THE CORPORATION OF THE DISTRICT OF BUR NABY

VF 2007/A

BY-LAW NO. 4229

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A BY-LAW to levy a frontage-tax upon the owners of real property capable of being drained into a sewer.

WHEREAS the Municipality has established and operates a system of sewers for the collection, conveyance and disposal of sewage (hereinafter called the "sewerage system").

AND WHEREAS Council may by by-law impose a frontage-tax in accordance with the provisions of Section 415 of the Municipal Act upon the owners of real property which is capable of being drained into a sewer, whether or not the parcel of real property is connected with or drained into such sewer, for the opportunity to use the said sewer.

AND WHEREAS Council may in such by-law provide that the frontage-tax may be waived or lessened in respect of real property, any present or previous owner or present occupier of which

- (a) has constructed at his own expense any portion of the sewerage system of the municipality; or
- (b) has paid all debt and debt charges, including interest, in respect of that portion of the sewerage system of the municipality that serves the real property.

AND WHEREAS Council has directed the Assessor to prepare a frontage-tax assessment roll of all parcels of real property capable of being drained into a sewer, whether or not the parcel of real property is connected with or drains into such sewer.

AND WHEREAS Council has directed the Assessor that

(a) where the number of feet of a parcel of real property which
abuts on a sewer is less than 66 feet, the taxable foot frontage
shall be 66 feet, and (b) where the number of feet of a parcel
of real property which abuts on a sewer exceeds 66 feet, the

taxable foot frontage shall be 66 feet.

AND WHEREAS the Assessor has prepared a frontage-tax assessment roll.

NOW THEREFORE the Council of The Corporation of the District of Burnaby ENACTS as follows:-

- 1. This By-law may be cited as "BURNABY SEWERAGE SYSTEM FRONTAGE-TAX BY-LAW 1961."
- 2. In this by-law, unless the context otherwise requires, "sewer" means a sanitary sewer or a combined storm and sanitary sewer.
- 3. The Council does hereby confirm and declare that

 (a) where the number of feet of a parcel of real property which

 abuts on a sewer is less than 66 feet, the taxable foot front
 age shall be 66 feet, and
- (b) where the number of feet of a parcel of real property which abuts on a sewer exceeds 66 feet, the taxable foot frontage shall be 66 feet.
- 4. (1) Every owner of a parcel of real property which is capable of being drained into a sewer, whether or not the parcel of real property is connected with or drained into such sewer, shall pay to the municipality for the opportunity to use the said sewer in each year during the currency of this by-law a frontage-tax of 31.82 cents per foot of taxable foot-frontage calculated as follows:-
- (a) for repayment of principal and interest on moneys borrowed for the sewerage system, 27.28 cents per foot of taxable foot-frontage, and
- (b) for payment of maintenance and operating costs of the sewerage system, 4.54 cents per foot of taxable foot-frontage.
- (2) The frontage-tax imposed by this by-law shall be lessened in respect of any parcel of real property, any present

or previous owner or present occupier of which

- (a) has constructed at his own expense any portion of the sewerage system of the municipality; or
- (b) has paid all debt and debt charges, including interest, in respect of that portion of the sewerage system of the municipality that serves the real property.

by an amount equal to that portion of the frontage-tax required for the repayment of moneys borrowed for the sewerage system, namely 27.28 cents per foot of taxable foot-frontage. Provided that such reduced frontage-tax shall be payable only during a period of twenty years from and including the year of construction of the said portion of the sewerage system, and thereafter the full frontage-tax shall be payable.

- In each year the Assessor shall revise the frontagetax assessment roll by assessing in accordance with Division 3 of Part IX of the Municipal Act all parcels of real property which under this by-law are or have become subject to tax, whether or not the parcels were included in the original or last revised frontage-tax assessment roll.
- 6. The Collector shall show in the real property tax roll in each year the frontage-tax imposed on each parcel of real property pursuant to this by-law.

Read a first time this loth day of April, 1961.

Read a second time this loth day of April, 1961.

Read a third time this loth day of April, 1961.

Reconsidered and adopted this 17th day of April,

RE

CLERK

1961.