

COUNCIL REPORT

TO: CITY MANAGER **DATE:** 2009 February 06

FROM: DIRECTOR FINANCE

SUBJECT: LOCAL SERVICE TAX BYLAWS

PURPOSE: To obtain approval to impose a local service tax for projects completed between 2008 June 01 and 2009 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 20 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 2009 Bylaws will cover those works on which construction was completed in 2008 or which will be completed by 2009 May 30. Details of the works are shown on Schedules 1 to 20 *attached*. Following is a summary of the works involved:

SCHEDULE	CONSTRUCTION BYLAW	DESCRIPTION OF WORKS	ANNUAL LEVY	NO. OF YEARS
1.	12278	Lighting	\$ 9,338.55	10
2.	12379	Lighting	\$ 3,747.72	10
3.	12380	Lighting	\$ 2,309.73	10
4.	12381	Lighting	\$ 11,455.48	10
5.	12406	Lighting	\$ 5,772.86	10
6.	12326	Lighting	\$ 3,948.74	10
7.	12327	Lighting	\$ 7,198.13	10
8.	12410	Lighting	\$ 7,374.48	10
9.	12352	Speed Humps	\$ 324.31	5
10.	12353	Speed Humps	\$ 842.98	5

To: City Manager
From: Director Finance
Re: Local Service Tax Bylaws
2009 February 06 Page 2

SCHEDULE	CONSTRUCTION BYLAW	DESCRIPTION OF WORKS	ANNUAL LEVY	NO. OF YEARS
11.	12354	Speed Humps	\$ 800.81	5
12.	12355	Speed Humps	\$ 500.13	5
13.	12356	Speed Humps	\$ 357.66	5
14.	12320	Roadworks	\$ 8,286.21	15
15.	12322	Roadworks	\$ 1,089.13	15
16.	12323	Roadworks	\$ 9,607.50	15
17.	12324	Roadworks	\$14,000.04	15
18.	12325	Roadworks	\$25,520.63	15
19.	12407	Roadworks	\$11,174.10	15
20.	12408	Roadworks	<u>\$10,692.00</u>	15
			\$134,341.19	

The first billing will appear on the 2009 tax statement.



Rick Earle
DIRECTOR FINANCE

RE:dl

Attachments

Copied to: Director Engineering
City Solicitor
City Clerk

SCHEDULE 1 CONSTRUCTION BYLAW NO. 12278

PROJECT NUMBER	LIGHTING	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20720	Street Lighting Buckingham Avenue; Sperling Avenue to Burris Street	2.75	3,980.10	3,395.80	9,338.55

THE TOTAL ACTUAL FOOT FRONTAGE IS 3,980.10 FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 3,395.80 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 10 YEARS IS \$9,338.55

SCHEDULE 2 CONSTRUCTION BYLAW NO. 12379

PROJECT NUMBER	LIGHTING	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20722	Street Lighting Stanley Street; Sperling Avenue to Griffiths Avenue	2.75	1,780.80	1,362.80	3,747.72

THE TOTAL ACTUAL FOOT FRONTAGE IS 1,780.80 FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 1,362.80 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 10 YEARS IS \$ 3,747.72

SCHEDULE 3 CONSTRUCTION BYLAW NO. 12380

PROJECT NUMBER	LIGHTING	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20724	Street Lighting William Street; Douglas Road to Macdonald Avenue	2.75	839.90	839.90	2,309.73

THE TOTAL ACTUAL FOOT FRONTAGE IS 839.90 FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 839.90 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 10 YEARS IS \$ 2,309.73

SCHEDULE 4 CONSTRUCTION BYLAW NO. 12381

PROJECT NUMBER	LIGHTING	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20726	Street Lighting Government Road, Piper Avenue to Lakedale Avenue	2.75	4,174.00	4,165.60	11,455.48

THE TOTAL ACTUAL FOOT FRONTAGE IS 4,174.00 FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 4,165.60 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 10 YEARS IS \$ 11,455.48

