



Item.....
Meeting.....2012 March 05

COUNCIL REPORT

**TO:** CITY MANAGER **DATE:** 2012 February 29

**FROM:** DIRECTOR FINANCE **FILE:** 42000-00

**SUBJECT: LOCAL SERVICE TAX BYLAWS**

**PURPOSE:** To obtain approval to impose a local service tax for projects completed between 2011 June 01 and 2012 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 29 of this report.

**REPORT**

Annually it is necessary pursuant to Division 5, Section 210 (Local Service Taxes) of the Community Charter to pass bylaws to impose parcel taxes for local improvement works. The 2012 Local Service Tax Bylaw will cover those works on which construction was completed in 2011 or which will be completed by 2012 May 31. Details of the works are shown on Schedules 1 to 29 *attached*. Following is a summary of the works involved:

SCHEDULE	CONSTRUCTION BYLAWS	DESCRIPTION OF WORKS	ANNUAL LEVY	# OF YEARS
1	12725	2009 Lane Paving	\$ 1,845.50	5
2	12755	2009 Lane Paving	\$ 1,218.50	5
3	12827	2010 Speed Humps	\$ 420.00	5
4	12828	2010 Speed Humps	\$ 471.24	5
5	12829	2010 Speed Humps	\$ 499.80	5
6	12830	2010 Speed Humps	\$ 673.07	5
7	12831	2010 Speed Humps	\$ 431.56	5
8	12832	2010 Speed Humps	\$ 960.18	5
9	12833	2010 Speed Humps	\$ 445.46	5
10	12834	2010 Speed Humps	\$ 1,420.41	5
11	12717	2010 Roadworks	\$ 8,588.13	15
12	12718	2010 Roadworks	\$ 1,098.30	15
13	12719	2010 Roadworks	\$ 6,625.63	15

(Table continued...)

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 From: Director Finance  
 Re: Local Service Tax Bylaws  
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SCHEDULE	CONSTRUCTION BYLAWS	DESCRIPTION OF WORKS	ANNUAL LEVY	# OF YEARS
14	12720	2010 Roadworks	\$ 15,012.50	15
15	12721	2010 Roadworks	\$ 6,878.11	15
16	12722	2010 Roadworks	\$ 10,149.15	15
17	12723	2010 Lighting	\$ 2,514.91	10
18	12838	2011 Lighting	\$ 4,787.81	10
19	12839	2011 Lighting	\$ 3,044.27	10
20	12835	2011 Roadworks	\$ 18,948.10	15
21	12836	2011 Roadworks	\$ 10,244.02	15
22	12837	2011 Roadworks	\$ 4,536.30	15
23	12922	2011 Speed Humps	\$ 106.68	5
24	12993	2011 Speed Humps	\$ 498.96	5
25	12994	2011 Speed Humps	\$ 490.92	5
26	12995	2011 Speed Humps	\$ 498.96	5
27	12996	2011 Speed Humps	\$ 498.96	5
28	12997	2011 Speed Humps	\$ 1,025.47	5
29	12998	2011 Speed Humps	\$ 665.10	5
			<b>\$104,598.00</b>	

The first billing will appear on the 2012 tax statement.

Denise Jorgenson  
 DIRECTOR FINANCE

DJ:dl /ml

Attachment: 1

Copied to: Director Engineering  
 City Solicitor  
 City Clerk

**SCHEDULE OF LOCAL SERVICE TAX BYLAWS FOR 2012**

SCHEDULE NUMBER	PROJECT NUMBER	CONSTRUCTION BYLAW NUMBER	DESCRIPTION OF WORKS	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	NUMBER OF YEARS	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL ANNUAL FRONTAGE TAX PAYABLE \$
			<b>2009 LANE PAVING</b>					
1	20990	12725	Rear lane of Neville St and Rumble St, WPL 6037 Neville St to Curragh Ave	5.00	5	514.00	369.10	1,845.50
2	20992	12755	Lane north of Georgia Street to WPL 5385 Georgia Street	5.00	5	379.80	243.70	1,218.50
			<b>2010 SPEED HUMPS</b>					
3	10001	12827	Oxford Street, Ingleton Ave N to MacDonald Ave N	0.42	5	1,000.00	1,000.00	420.00
4	10002	12828	Dundas Street, Gilmore Ave N to Carleton Ave N	0.42	5	1,168.00	1,122.00	471.24
5	10003	12829	Dundas Street, Rosser Ave to Willingdon Ave	0.42	5	1,190.00	1,190.00	499.80
6	10006	12830	Georgia Street, Springer Ave to Howard Ave	0.42	5	1,863.50	1,602.60	673.07
7	10008	12831	Spruce Street, MacDonald Ave to Carleton Ave	0.42	5	1,393.40	1,027.50	431.56
8	10011	12832	Denbigh Avenue, Irving St to Oakland St	0.42	5	2,401.60	2,286.10	960.18
9	10012	12833	Elsom Avenue, Bond St to Burke St	0.42	5	1,368.70	1,060.60	445.46
10	10015	12834	Cedarwood Street, Chapple Cr to Gilpin St	0.42	5	3,451.80	3,382.00	1,420.41

