

TO: CITY MANAGER **DATE:** 2007 February 27

FROM: DIRECTOR FINANCE

SUBJECT: LOCAL SERVICE TAX BYLAWS

PURPOSE: To obtain approval to impose a local service tax for projects completed between 2006 June 01 and 2007 May 31.

RECOMMENDATION:

- 1. THAT** a Local Service Tax Bylaw based on the taxable frontage be brought down to impose a local service tax on the benefiting properties included in the projects listed in Schedules 1 to 15 of this report.

REPORT

Annually it is necessary, pursuant to Division 5 of Part 7 (Local Service Taxes) of the Community Charter, to pass bylaws to impose parcel taxes for local improvement works. These are equivalent to the Local Improvement Parcel Taxes under the Local Government Act. The 2007 Bylaws will cover those works on which construction was completed in 2006 or which will be completed by 2007 May 31. Details of the works are shown on Schedules 1 to 15 *attached*. Following is a summary of the works involved:

SCHEDULE	CONSTRUCTION BYLAW	DESCRIPTION OF WORKS	ANNUAL LEVY	NO. OF YEARS
1.	11829	Asphalt Sidewalk	\$ 3,847.50	10
2.	11830	Asphalt Sidewalk	\$ 5,300.40	10
3.	11825	Roadworks	\$ 9,633.13	15
4.	11826	Roadworks	\$ 7,145.52	15
5.	11827	Roadworks	\$ 9,168.27	15
6.	11828	Roadworks	\$ 9,661.11	15
7.	11973	Lighting	\$ 2,566.50	10
8.	11974	Lighting	\$ 2,829.45	10
9.	11975	Lighting	\$ 3,480.00	10
10.	11976	Lighting	\$ 1,377.60	10
11.	11968	Roadworks	\$ 6,275.20	15
12.	11969	Roadworks	\$ 9,611.88	15
13.	11970	Roadworks	\$ 7,447.76	15

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From: Director Finance
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SCHEDULE	CONSTRUCTION BYLAW	DESCRIPTION OF WORKS	ANNUAL LEVY	NO. OF YEARS
14.	11971	Roadworks	\$ 9,168.26	15
15.	11972	Roadworks	<u>\$ 2,367.63</u>	15
			\$89,880.21	

The first billing will appear on the 2007 tax statement.



for
Rick Earle
DIRECTOR FINANCE

DF:sk

Attachments

Copied to: Director Engineering
City Solicitor
City Clerk

SCHEDULE 1 CONSTRUCTION BYLAW NO. 11829

PROJECT NUMBER	ASPHALT SIDEWALKS	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20410	Asphalt Sidewalk Douglas Road (east side), Goring Street to Norland Avenue	3.00	5,228.70	1,282.50	3,847.50

THE TOTAL ACTUAL FOOT FRONTAGE IS 5,228.70 FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 1,282.50 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 10 YEARS IS \$ 3,847.50

SCHEDULE 2 CONSTRUCTION BYLAW NO. 11830

PROJECT NUMBER	ASPHALT SIDEWALKS	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20411	Asphalt Sidewalk Lake City Way (west side) Broadway to Enterprise Street	3.00	1,766.80	1,766.80	5,300.40

THE TOTAL ACTUAL FOOT FRONTAGE IS 1,766.80 FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 1,766.80 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 10 YEARS IS \$ 5,300.40

SCHEDULE 3 CONSTRUCTION BYLAW NO. 11825

PROJECT NUMBER	ROADWORKS	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20502	Pavement, with curb and walk north side, curb and replacement walk south side, and trees as required Eton Street, Carleton Avenue to Madison Avenue	7.75	594.00	591.50	4,584.13
		8.50	594.00	594.00	5,049.00
					<u>9,633.13</u>

THE TOTAL ACTUAL FOOT FRONTAGE IS 1,188.00 FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 1,185.50 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 15 YEARS IS \$ 9,633.13

SCHEDULE 4 CONSTRUCTION BYLAW NO. 11826

PROJECT NUMBER	ROADWORKS	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20503	Pavement, with curb and replacement walk, and trees as required Oxford Street, Esmond Avenue to Ingleton Avenue	7.75	1,000.00	922.00	7,145.52

THE TOTAL ACTUAL FOOT FRONTAGE IS 1,000.00 FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 922.00 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 15 YEARS IS \$ 7,145.52

SCHEDULE 5 CONSTRUCTION BYLAW NO. 11827

PROJECT NUMBER	ROADWORKS	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20504	Pavement, with curb and replacement walk, and trees as required Oxford Street, Madison Avenue to Rosser Avenue	7.75	1,188.00	1,183.00	9,168.27

