

ITEM	1
MANAGER'S REPORT NO.	23
COUNCIL MEETING	88/03/28

RE: LOCAL IMPROVEMENT FRONTAGE TAX BY-LAWS

MUNICIPAL MANAGER'S RECOMMENDATION:

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

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TO: MUNICIPAL MANAGER

1988 March 17

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 15 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 1988 by-law will cover those works on which construction was completed in 1987 or which will be substantially completed by 1988 June 01. Details of the works are shown on Schedules 1 to 15 attached. Following is a summary of the works involved:

<u>Schedule</u>	<u>Construction By-Law</u>	<u>Description of Works</u>	<u>Annual Levy</u>	<u>No. of Years</u>
1	8714	Pavement, curbs, trees	\$ 4,030.86	15
2	8715	Pavement, curbs, storm sewers, trees	8,448.01	15
3	8716	Pavement, walks, trees	8,894.32	15
4	8717	Pavement, walks, storm sewers, trees	10,131.63	15
5	8718	Pavement, walk, curb, trees	5,573.43	15
6	8719	Pavement, walk, curb, storm sewers, trees	6,366.04	15
7	8720	Pavement, walk, replacement walk, storm sewers, trees		
8	8721	Pavement, curb, walk, storm sewers, trees	20,933.26	15
9	8722	Pavement, curb, walk, storm sewers, trees	15,375.29	15
10	8723	Pavement, walk, replacement walk, storm sewers, ornamental lighting, trees	23,934.28	15
11	8731	Pavement, curb, storm sewers, trees	20,729.40	15
12	8732	Pavement, curbs, trees	1,999.92	15
13	8816	Pavement, curbs, trees	2,071.55	15
14	8878	Pavement - lane	237.67	5
15	8941	Pavement - lane	266.75	5
			<u>160.00</u>	5
			\$129,152.41	

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ITEM	1
MANAGER'S REPORT NO.	23
COUNCIL MEETING	88/03/28

- 2 -

102

With Council's approval, the first billing will appear on the 1988 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 15 of this report.

  
 R. E. Howard  
 DIRECTOR FINANCE

MB:gw  
 Attach.

cc: Director Engineering  
 Municipal Solicitor  
 Municipal Clerk

ITEM 1  
 MANAGER'S REPORT NO. 23  
 COUNCIL MEETING 88/03/28

Project No.	Total Frontage Tax Payable \$	Taxable Foot Frontage	Actual Foot Frontage	Rate Per Taxable Front Foot \$
86-020	4,030.86	1,232.68	1,271.56	3.27

Wakefield Court - Smith Avenue west to cul-de-sac

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

SCHEDULE 1, CONSTRUCTION BY-LAW NO. 8714

The total actual foot frontage is 1,271.56 feet;  
 the total taxable foot frontage is 1,232.68 feet;  
 and the sum required to be raised annually during  
 the period of 15 years is \$4,030.86.



ITEM 1  
 MANAGER'S REPORT NO. 23  
 COUNCIL MEETING 88/03/28

104

Project No.	Total Frontage Tax Payable \$	Taxable Foot Frontage	Actual Foot Frontage	Rate Per Taxable Front Foot \$
86-004	2,737.44	837.14	796.36	3.27
86-017	5,710.57	1,746.35	2,019.22	3.27
	8,448.01	2,583.49	2,815.58	

SCHEDULE 2, CONSTRUCTION BY-LAW NO. 8715  
 8.5 m pavement, (28 feet), curbs both sides, storm sewers and trees as required  
 Bryant Court - Griffiths Avenue east to cul-de-sac  
 Rugby Street - from Lot 4 (5265 Canada Way) east to cul-de-sac and south to Gordon Avenue

The total actual foot frontage is 2,815.58 feet; the total taxable foot frontage is 2,583.49 feet; and the sum required to be raised annually during the period of 15 years is \$8,448.01.



SCHEDULE 3, CONSTRUCTION BY-LAW NO. 8716  
8.5 m pavement (28 feet), walks both sides  
and trees as required

Carleton Avenue - Frances Street to Georgia Street  
17th Street - Canada Way to Mary Avenue

The total actual foot frontage is 2,871.50 feet;  
the total taxable foot frontage is 2,384.50 feet;  
and the sum required to be raised annually during  
the period of 15 years is \$8,894.32.

Rate Per Taxable Front Foot	Actual Foot Frontage	Taxable Foot Frontage	Total Frontage Tax Payable	Project No.
3.73	488.00	122.00	455.08	86-006
	<u>2,383.50</u>	<u>2,262.50</u>	<u>8,439.24</u>	86-023
	2,871.50	2,384.50	8,894.32	

ITEM 1  
MANAGER'S REPORT NO. 23  
COUNCIL MEETING 88/03/28

SCHEDULE 4, CONSTRUCTION BY-LAW NO. 8717

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

Lakeview Avenue - from the north property line of Lot 4  
(6170 Lakeview) south to the property line of Lot 1  
(6640 Lakeview)

Project No.	Total Frontage Tax Payable \$	Taxable Foot Frontage	Actual Foot Frontage	Rate Per Taxable Front Foot \$
86-012	10,131.63	2,716.24	3,013.41	3.73

The total actual foot frontage is 3,013.41 feet;  
the total taxable foot frontage is 2,716.24 feet;  
and the sum required to be raised annually during  
the period of 15 years is \$10,131.63.

