

**TO:** CITY MANAGER **DATE:** 2004 March 08  
**FROM:** DIRECTOR FINANCE **File:** I52-5  
**SUBJECT:** LOCAL SERVICE TAX BYLAWS  
**PURPOSE:** To obtain approval to impose a local service tax for projects completed between 2003 June 01 and 2004 May 31.

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**RECOMMENDATION:**

1. **THAT** a Local Service Tax Bylaw based on the taxable frontage be brought down to impose a local service tax on the benefiting properties included in the projects listed in Schedules 1 to 11 of this report.

**REPORT**

Annually it is necessary, pursuant to Division 5 of Part 7 (Local Service Taxes) of the Community Charter, to pass bylaws to impose parcel taxes for local improvement works. These are equivalent to the Local Improvement Parcel Taxes under the Local Government Act. The 2004 bylaws will cover those works on which construction was completed in 2004 or which will be completed by 2004 May 31. Details of the works are shown on Schedules 1 to 11 *attached*. Following is a summary of the works involved:

SCHEDULE	CONSTRUCTION BYLAW	DESCRIPTION OF WORKS	ANNUAL LEVY	NO.OF YEARS
1.	11538	Street Lighting	\$ 628.45	10
2.	11539	Street Lighting	\$ 2,931.51	10
3.	11540	Street Lighting	\$ 2,988.74	10
4.	11541	Street Lighting	\$ 2,147.93	10
5.	11542	Street Lighting	\$ 2,369.26	10
6.	11543	Street Lighting	\$ 1,294.59	10
7.	11604	Speed Humps	\$ 676.17	5
8.	11605	Speed Humps	\$ 644.49	5

SCHEDULE	CONSTRUCTION BYLAW	DESCRIPTION OF WORKS	ANNUAL LEVY	NO.OF YEARS
9.	11606	Speed Humps	\$ 264.74	5
10.	11607	Speed Humps	\$ 395.79	5
11.	11608	Speed Humps	\$ 286.67	5
			<b><u>\$14,628.34</u></b>	

The first billing will appear on the 2004 tax statement.



Rick Earle  
DIRECTOR FINANCE

MB:ae

Attachments

cc: Director Engineering  
City Solicitor ✓  
City Clerk

SCHEDULE 1 CONSTRUCTION BYLAW NO. 11538

PROJECT NUMBER	PROJECT	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20301	STREET LIGHTING Colbrook Court, from Gilpin Street To Cul De Sac	\$1.36	565.00	462.10	\$628.45

THE TOTAL ACTUAL FOOT FRONTAGE IS 565.00 FEET.

THE TOTAL TAXABLE FOOT FRONTAGE IS 462.10 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 10 YEARS IS \$628.45

SCHEDULE 2 CONSTRUCTION BYLAW NO. 11539

PROJECT NUMBER	PROJECT	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
	STREET LIGHTING				
	Grant Street from Kensington Avenue East to Cul-de-Sac, and walkway from Cul-de-Sac to Sperling Avenue	\$1.36	2,208.90	2,155.50	\$2,931.51

THE TOTAL ACTUAL FOOT FRONTAGE IS 2,208.90 FEET.  
 THE TOTAL TAXABLE FOOT FRONTAGE IS 2,155.50 FEET  
 AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 10 YEARS IS \$2,931.51

SCHEDULE 3 CONSTRUCTION BYLAW NO. 11540

PROJECT NUMBER	PROJECT	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20305	STREET LIGHTING Manor Street, from Royal Oak Avenue to Douglas Road	\$1.36	2,566.80	2,197.60	\$2,988.74

THE TOTAL ACTUAL FOOT FRONTAGE IS 2,566.80 FEET.  
 THE TOTAL TAXABLE FOOT FRONTAGE IS 2,197.60 FEET  
 AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 10 YEARS IS \$2,988.74.

