CITY OF BURNABY

BYLAW NO. 13076

A BYLAW to establish the annual charge for each foot of taxable foot-frontage to be specially charged against parcels of land benefitting from certain local area service works

WHEREAS the local area service works more particularly described in Schedule Numbers 1 to 29 of Schedule "A" inclusive hereunto annexed have been duly constructed pursuant to the provisions of Division 5 of Part 7 of the *Community Charter:*

AND WHEREAS the total actual foot-frontage, the total taxable foot-frontage and the sum required to be raised annually during the period therein set forth are stated in the said Schedules in respect of each of the said works;

AND WHEREAS parcel tax assessment rolls have been duly prepared, confirmed and authenticated in respect of the said works;

NOW THEREFORE the Council of the City of Burnaby ENACTS as follows:

- 1. This Bylaw may be cited as BURNABY LOCAL SERVICE TAX BYLAW 2012.
- 2. There is hereby levied and charged against those parcels of land abutting or benefitting from the local area service works more particularly described:
 - (a) in Schedule Numbers 1 to 10 and 23 to 29 of Schedule "A" annexed hereto, during the years 2012 to 2016 inclusive;
 - (b) in Schedule Numbers 11 to 16 and 20 to 22 of Schedule "A" annexed hereto, during the years 2012 to 2026 inclusive;
 - (c) in Schedule Numbers 17 to 19 of Schedule "A" annexed hereto, during the years 2012 to 2021 inclusive;

a parcel tax that shall be the product of the taxable foot-frontage of each parcel assessed and shown on the parcel tax assessment roll and the annual rate per taxable front foot set out in the said Schedules for the particular local area service work described therein.

- 3. In respect of the works more particularly described in Schedule Numbers 1 to 29 of Schedule "A":
- (a) where a parcel of land is situated at the junction or intersection of highways and the work or service is provided on or along more than one side of the parcel, the taxable foot-frontage shall be the actual foot-frontage of the shortest of the two frontages plus 25 percent of the actual frontage of the longer of the two frontages;
- (b) where a parcel of land is situated at the junction or intersection of highways and the work is provided on or along the longer of the two frontages of the parcel, the taxable foot-frontage shall be the actual foot-frontage of the shortest of the two frontages;
- (c) where a similar work or service payable by special charges has previously been provided on or along one side of a parcel, the taxable foot-frontage shall be 25 percent of the actual frontage of the longer of the two frontages;
- (d) where the frontage of a parcel of land abutting the works is less than five feet, the taxable frontage shall be established at five feet.

Read a first time this 12th day of March 2012 Read a second time this 12th day of March 2012 Read a third time this 12th day of March 2012 Reconsidered and adopted this 19th day of 2012