

ITEM 2
 MANAGER'S REPORT NO. 22
 COUNCIL MEETING 87/03/30

RE: LOCAL IMPROVEMENT FRONTAGE TAX BY-LAWS

MUNICIPAL MANAGER'S RECOMMENDATION:

1. THAT the recommendation of the Director Finance be adopted.

* * * * *

TO: MUNICIPAL MANAGER 1987 March 25
 FROM: DIRECTOR FINANCE File: I52-5

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 benefiting properties included in the projects listed in Schedules 1 to 19 of this report.

REPORT

Annually it is necessary, pursuant to Sections 481 and 661 of the Municipal Act, to pass a by-law to impose frontage taxes for local improvement works. The 1987 by-law will cover those works which were completed in 1986 or which will be substantially completed by 1987 June 01. Details of the works are shown on Schedules 1 to 19 attached. Following is a summary of the works involved:

Schedule	Construction By-law	Description of Works	Annual		No. of	
			Levy	Levy	Years	Years
1	8493	Pavement, curbs, trees	\$	33,074.58	15	15
2	8494	Pavement, curbs, storm sewers, trees		14,418.11	15	15
3	8495	Pavement, walks, storm sewers, trees		25,284.59	15	15
4	8496	Pavement, walks, trees		31,746.52	15	15
5	8497	Pavement, curbs, walks		8,294.60	15	15
6	8498	Pavement, curbs, trees		5,219.31	15	15
7	8499	Pavement, curbs, walks, trees		13,167.10	15	15
8	8500	Pavement, walks, trees		9,326.57	15	15
9	8501	Pavement, walks, storm sewers		18,534.07	15	15
10	8502	Pavement, curbs		1,528.91	15	15
11	8522	Pavement, curbwalks, storm sewers, trees		1,934.90	15	15
12	8523	Pavement, curbwalks, storm sewers, trees		3,145.99	15	15
13	8504	Pavement, curb, walk, storm sewer, trees		24,932.07	15	15
14	8503	Sidewalks		2,588.67	15	15
15	8514	Ornamental street lighting		18,490.30	10	10
16	8590	Lighting of lane		699.31	5	5
17	8475	Pavement - lane		213.00	5	5
18	8520	Pavement - lane		258.78	5	5
19	8626	Pavement - lane		1,144.44	5	5

\$214,001.82
 =====

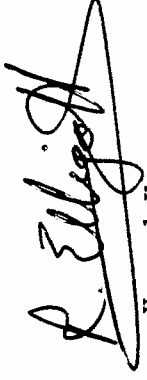
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With Council's approval, the first billing will appear on the 1987 tax statement.

It is recommended that a frontage tax by-law be brought down to impose a local improvement frontage tax on the benefiting properties included in the projects listed in Schedules 1 to 19 of this report.



Howard Karras
for DIRECTOR FINANCE

MB:gw
Attach.

cc: Municipal Solicitor
Municipal Clerk

SCHEDULE 1, CONSTRUCTION BY-LAW NO. 8493

28 foot (8.5 m) pavement, curbs both sides,
trees as required

Edson Avenue - Portland Street to McKee Street
Hurst Street - Patterson Avenue to Willingdon Avenue
Trinity Street - Macdonald Avenue to Gilmore Avenue
Gravelley Street - Carleton Avenue to Willingdon Avenue
Dent Avenue - Kitchenner Street to Gravelley Street
Darwin Avenue - Fir Street to Moscrop Street
Karen Street - Yeovil Avenue to Moore Avenue
Darwin Avenue and Pine Street - Fir Street to Huxley Avenue
Fir Street - Darwin Avenue to Huxley Avenue
Pandora Street - Boundary Road to Esmond Avenue

Project No.	Total Frontage Tax Payable \$	Taxable Foot Frontage	Actual Foot Frontage	Rate Per Taxable Front Foot \$
85-001	2,478.37	757.91	757.91	3.27
85-002	953.86	291.70	686.81	3.27
85-019	2,636.27	806.20	881.28	3.27
85-022	11,144.81	3,408.20	4,098.93	3.27
85-023	3,884.76	1,188.00	1,188.00	3.27
85-032	3,899.18	1,192.41	1,192.50	3.27
85-033	1,689.38	516.63	516.63	3.27
85-034	3,518.52	1,076.00	1,251.08	3.27
85-035	400.58	122.50	491.94	3.27
85-036	2,468.85	755.00	1,000.00	3.27
	=====	=====	=====	
	\$33,074.58	10,114.55	12,065.08	

The total actual foot frontage is 12,065.08 feet;
the total taxable foot frontage is 10,114.55 feet;
and the sum required to be raised annually during
the period of 15 years is \$33,074.58.

