

# THE CORPORATION OF THE VILLAGE OF MONTROSE

## BYLAW #765

A BYLAW TO LEVY PROPERTY TAXES FOR THE YEAR 2021.

WHEREAS section 197 of the *COMMUNITY CHARTER* (SBC Chapter 26) directs the Council of the Village of Montrose to establish ad valorem tax rates for municipal and non-municipal purposes, and

WHEREAS section 200 of the *COMMUNITY CHARTER* (SBC Chapter 26) authorize the Council of the Village of Montrose to establish parcel tax rates for the purpose of designated services,

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 "**2021 PROPERTY TAX RATE BYLAW**"

### DEFINITIONS

- (1) In this Bylaw, for the purpose of parcel taxes, and unless the context otherwise requires, **Taxable Parcel** shall mean a taxable property listed on the Village of Montrose 2021 Authenticated Assessment Roll, issued by the BC Assessment Authority, 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 2021 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 row "A" of the Tax Rate Schedule attached to and forming part of this Bylaw.
- (2) For Municipal Finance Authority of British Columbia purposes, on the value of land and improvements taxable for hospital purposes, rates as per the *MUNICIPAL FINANCE AUTHORITY ACT*, appearing in column "B" of the Tax Rate Schedule attached to and forming part of this Bylaw.
- (3) For Regional District of Kootenay Boundary purposes, on the value of land and improvements taxable for hospital purposes, rates appearing in row "C" of the Tax Rate Schedule attached to and forming part of this Bylaw.
- (4) For Kootenay Boundary Regional Hospital District purposes, on the value of land and improvements taxable for hospital purposes, rates appearing in row "D" of the Tax Rate Schedule attached to and forming part of this Bylaw.
- (5) For West Kootenay Boundary Regional Hospital District purposes, on the value of land and improvements taxable for hospital purposes, rates appearing in row "E" of the Tax Rate Schedule attached to and forming part of this Bylaw.
- (6) For British Columbia Assessment Authority purposes, on the value of land and improvements taxable for hospital purposes, rates as per the *ASSESSMENT AUTHORITY ACT*, appearing in row "F" of the Tax Rate Schedule attached to and forming part of this Bylaw.

### DRAINAGE PARCEL TAX RATE

- (1) Subject to the conditions established in this Bylaw, a parcel tax for drainage service purposes is hereby imposed on all Taxable Parcels.
- (2) The annual parcel tax for drainage service purposes for the 2021 fiscal year shall be **FIFTY dollars (\$50.00)**.

**TRANSPORTATION PARCEL TAX RATE**

- 5. (1) Subject to the conditions established in this Bylaw, a parcel tax for road maintenance purposes is hereby imposed on all Taxable Parcels.
- (2) The annual parcel tax for road maintenance purposes for the 2021 fiscal year shall be **ONE HUNDRED and TWENTY-FIVE dollars (\$125.00)**.

**COMMUNITY DEVELOPMENT PARCEL TAX RATE**

- 6. (1) Subject to the conditions established in this Bylaw, a parcel tax for community development purposes is hereby imposed on all Taxable Parcels.
- (2) The annual parcel tax for Community Development purposes for the 2021 fiscal year shall be **FIVE dollars (\$5.00)**.

**WATER PARCEL TAX RATE**

- 7. (1) Subject to the conditions established in this Bylaw, a parcel tax for water service purposes is 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 service purposes for the 2021 fiscal year shall be **TWO HUNDRED and FIFTY-FOUR dollars (\$254.00)**.

**SEWER PARCEL TAX RATE**

- 8. (1) Subject to the conditions established in this Bylaw, a parcel tax for sewer service purposes is 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 service purposes for the 2021 fiscal year shall be **ONE HUNDRED and FORTY-TWO dollars (\$142.00)**.

**MINIMUM TAX**

- 9. (1) The minimum amount of taxation upon a parcel of real property within Village limits for the 2021 fiscal year shall be **ONE HUNDRED dollars (\$100.00)**.

**ENACTMENT AND REPEAL**

- 10. (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) This Bylaw shall come into full force and effect on the passing thereof.

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

this 19<sup>th</sup> day of April 2021  
 this 19<sup>th</sup> day of April 2021  
 this 19<sup>th</sup> day of April 2021  
 this 3<sup>rd</sup> day of May 2021

\_\_\_\_\_  
 Mayor

\_\_\_\_\_  
 Corporate Officer

Certified a true copy of Bylaw #765, as adopted.

\_\_\_\_\_  
 Corporate Officer

**THE CORPORATION OF THE VILLAGE OF MONTROSE****BYLAW #765****2021 TAX RATE SCHEDULE**

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

Description		Property Class		
		1 Residential	2 Utilities	6 Business
A	General Municipal & Unspecified Debt Tax Rate	1.575000	9.64500	3.85800
B	Municipal Finance Authority	0.00020	0.00070	0.00050
C	Regional District Kootenay Boundary Tax Rate	3.01539	10.55387	7.53848
D	West Kootenay Boundary Regional Hospital District Tax Rate	0.24863	0.87020	0.62157
E	British Columbia Assessment Authority Tax Rate	0.04260	0.47880	0.10990