SCHEDULE 4 CONSTRUCTION BYLAW NO. 11541

PROJECT NUMBER	PROJECT	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20307	STREET LIGHTING Norfolk Street, from Westminster Avenue To Royal Oak Avenue	\$1.36	1,963.10	1,579.40	\$2,147.93

THE TOTAL ACTUAL FOOT FRONTAGE IS 1,963.10 FEET.  
 THE TOTAL TAXABLE FOOT FRONTAGE IS 1,579.40 FEET  
 AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 10 YEARS IS \$2,147.93.

SCHEDULE 5 CONSTRUCTION BYLAW NO. 11542

PROJECT NUMBER	PROJECT	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20308	STREET LIGHTING Percival Avenue, from Spruce Street to Monarch Street	\$1.36	2,102.70	1,742.10	\$2,369.26

THE TOTAL ACTUAL FOOT FRONTAGE IS 2,102.70 FEET.

THE TOTAL TAXABLE FOOT FRONTAGE IS 1,742.10 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 10 YEARS IS \$2,369.26

SCHEDULE 6 CONSTRUCTION BYLAW NO. 11543

PROJECT NUMBER	PROJECT	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20304	PROJECT				
	STREET LIGHTING				
	Pioneer Avenue, from Sardis Street to Grafton Street	\$1.36	1,048.00	951.90	\$1,294.59

THE TOTAL ACTUAL FOOT FRONTAGE IS 1,048.00 FEET.

THE TOTAL TAXABLE FOOT FRONTAGE IS 951.90 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 10 YEARS IS \$1,294.59



SCHEDULE 7 CONSTRUCTION BYLAW NO. 11604

PROJECT NUMBER	PROJECT	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20320	SPEED HUMPS 11 <sup>th</sup> Avenue, from Cumberland Street To Coquitlam Street	\$0.42	1,783.60	1,609.90	\$676.17

THE TOTAL ACTUAL FOOT FRONTAGE IS 1,783.60 FEET.

THE TOTAL TAXABLE FOOT FRONTAGE IS 1,609.90 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 5 YEARS IS \$676.17.

SCHEDULE 8 CONSTRUCTION BYLAW NO. 11605

PROJECT NUMBER	PROJECT	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20321	SPEED HUMPS 15 <sup>th</sup> Avenue, from 6 <sup>th</sup> Street to 4 <sup>th</sup> Street	\$0.42	1,669.00	1,534.50	\$644.49

THE TOTAL ACTUAL FOOT FRONTAGE IS 1,669.00 FEET.

THE TOTAL TAXABLE FOOT FRONTAGE IS 1,534.50 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 5 YEARS IS \$644.49.

SCHEDULE 9 CONSTRUCTION BYLAW NO. 11606

PROJECT NUMBER	PROJECT	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20322	SPEED HUMPS Garden Grove Drive, from Village Drive to SPL NW603	\$0.42	9,187.50	630.10	\$264.74

THE TOTAL ACTUAL FOOT FRONTAGE IS 9,187.50 FEET.

THE TOTAL TAXABLE FOOT FRONTAGE IS 630.10 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 5 YEARS IS \$264.74

SCHEDULE 10 CONSTRUCTION BYLAW NO. 11607

PROJECT NUMBER	PROJECT	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20323	SPEED HUMPS Georgia Street, from Esmond Avenue to Ingleton Avenue	0.42	999.60	942.30	395.79

THE TOTAL ACTUAL FOOT FRONTAGE IS 999.60 FEET.  
 THE TOTAL TAXABLE FOOT FRONTAGE IS 942.30 FEET  
 AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 5 YEARS IS \$395.79.

SCHEDULE 11 CONSTRUCTION BYLAW NO. 11608

PROJECT NUMBER	PROJECT	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20326	SPEED HUMPS Woodsworth Street, from Dundonald Avenue To Douglas Road	\$0.42	736.00	682.50	\$286.67

THE TOTAL ACTUAL FOOT FRONTAGE IS 736.00 FEET.

THE TOTAL TAXABLE FOOT FRONTAGE IS 682.50 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 5 YEARS IS \$286.67.