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SCHEDULE 2, CONSTRUCTION BY-LAW NO. 8494

28 foot (8.5 m) pavement, curbs both sides,
 storm sewers, trees as required

Carleton Court - Burke Street south and east to 50 feet
 east of west property line to Lot 23
 Burns Place - Kilsbey Avenue east to cul-de-sac
 Halligan Street - Saltsbury Avenue to Walker Avenue
 Carnegie Street - Kensington Avenue to Brooklyn Avenue
 Union Street - Alpha Avenue to Beta Avenue
 Rosser Avenue - Pandora Street to Triumph Street
 Fir Street - Halley Avenue to Darwin Avenue

Project No.	Total Frontage Tax Payable \$	Taxable Foot Frontage	Actual Foot Frontage	Rate Per Taxable Front Foot \$
85-003	1,862.00	569.42	676.48	3.27
85-005	2,129.78	651.31	610.62	3.27
85-006	1,091.53	333.80	581.00	3.27
85-024	3,524.99	1,077.98	1,292.11	3.27
85-038	3,829.17	1,171.00	1,187.94	3.27
85-040	1,178.18	360.30	507.80	3.27
85-042	802.46	245.40	492.10	3.27
	<u>\$14,418.11</u>	<u>4,409.21</u>	<u>5,348.05</u>	

The total actual foot frontage is 5,348.05 feet;
 the total taxable foot frontage is 4,409.21 feet;
 and the sum required to be raised annually during
 the period of 15 years is \$14,418.11.

SCHEDULE 3, CONSTRUCTION BY-LAW NO. 8495

28 foot (8.5 m) pavement, walks both sides,
storm sewers, trees as required

Ashworth Avenue - Burford Street to Imperial Street
McKay Avenue - Rumble Street to Greta Street except east
side from Rumble Street to south property
Line of Lot B
Georgia Street - Springer Avenue to Howard Avenue
Lister Street - Smith Avenue to Inman Avenue
Davies Street - 14th Avenue to 16th Avenue

Project No.	Total Frontage Tax Payable \$	Taxable Foot Frontage	Actual Foot Frontage	Rate Per Taxable Front Foot \$
85-008	3,736.34	1,001.71	1,274.87	3.73
85-009	8,091.30	2,169.25	2,855.45	3.73
85-025	5,978.82	1,602.90	1,795.74	3.73
85-043	3,097.58	830.45	1,117.07	3.73
85-045	4,380.55	1,174.41	1,260.54	3.73
	=====	=====	=====	
	\$25,284.59	6,778.72	8,303.67	

The total actual foot frontage is 8,303.67 feet;
the total taxable foot frontage is 6,778.72 feet;
and the sum required to be raised annually during
the period of 15 years is \$25,284.59.

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SCHEDULE 4, CONSTRUCTION BY-LAW NO. 8496

28 foot (8.5 m) pavement, walks both sides,
 trees as required

Dow Avenue - Imperial Street to Walling Street
 Macdonald Avenue - Union Street to Venables Street
 Fir Street - Carleton Avenue to Smith Avenue
 Forest Street - Littlewood Street east to property line
 of Lot 260 on the south and Lot 221 on
 the north
 Allee Avenue - Spruce Street to Monarch Street

Project No.	Total Frontage Tax Payable \$	Taxable Foot Frontage	Actual Frontage	Rate Per Taxable Front Foot \$
85-010	11,096.75	2,975.00	3,493.24	3.73
85-026	800.09	214.50	492.00	3.73
85-046	10,810.66	2,898.30	3,182.79	3.73
85-047	2,706.86	725.70	726.03	3.73
85-048	6,332.16	1,697.63	2,001.71	3.73
	===== \$31,746.52	===== 8,511.13	===== 9,895.77	

The total actual foot frontage is 9,895.77 feet;
 the total taxable foot frontage is 8,511.13 feet;
 and the sum required to be raised annually during
 the period of 15 years is \$31,746.52.

SCHEDULE 5, CONSTRUCTION BY-LAW NO. 8497

28 foot (8.5 m) pavement, curb one side,
walk other side

Ridgelawn Drive - Beta Avenue to Delta Avenue

c)
w)

Rate Per
Foot
Taxable
Front Foot
\$

Actual
Foot
Frontage

Taxable
Foot
Frontage

Total
Frontage Tax
Payable
\$

Project
No.