THE TOTAL ACTUAL FOOT FRONTAGE IS 1,188.00 FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 1,183.00 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 15 YEARS IS \$ 9,168.27

SCHEDULE 6 CONSTRUCTION BYLAW NO. 11828

PROJECT NUMBER	ROADWORKS	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20505	Pavement, with curb and walk both sides, except temporary asphalt curb and walk east side from SPL 6641 Sperling Avenue to lane, storm sewer and trees as required Empress Avenue, Imperial Street north to cul-de-sac	8.50	1,673.10	1,136.60	9,661.11

THE TOTAL ACTUAL FOOT FRONTAGE IS 1,673.10 FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 1,136.60 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 15 YEARS IS \$ 9,661.11

SCHEDULE 7 CONSTRUCTION BYLAW NO. 11829

PROJECT NUMBER	LIGHTING	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20511	Street Lighting Gilpin Street, West side Chapple Court to EPL 5787 Gilpin Street	1.50	2,055.60	1,711.00	2,566.50

THE TOTAL ACTUAL FOOT FRONTAGE IS 2,055.60 FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 1,711.00 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 10 YEARS IS \$ 2,566.50

SCHEDULE 8 CONSTRUCTION BYLAW NO. 11974

PROJECT NUMBER	LIGHTING	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20514	Street Lighting Lorraine Avenue, Burke Street to cul-de-sac	1.50	2,004.50	1,886.30	2,829.45

THE TOTAL ACTUAL FOOT FRONTAGE IS 2,004.50 FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 1,886.30 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 10 YEARS IS \$ 2,829.45

SCHEDULE 9 CONSTRUCTION BYLAW NO. 11975

PROJECT NUMBER	LIGHTING	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20515	Street Lighting Napier Street, Fell Avenue to Kensington Avenue	1.50	2,417.90	2,320.00	3,480.00

THE TOTAL ACTUAL FOOT FRONTAGE IS 2,417.90 FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 2,320.00 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 10 YEARS IS \$ 2,829.45

SCHEDULE 10 CONSTRUCTION BYLAW NO. 11976

PROJECT NUMBER	LIGHTING	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
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20517	Street Lighting Rosewood Street, Humphries Avenue to Mary Avenue	1.50	1,240.80	918.40	1,377.60
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THE TOTAL ACTUAL FOOT FRONTAGE IS 1,240.80 FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 918.40 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 10 YEARS IS \$ 1,377.60

SCHEDULE 11 CONSTRUCTION BYLAW NO. 11968

PROJECT NUMBER	ROADWORKS	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20601	Pavement, with curb and replacement walk both sides and trees as required Eton Street, MacDonald Avenue to Gilmore Avenue	7.75	875.40	809.70	6,275.20

THE TOTAL ACTUAL FOOT FRONTAGE IS 875.40 FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 809.70 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 15 YEARS IS \$ 6,275.20

SCHEDULE 12 CONSTRUCTION BYLAW NO. 11969

PROJECT NUMBER	ROADWORKS	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20602	Pavement, with curb and walk south side, curb and replacement walk north side and trees as required Eton Street, Gilmore Avenue to Carleton Avenue	7.75	594.00	591.50	4,584.13
		8.50	594.00	591.50	5,027.75
					<u>9,611.88</u>

THE TOTAL ACTUAL FOOT FRONTAGE IS 1,188.00 FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 1,183.00 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 15 YEARS IS \$ 9,611.88

SCHEDULE 13 CONSTRUCTION BYLAW NO. 11970

PROJECT NUMBER	ROADWORKS	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20603	Pavement, with curb and replacement walk both sides, storm sewer, and trees as required Oxford Street, Madison Avenue to Rosser Avenue	7.75	1,000.00	961.00	7,447.76

THE TOTAL ACTUAL FOOT FRONTAGE IS 1,000.00 FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 961.00 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 15 YEARS IS \$ 7,447.76

SCHEDULE 14 CONSTRUCTION BYLAW NO. 11971

PROJECT NUMBER	ROADWORKS	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20604	Pavement, with curb and replacement walk both sides, and trees as required Oxford Street, Carleton Avenue to Madison Avenue	7.75	1,188.00	1,183.00	9,168.26

THE TOTAL ACTUAL FOOT FRONTAGE IS 1,188.00 FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 1,183.00 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 15 YEARS IS \$9,168.26

SCHEDULE 15 CONSTRUCTION BYLAW NO. 11972

PROJECT NUMBER	ROADWORKS	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20605	Pavement, with curb and replacement walk both sides, and trees as required Pandora Street, Esmond Avenue to east PL of 3839 Pandora	7.75	400.00	305.50	2,367.63

THE TOTAL ACTUAL FOOT FRONTAGE IS 400.00 FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 305.50 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 15 YEARS IS \$ 2,367.63