ITEM	1
MANAGER'S REPORT NO.	23
COUNCIL MEETING	88/03/28

SCHEDULE 5, CONSTRUCTION BY-LAW NO. 8718

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

Carson Street - McPherson Avenue to 10 feet east of the west property line of Lot 15 (5720 Carson) on the south and to the east property line of Lot 20 (5707 Carson) on the north

McKay Avenue - Portland Street to Southwood Street

The total actual foot frontage is 1,763.86 feet; the total taxable foot frontage is 1,590.97 feet; and the sum required to be raised annually during the period of 15 years is \$5,573.43.

Project No.	Total Frontage Tax Payable \$	Taxable Foot Frontage	Actual Foot Frontage	Rate Per Taxable Front Foot \$
86-007	1,866.42	500.38	530.00	3.73
86-907	1,343.94	410.99	486.15	3.27
86-013	1,141.52	306.04	374.15	3.73
86-913	1,221.55	373.56	373.56	3.27
	5,573.43	1,590.97	1,763.86	

ITEM 1  
 MANAGER'S REPORT NO. 23  
 COUNCIL MEETING 88/03/28

SCHEDULE 6, CONSTRUCTION BY-LAW NO. 8719

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

Cambridge Avenue/Beta Avenue - Gamma Avenue to  
 Penzance Drive

Ingleton Avenue - Pender Street to Union Street

Rate Per	
Taxable	
Front Foot	\$
Front Foot	
Actual	
Foot	
Frontage	
Frontage	
Payable	
Total	\$

Actual	1,212.38
Foot	469.08
Frontage	361.21
Frontage	614.05
Payable	2,656.72
Total	2,656.72

Taxable	1,018.29
Foot	469.08
Frontage	116.82
Frontage	242.50
Payable	1,846.69
Total	1,846.69

Frontage Tax	3,329.81
Payable	1,749.69
Total	382.01
Payable	904.53
Total	6,366.04

Project	No.
86-005	86-905
86-011	86-911

The total actual foot frontage is 2,656.72 feet;  
 the total taxable foot frontage is 1,846.69 feet;  
 and the sum required to be raised annually during  
 the period of 15 years is \$6,366.04.

ITEM	1
MANAGER'S REPORT NO.	23
COUNCIL MEETING	88/03/28



SCHEDULE 7, CONSTRUCTION BY-LAW NO. 8720

11 m pavement (36 feet), walks both sides,  
 replacement walk, storm sewers and trees as required

Sperling Avenue - Oakland Street to Arcola Street

Rate Per  
 Taxable  
 Front Foot  
 \$

3.73 (w)  
 3.50 (rw)

Actual  
 Foot  
 Frontage

3,018.62  
 3,362.98  
 =====  
 6,381.60

Taxable  
 Foot  
 Frontage

2,503.85  
 3,312.49  
 =====  
 5,816.34

Total  
 Frontage Tax  
 Payable  
 \$

9,339.37  
 11,593.89  
 =====  
 20,933.26

Project  
 No.

86-018  
 86-918

ITEM 1  
 MANAGER'S REPORT NO. 23  
 COUNCIL MEETING 88/03/28

The total actual foot frontage is 6,381.60 feet;  
 the total taxable foot frontage is 5,816.34 feet;  
 and the sum required to be raised annually during  
 the period of 15 years is \$20,933.26.

SCHEDULE 8, CONSTRUCTION BY-LAW NO. 8721

11 m pavement (36 feet), curb one side, walk other side, storm sewers and trees as required

Sussex Avenue - Imperial Street to Rumble Street

Rate Per  
Taxable  
Front Foot  
\$

Actual  
Foot  
Frontage

Taxable  
Foot  
Frontage

Total  
Frontage Tax  
Payable  
\$

Project  
No.

c) 3.27  
w) 3.73

2,263.42  
2,353.75  
=====

2,165.93  
2,223.24  
=====

7,082.56  
8,292.73  
=====

86-019  
86-919

The total actual foot frontage is 4,617.17 feet; the total taxable foot frontage is 4,389.17 feet; and the sum required to be raised annually during the period of 15 years is \$15,375.29.

ITEM 1  
MANAGER'S REPORT NO. 23  
COUNCIL MEETING 88/03/28

SCHEDULE 9, CONSTRUCTION BY-LAW NO. 8722

11 m pavement (36 feet), curbs both sides,  
with walk, storm sewers and trees as required

Curtis Street - Sperling Avenue to Aysshire Drive

Rate Per  
Taxable  
Front Foot  
\$

c) 3.27  
w) 3.73

Actual  
Foot  
Frontage

7,733.57  
580.85

=====

8,314.42

Taxable  
Foot  
Frontage

6,780.12  
472.74

=====

7,252.86

Total  
Frontage Tax  
Payable  
\$

22,170.96  
1,763.32

=====

23,934.28

Project  
No.