3.27

1,223.10

1,187.50

3,883.13

85-029

3.73

1,223.12

1,182.70

4,411.47

85-029

2,446.22

2,370.20

\$8,294.60

The total actual foot frontage is 2,446.22 feet;
the total taxable foot frontage is 2,370.20 feet;
and the sum required to be raised annually during
the period of 15 years is \$8,294.60.

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SCHEDULE 6, CONSTRUCTION BY-LAW NO. 8498

36 foot (11 m) pavement, curbs both sides,
trees as required

Pender Street - Gamma Avenue to Delta Avenue
Boundary Road - Spruce Street to Fir Street

The total actual foot frontage is 1,697.47 feet;
the total taxable foot frontage is 1,596.12 feet;
and the sum required to be raised annually during
the period of 15 years is \$5,219.31.

Project No.	Total Frontage Tax Payable \$	Taxable Foot Frontage	Actual Foot Frontage	Rate Per Taxable Front Foot \$
85-030	3,281.77	1,003.60	1,050.95	3.27
85-058	1,937.54	592.52	646.52	3.27
	=====	=====	=====	
	\$5,219.31	1,596.12	1,697.47	

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SCHEDULE 7, CONSTRUCTION BY-LAW NO. 8499

28 foot (8.5 m) pavement, curb one side,
 walk other side, trees as required

Project No.	Total Payable Tax \$	Taxable Foot Frontage	Actual Foot Frontage	Rate Per Taxable Front Foot \$		
85-011	2,578.07	788.40	860.05	3.27	c)	For Glen Drive - Buxton Street to Grafton Street
85-012	322.75	98.70	259.73	3.27	c)	Gray Avenue - Neville Street to Rumble Street
85-028	468.59	143.30	488.00	3.27	c)	Rosser Avenue - Williams Street to Kitchenner Street
85-053	1,942.38	594.00	594.00	3.27	c)	Pandora Street - Rosser Avenue to Willingdon Avenue
85-054	297.57	91.00	366.00	3.27	c)	Carleton Avenue - Georgia Street to Union Street
	111.90	30.00	122.00	3.73	w)	
	=====	=====	=====			
	\$13,167.10	3,741.60	5,010.55			

The total actual foot frontage is 5,010.55 feet; the total taxable foot frontage is 3,741.60 feet; and the sum required to be raised annually during the period of 15 years is \$13,167.10.

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SCHEDULE 8, CONSTRUCTION BY-LAW NO. 8500

36 foot (11 m) pavement, walks both sides,
trees as required

Salisbury Avenue - Imperial Street to McBride Street
Salisbury Avenue - Elwell Street to McBride Street
17th Avenue - First Street to Newcombe Street

Project No.	Total Frontage Tax Payable \$	Taxable Foot Frontage	Actual Foot Frontage	Rate Per Taxable Front Foot \$
85-015	3,117.16	835.70	922.85	3.73
85-016	1,529.30	410.00	512.00	3.73
85-060	4,680.11	1,254.72	1,375.64	3.73
	=====	=====	=====	
	\$9,326.57	2,500.42	2,810.49	

The total actual foot frontage is 2,810.49 feet;
the total taxable foot frontage is 2,500.42 feet;
and the sum required to be raised annually during
the period of 15 years is \$9,326.57.

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SCHEDULE 9, CONSTRUCTION BY-LAW NO. 8501

36 foot (11 m) pavement, walks both sides,
storm sewers

Broadway - Cliff Avenue to Bainbridge Avenue
Halifax Street - Cliff Avenue to Duthie Avenue
First Street - 12th Avenue to 16th Avenue

Project No.	Total Frontage Tax Payable \$	Taxable Foot Frontage	Actual Foot Frontage	Rate Per Taxable Front Foot \$
85-061	5,405.29	1,449.14	1,463.44	3.73
85-062	7,568.02	2,028.96	2,396.22	3.73
85-063	5,560.76	1,490.82	2,298.66	3.73
	===== \$18,534.07	===== 4,968.92	===== 6,158.32	

The total actual foot frontage is 6,158.32 feet;
the total taxable foot frontage is 4,968.92 feet;
and the sum required to be raised annually during
the period of 15 years is \$18,534.07.

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SCHEDULE 10, CONSTRUCTION BY-LAW NO. 8502

Pavement widening and curb one side

Macpherson Avenue - Ewart Street to Carson Street
15th Avenue - 2nd Street to 4th Street

The total actual foot frontage is 1,207.06 feet;
the total taxable foot frontage is 1,054.42 feet;
and the sum required to be raised annually during
the period of 15 years is \$1,528.91.

