

# THE CORPORATION OF THE VILLAGE OF MONTROSE

## BYLAW #527

A BYLAW TO LEVY PROPERTY TAXES FOR THE YEAR 1998.

WHEREAS section 331 of the *MUNICIPAL ACT* (RS Chapter 323) directs the Council of the Village of Montrose to establish ad valorem tax rates for municipal and non-municipal purposes, and

WHEREAS sections 431 and 602 of the *MUNICIPAL ACT* (RS Chapter 323) authorize the Council of the Village of Montrose to establish parcel tax rates for water service purposes, and

WHEREAS sections 431 and 575 of the *MUNICIPAL ACT* (RS Chapter 323) authorize the Council of the Village of Montrose to establish parcel tax rates for sewer service purposes, and

NOW THEREFORE the Council of the Village of Montrose, in open meeting assembled, ENACTS AS FOLLOWS:

### SHORT TITLE

- (1) This Bylaw may be cited as the "**1998 PROPERTY TAX RATE BYLAW**"

### DEFINITIONS

- (1) In this Bylaw, for the purpose of the water and sewer parcel taxes and unless the context otherwise requires, **Taxable Parcel** shall mean a lot, block or other area in which land is held or into which land is subdivided and on which a building is situated or on which, pursuant to the Zoning Bylaw of the Village of Montrose, a building may be constructed.

### AD VALOREM TAX RATES

- (1) The ad valorem tax rates imposed and levied for the fiscal year 1998 on all properties within the Village of Montrose for all lawful general municipal and for unspecified debt purposes, on the value of land and improvements taxable for general municipal purposes, shall be the rates appearing in column "A" of the Tax Rate Schedule attached to and forming part of this Bylaw.
- (2) for Ministry of Finance purposes, on the value of land and improvements taxable for education purposes, rates as per Section 18(4) of the *EDUCATION (INTERIM) FINANCE ACT*, appearing in column "B" of the Tax Rate Schedule attached to and forming part of this Bylaw.
- (3) for Ministry of Finance purposes, on the value of land and improvements taxable for education purposes, rates as per Section 14 of the *EDUCATION (INTERIM) FINANCE ACT*, appearing in column "C" of the Tax Rate Schedule attached to and forming part of this Bylaw.
- (4) for Municipal Finance Authority of British Columbia purposes, on the value of land and improvements taxable for hospital purposes, rates as per Section 15 of the *MUNICIPAL FINANCE AUTHORITY ACT*, appearing in column "D" of the Tax Rate Schedule attached to and forming part of this Bylaw.
- (5) for Regional District of Kootenay Boundary purposes, on the value of land and improvements taxable for hospital purposes, rates appearing in column "E" of the Tax Rate Schedule attached to and forming part of this Bylaw.
- (6) for Kootenay Boundary Regional Hospital District purposes, on the value of land and improvements taxable for hospital purposes, rates appearing in column "F" of the Tax Rate Schedule attached to and forming part of this Bylaw.
- (7) for West Kootenay Boundary Regional Hospital District purposes, on the value of land and improvements taxable for hospital purposes, rates appearing in column "G" of the Tax Rate Schedule attached to and forming part of this Bylaw.
- (8) for British Columbia Assessment Authority purposes on the value of land and improvements taxable for hospital purposes, rates as per Section 16 of the *ASSESSMENT AUTHORITY ACT*, appearing in column "H" of the Tax Rate Schedule attached to and forming part of this Bylaw.

### WATER PARCEL TAX RATES

- (1) Subject to the conditions established in this Bylaw, water parcel taxes are hereby imposed on taxable parcels which are capable of receiving water services from a main line of the Village system located not more than 20 meters from the parcel.
- (2) The annual parcel tax for water services imposed on taxable parcels for the fiscal year 1998 on all properties within the Village of Montrose shall be \$62.00.

### SEWER PARCEL TAX RATES

- (1) Subject to the conditions established in this Bylaw, sewer parcel taxes are hereby imposed on taxable parcels which are capable of receiving sewer services from a main line of the Village system located not more than 20 meters from the parcel.
- (2) The annual parcel tax for sewer services imposed on taxable parcels for the fiscal year 1998 on all properties within the Village of Montrose shall be \$62.00

### MINIMUM TAX

- (1) The minimum amount of taxation upon a parcel of real property shall be one hundred dollar (\$100).

### ENACTMENT

7. (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) Bylaws #320, #337 and #413 are hereby repealed.
- (2) This Bylaw shall come into full force and effect on the 1st day of January 1998.

READ A FIRST TIME	this 7th day of April, 1998
READ A SECOND TIME	this 21st day of April, 1998
READ A THIRD TIME	this 5th day of May, 1998
RECONSIDERED AND FINALLY ADOPTED	this day of , 1998

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Village Clerk

Certified a true copy of Bylaw #527, as adopted.

\_\_\_\_\_  
Village Clerk, André Carrel

**THE CORPORATION OF THE VILLAGE OF MONTROSE**

**BYLAW #527**

**TAX RATE SCHEDULE**

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

- "A" General Municipal & Unspecified Debt Tax Rate
- "B" Non-Residential School Tax Rate
- "C" Residential School Tax Rate
- "D" Municipal Finance Authority Tax Rate
- "E" Regional District Kootenay Boundary Tax Rate
- "F" Kootenay Boundary Hospital Tax Rate
- "G" West Kootenay Boundary Hospital Tax Rate
- "H" British Columbia Assessment Authority Tax Rate

**PROPERTY CLASS 01 - RESIDENTIAL**

A	B	C	D	E	F	G	H
2.2822	n/a	5.3849	0.0003	3.9075	0.2437	0.1374	0.1202

**PROPERTY CLASS 02 - UTILITIES**

A	B	C	D	E	F	G	H
7.9877	15.0000	n/a	0.0005	13.6763	0.8530	0.4809	0.5782

**PROPERTY CLASS 06 - BUSINESS**

A	B	C	D	E	F	G	H
6.5271	9.9000	n/a	0.0002	9.5734	0.5971	0.3366	0.3630

Close Bylaw