

**DISTRICT OF STEWART**

**BYLAW NO. 788-2003**

A bylaw to impose a frontage tax on owners of land pursuant to the provisions of the *LOCAL GOVERNMENT ACT* for the purpose of the provision of sewer services.

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**WHEREAS** Section 360 of the *Local Government Act* provides that a Council may, by bylaw, impose a parcel or frontage tax to provide all or part of the funding of a service; and

**WHEREAS** the Municipality provides sewer services and other related functions;

**NOW THEREFORE**, the Council of the District of Stewart, in open meeting assembled, enacts as follows:

**TITLE**

1. This Bylaw may be cited as the "*Sewer Frontage Tax Bylaw No. 788-2003.*"

**DEFINITIONS**

2. In this Bylaw, unless the context otherwise requires,

**ACTUAL FRONTAGE** means the distance which a parcel of land actually abuts the work .

**ASSESSOR** means the Clerk of the District.

**TAXABLE FRONTAGE** means the actual frontage or, where applicable, the distance which a parcel of land is deemed to abut on the work , and in respect of which parcel the frontage tax is levied for the work or service.

**TOTAL ACTUAL FRONTAGE** means the sum of the actual frontage of the parcels of land which actually abut on the work.

**TOTAL TAXABLE FRONTAGE** means the sum of the taxable frontage of the parcels of land which abut or are deemed to abut on the work.

**FRONTAGE TAX**

3. A tax shall be and is hereby imposed upon the owners of land or real property within the Municipality which shall be deemed to benefit by the service; the aforesaid tax to be hereinafter referred to as the *Frontage Tax*.

4. (1) The Frontage tax shall be levied in each year and the amount thereof, except as otherwise provided in this Bylaw, will be the product of the Taxable Frontage and the annual rate.
4. (2) The annual rate shall be One Dollar and Fifty-Seven Cents (\$1.57) per foot of taxable frontage.
5. For the purpose of this Bylaw, initially, the following calculations have been made from a study of the lands within the Municipality:
  - (a) the total actual frontage is 60,470 feet.
  - (b) the total taxable frontage is 50,226 feet.
6. The Frontage tax shall be in force and be effective until the complete discharge and satisfaction by the District of all obligations presently incurred, and to be incurred, in respect of the aforesaid service.
7. For the purpose of this Bylaw, a regularly shaped parcel of land is rectangular.
8. (1) To place the Frontage Tax on a fair and equitable basis, the taxable frontage of the following parcels of land shall be the number of feet fixed by the Assessor:
  - (a) A triangular or irregularly shaped parcel of land; or
  - (b) A parcel of land wholly or in part unfit for building purposes; or
  - (c) A parcel of land which does not abut on the work but is nevertheless deemed to abut on the work, as the case may be;
  - (d) A parcel of land which not only abuts on a sewer, but is also traversed by a sewer.
8. (2) The Assessor, in fixing the taxable frontage under subsection (1) shall have due regards:
  - (a) to the condition, situation, value and superficial area of the parcel as compared with other parcels of land; or
  - (b) to the benefit derived from the sewer.
9. For the purpose of the bylaw:
  - (1) Where the number of feet of a parcel of land which abuts a sewer main has less than twenty five (25) feet of frontage, the taxable frontage shall be deemed to be a minimum of twenty five (25) feet. Where a parcel of land is zoned R-1, R-4 or R-5 and the parcel has more than seventy (70) feet of frontage but less than three hundred (300) feet of frontage, the taxable frontage shall be deemed to be not more than seventy (70) feet. Where a parcel of land is zoned R-3 and the parcel has more than two hundred (200) feet of frontage, the taxable frontage shall be deemed to be two hundred (200) feet. Otherwise the taxable

frontage is the actual frontage.

- (2) Where the parcel of land is situated at the junction or intersection of streets and the sewer service is provided on or along more than one side of the parcel, and where the taxable frontage is less than One Hundred and Eighty (180) of frontage, the taxable frontage shall be a maximum of Forty (40) feet.
- (3) Where the front and rear boundaries of a parcel of land each abut on a road, street or lane, which for the purpose of this Bylaw is defined as a roadway having a width of less than Twenty (20) feet, and the sewer service is provided on or along both such boundaries, the taxable frontage shall be not less than Twenty-Five (25) feet.

10. The provisions of Section 9 of this Bylaw shall be subject to the provisions of Section 8 hereof.

11. Bylaw No. 771-2002 is hereby repealed.

READ A FIRST TIME this     day of             , 2003.

READ A SECOND TIME this     day of             , 2003.

READ A THIRD TIME this     day of             , 2003.

ADOPTED this     day of             , 2003.

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Angela Brand Danuser  
Mayor

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John Holland  
Clerk