

THE CORPORATION OF THE VILLAGE OF SALMO

BYLAW #758

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 the Salmo Senior Citizens Society was formed and incorporated for the purpose of providing low-cost housing for low-income seniors;

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:

1. EXEMPTIONS

1.1. The properties listed in this section shall be exempt from the property taxes for three years (2025, 2026 and 2027) under the authority of section 224(2)(f) of the *Community Charter*.

(a) 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. (Roll 209050, 402 Baker Avenue)

(b) 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. (Roll 209070, 304 Main Street)

- (c) Lot 3, Plan NEP15447, DL206, Kootenay Land District, PID 009-820-213, registered in the name of the Salmo Baptist Church. (Roll 1242300, 430 Cady Road)
- 1.2. The properties listed in this section shall be exempt from property taxes for three years (2025, 2026 and 2027) under the authority of section 224(2)(i) of the *Community Charter*.
 - (a) Lot 1, Plan NEP11031, DL206, 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". (Roll 1249250, 1003 Glendale Avenue)
 - (b) Lot B, Plan EPP9579, DL206 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". (Roll 130055, 206 7th Street)
- 1.3. The properties listed in this section shall be exempt from property taxes for three years (2025, 2026 and 2027) under the authority of section 224(2)(a) of the *Community Charter*.
 - (a) Parcel D (Being a Consolidation of Lots 1-3, See LB472515) Block 5, Plan NEP622, DL206A, Kootenay Land District, PID 028-625-315, registered in the name of the Salmo Square Society. (Roll 76000, 104 Fourth Street)
 - (b) Lot A, Plan NEP75263, DL206A, Kootenay Land District, PID 025-885-243, registered in the name of the Salmo Community Resource Society. (Roll 65100, 311 Railway Avenue)
 - (c) Class 8 Exemption Only – Parcel C (Being a Consolidation of Lots 9-12 See CA7516655) Block 21, Plan NEP622A, DL206A, Kootenay Land District, PID 030-796-636, registered in the name of the Royal Canadian Legion. (Roll 204010, 303 Fourth Street)
 - (d) Parcel Z, Block 11, Plan NEP622, DL206A, Kootenay Land District, (SEE K7758), PID 016-197-160, registered in the name of the Salmo Senior Citizens Society. (Roll 145000, 517 Davies Avenue)

2. CITATION

- 2.1. This by-law shall be known and cited for all purposes as the Village of Salmo "**TAX EXEMPTION BYLAW #758, 2025**".

3. ENACTMENT

- 3.1. 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.
- 3.2. This Bylaw shall be considered to have come into force and effect upon the day of adoption.

READ A FIRST TIME	this 24 th day of September, 2024
READ A SECOND TIME	this 24 th day of September, 2024
READ A THIRD TIME	this 24 th day of September, 2024
ADVERTISED a first time pursuant to s. 224(4)(b)	this 20 th day of September, 2024
ADVERTISED a second time pursuant to s. 224(4)(b)	this 27 th day of September, 2024
RECONSIDERED AND FINALLY ADOPTED	this 8 th day of October, 2024

Originally Signed By:

Diana Lockwood

Mayor

Derek Kwiatkowski

Chief Administrative Officer/CO

I HEREBY CERTIFY THIS TO BE A TRUE COPY OF THE VILLAGE OF SALMO “TAX EXEMPTION BYLAW #758, 2025”.

Derek Kwiatkowski

Chief Administrative Officer/CO