Project No.	Total Frontage Tax Payable \$	Taxable Foot Frontage	Actual Foot Frontage	Rate Per Taxable Front Foot \$
85-017	131.08	90.40	243.04	1.45
85-037	1,397.83	964.02	964.02	1.45
	=====	=====	=====	
	1,528.91	1,054.42	1,207.06	

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SCHEDULE 11, CONSTRUCTION BY-LAW NO. 8522

28 foot (8.5 m) pavement, curbwalks both sides, storm sewers, trees as required

Kitchener Street - Willingdon Avenue to Westlawn Drive

Project No.	Total Frontage Tax Payable \$	Taxable Foot Frontage	Actual Foot Frontage	Rate Per Taxable Front Foot \$
85-050	\$1,934.90	518.74	864.40	3.73

The total actual foot frontage is 864.40 feet; the total taxable foot frontage is 518.74 feet; and the sum required to be raised annually during the period of 15 years is \$1,934.90.

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SCHEDULE 12, CONSTRUCTION BY-LAW NO. 8523

28 foot (8.5 m) pavement, curbwalks both sides, storm sewers, trees as required

Booth Avenue - Bond Street to Sardis Street

The total actual foot frontage is 1,004.68 feet; the total taxable foot frontage is 843.43 feet; and the sum required to be raised annually during the period of 15 years is \$3,145.99.

Project No.	Total Frontage Tax Payable \$	Taxable Foot Frontage	Actual Foot Frontage	Rate Per Taxable Front Foot \$
85-087	\$3,145.99	843.43	1,004.68	3.73

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The total actual foot frontage is 8,370.82 feet; the total taxable foot frontage is 7,254.21 feet; and the sum required to be raised annually during the period of 15 years is \$24,932.07.

Forglen Drive - Grafton Street to Royal Oak Avenue
 Sardis Street - Chaffey Avenue to Abbey Avenue
 Hertford Street - Inman Avenue to Smith Avenue
 Union Street - Gilmore Avenue to Willingdon Avenue

28 foot (8.5 m) pavement, curbs one side, walk other side, storm sewers, trees as required

SCHEDULE 13, CONSTRUCTION BY-LAW NO. 8504

Project No.	Total Frontage Tax Payable \$	Taxable Foot Frontage	Actual Foot Frontage	Rate Per Taxable Front Foot \$	Foot Taxable Front Foot
85-013	1,863.57	569.90	660.69	3.27	3.27
85-013	1,332.36	357.20	646.84	3.73	3.73
85-014	353.81	108.20	244.60	3.27	3.27
85-014	603.40	161.77	278.08	3.73	3.73
85-055	3,131.03	957.50	1,440.97	3.27	3.27
85-055	1,296.92	347.70	347.70	3.73	3.73
85-057	9,765.66	2,986.44	2,986.44	3.27	3.27
85-057	6,585.32	1,765.50	1,765.50	3.73	3.73
	<u>\$24,932.07</u>	<u>7,254.21</u>	<u>8,370.82</u>		

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SCHEDULE 14, CONSTRUCTION BY-LAW NO. 8503

Sidewalks

Willingdon Avenue - Lane north of Hastings Street
to Eton Street
16th Avenue - 2nd Street to 4th Street
Adair Street - Sperling Avenue to Cliff Avenue

Project No.	Total Frontage Tax Payable \$	Taxable Foot Frontage	Actual Foot Frontage	Rate Per Taxable Front Foot \$
85-064	507.01	396.10	1,464.50	1.28
85-066	1,059.58	827.80	961.41	1.28
85-065	1,022.08	798.50	1,167.17	1.28
	=====	=====	=====	
	\$2,588.67	2,022.40	3,593.08	

The total actual foot frontage is 3,593.08 feet; the total taxable foot frontage is 2,022.40 feet; and the sum required to be raised annually during the period of 15 years is \$2,588.67.

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SCHEDULE 15, CONSTRUCTION BY-LAW NO. 8514