SCHEDULE 5 CONSTRUCTION BYLAW NO. 12406

PROJECT NUMBER	LIGHTING	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20731	Street Lighting Buckingham Avenue; Sperling Avenue to Burris Street	2.75	3,980.10	3,395.80	5,772.86

THE TOTAL ACTUAL FOOT FRONTAGE IS 3,980.10 FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 3,395.80 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 10 YEARS IS \$ 5,772.86

SCHEDULE 6 CONSTRUCTION BYLAW NO. 12326

PROJECT NUMBER	LIGHTING	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20831	Street Lighting Dominion Street; Westminster Avenue to Royal Oak Avenue	2.75	1,705.30	1,435.90	3,948.74

THE TOTAL ACTUAL FOOT FRONTAGE IS 1,705.30 FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 1,435.90 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 10 YEARS IS \$ 3,948.74

SCHEDULE 7 CONSTRUCTION BYLAW NO. 12327

PROJECT NUMBER	LIGHTING	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20832	Street Lighting Dominion Street; Royal Oak Avenue to Douglas Road	2.75	2,945.60	2,617.50	7,198.13

THE TOTAL ACTUAL FOOT FRONTAGE IS 2,945.60 FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 2,617.50 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 10 YEARS IS \$ 7,198.13

SCHEDULE 8 CONSTRUCTION BYLAW NO. 12410

PROJECT NUMBER	LIGHTING	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20836	Street Lighting Sixth Street; Mayfield Street to Edmonds Street	2.75	4,066.30	2,681.60	7,374.48

THE TOTAL ACTUAL FOOT FRONTAGE IS 4,066.30 FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 2,681.60 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 10 YEARS IS \$ 7,374.48

SCHEDULE 9 CONSTRUCTION BYLAW NO. 12352

PROJECT NUMBER	SPEED HUMPS	RATE PER FT. OF TAXABLE FRONTAGE		ACTUAL FRONTAGE		TAXABLE FRONTAGE		TOTAL FRONTAGE TAX PAYABLE	
		(\$/FT.)		(FT.)		(FT.)		\$	
20740	Speed Humps								
	18th Avenue; 2nd Street to 1st Street	0.42		1,026.16		772.34		324.31	

THE TOTAL ACTUAL FOOT FRONTAGE IS 1,026.16 FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 772.34 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 5 YEARS IS \$ 324.31

SCHEDULE 10 CONSTRUCTION BYLAW NO. 12353

PROJECT NUMBER	SPEED HUMPS	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20743	Speed Humps 17th Avenue; 18th Street to 16th Street	0.42	23,409.46	2,007.22	842.98

THE TOTAL ACTUAL FOOT FRONTAGE IS 23,409.46 FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 2,007.22 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 5 YEARS IS \$ 842.98

SCHEDULE 11 CONSTRUCTION BYLAW NO. 12354

PROJECT NUMBER	SPEED HUMPS	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20745	Speed Hump Union Street; Delta Avenue to Springer Avenue	0.42	1,906.80	1,906.80	800.81

THE TOTAL ACTUAL FOOT FRONTAGE IS 1,906.80 FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 1,906.80 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 2 YEARS IS \$ 800.81

SCHEDULE 12 CONSTRUCTION BYLAW NO. 12355

PROJECT NUMBER	SPEED HUMPS	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20747	Speed Hump Oxford Street; Rosser Avenue North to Willingdon Avenue North	0.42	1,190.96	1,190.96	500.13

THE TOTAL ACTUAL FOOT FRONTAGE IS 1,190.96 FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 1,190.96 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 5 YEARS IS \$ 500.13

SCHEDULE 13 CONSTRUCTION BYLAW NO. 12356

PROJECT NUMBER	SPEED HUMPS	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)		ACTUAL FRONTAGE (FT.)		TAXABLE FRONTAGE (FT.)		TOTAL FRONTAGE TAX PAYABLE \$	
20748	Speed Hump Jersey Street; Kingsway to Sandell Avenue	0.42		41,476.34		851.68		357.66	

