

BYLAW NO. 189

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

WHEREAS the Council of the District of New Hazelton is empowered by the Municipal Act 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 District of New Hazelton 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;

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

1. In this bylaw, unless the context otherwise requires:

"actual frontage" means the distance which a parcel of land actually abuts on the work or highway;

"collector" means the person appointed by Council under Section 421;

"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 work or service;

"total actual frontage" means the sum of the actual frontage of the parcels of land which actually abut on the work or highway;

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

"Municipality" means District of New Hazelton.

2. 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 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. (a) The 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 frontage and the annual rate.
(b) The annual rate shall be 2.47 per metre of taxable frontage.

4. For the purpose of this bylaw, initially, the following calculations have been made from a study of the lands within the Municipality:
 - (a) the total actual frontage is 124,198 metres.
 - (b) the total taxable frontage is 10,555 metres.
5. The frontage tax shall be in force and in effect until the complete discharge and satisfaction by the Municipality of all obligations presently incurred, and to be incurred, in respect of the aforesaid service.
6. For the purpose of this bylaw, a regularly shaped parcel of land is rectangular.
7. (a) To place frontage tax on a fair and equitable basis, the taxable frontage of the following parcels of land shall be the number of metres fixed by the Collector:
 - (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.
- (b) The Collector, in fixing the taxable frontage under subsection (1) shall 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 sewer services.
8. For the purpose of this bylaw:
 - (a) where the number of metres of a parcel of land which abuts a sewer main has less than ten (10) metres of frontage, the taxable frontage shall be deemed to be a minimum of ten (10) metres and where such a parcel has more than five hundred (500) metres of frontage the taxable frontage shall be deemed to be five hundred (500) metres.
 - (b) where the parcel of land is situate at the junction of intersection of highways and the sewer service is provided on or along more than one side of the parcel, the taxable frontage shall be deemed to be that side which abuts the greatest length of the sewer service.

9. The provisions of Section 8 of this bylaw shall be subject to the provisions of Section 7 hereof.
10. Bylaw No. 66 and Bylaw No. 165 are hereby repealed.
11. This bylaw may be cited as "Sewer Frontage Tax Bylaw No. 189, 1994".

READ a FIRST TIME this 3rd DAY of JANUARY , 1994.

READ a SECOND TIME this 3rd DAY of JANUARY , 1994.

READ a THIRD TIME this 3rd DAY of JANUARY , 1994.

RECONSIDERED and FINALLY PASSED

AND ADOPTED this DAY of , 1994.

CLERK

MAYOR