VILLAGE OF PORT CLEMENTS

BYLAW No. 412, 2014 Water Frontage Tax bylaw

WHEREAS The Council of the Village of Port Clements is empowered by the *Community Charter* to impose and levy a frontage tax to meet the cost of works and services that benefit the land within the municipality

AND WHEREAS the amount required to be raised annually to service the water system under this bylaw is \$52,050.00 (fifty two thousand and fifty dollars).

AND WHEREAS according to the water frontage tax assessment roll, the total taxable foot-frontage is 24,281 feet (twenty four thousand two hundred and eighty one feet) or 7,400 meters (seven thousand four hundred meters)

NOW THEREFORE The Village of Port Clements Council in open meeting assembled enacts as follows:

- 1. In this bylaw, unless context otherwise requires,
 - "Actual frontage" means the number of feet/meters of a parcel of land which actually abuts the water line or highway;
 - "Collector" means the Municipal Clerk/Treasurer
 - "Taxable Frontage" means the actual frontage or where applicable the number of feet/ meters of a parcel of land deemed to abut on the water line or highway, and in respect of which parcel the frontage tax is levied for;
 - "Total actual frontage" Means the sum of the actual frontage in feet/meters for each parcel of property;
 - "Total taxable frontage" Means the sum of the frontage in feet/meters of the parcels of land that are deemed to abut the water line or highway.
- 2. A tax shall be and is herby imposed upon the owners of land or real property within the Village of Port Clements which is capable of being connected with such water main from January 1, 2015 to December 31, 2029 or until amended or repealed; the aforesaid tax to be hereinafter referred to as "frontage tax"
- 3. 1) the frontage tax shall be levied in each year on each parcel of land aforementioned and the amount hereof, except as otherwise provided in this bylaw, will be the product of the taxable frontage and the annual rate.
 - 2) The annual rate shall be \$2.15 (two dollars and fifteen cents) per foot

- 4. For the purpose of this, the following calculations have been made from a study of land within the municipality.
 - a) The total actual frontage is 24,281 feet or 7400 meters
 - b) The total taxable frontage is 24,281 feet or 7400 meters
 - c) The sum required to be raised annually is the amount provided by multiplying the total taxable frontage time the annual rate.
- 5. The frontage tax shall be imposed annually as long as the municipality operates and maintains the water system.
- 6. For the purpose of this bylaw a regularly shaped parcel of land is rectangular.
- 7. (1) to place the frontage tax on fair and equitable basis the taxable frontage of the following parcels of land shall be the number of feet measured by the assessor.
 - a) A triangular or irregularity shaped parcel of land; or
 - b) A parcel of land wholly unfit for building purposes: or
 - c) A parcel of land which does not abut on the work but is nevertheless deemed to abut on the work, as the case may be.
- 8. Bylaw No. 371, 2009 is repealed effective December 31, 2014 and Bylaw 412, 2014 comes into effect January 1, 2015.
- 10. This bylaw may be cited as "Water Frontage Tax bylaw No. 412, 2014"

READ A FIRST TIME THIS 25th DAY OF August, 2014.

READ A SECOND TIME THIS 25th DAY OF August, 2014.

READ A THIRD TIME THIS 25^{th} DAY OF August, 2014.

RECONSIDERED AND FINALLY ADOPTED THIS 2 DAY OF Sept., 2014.

Urs Thomas,

DEPUTY MAYOR

Kim Mushynsky,

CHIEF ADMINISTRATIVE OFFICER