THE TOTAL ACTUAL FOOT FRONTAGE IS 41,476.34 FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 851.68 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 5 YEARS IS \$ 357.66

SCHEDULE 14 CONSTRUCTION BYLAW NO. 12320

PROJECT NUMBER	ROADWORKS	RATE PER FT. OF TAXABLE FRONTAGE		ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE
		(\$/FT.)				\$
20802	Triumph Street; Madison Avenue to Rosser Avenue, 8.5m pavement with curb and walk both sides, except curb and replacement walk southside, EPL 4326 Triumph Street to Rosser Avenue, trees as required	9.00	409.00	102.30	920.70	
		9.75	759.00	754.00	7,351.51	
		14.00	1.00	1.00	14.00	
						8,286.21

THE TOTAL ACTUAL FOOT FRONTAGE IS 1,169.00FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 857.30FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 15 YEARS IS \$ 8,286.21

SCHEDULE 15 CONSTRUCTION BYLAW NO. 12322

PROJECT NUMBER	ROADWORKS	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20808	MacDonald Avenue North; McGill Street to Trinity Street, 8.5 m pavement with curb and replacement walk both sides except curb only West side	9.00 8.25	366.00 122.00	91.50 30.50	823.50 251.63
	Trinity Street to Lane South of Trinity Street, trees as required	14.00	1.00	1.00	14.00
					<u>1,089.13</u>

THE TOTAL ACTUAL FOOT FRONTAGE IS 489.00 FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 123.00 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 15 YEARS IS \$ 1,089.13

SCHEDULE 16 CONSTRUCTION BYLAW NO. 12323

PROJECT NUMBER	ROADWORKS	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20810	Triumph Street, Carleton Avenue to Madison Avenue, 8.5m pavement with curb and replacement walk both sides, trees as required	9.00	1,188.00	1,067.50	9,607.50

THE TOTAL ACTUAL FOOT FRONTAGE IS 1,188FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 1,067.50FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 15 YEARS IS \$ 9,607.50

SCHEDULE 17 CONSTRUCTION BYLAW NO. 12324

PROJECT NUMBER	ROADWORKS	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
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20811	Dominion Street; Westminster Avenue to Royal Oak Avenue, 8.5m pavement with curb and walk both sides, trees as required	9.75	1,705.30	1,435.90	14,000.04
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THE TOTAL ACTUAL FOOT FRONTAGE IS 1,705.30FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 1,435.90FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 15 YEARS IS \$ 14,000.04

SCHEDULE 18 CONSTRUCTION BYLAW NO. 12325

PROJECT NUMBER	ROADWORKS	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20812	Dominion Street; Royal Oak Avenue to Douglas Road, 8.5m pavement with curb and walk both sides, trees as required	9.75	2,945.60	2,617.50	25,520.63

THE TOTAL ACTUAL FOOT FRONTAGE IS 2,945.60FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 2,617.50FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 15 YEARS IS \$ 25,520.63

SCHEDULE 19 CONSTRUCTION BYLAW NO. 12407

PROJECT NUMBER	ROADWORKS	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20854	Cambridge Street, Rosser Avenue to Willingdon Avenue, 8.5m pavement with curb and walk north-side, curb and replacement walk south-side and trees as required	9.00 9.75	595.90 596.00	595.90 596.00	5,363.10 5,811.00
					<u>11,174.10</u>

THE TOTAL ACTUAL FOOT FRONTAGE IS 1,191.90FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 1,191.90FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 15 YEARS IS \$ 11,174.10

SCHEDULE 20 CONSTRUCTION BYLAW NO. 12408

PROJECT NUMBER	ROADWORKS	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20856	Oxford Street, Gilmore Avenue North to Carleton Avenue North, 8.5m pavement with curb and replacement walk both sides, trees as required.	9.00	1,188.00	1,188.00	10,692.00

THE TOTAL ACTUAL FOOT FRONTAGE IS 1,188.00FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 1,188.00FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 15 YEARS IS \$ 10,692.00