

**DISTRICT OF STEWART**

**BYLAW NO. 886 - 2015**

A bylaw to impose a frontage tax on owners of land pursuant to the provisions of the *COMMUNITY CHARTER* for the purpose of the provision of water services.

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**WHEREAS** Section 194 of the Community Charter 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 water 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 "*Water Frontage Tax Bylaw No. 886 - 2015.*"

**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 he 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 on each parcel of land  
aforementioned.
- (2) The annual rate shall be Two Dollars and Four Cents (\$2.04) per foot of taxable  
frontage.
5. 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.
6. For the purpose of this bylaw, a regularly shaped parcel of land is rectangular.
7. (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) on a triangular or irregularly shaped parcel of land; or
  - (b) on a parcel of land wholly or in part unfit for building purposes; or
  - (c) on a parcel of land which does not abut on the work but is nevertheless  
deemed to but on the work, as the case may be.
- (2) The Assessor, in fixing the taxable frontage under subsection (1) shall have due  
regard:
  - (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 water.
8. For the purpose of the bylaw:
  - (1) Where the number of feet of a parcel of land which abuts a water 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 or R-2 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 MHP 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  
water 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) feet 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 water 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 8 of this bylaw shall be subject to the provision of section 7 thereof.

11. Bylaw No. 789-2003 is hereby repealed.

READ A FIRST TIME this 11<sup>th</sup> day of May, 2015.

READ A SECOND TIME this 11<sup>th</sup> day of May, 2015.

READ A THIRD TIME this 11<sup>th</sup> day of May, 2015.

ADOPTED this 14<sup>th</sup> day of May, 2015.



Galina Durant  
Mayor



Maureen Tarrant  
Chief Administrative Officer