

THE CORPORATION OF THE CITY OF ROSSLAND
BYLAW No. 2614
A BYLAW TO LEVY TAXES FOR MUNICIPAL PURPOSES

WHEREAS section 197 of the *Community Charter*, SBC 2003 CHAP. 26, requires the Council of the City of Rossland to establish property value tax rates,

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

SHORT TITLE

1. (1) This Bylaw may be cited as the "**2016 MUNICIPAL TAX RATE BYLAW**"

TAX RATES

2. (1) The rates imposed and levied for the fiscal year 2016 on all properties within the City of Rossland for all lawful general municipal purposes and for unspecified debt purposes, on the value of land and improvements taxable for general municipal purposes, rates appearing in column "A" of the Tax Rate Schedule attached hereto and forming a part of this Bylaw;
 - (2) The Tax Rate Schedule also provides for levying taxes for the fiscal year 2016 for the following jurisdictions:
 - (a) for Regional District of Kootenay Boundary purposes, on the value of land and improvements taxable for hospital purposes, rates appearing in column "B" of the Tax Rate Schedule attached hereto and forming part of this Bylaw;
 - (c) for West Kootenay-Boundary Regional Hospital District purposes, on the value of land and improvements taxable for hospital purposes, rates appearing in column "C" of the Tax Rate Schedule attached hereto and forming part of this Bylaw;
 - (3) The minimum amount of taxation upon a parcel of real property will be one dollar (\$1.00);
3. (1) Unless revised for subsequent fiscal years, the tax rates established in this Bylaw will remain in effect for subsequent fiscal years.

ENACTMENT

4. (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 will be severed and the part that is invalid will not affect the validity of the remainder.
- (2) Bylaw No. 2586 "2015 Municipal Tax Rate Bylaw" and its amendments are hereby repealed.
- (3) This Bylaw will come into full force and effect on the 1st day of January 2016.

READ A FIRST TIME
READ A SECOND TIME
READ A THIRD TIME
RECONSIDERED AND FINALLY ADOPTED

this 25th day of April, 2016
this 5th day of May, 2016
this 5th day of May, 2016
this 9th day of May, 2016


MAYOR


CORPORATE OFFICER

THE CORPORATION OF THE CITY OF ROSSLAND

BYLAW #2614

TAX RATE SCHEDULE

Tax rates are expressed in dollars per \$1,000 of taxable assessment.

"A" General Municipal and Unspecified Debt

"B" Regional District Kootenay Boundary Tax Rate

"C" West Kootenay-Boundary Regional Hospital District Tax Rate

PROPERTY CLASS 01 - RESIDENTIAL

A	B	C
7.17251	1.90972	.29861

PROPERTY CLASS 02 - UTILITIES

A	B	C
40.00000	6.68402	1.04514

PROPERTY CLASS 05 – LIGHT INDUSTRIAL

A	B	C
22.65614	6.49304	1.01528

PROPERTY CLASS 06 – BUSINESS/OTHER

A	B	C
12.74550	4.67881	.73160

PROPERTY CLASS 07 - MANAGED FOREST

A	B	C
15.64900	5.72916	.89584

PROPERTY CLASS 08 – REC/NON PROFIT

A	B	C
6.34987	1.90972	.29861

PROPERTY CLASS 09 - FARM

A	B	C
7.38340	1.90972	.29861

