

CITY OF BURNABY

BYLAW NO. 13749

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 2 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 2017**.
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 Number 1 of Schedule “A” annexed hereto, during the years 2017 to 2026 inclusive;
 - (b) in Schedule Numbers 2 of Schedule “A” annexed hereto, during the years 2017 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, together with the annual rate per taxable front foot as 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 2 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 or 1.5 metres;

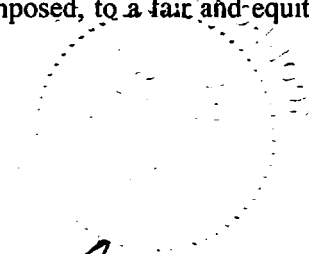
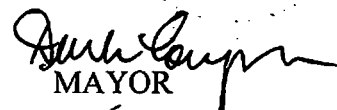
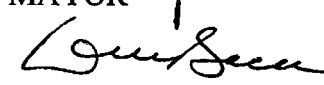
(e) Where a frontage tax is levied on a triangular or irregularly shaped parcel of land, or a parcel of land wholly or in part unfit for building purposes, the taxable foot frontage shall be the number of feet fixed by the Assessor, who, in fixing the number of feet shall have due regard to the conditions, situation, value and superficial area of the parcel as compared to other parcels of land, or to the benefit derived from the work or service, so as to bring the frontage tax, when imposed, to a fair and equitable basis.

Read a first time this 24th day of April 2017

Read a second time this 24th day of April 2017

Read a third time this 24th day of April 2017

Reconsidered and adopted this 1st day of May 2017



MAYOR

CLERK

Schedule "A"

2017 Schedule of the Local Service Tax Bylaw

SCHEDULE NUMBER	PROJECT NUMBER	CONSTRU- TION BYLAW NUMBER	DESCRIPTION OF WORKS	WORK/RATE CODE REASON	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	NUMBER OF YEARS	PROJECT ACTUAL FRONTAGE (FT.)	PROJECT TAXABLE FRONTAGE (FT.)	TOTAL ANNUAL FRONTAGE TAX PAYABLE*
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2016 Street Lighting

1	16-405	13547	Mayfield St, Canada Way to 6th St, Street lighting.	05/01 Street lighting	\$4.9592	10	2118.78	1970.43	\$9,771.75
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2016 Lane Paving

2	16-602	13548	Lane off Dow Ave, Rumble St to Southwood St, 4.5m wide paved lane	03/01 Lane paving	\$9.1441	5	429.75	449.73	\$4,112.38
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* Includes sum of all property annual frontage charges payable for the project.