

**THE CORPORATION OF THE CITY OF ROSSLAND**  
**BYLAW #2550**

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 "**2013 MUNICIPAL TAX RATE BYLAW**"

**TAX RATES**

2. (1) The rates imposed and levied for the fiscal year 2013 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 2013 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;
    - (b) for 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;
    - (c) for West Kootenay-Boundary Regional Hospital District purposes, on the value of land and improvements taxable for hospital purposes, rates appearing in column "D" 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 shall be one dollar (\$1.00);
3. (1) Unless revised for subsequent fiscal years, the tax rates established in this Bylaw shall 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 shall be severed and the part that is invalid shall not affect the validity of the remainder.
- (2) Bylaw #2529 and amendments thereto are hereby repealed.
- (3) This Bylaw shall come into full force and effect on the 1<sup>st</sup> day of January 2013 .

READ A FIRST TIME

this 6<sup>th</sup> day of May, 2013

READ A SECOND TIME

this 6<sup>th</sup> day of May, 2013

READ A THIRD TIME

this 6<sup>th</sup> day of May, 2013

RECONSIDERED AND FINALLY ADOPTED

this 8<sup>th</sup> day of May, 2013

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MAYOR

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CITY CLERK

# THE CORPORATION OF THE CITY OF ROSSLAND

## BYLAW #2550

### 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” Kootenay Boundary Regional Hospital District Tax Rate

“D” West Kootenay-Boundary Regional Hospital District Tax Rate

#### PROPERTY CLASS 01 - RESIDENTIAL

A	B	C	D
6.3847	2.01320	0.00000	0.35001

#### PROPERTY CLASS 02 - UTILITIES

A	B	C	D
35.9459	7.04620	0.00000	1.22504

#### PROPERTY CLASS 05 – LIGHT INDUSTRIAL

A	B	C	D
19.1541	6.84488	0.00000	1.19003

#### PROPERTY CLASS 06 – BUSINESS/OTHER

A	B	C	D
10.9179	4.93234	0.00000	0.85752

#### PROPERTY CLASS 07 - MANAGED FOREST

A	B	C	D
19.1541	6.03960	0.00000	1.05003

#### PROPERTY CLASS 08 – REC/NON PROFIT

A	B	C	D
6.3847	2.01320	0.00000	0.35001

#### PROPERTY CLASS 09 - FARM

A	B	C	D
6.3847	2.01320	0.00000	0.35001