

DISTRICT OF VANDERHOOF

WATER FRONTAGE TAX BYLAW NO. 1050, 2009

Being a bylaw to impose a tax on frontage for water services on owners of land pursuant to provisions in Section 201 of the *Community Charter*

WHEREAS the Council of the District of Vanderhoof is empowered by the *Community Charter* to impose and levy a frontage tax to meet the costs of works and services that benefit land within the municipality;

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

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

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

1. DEFINITIONS

In this bylaw, 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 Tax Collector for the District of Vanderhoof

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 abut on the work or highway

total taxable foot frontage means the sum of the taxable foot frontage of the parcels of land which actually abut or are deemed to abut on the work or highway

public water line means a water distribution system owned by the municipality or installed or caused to be installed by the municipality

2. TAXATION REQUIREMENTS

2.1 A tax shall be and is hereby imposed upon the owners of land or real property within the municipality which is capable of being connected with any water main, whether or not the parcel of land is connected with such water main; the aforesaid tax shall be referred to as the 'water frontage tax'

- 2.2 The water frontage tax shall be levied in each year on each parcel of land aforementioned and the amount thereof, except as otherwise provided in this bylaw, will be the product of the taxable foot frontage and the annual rate.

3. PUBLIC WATER LINES

- 3.1 The annual rate per foot of taxable foot frontage for parcels of land abutting public water lines shall be *one dollar and fifty cents* (\$1.50).
- 3.2 The maximum taxable foot frontage for parcels having an actual foot frontage greater than five hundred (500) feet shall be 500 feet.
- 3.3 In the case of multi-family, multi-level dwellings which are strata title units, the taxable foot frontage per unit shall be the actual frontage of the complex divided equally among the units.

4. ASSESSMENT REGULATIONS

- 4.1 For the purpose of this bylaw, a regularly shaped parcel of land is rectangular.
- 4.2 (a) To place the water 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:
- 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 deemed to abut on the work as the case may be.
- (b) The Assessor shall, in fixing the taxable foot frontage under clause 4.2, have due regard to:
- i) the condition, situation, value and superficial area of the parcel as compared with other parcels of land, or
 - ii) the benefit derived from the water service.
- 4.3 Where the parcel of land is situated at the junction or intersection of a highway and the water service is provided on or along more than one side of the parcel, the taxable foot frontage shall be the normal frontage as determined by Assessor.
- 4.4 (a) Where a structure is situated on more than one parcel, the combined parcels shall be considered as one parcel for the purpose of determining taxable foot frontage.
- (b) Land classified as farm land on the real property assessment roll shall for the purpose of this bylaw, be deemed to have a taxable foot frontage of *one hundred* (100) feet.

5. GENERAL PROVISIONS

5.1 The provisions in Section 4.4 of this bylaw shall be subject to the provisions in Section 4.2 of the bylaw.

6. REPEAL

6.1 Water Frontage Tax Bylaw No. 444, 1979 and all amendments thereto are hereby repealed.

7. CITATION

This bylaw shall be cited for all purposes as the District of Vanderhoof Water Frontage Tax Bylaw No. 1050, 2009.

READ A FIRST TIME THIS 11th DAY OF May, 2009.

READ A SECOND THIS 11th DAY OF May, 2009.

READ A THIRD TIME THIS 11th DAY OF May, 2009.

ADOPTED THIS _____ DAY OF _____, 2009.

MAYOR

CORPORATE OFFICER