

VILLAGE OF PORT CLEMENTS

BY-LAW NO. 87

A by-law to impose a tax on frontage on owners of land pursuant to the provisions of Section 481 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 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 Corporation in providing water 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 641(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 assembles 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;

"Collector" 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 parcels of land which actually abuts on the work or highway;

"Total taxable foot-frontage" means the sum of the taxable foot-frontage of the parcels of land which abut or are deemed to abut 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 such water main; the aforesaid tax to be hereinafter referred to as the "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 by-law, will be the product of the taxable foot-frontage and the annual rate.

(2) The annual rate shall be seventy-seven (77¢) per foot front 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upon the owners of land or real property which is capable of being connected with any water main until altered or repealed.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 eleven (11¢) per foot front 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 until altered or repealed.

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

(a) The total actual foot-frontage is 14,617. feet.

- (b) the total taxable foot-frontage is 14,617. feet.
- (c) the total taxable foot-frontage for the owners of land or real property as defined in Section 3(3) is 1,392. feet.
- (d) the total taxable foot-frontage for the owners of land or real property as defined in Section 3(2) is 13,225. feet.
- (e) the sum required to be raised annually is the amount provided by multiplying the total taxable foot-frontage times 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 regards:

- (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 water;

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

9. This by-law may be cited as "Water Frontage tax By-law No. 87, 1980"

READ A FIRST TIME THIS 16th day of June , 1980.
READ A SECOND TIME THIS 16th day of June , 1980.
READ A THIRD TIME THIS 16th day of June , 1980.

RECONSIDERED AND FINALLY ADOPTED THIS 1st day of July , 1980.

S. J. Palmer
MAYOR

S. J. Palmer
CLERK

Certified a true copy of By-law No. 87
of the Village of Port Clements.

S. J. Palmer
CLERK

