

TO: CITY MANAGER **DATE:** 2005 March 14
File: I52-5
FROM: DIRECTOR FINANCE
SUBJECT: LOCAL SERVICE TAX BYLAWS
PURPOSE: To obtain approval to impose a local service tax for projects completed between 2004 June 01 and 2005 May 31.

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 8 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 2005 bylaws will cover those works on which construction was completed in 2005 or which will be completed by 2005 May 31. Details of the works are shown on Schedules 1 to 8 attached. Following is a summary of the works involved:

SCHEDULE	CONSTRUCTION BYLAW	DESCRIPTION OF WORKS	ANNUAL LEVY	NO.OF YEARS
1.	11641	Asphalt Sidewalk	\$ 1,318.23	10
2.	11642	Asphalt Sidewalk	\$ 2,299.84	10
3.	11643	Asphalt Sidewalk	\$ 3,499.39	10
4.	11820	Speed Humps	\$ 512.86	5
5.	11821	Speed Humps	\$ 471.24	5
6.	11822	Speed Humps	\$ 498.96	5
7.	11823	Speed Humps	\$ 542.00	5
8.	11824	Speed Humps	\$ 461.91	5
			<u>\$ 9,604.43</u>	

The first billing will appear on the 2005 tax statement.



Rick Earle
DIRECTOR FINANCE

MB:ae
 Attachments
 cc: Director Engineering
 City Solicitor
 City Clerk

SCHEDULE 1 CONSTRUCTION BYLAW NO. 11641

PROJECT NUMBER	ASPHALT SIDEWALK	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20331	Brighton Avenue, From Loughheed Highway To Government Street	\$2.75	<u>9,363.00</u>	479.30	<u>\$1,318.23</u>

THE TOTAL ACTUAL FOOT FRONTAGE IS 9,363.00 FEET.

THE TOTAL TAXABLE FOOT FRONTAGE IS 479.30 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 10 YEARS IS \$1,318.23

SCHEDULE 2 CONSTRUCTION BYLAW NO. 11642

PROJECT NUMBER	ASPHALT SIDEWALK	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20332	Gilmore Diversion, From Manor Street To Canada Way	\$2.75	<u>941.90</u>	836.30	<u>\$2,299.84</u>

THE TOTAL ACTUAL FOOT FRONTAGE IS 941.90 FEET.

THE TOTAL TAXABLE FOOT FRONTAGE IS 836.30 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 10 YEARS IS \$2,299.84

SCHEDULE 3 CONSTRUCTION BYLAW NO. 11643

PROJECT NUMBER	ASPHALT SIDEWALK	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20333	Government Street, From Brighton Avenue to Existing Sidewalk East Of Cariboo Road	\$2.75	<u>3,249.50</u>	<u>1,272.50</u>	<u>\$3,499.39</u>

THE TOTAL ACTUAL FOOT FRONTAGE IS 3,249.50 FEET.

THE TOTAL TAXABLE FOOT FRONTAGE IS 1,272.50 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 10 YEARS IS \$3,499.39

SCHEDULE 4 CONSTRUCTION BYLAW NO. 11820

PROJECT NUMBER	SPEED HUMPS	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20401	Casewell Street, From Pritchard Avenue to Willoughby Avenue	\$.42	1,339.70	1,221.10	\$512.86

THE TOTAL ACTUAL FOOT FRONTAGE IS 1,339.70 FEET.

THE TOTAL TAXABLE FOOT FRONTAGE IS 1,221.10 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 5 YEARS IS \$512.86

SCHEDULE 5 CONSTRUCTION BYLAW NO. 11821

PROJECT NUMBER	SPEED HUMPS	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT)	ACTUAL FRONTAGE (FT)	TAXABLE FRONTAGE (FT)	TOTAL FRONTAGE TAX PAYABLE \$
20402	Frances Street, From Gamma Avenue to Delta Avenue	\$.42	<u>1,122.00</u>	<u>1,122.00</u>	<u>\$471.24</u>

THE TOTAL ACTUAL FOOT FRONTAGE IS 1,122.00 FEET.

THE TOTAL TAXABLE FOOT FRONTAGE IS 1,122.00 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 5 YEARS IS \$471.24

SCHEDULE 6 CONSTRUCTION BYLAW NO. 11822

PROJECT NUMBER	SPEED HUMPS	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20403	Georgia Street, From Madison Avenue to Rosser Avenue	\$.42	1,188.00	1,188.00	\$498.96

THE TOTAL ACTUAL FOOT FRONTAGE IS 1,188.00 FEET.

THE TOTAL TAXABLE FOOT FRONTAGE IS 1,188.00 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 5 YEARS IS \$498.96

SCHEDULE 7 CONSTRUCTION BYLAW NO. 11823

PROJECT NUMBER	SPEED HUMPS	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20404	Grove Avenue, From Union Street to Curtis Street	\$.42	<u>1,630.40</u>	<u>1,290.50</u>	<u>\$542.00</u>

THE TOTAL ACTUAL FOOT FRONTAGE IS 1,630.40 FEET.

THE TOTAL TAXABLE FOOT FRONTAGE IS 1,290.50 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 5 YEARS IS \$542.00.

SCHEDULE 8 CONSTRUCTION BYLAW NO. 11824

PROJECT NUMBER	SPEED HUMPS	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20405	2 nd Street, From 18 th Avenue to 16 th Avenue	\$0.42	<u>1,171.50</u>	<u>1,099.70</u>	<u>\$461.91</u>

THE TOTAL ACTUAL FOOT FRONTAGE IS 1,171.50 FEET.

THE TOTAL TAXABLE FOOT FRONTAGE IS 1,099.70 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 5 YEARS IS \$461.91.

