

# CITY OF SALMON ARM

## BYLAW NO. 4604

### **A bylaw to exempt from taxation certain lands and improvements for the years 2024 and 2025**

---

WHEREAS it is provided by Section 224 of the *Community Charter*, that the Council may, by bylaw, exempt from taxation under Section 197(1)(a) [*municipal property taxes*] certain lands, improvements or both;

AND WHEREAS Section 220 of the *Community Charter* statutorily exempts certain property from taxation;

NOW THEREFORE the Council of the City of Salmon Arm, in an open meeting assembled, enacts as follows:

#### 1. PLACES OF WORSHIP

Those public worship properties set out in Schedule "A" attached to and forming part of this bylaw, shall be exempted from taxation to the extent indicated in this bylaw and permitted by legislation, and:

- a) In addition to property that is exempt under Section 220(1)(h) of the *Community Charter*:
  - i. Pursuant to Section 224(2)(f)(ii), all public worship halls located on the same property or adjacent property owned by the religious organization or its trustees shall also be exempted, including the land upon which the halls stand; and
  - ii. Pursuant to Section 224(2)(f)(i) and (iii), the area of land surrounding the exempt building set apart for public worship and the area of land surrounding the exempt halls shall not exceed a combined exempt area of 2 acres.
- b) Where there is a residence located on the same public worship property, the residence and any ancillary buildings and the land upon which the residence and ancillary buildings actually stand, as well as any area of land deemed to be associated with the use and enjoyment of the residential and ancillary buildings, is not eligible for exemption and shall be assessed and taxed as residential property.

#### 2. NOT FOR PROFITS

Those non-profit properties set out in Schedule "B" attached to and forming part of this bylaw, shall be exempted from taxation to the extent indicated in this bylaw, and permitted by legislation.

3. SEVERABILITY

If any part, section, sub-section, clause of this bylaw for any reason is held to be invalid by the decisions of a Court of competent jurisdiction, the invalid portion shall be severed and the decisions that it is invalid shall not affect the validity of the remaining portions of this bylaw.

4. 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.

5. EFFECTIVE DATE

This bylaw shall come into full force and effect upon adoption of same.

6. CITATION

This bylaw may be cited as "City of Salmon Arm 2024/2025 Permissive Tax Exemption Bylaw No. 4604"

READ A FIRST TIME THIS	3	DAY OF	OCTOBER	2023
READ A SECOND TIME THIS	3	DAY OF	OCTOBER	2023
READ A THIRD TIME THIS	3	DAY OF	OCTOBER	2023
ADOPTED BY COUNCIL THIS		DAY OF		2023

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
CORPORATE OFFICER