

# VILLAGE OF PORT CLEMENTS

## BYLAW NO. 371, 2009

### 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 Current rates stated in Bylaw 189, 1988 are not consistent for all properties.

**AND WHEREAS** at the date hereof, the amount required to be raised annually under this bylaw is \$48,000.00 (forty eight thousand dollars).

**AND WHEREAS** according to the water frontage tax assessment roll, the total taxable foot-frontage is 23,885feet (twenty three thousand eight hundred and eighty five feet) or 7280.15meters (seven thousand two hundred and eighty decimal fifteen 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 work or highway.

2. A tax shall be and is hereby 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which is capable of being connected with such water main from January 1, 2009 to December 31, 2029 or until amended or repealed; the aforesaid tax to be hereinafter referred to as “frontage tax”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.

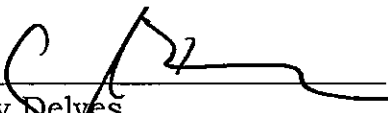
2. The annual rate shall be \$2.01 (two dollars one cent) per foot
4. For the purpose of this, the following calculations have been made from a study of land within the municipality.
  - a) The total actual frontage is 23,885feet or 7280.15meters
  - b) The total taxable frontage is 23,885feet or 7280.15meters
  - 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 is 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. 87, 1980 is hereby repealed
9. Bylaw No. 189, 1988 is hereby repealed
10. This bylaw may be cited as "Water Frontage Tax bylaw No. 370, 2009"

READ A FIRST TIME THIS                      6th DAY OF APRIL, 2009.

READ A SECOND TIME THIS                      23rd DAY OF APRIL, 2009.

READ A THIRD TIME THIS                      23rd DAY OF APRIL, 2009.

RECONSIDERED AND FINALLY ADOPTED THIS 4<sup>th</sup> DAY OF MAY, 2009.

  
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Cory Delves,  
MAYOR

  
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Heather Nelson-Smith,  
CLERK/TREASURER