

THE DISTRICT OF SEHELDT

BYLAW NO. 224

A bylaw to impose a tax on frontage on owners of land within the provisions of Section 481 of the Municipal Act.

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WHEREAS the Council of the District of Sechelt, (the "District"), is empowered to impose and levy a frontage tax to meet the cost of works and services that benefit land within the municipality;

AND WHEREAS certain costs have been incurred by the District in providing sanitary sewer service ("the Service") to the lands established as a specified area in "West Porpoise Bay Sanitary Sewer Collection Specified Area Establishment and Loan Authorization Bylaw No. 155, 1992" (the "Service Area").

AND WHEREAS it is deemed desirable and expedient to impose and levy a frontage tax on land benefitting from such Service to meet the costs of the Service;

NOW THEREFORE, the Council of the District of Sechelt in open meeting assembled enacts as follows:

1. CITATION:

This bylaw may be cited as District of Sechelt "Sanitary Sewer Frontage Tax Bylaw No. 224, 1994".

2. DEFINITIONS:

In this bylaw, unless the context otherwise requires:

"Actual frontage" means the distance which a parcel of land actually abuts on the Service;

"Collector" means the person appointed by Council under Section 421 of the Municipal Act;

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

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"Total actual frontage" means the sum of the actual frontage of the parcels of land which actually abut on the Service.

"Total taxable frontage" means the sum of the taxable frontage of the parcels of land which abut or are deemed to abut on the Service.

3. FRONTAGE TAX LEVY:

- (1) A tax shall be and is hereby imposed upon the owners of land or real property within the West Porpoise Bay Sanitary Sewer Specified Area which is capable of being connected with any sewer main, whether or not the parcel of land is connected with such sewer main (the "Frontage-tax".)
- (2)
 - (a) The Frontage-tax within the West Porpoise Sanitary Sewer Collection Specified Area shall be levied in each year on each parcel of land and the amount thereof, except as otherwise provided in this bylaw, will be the taxable frontage multiplied by the annual rate.
 - (b) The annual rate shall be Seven Dollars and Sixty-Six Cents (\$7.66) per meter of taxable frontage.
- (3) For the purpose of this bylaw, initially, the following calculations have been made from a study of the lands within the Service Area:
 - (a) the total actual frontage is 1233.65 meters.
 - (b) the total taxable frontage is 1030.77 meters.
- (4) The Frontage-tax shall be in force and be effective until the complete discharge and satisfaction by the District of all obligations presently incurred, and to be incurred, in respect of the Service.
- (5) For the purpose of this bylaw, a regularly shaped parcel of land is rectangular.
- (6)
 - (a) To place the Frontage-tax on a fair and equitable basis, the taxable frontage of the following parcels of land shall be the number of meters fixed by the Collector:

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- (i) a triangular or irregularly shaped parcel of land; or
 - (ii) a parcel of land wholly or in part unfit for building purposes; or
 - (iii) 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.
 - (iv) A parcel of land which not only abuts on a sewer but is traversed by the Service.
- (b) The Collector, in fixing the taxable frontage under subsection (1) shall have due regard to:
- (i) to the condition, situation, value and superficial area of the parcel as compared with other parcels of land; or
 - (ii) to the benefit derived from the Service.
- (7) For the purpose of this bylaw:
- (a) Where the number of meters of a parcel of land which is used for a single family residence only which abuts the Service has less than ten point zero six (10.06) meters of frontage, the taxable frontage shall be deemed to be a minimum of ten point zero six (10.06) meters and where such parcel has more than thirty point forty eight meters (30.48) of frontage, the taxable frontage shall be deemed to be thirty point forty eight (30.48) meters.
 - (b) Where the number of meters of a parcel of land which is not used for a single family residence which abuts the Service main has less than ten point zero six meters (10.06) meters of frontage, the taxable frontage shall be deemed to be a minimum of ten point zero six (10.06) meters and where such parcel has more than seventy six point twenty (76.20) meters of frontage, the taxable frontage shall be deemed to be seventy six point twenty (76.20) meters.

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- (c) Where the parcel of land is situated at the junction or intersection of highways and the Service is provided along more than one side of the parcel, the taxable frontage shall be one-third (1/3) of the total actual frontage of both sides of the property abutting the Service.
- (8) The provisions of Section 7 of the bylaw shall be subject to the provisions of Section 6 hereof.

4. **COMMUTED VALUE OPTION**


- (1) The commuted value shall be the amount payable under Section 3(2)(a) discounted to present value.
- (2) In order to take advantage of the commuted value option, payment in full must be received not later than thirty (30) days after the authentication of the Frontage Tax Assessment Roll by the Court of Revision.

READ A FIRST TIME THIS 16th DAY OF FEBRUARY, 1994

READ A SECOND TIME THIS 16th DAY OF FEBRUARY, 1994

READ A THIRD TIME THIS 16th DAY OF FEBRUARY, 1994

RECONSIDERED AND FINALLY ADOPTED THIS 2nd DAY OF MARCH, 1994.


Acting Mayor


Municipal Clerk