Ornamental street lighting

Project No.	Total Frontage Tax Payable \$	Taxable Foot Frontage	Actual Foot Frontage	Rate Per Taxable Front Foot \$
85-067	841.80	1,403.00	1,509.84	.60
				line of lot 101 (8234) and lot 102 (8245) Burnlake Drive
				Burnlake Drive - Government Street to west property
85-068	2,122.13	3,536.89	3,976.02	.60
				Forglen Drive - Bond Street to Royal Oak Avenue
85-069	667.87	1,113.12	1,187.12	.60
				Neville Street - Curragh Avenue to Gilly Avenue
85-070	1,012.19	1,686.99	1,925.89	.60
				Howard Avenue - from lane south of Tye Court to Halifax Street
				Grosvenor Avenue to Grosvenor Crescent - Cambridge Street
85-071	902.24	1,503.74	1,403.13	.60
				to Kanelagh Avenue
85-072	874.80	1,458.00	1,485.84	.60
				Holdom Avenue - Dundas Street to Bessborough Drive
85-073	453.00	755.00	563.46	.60
				Liberty Place - Penzance Drive south to cul-de-sac
85-074	682.20	1,137.00	1,137.60	.60
				Warwick Avenue - Pandora Street to Dundas Street
85-075	752.40	1,254.00	1,254.00	.60
				Warwick Avenue - Dundas Street to Cambridge Street
85-076	1,398.46	2,330.77	2,374.04	.60
				Pearl Avenue - Irving Street to Oakland Street
				Yeovil Place and Woodvale Drive - Yeovil Avenue to south property line of lot 252 (2137) and lot 254 (2138)
85-077	514.93	858.22	911.72	.60
				Woodvale Drive
85-078	571.00	951.67	1,113.59	.60
				Sanders Street - Marlborough Avenue to Royal Oak Avenue
				Marlborough Avenue - Sanders Street south to lane south of Sanders Street
85-079	126.00	210.00	277.70	.60
				14th Avenue - Canada Way to Sixth Street
85-080	1,184.98	1,974.96	2,193.90	.60
				Broadway - Springer Avenue to Holdom Avenue
85-081	1,210.86	2,018.10	2,352.33	.60
				Atlee Avenue - Spruce Street to Monarch Street
85-082	1,110.27	1,850.45	2,001.71	.60
				Hyde Street - Godwin Avenue west to cul-de-sac
85-083	743.82	1,239.70	1,139.45	.60
				Rosewood Street - Canada Way to Fourth Street
85-084	2,687.56	4,479.26	4,634.22	.60
				Forest Street - Littlewood Avenue east to east property line of lot 342 (5450) and lot 344 (5455) Forest Street
85-085	633.79	1,056.31	1,056.34	.60
				=====
	\$18,490.30	30,817.18	32,497.90	=====

The total actual foot frontage is 32,497.90 feet; the total taxable foot frontage is 30,817.18 feet; and the sum required to be raised annually during the period of 10 years is \$18,490.30.

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Project No.	Total Frontage Tax Payable \$	Taxable Foot Frontage	Actual Foot Frontage	Rate Per Taxable Front Foot \$
85-088	\$ 699.31	2,913.79	3,537.88	.24

Lighting of Lane
 Lane west side of Willingdon Avenue - Grange to
 Burke Streets

SCHEDULE 16, CONSTRUCTION BY-LAW NO. 8590

The total actual foot frontage is 3,537.88 feet;
 the total taxable foot frontage is 2,913.79 feet;
 and the sum required to be raised annually during
 the period of 5 years is \$699.31.



SCHEDULE 17, CONSTRUCTION BY-LAW NO. 8475

14 foot asphaltic pavement - lane

Lane east of Boundary Road from Price Street north to south property line of Lot 9 (3718 Cardiff Street)

Project No.	Total Frontage Tax Payable \$	Taxable Foot Frontage	Actual Foot Frontage	Rate Per Taxable Front Foot \$
85-086	\$ 213.00	213.00	213.40	1.00

The total actual foot frontage is 213.40 feet; the total taxable foot frontage is 213.00 feet; and the sum required to be raised annually during the period of 5 years is \$213.00.

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SCHEDULE 18, CONSTRUCTION BY-LAW NO. 8520

14 foot asphaltic pavement - lane

Lane south of Burke Street and west of Chaffey Avenue
to west property line of Lot 5 (5311 Chaffey Avenue)

Project No.	Total Frontage Tax Payable \$	Taxable Foot Frontage	Actual Foot Frontage	Rate Per Taxable Front Foot \$
86-001	\$ 258.78	258.78	258.78	1.00

The total actual foot frontage is 258.78 feet;
the total taxable foot frontage is 258.78 feet;
and the sum required to be raised annually during
the period of 5 years is \$258.78.

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SCHEDULE 19, CONSTRUCTION BY-LAW NO. 8626

14 foot asphaltic pavement - lane

Lane east of South Fell Avenue and south of
Dundas Street

Project No.	Total Frontage Tax Payable \$	Taxable Foot Frontage	Actual Foot Frontage	Rate Per Taxable Front Foot \$
86-002	\$ 1,144.44	1,144.44	1,144.44	1.00

The total actual foot frontage is 1,144.44 feet;
the total taxable foot frontage is 1,144.44 feet;
and the sum required to be raised annually during
the period of 5 years is \$1,144.44.

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