

THE CORPORATION OF THE CITY OF ROSSLAND

BYLAW No. 2621

A BYLAW TO ALLOW PERMISSIVE TAX EXEMPTIONS FOR 2017-2018

WHEREAS Sections 220, 224 and 225 of the *Community Charter* authorizes exempting certain properties from taxation in the City of Rossland,

NOW THEREFORE the Council of the City of Rossland in open meeting assembled ENACTS AS FOLLOWS:

1. SHORT TITLE

1.1 This Bylaw may be cited as the "2017-2018 PERMISSIVE TAX EXEMPTION BYLAW".

2. EXEMPTIONS

2.1 The properties detailed in Schedule "A" to "D" shall be exempt from property taxation in 2017 and 2018.

2.2 As per Section 224(8) of the *Community Charter*, an exemption shall cease to apply to a property if the use or ownership no longer conforms to the conditions necessary to qualify for exemption and, after this, the property is liable to taxation.

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 shall be severed and the part that is invalid shall not affect the validity of the remainder.

3.2 Bylaw #2599 is hereby repealed.

3.3 This Bylaw shall come into full force and effect on the final adoption thereof.

READ A FIRST TIME	this 22 day of September, 2016
READ A SECOND TIME	this 22 day of September, 2016
READ A THIRD TIME	this 22 day of September, 2016

PUBLISHED PURSUANT TO SECTION 227
OF THE COMMUNITY CHARTER on the 29th day of September, 2016 & this 6th day of October, 2016
RECONSIDERED AND FINALLY ADOPTED this 11th day of October, 2016



Mayor



Corporate Officer

CORPORATION OF THE CITY OF ROSSLAND

BYLAW No. 2621

SCHEDULE "A"

General Statutory Exemptions pursuant to Sections 220(1)(h) of the *Community Charter* – A building set apart for public worship.

1. Roman Catholic Bishop of Nelson - Sacred Heart Church - 767.450
Parcel A, Block 27, Plan 616A
2. United Church of Canada - St. Andrew's United Church - 676.100
Lots 1 - 4, Block 20, Plan 616A

SCHEDULE "B"

Exemptions pursuant to Section 224(2)(f) of the *Community Charter* – An area of land surrounding the exempt building in relation to property that is exempt under schedule "A"

1. Roman Catholic Bishop of Nelson - Sacred Heart Church - 767.450
Parcel A, Block 27, Plan 616A
2. United Church of Canada - St. Andrew's United Church - 676.100
Lots 1 - 4, Block 20, Plan 616A

SCHEDULE "C"

Exemptions pursuant to Section 224(2)(a) of the *Community Charter* – Property owned or held by a charitable, philanthropic or other not for profit corporation.

1. 2055 – 2059 Washington Street
Roll No. 238.000
Lot 15, Block 28, Plan 579
Rossland Health Care Auxiliary Society

2. 2058 Spokane Street
Roll No. 243.000
Lot B, Plan 9766, District Lot 535; and
Lot 22, Block 28, Plan 579 District Lot 535 except Parcel A
(See 1505651)
Rossland Child Care Society
3. 2054 Washington Street
Roll No. 360.000
Lot 20, Block 41, Plan 579
Rossland Light Opera Players
4. 2081 Washington Street
Roll No. 240.000
Lot 1, Plan NEP73284, District Lot 535
Canadian Legion (Pacific #14)
* Class 08 assessment only
5. 2112 Second Avenue
Roll No. 675.000
Lot A, Plan 9862
Golden City Manors Society
6. 2061 First Avenue
Roll No. 1093.000
Lot A, District Lot 535
Kootenay District Plan 7830
Lower Columbia Affordable Housing Society

SCHEDULE "D"

Exemptions pursuant to Section 224(2)(e)(iv) of the *Community Charter* – Property used in the interest of a public authority, local authority or any other corporation or organization if the property are used by the corporation or organization for a purpose in relation to which an exemption under Division 6 of the *Community Charter* would apply if the property were owned by the corporation or organization. As per Division 6, Section 220(1)(l), a building owned by an incorporated institution of learning that is regularly giving children instruction accepted as equivalent to that given in a public school.

1. 2393 Columbia Avenue
Roll No. 805.100
Lots 11 - 14, Block 30, Plan 616
Seven Summit School of Learning
* Class 06 assessment only