

CITY OF ARMSTRONG

NEW RECREATION PARCEL TAX

To protect the integrity of the City's recreation infrastructure, Council has adopted Bylaw No 1633, which imposes a recreation parcel tax. The new parcel tax rate has been set at \$20.00 per parcel, will begin in 2010 and will show on your 2010 property tax notice.

A parcel means any lot, block or other area in which real property is held or into which is subdivided. The term parcel includes strata lots. A 'group of parcels' means where a building or other improvement extends over more than one parcel of land, those parcels if contiguous may be treated by the Assessor as one parcel and assessed accordingly.

Every parcel in Armstrong is deemed to have equal opportunity to access and utilize the recreation infrastructure. Utilization may be through the use of parks, recreation facilities, trails etc. The general municipal levy supports this infrastructure, but with increasing costs and demands on this infrastructure another means of revenue was required. A further increase to the general municipal levy would solely target values of land and improvements. The higher the assessment, the higher the portion of taxes the property owner would pay. This did not address the equal opportunity aspect, thus the use of parcel taxes.

The recreation parcel tax is established by bylaw and the funds collected can only be used for the City's recreation infrastructure. In order to protect our recreation infrastructure, Council has implemented this Recreation Parcel Tax, which will prevent erosion of the funding for recreation infrastructure and protect these valuable assets for the residents of Armstrong.

The assessment roll will be open for inspection at the office of the undersigned between the hours of 8:30 am and 5:00 pm, Monday through Friday excluding holidays. If you have any questions about the recreation parcel tax or want to see the assessment roll, contact City Hall at 250-546-3023.

A Court of Revision will be held on the 9th day of November, 2009 at 7:00 pm in the Council Chambers at City Hall, 3570 Bridge Street, Armstrong, B.C. for the purpose of hearing complaints as to:

- a) An error or omission respecting a name or address on the assessment roll;
- b) An error or omission respecting the inclusion of a parcel.

A complaint shall not be heard by the Court of Revision unless written notice of the complaint has been given to the city at least 48 hours before the time for the sitting of the local court of revision. Your written complaint must be received by our office no later than 5 pm, Thursday, November 5th, 2009.

Dated at Armstrong, B.C., this 15th day of October, 2009.

Shelly Thibodeau, Collector