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			<b>2010 ROADWORKS</b>					
11	21001	12717	Clinton Street, Buller Avenue to Curragh Avenue, 11m pavement with curb and walk south-side, curb and replacement walk north-side and trees as required	9.00 9.75	15	554.70 <u>642.70</u>	437.70 <u>476.80</u>	3,939.30 <u>4,648.83</u>
12	21002	12718	Thirteenth Avenue, Mary Avenue to Davies St, sidewalks only	3.00 14.00	15	699.40 <u>3.00</u>	352.10 <u>3.00</u>	1,056.30 <u>42.00</u>
13	21004	12719	Watling Street, Gray Avenue to Waverley Avenue, 8.5m pavement with curb & walk both sides, storm sewers and tree planting as required	9.75 14.00	15	768.40 <u>7.00</u>	669.50 <u>7.00</u>	6,527.63 <u>98.00</u>
14	21006	12720	Linwood Street, Boundary Rd to Smith Ave, 8.5m pavement with curb and walk both sides and tree planting as required	9.75 14.00	15	1,730.00 <u>4.00</u>	1,534.00 <u>4.00</u>	14,956.50 <u>56.00</u>
15	210008	12721	Fifteenth Avenue, Second St to First St., 8.5m pavement with curb and walk both sides, storm sewer and tree planting as required	9.75 14	15	1,081.60 <u>4.00</u>	699.70 <u>4.00</u>	6,822.11 <u>56.00</u>
16	21009	12722	Clinton Street, Nelson Ave west to Gray Creek Ravine Park, 8.5m pavement with hammerhead turnaround on the north side, curb only both sides, storm sewers and trees as required	8.25	15	1,297.70	1,230.20	10,149.15

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			<b>2010 LIGHTING</b>					
17	21020	12723	Clinton Street, Buller Ave to Curragh Ave, street lighting	2.75	10	1,197.40	914.50	2,514.91
			<b>2011 LIGHTING</b>					
18	11031	12838	Clinton Street, MacPherson Ave to Buller Ave - street lighting	2.75	10.00	2,576.50	1,741.00	4,787.81
19	11032	12839	Ewart Street, Buller Ave to Curragh Ave - street lighting	2.75	10.00	1,364.40	1,107.00	3,044.27
			<b>2011 ROADWORKS</b>					
20	11004	12835	Jubilee Avenue, Victory St to Imperial St, 8.5m pavement flaring to 11m at lane north of 6871 Jubilee Ave with curb and replacement walk both sides and trees as required	9.00	15	2,652.60	2,074.90	18,674.10
				14.00		11.00	11.00	154.00
				60.00		<u>2.00</u>	<u>2.00</u>	<u>120.00</u>
						2,665.60	2,087.90	18,948.10
21	11005	12836	Jubilee Avenue, Watling St to Victory St, 8.5m pavement with curb and replacement walk west-side, curb and walk east-side and trees as required	9.00	15	593.80	554.80	4,993.20
				9.75		573.60	532.80	5,194.82
				14.00		<u>4.00</u>	<u>4.00</u>	<u>56.00</u>
						1,171.40	1,091.60	10,244.02
22	11006	12837	Victory Street, Jubilee Ave to Nelson Ave, 8.5m pavement with curb and replacement walk both sides and trees as required	9.00	15	974.30	494.70	4,452.30
				14.00		<u>6.00</u>	<u>6.00</u>	<u>84.00</u>
						980.30	500.70	4,536.30

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			<b>2011 SPEED HUMPS</b>					
23	11050	12992	Carleton Avenue N, Oxford St to Triumph St	0.42	5	976.00	254.00	106.68
24	11051	12993	Cambridge Street, Madison Ave to Rosser Ave	0.42	5	1,188.00	1,188.00	498.96
25	11052	12994	Eton Street, Carleton Ave to Madison Ave	0.42	5	1,188.00	1,168.86	490.92
26	11053	12995	Georgia Street, Alpha Ave to Willingdon Ave	0.42	5	1,188.00	1,188.00	498.96
27	11054	12996	Union Street, Rosser Ave to Willingdon Ave	0.42	5	1,188.00	1,188.00	498.96
28	11055	12997	Sidley Street, Royal Oak Ave to Nelson Ave	0.42	5	2,706.00	2,441.60	1,025.47
29	11058	12998	18th Avenue, 2nd Street to 4th Street	0.42	5	1,879.00	1,583.60	665.10

**Total Local Service Projects: \$104,598.00**