purposes of the municipality on the value of land and improvements taxable for general municipal purposes rates appearing in column "A" of the Schedule attached to and forming part of this bylaw.
- b) For **HOSPITAL** purposes on the value of land and improvements taxable for West Kootenay Boundary Regional Hospital District purposes, rates in column "B" of the Schedule attached to and forming part of this bylaw.
- c) For the purposes of the **REGIONAL DISTRICT OF CENTRAL KOOTENAY** on the value of land and improvements taxable for regional hospital district purposes, rates appearing in column "C" of the Schedule attached to and forming part of this bylaw.

1.2. The Collector shall add ten percent (10%) penalty to all current taxes or rates remaining unpaid after July 2, 2021, and interest to unpaid arrears and delinquent property taxes as outlined in Sections 245 and 246 of the *Community Charter*.

1.3. The minimum amount of taxation upon a parcel of real property shall be one (\$1.00) dollar.

#### 2. ENACTMENT

2.1. If any section, subsection or clause of this Bylaw is held to be invalid by the decision of any court of competent jurisdiction, the invalid portion shall be severed and shall not affect the validity of the remainder of this Bylaw.

2.2. This Bylaw shall come into full force and effect on the day of adoption.

**3. CITATION**

3.1. This Bylaw may be cited for all purposes as "**Annual Tax Rate Bylaw #732, 2021**".

READ A FIRST TIME	this 27 <sup>th</sup> day of April, 2021
READ A SECOND TIME	this 27 <sup>th</sup> day of April, 2021
READ A THIRD TIME	this 27 <sup>th</sup> day of April, 2021
RECONSIDERED AND FINALLY ADOPTED	this 27 <sup>th</sup> day of April, 2021

Originally Signed By:

Diana Lockwood  
Mayor

Anne Williams  
Chief Administrative Officer

I HEREBY CERTIFY THIS TO BE A TRUE COPY OF THE "ANNUAL TAX RATE BYLAW #732, 2021".

Anne Williams  
Chief Administrative Officer

**THE CORPORATION OF THE VILLAGE OF SALMO**

**BYLAW #732**

**SCHEDULE  
2021 TAX RATES**

**(Dollars of tax per \$1,000 of taxable assessed value)**

	<b>A</b>	<b>B</b>	<b>C</b>
<b>PROPERTY CLASS</b>	General Municipal	West Kootenay Boundary Hospital	Regional District
1. Residential	2.4553	0.2222	1.8849
2. Utility	40.0000	0.7777	6.5972
5. Light industry	6.2829	0.5448	6.4087
6. Business	6.2829	0.5448	4.6184
8. Recreational/non-profit	3.4274	0.2222	1.8849