



Item ..... 07  
Meeting ..... 2010 Feb 15

COUNCIL REPORT

**TO:** CITY MANAGER **DATE:** 2010 February 05  
**FROM:** DIRECTOR FINANCE  
**SUBJECT:** LOCAL SERVICE TAX BYLAWS  
**PURPOSE:** To obtain approval to impose a local service tax for projects completed between 2009 June 01 and 2010 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 12 of this report.

**REPORT**

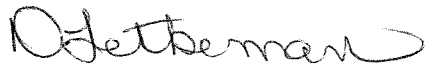
Annually it is necessary, pursuant to Division 5 of Part 7 (Local Service Taxes) of the Community Charter, to pass bylaws to impose parcel taxes for local improvement works. These are equivalent to the Local Improvement Parcel Taxes under the Local Government Act. The 2010 Bylaws will cover those works on which construction was completed in 2009 or which will be completed by 2010 May 30. Details of the works are shown on Schedules 1 to 12 *attached*. Following is a summary of the works involved:

SCHEDULE	CONSTRUCTION BYLAW	DESCRIPTION OF WORKS	ANNUAL LEVY	NO. OF YEARS
1.	12511	Lighting	\$ 3380.04	10
2.	12512	Lighting	\$ 800.25	10
3.	12513	Lighting	\$ 2121.63	10
4.	12514	Speed Humps	\$ 1283.85	5
5.	12515	Speed Humps	\$ 512.82	5
6.	12516	Speed Humps	\$ 821.01	5
7.	12517	Speed Humps	\$ 863.54	5
8.	12518	Speed Humps	\$ 498.96	5
9.	12519	Speed Humps	\$ 696.02	5
10.	12319	Roadworks	\$ 10914.06	15

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From: Director Finance  
Re: Local Service Tax Bylaws  
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SCHEDULE	CONSTRUCTION BYLAW	DESCRIPTION OF WORKS	ANNUAL LEVY	NO. OF YEARS
11.	12321	Roadworks	\$ 22221.11	15
12.	12409	Roadworks	<u>\$ 12124.79</u>	15
			\$ 56238.08	

The first billing will appear on the 2010 tax statement.



  
Rick Earle  
DIRECTOR FINANCE

RE:dl

Attachments

Copied to: Director Engineering  
City Solicitor  
City Clerk

SCHEDULE 1 CONSTRUCTION BYLAW NO. 12511

PROJECT NUMBER	LIGHTING	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20920	Street Lighting Claude Avenue; Rayside Street to McCarthy Street	2.75	1,224.90	1,229.10	3,380.04

THE TOTAL ACTUAL FOOT FRONTAGE IS 1224.90 FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 1229.10 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 10 YEARS IS \$ 3380.04

SCHEDULE 2 CONSTRUCTION BYLAW NO. 12512

PROJECT NUMBER	LIGHTING	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20922	Street Lighting Teal Avenue; Forest Street to Kincaid Street	2.75	428.10	291.00	800.25

THE TOTAL ACTUAL FOOT FRONTAGE IS 428.10 FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 291.00 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 10 YEARS IS \$ 800.25

SCHEDULE 3 CONSTRUCTION BYLAW NO. 12513

PROJECT NUMBER	LIGHTING	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20923	Street Lighting Kalyk Avenue; Avondale Street to NPL 3470 Kalyk Ave	2.75	832.40	711.50	2,121.63

THE TOTAL ACTUAL FOOT FRONTAGE IS 832.40 FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 711.50 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 10 YEARS IS \$ 2121.63

SCHEDULE 4 CONSTRUCTION BYLAW NO. 12514

PROJECT NUMBER	SPEED HUMPS	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20871	Speed Humps	0.42	3,272.50	3,056.80	1,283.85

THE TOTAL ACTUAL FOOT FRONTAGE IS 3272.50 FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 3056.80 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 5 YEARS IS \$ 1283.85

SCHEDULE 5 CONSTRUCTION BYLAW NO. 12515

PROJECT NUMBER	SPEED HUMPS	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20872	Speed Humps Gravelly Street; Dent Avenue to Willingdon Avenue	0.42	1,633.20	1,221.00	512.82

THE TOTAL ACTUAL FOOT FRONTAGE IS 1633.20 FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 1221.00 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 5 YEARS IS \$512.82

SCHEDULE 6 CONSTRUCTION BYLAW NO. 12516

PROJECT NUMBER	SPEED HUMPS	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20875	Speed Hump Highlawn Drive; Beta Avenue to Delta Avenue	0.42	1,954.80	1,954.80	821.01

THE TOTAL ACTUAL FOOT FRONTAGE IS 1,954.80 FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 1,954.80 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 5 YEARS IS \$ 821.01



SCHEDULE 7 CONSTRUCTION BYLAW NO. 12517

PROJECT NUMBER	SPEED HUMPS	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20877	Speed Hump Westlawn Drive; Midlawn Drive to NPL 4701 Westlawn Drive	0.42	2,182.30	2,056.00	863.54

THE TOTAL ACTUAL FOOT FRONTAGE IS 2182.30 FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 2056.00 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 5 YEARS IS \$ 863.54

SCHEDULE 8 CONSTRUCTION BYLAW NO. 12518

PROJECT NUMBER	SPEED HUMPS	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20878	Speed Hump Georgia Street; Rosser Avenue to Willingdon Avenue	0.42	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 9 CONSTRUCTION BYLAW NO. 12519

PROJECT NUMBER	SPEED HUMPS	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20881	Speed Hump Frances Street; Springer Avenue to Howard Avenue	0.42	1,995.10	1,657.30	696.02

THE TOTAL ACTUAL FOOT FRONTAGE IS 1995.10 FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 1657.30 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 5 YEARS IS \$ 696.02

SCHEDULE 10 CONSTRUCTION BYLAW NO. 12319

PROJECT NUMBER	ROADWORKS	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20801	Roadworks Napier Street; Fell Avenue to Kensington Avenue	9.75 14.00	2,417.80 19.00	1,092.10 19.00	10,648.06 266.00
					10,914.06

THE TOTAL ACTUAL FOOT FRONTAGE IS 2436.80 FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 1111.10 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 15 YEARS IS \$10914.06

SCHEDULE II CONSTRUCTION BYLAW NO. 12321

PROJECT NUMBER	ROADWORKS	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20804	Roadworks	9.75	2,403.14	2,221.64	21,661.11
	Rosewood Street; 6th Street to 4th Street	14.00	40.00	40.00	560.00
					<u>22,221.11</u>

THE TOTAL ACTUAL FOOT FRONTAGE IS 2443.14 FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 2261.64 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 15 YEARS IS \$ 22221.11

SCHEDULE 12 CONSTRUCTION BYLAW NO. 12409

PROJECT NUMBER	ROADWORKS	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL FRONTAGE TAX PAYABLE \$
20858	Roadworks Claude Avenue; Rayside Street to McCarthy Ct	9.75 14.00	1,224.90 13.00	1,224.90 13.00	11,942.79 182.00
					<u>12,124.79</u>

THE TOTAL ACTUAL FOOT FRONTAGE IS 1237.90 FEET

THE TOTAL TAXABLE FOOT FRONTAGE IS 1237.90 FEET

AND THE SUM REQUIRED TO BE RAISED ANNUALLY DURING THE PERIOD OF 15 YEARS IS \$ 12124.79