

VILLAGE OF PORT CLEMENTS

BY-LAW NO. 77

A by-law to impose a tax on frontage on owners of land pursuant to the provisions of Section 415 of the Municipal Act.

WHEREAS the Council of the Village of Port Clements, hereinafter referred to as the Corporation, is empowered by the Municipal Act to impose a frontage tax to meet the cost of works and services that benefit within the municipality.

AND WHEREAS certain costs have been incurred by the Corporation in providing sewer services to lands within its boundaries;

AND WHEREAS it is deemed desirable and expedient to impose and levy a frontage tax on land benefiting from such service to meet such costs;

AND WHEREAS Section 532(2) of the Municipal Act permits the Village to waive the frontage tax under certain conditions;

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

1. In this by-law unless the context otherwise requires,

"Actual foot-frontage" means the number of feet of a parcel of land which actually abuts on the work or highway;

"Assessor" means the Clerk of the Corporation;

"Taxable foot-frontage" means the actual foot-frontage or, where applicable the number of feet of a parcel of land deemed to abut on the work or highway and in respect of which parcel the frontage tax is levied for the work or service;

"Total actual foot-frontage" means the sum of the actual foot-frontage of the land which actually abuts on the work or highway;

"Total taxable foot-frontage" means the sum of taxable foot-frontage of the parcels of land which abuts on the work or highway.

2. A tax shall be and is hereby imposed upon the owners of land or real property within the Corporation which is capable of being connected with any sewer main, whether or not the parcel of land is connected with such sewer main, the ad valorem tax to be hereinafter referred to as the "Frontage Tax".

3. (1) The Frontage tax shall be levied in each year on each parcel mentioned and the amount hereof, except as otherwise provided in this by-law, will be the product of the taxable foot-frontage and the annual rate.

(2) The annual rate shall be One Dollar and Eighteen cents (\$1.18) per foot of taxable foot-frontage upon the owners of land or real property which is capable of being connected with any ~~water~~ main until altered or repealed.

(3) The annual rate shall be One Dollar and Three cents (\$1.03) per foot of taxable foot-frontage upon the owners of land or real property any present or previous owner of which has installed or have had installed the ~~water~~ connection from the main to the property line.

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4. For the purpose of this by-law, initially, the following calculations have been made from a study of the lands within the Corporation:

- (a) the total actual foot-frontage is 14,517 feet.
- (b) the total taxable foot-frontage is 14,517 feet.
- (c) The total taxable foot frontage for the owners of land on real property as defined in Section 3(3) is 1392 feet.
- (d) The total taxable foot-frontage for the owner of land on real property as defined in Section 3(2) is 13,125 feet.
- (e) The sum to be raised by multiplying the total taxable foot-frontage time the annual rate.

5. The Frontage tax shall be in force and be effective until the complete discharge and satisfaction by the Corporation of all obligations presently incurred, and to be incurred, in respect of the aforesaid service.

6. For the purpose of this by-law, a regularly shaped parcel of land is rectangular.

7. (1) To place the frontage tax on a fair and equitable basis, the taxable foot-frontage of the following parcels of land shall be the number of feet fixed by the Assessor:

- (a) a triangular or irregularly shaped parcel of land; or
- (b) a parcel of land wholly or in part 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.

(2) The Assessor, in fixing, the taxable foot-frontage under Subsection (1) shall have due regard:

- (a) to the condition, situation value and superficial area of the parcel as compared with other parcels of land; or
- (b) to the benefit derived from the sewer.

8. The frontage tax imposed pursuant to the provisions of this by-law is hereby waived in respect of real property, any present or previous owner of present occupier of which has installed or have had installed the water connection from the main to the property line for that portion of cost of financing sewer connections.

9. This by-law may be cited as "Sewer Frontage-tax By-law No. 77, 1979".

READ A FIRST TIME THIS 18th day of June, 1979.

READ A SECOND TIME THIS 18th day of June, 1979.

READ A THIRD TIME THIS 10th day of September, 1979.

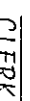
RECONSIDERED AND ADOPTED THIS 12th day of September, 1979.

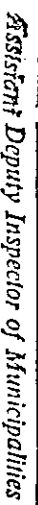
  
MAYOR

  
CLERK

I hereby certify the above to be a true copy of By-law No. 77 being "Village of Port Clements Sewer Frontage-tax By-law No. 77, 1979".

A true copy of By-Law No. 77 registered in the office of the Inspector of Municipalities this 2ND day of OCTOBER 1979.

  
CLERK

  
Assistant Deputy Inspector of Municipalities