86-008  
86-908

ITEM 1  
MANAGER'S REPORT NO. 23  
COUNCIL MEETING 88/03/28

The total actual foot frontage is 8,314.42 feet;  
the total taxable foot frontage is 7,252.86 feet;  
and the sum required to be raised annually during  
the period of 15 years is \$23,934.28.

SCHEDULE 10, CONSTRUCTION BY-LAW NO. 8723

11 m pavement (36 feet), walks both sides, and  
14 m pavement (46 feet), walks both sides and  
replacement walk, storm sewers, ornamental  
lighting and trees as required

Gilley Avenue - Dickens Street to Rumble Street

Rate Per Taxable Front Foot \$	Actual Foot Frontage	Taxable Foot Frontage	Total Frontage Tax Payable \$
3.73	5,325.76	4,088.81	15,251.30
14 m			
3.50	1,758.71	1,565.16	5,478.10
11 m			
	7,084.47	5,653.97	20,729.40

The total actual foot frontage is 7,084.47 feet;  
the total taxable foot frontage is 5,653.97 feet;  
and the sum required to be raised annually during  
the period of 15 years is \$20,729.40.

Project No.	Total Frontage Tax Payable \$
86-010	15,251.30
86-910	5,478.10
	20,729.40

112

ITEM 1  
MANAGER'S REPORT NO. 23  
COUNCIL MEETING 88/03/28

SCHEDULE 11, CONSTRUCTION BY-LAW NO. 8731

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

Emerson Street - Brantford Avenue east to the  
east property line of Lot 8 (6659 Emerson)

Rate Per Taxable Front Foot \$	Actual Foot Frontage	Taxable Foot Frontage	Total Frontage Tax Payable \$	Project No.
3.27	611.60	611.60	1,999.92	86-054

The total actual foot frontage is 611.60 feet;  
the total taxable foot frontage is 611.60 feet;  
and the sum required to be raised annually during  
the period of 15 years is \$1,999.92.

ITEM 1  
MANAGER'S REPORT NO. 23  
COUNCIL MEETING 88/03/28

SCHEDULE 12, CONSTRUCTION BY-LAW NO. 8732

8.5 m pavement (28 feet), curbswalks both sides  
and trees as required

Wright Street - Sixteenth Avenue to Seventeenth Avenue

Project No.	Total Frontage Tax Payable \$	Taxable Foot Frontage	Actual Foot Frontage	Rate Per Taxable Front Foot \$
86-055	2,071.55	555.37	581.58	3.73

The total actual foot frontage is 581.58 feet;  
the total taxable foot frontage is 555.37 feet;  
and the sum required to be raised annually during  
the period of 15 years is \$2,071.55.

ITEM 1  
MANAGER'S REPORT NO. 23  
COUNCIL MEETING 88/03/28

SCHEDULE 13, CONSTRUCTION BY-LAW NO. 8816

14 feet asphaltic pavement - lane

Lane south of Charles Street from Alpha Drive  
west to the west property line of lot 23  
(4611 Alpha Drive)

Rate Per Taxable Front Foot \$	Actual Foot Frontage	Taxable Foot Frontage	Total Frontage Tax Payable \$	Project No.
1.00	237.67	237.67	237.67	87-001

The total actual foot frontage is 237.67 feet;  
the total taxable foot frontage is 237.67 feet;  
and the sum required to be raised annually during  
the period of 5 years is \$237.67.

ITEM  
MANAGER'S REPORT NO. 1 23  
COUNCIL MEETING 88/03/28

SCHEDULE 14, CONSTRUCTION BY-LAW NO. 8878

14 feet asphaltic pavement - lane

Lane west of Curragh Avenue north from  
Arbroath Street to the north property  
line of lot 12 (5991 Arbroath Street)

Rate Per Taxable Front Foot \$	Actual Foot Frontage	Taxable Foot Frontage	Total Frontage Tax Payable \$	Project No.
1.00	266.75	266.75	266.75	87-002

The total actual foot frontage is 266.75 feet;  
the total taxable foot frontage is 266.75 feet;  
and the sum required to be raised annually during  
the period of 5 years is \$266.75.

ITEM 1  
MANAGER'S REPORT NO. 23  
COUNCIL MEETING 88/03/28



SCHEDULE 15, CONSTRUCTION BY-LAW NO. 8941

14 feet asphaltic pavement - lane

lane south of lot 13 (7188 Curragh Avenue)  
from the west property line of lot 13 to  
the east property line of lot 13, Block 11,  
D.L. 97, Plan 2802

The total actual foot frontage is 218.00 feet;  
the total taxable foot frontage is 160.00 feet;  
and the sum required to be raised annually during  
the period of 5 years is \$160.00.

Rate Per Taxable Front Foot	Actual Foot Frontage	Taxable Foot Frontage	Total Frontage Tax Payable	Project No.
\$ 1.00	218.00	160.00	160.00	87-032

ITEM  
MANAGER'S REPORT NO. 1 23  
COUNCIL MEETING 88/03/28

