

ITEM	5
MANAGER'S REPORT NO.	53
COUNCIL MEETING	1981 11 02

RE: LOCAL IMPROVEMENT FRONTAGE TAX BY-LAWS

MUNICIPAL MANAGER'S RECOMMENDATION:

1. THAT the recommendation of the Municipal Treasurer be adopted.

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1981 October 28
File: I52-5

TO: MUNICIPAL MANAGER
FROM: MUNICIPAL TREASURER
RE: LOCAL IMPROVEMENT FRONTAGE TAX BY-LAWS

RECOMMENDATION

1. THAT a frontage tax by-law be brought down to impose a local improvement frontage tax on the projects listed in Schedules 1 to 6 of this report.

SUMMARY

This is a housekeeping report that recommends a local improvement frontage tax by-law be brought down in order that those local improvement works listed in this report which were completed in 1980, can be billed.

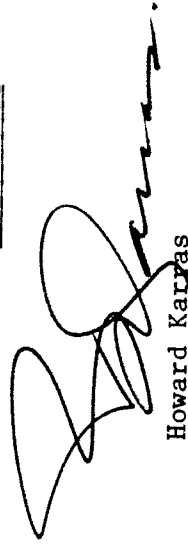
REPORT

Annually, after the Local Improvement Court of Revision, it is necessary to enact a by-law to impose frontage taxes for local improvement works. Generally, the by-law covers those works which were completed in the previous year. Also, the by-law is usually passed early in the year to permit the billing of local improvement charges as part of the annual tax bill.

This year, because of the employee strike, the Local Improvement Court of Revision was not held until October. The result is that the by-law is being brought forward at this time.

This year when the tax bills were mailed in May, a notice accompanied each bill stating that because of the strike the tax bill might not show the accurate charges for local improvements, water or sewer, and that for those taxpayers who had been incorrectly billed, an adjusted tax statement would be sent some time before the year end. Such a billing will now be made for those taxpayers involved in the local improvement works listed:

<u>Schedule</u>	<u>By-law</u>	<u>Work</u>	<u>Annual Levy</u>	<u>Term in Years</u>
1	7360	Streets	\$ 2,035.10	15
2	7508	Lanes	601.65	5
3	7570	Lanes	701.10	5
4	7571	Lanes	391.51	5
5	7604	Lanes	814.25	5
6	7603	Lanes	891.06	5
			<u>\$ 5,434.67</u>	


Howard Karvas
MUNICIPAL TREASURER

cc: Municipal Solicitor
Municipal Clerk