THE CORPORATION OF THE CITY OF ROSSLAND

BYLAW #2538

A BYLAW TO ALLOW PERMISSIVE TAX EXEMPTIONS FOR 2013

WHEREAS Part 7, Division 7 of the Community Charter (and any amendments thereto) authorizes the Council of the City of Rossland to allow for exempting certain properties from taxation,

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 PERMISSIVE TAX EXEMPTION BYLAW ".**

EXEMPTIONS

2. (1) The properties identified in Schedule "A" attached to and forming part of this Bylaw and being properties set apart and in use for public worship, shall be exempt from municipal property value taxation in 2013.

(2) The properties identified in Schedule "B" attached to and forming part of this Bylaw and being properties related to properties that are exempt under section 220(1)(h) (buildings for public worship), and are an area of land surrounding the exempt building, shall be exempt from municipal property value taxation in 2013.

(3) The property identified in Schedule "C" attached to and forming part of this Bylaw and being property owned by an athletic association and used for public recreational purposes and shall be exempt from municipal property value taxation in 2013.

(4) The properties identified in Schedule "D" attached to and forming part of this Bylaw, being property vested in, or held by, societies that are not operated for profit and that operate for charitable purposes, and that Council considers are used for a purpose that is directly related to the purposes of the City, shall be exempt from municipal property value taxation in 2013.

(5) The properties identified in Schedule "E" attached to and forming part of this Bylaw and being properties, land or improvements for which a grant has been made under the *Housing Construction (Elderly Citizens) Act* before its repeal, shall be exempt from municipal property value taxation in 2013.

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.

(2) Bylaw #2516 is hereby repealed.

(3) This Bylaw shall come into full force and effect on the final adoption thereof.

READ A FIRST TIME this 9th day of October, 2012
READ A SECOND TIME this 9th day of October, 2012
READ A THIRD TIME this 9th day of October, 2012
PUBLISHED PURSUANT TO SECTION 227
OF THE COMMUNITY CHARTER the 27th day of September & the 4th day of October, 2012
RECONSIDERED AND FINALLY ADOPTED this 22nd day of October, 2012

Mayor

Corporate Officer

CORPORATION OF THE CITY OF ROSSLAND

BYLAW #2538

SCHEDULE "A"

Statutory Exemptions pursuant to Part 7, Division 7, Sections 220(1)(h) of the *Community Charter*

1. Roman Catholic Bishop of Nelson - Sacred Heart Church - 767.350
   Parcel A, Block 27, Plan 616A

2. Roman Catholic Bishop of Nelson - Parish Hall - 805.100
   Lots 11 - 14, Block 30, Plan 616

3. United Church of Canada - St. Andrew's United Church - 676.100
   Lots 1 - 4, Block 20, Plan 616A

4. Rossland Congregation of Jehovah's Witnesses - 673.940
   Lot 26, Block 18, Plan 616 & Lot A, Plan 10762 (See W16686)

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SCHEDULE "B"

Exemptions pursuant to Part 7, Division 7, Section 224(2)(f) of the *Community Charter*

1. Roman Catholic Bishop of Nelson - Sacred Heart Church - 767.350
   Parcel A, Block 27, Plan 616A

2. Roman Catholic Bishop of Nelson - Parish Hall - 805.100
   Lots 11 - 14, Block 30, Plan 616

3. United Church of Canada - St. Andrew's United Church - 676.100
   Lots 1 - 4, Block 20, Plan 616A

4. Rossland Congregation of Jehovah's Witnesses - 673.940
   Lot 26, Block 18, Plan 616 & Lot A, Plan 10762 (See W16686)

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SCHEDULE "C"

Exemptions pursuant to Part 7, Division 7, Section 224(2)(i) of the *Community Charter*

1. Rossland Swimming Pool Society – 212.000
   Lots 15-16-17, Block 26, Plan 579, Kootenay Land District

CORPORATION OF THE CITY OF ROSSLAND

BYLAW #2538

SCHEDULE "D"

Exemptions pursuant to Part 7, Division 7, Section 224(2)(a) of the *Community Charter*

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

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SCHEDULE "E"

Exemptions pursuant to Part 7, Division 7, Section 224(2)(k) of the *Community Charter*

1. 2112 Second Avenue
   Roll No. 675.000
   Lot A, Plan 9862
   Golden City Manors Society