

VILLAGE OF PORT CLEMENTS

BY-LAW NO. 88

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 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 612(3) 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 or 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 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 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 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 Twenty cents (\$1.31) per foot of taxable foot frontage upon the owners of land or real property which is capable of being connected with any sewer main until altered or repealed.

(3) The annual rate shall be Fifty eight cents (59¢) 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 has installed the sewer connection from the main to the property line.

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 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 13,125 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 Sub-section (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, and present or previous owner of present occupier of which has installed or have had installed the sewer 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. 88, 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. Johnson  
MAYOR

S. J. Johnson  
CLERK

Certified a true copy of By-law No.88  
of the Village of Port Clements.

S. J. Johnson  
CLERK

June 10, 1980

Calculations for Sewer Frontage Tax By-law No. 88

	1	2	3	4	5	6	7	8	9	10	11	12
1	<u>Repayments:</u>											
2												
3		Rebate Issue No. 22			*7338.99 Annually							
4		Deduct: Assessment x 2.5 mills			(1261.25)		were done this year for ????					
5					72,077.24							
6		Deduct: 25% Excess			18,019.43 (amt. to be raised thru frontage tax)							
7					*54,058.31 (Sewerage Facilities Assistance Grant)							
8												
9	<u>Frontage Charges</u>											
10												
11	Total Capital Construction Costs	*931,856.67			Total Frontage	- 14,967'						
12												
13	Capital Costs Attributable to Old System:											
14				- force mains		93,579						
15				- Pump Stns. 1 & 2		71,095						
16				- Sewerage lagoon		85,133						
17				- Outfall		101,153						
18				- Gravity Pipe-8"		63,675						
19				- Bonding & Insurance		14,825						
20				- Wages & Overhead		10,000						
21				- Fencing & Operations		8,500						
22						448,760	or 48% of Total Construction Costs					
23	Annual Repayment:	*18,019.43 = 14,517.		= *1.24 per ft.								
24												
25		*1.24 x 98% = 59¢ per ft. - Old System			or	1392' x 59¢ =					821.28	
26	Remaining Frontage	= 13,125. ft.		= 17,212.07 (Bal. of Repayment)								
		*1.31 per ft. = New System			or	13,125' x *1.31 =					17,193.75	

June 5, 1980

Calculations for Sewer Frontage Tax By-law No. 88

	1	2	3	4	5	6	7	8	9	10	11	12
1	<u>Repayments:</u>											
2		Rebate Issue No. 22		* 73,338.99 Annually								
3		Deduct: Assessment x 2.5 mills		1,261.25								
4				72,077.74								
5		Deduct: 25% Excess		18,019.43 (Amt. to be Raised thru Frontage Tax)								
6				* 54,058.31 (Sewerage Facilities Assistance Grant)								
7	<u>Frontage Changes</u>											
10	Total Capital Construction Costs			* 931,856.64		Total Frontage - 14,967'						
12	Capital Costs Attributable to Old System:			Force mains		93,579						
13				- Pump Stns 1 & 2		71,895						
14				- Sewerage Ragoon		85,133						
15				- Outfall		101,153						
16				- Gravity Pipe - 8"		63,675						
17				- Bonding & Insurance		14,825						
18				- Wages & Overhead		10,000						
19				- Fencing & Generators		8,500						
20						448,760.00 or 48% of Total Construction Costs.						
22	Annual Repayment			* 18,019.43 ÷ 14,967' = * 1.20 per ft.								
24		* 1.20 x 48% =		58¢ per ft - Old System		or 1392' x * 1.20 =					807.36	
25	Remaining Frontage =			13,575 ft. ÷ 17,212.07 (Bal of Repayment)								
26				* 1.26 per ft - New System		or 13,575' x * 1.26 =					17,101.50	