

VILLAGE OF QUEEN CHARLOTTE

BYLAW NO. 24-2008

A BYLAW TO AMEND SKEENA-QUEEN CHARLOTTE REGIONAL DISTRICT BYLAW NO. 138-1984, A BYLAW TO IMPOSE A TAX ON FRONTAGE ON OWNERS OF LAND UNDER THE PROVISIONS OF SECTIONS 200, 201 AND 202 OF THE COMMUNITY CHARTER

WHEREAS, the Village of Queen Charlotte is empowered by the Community Charter to impose and levy a frontage tax to meet the cost of works and services that benefit land within the Local Area Water Supply and Distribution System Service Specified Area;

AND WHEREAS, certain costs have been incurred by the Village of Queen Charlotte in providing water services to lands within the Local Area Water Supply and Distribution System Service Specified Area;

AND WHEREAS, it is deemed desirable and expedient to impose and levy a frontage tax on land benefiting from such services to meet such costs;

NOW THEREFORE, the Village of Queen Charlotte in open meeting assembled enacts as follows:

1. In this bylaw, unless the context otherwise requires,

“actual frontage means the distance which a parcel of land actually abuts on the work or highway;

"collector" means the Tax Collector of the Village of Queen Charlotte or other person named by the Council;

"taxable frontage" means the actual frontage or, where applicable, the distance which a parcel of land is deemed to abut on the work or highway, 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 or highway;

"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 or highway;

"Village" means the Village of Queen Charlotte; "Specified Area" means the Local Area Water Supply and Distribution System Service Area;

2. A tax shall be and is hereby imposed upon the owners of land or real property within the Specified Area which is capable of being connected with any water main, whether or not the parcel of land is connected with such water main; the aforesaid tax to be hereinafter referred to as the "frontage tax".

- 3.(1) The Frontage tax shall be levied in each year on each parcel of land aforementioned and the amount thereof, except as otherwise provided in this bylaw, will be the product of the taxable frontage and the annual rate.
 - (2) The annual rate shall be \$12.32 per metre of taxable frontage.
4. For the purpose of this bylaw, initially, the following calculations have been made from a study of the lands within the specified area:
 - (a) The total taxable frontage is approximately 8,259.24 metres.
5. The frontage tax shall be in force and effect until the complete discharge and satisfaction by the Village of Queen Charlotte 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 frontage tax on a fair and equitable basis, the taxable frontage of the following parcels of land shall be the number of meters fixed by the Collector:
 - (a) a triangular or irregularly shaped parcel of land;
 - (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.(2) The Collector, in fixing the taxable frontage under sub-section (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 service.
8. For the purpose of this bylaw:
 - (1) Where the number of metres of a parcel of land which abuts a water main has less than 15 metres of frontage, the taxable frontage shall be deemed to be a minimum of 15 metres and where such parcel has more than 30 metres of frontage the taxable frontage shall be deemed to be 30 metres.
9. The provisions of Section 9 of this bylaw shall be subject to the provisions of Section 8 hereof.
10. This bylaw may be cited as the Local Area Water Supply and Distribution System Service Specified Area Frontage Tax Bylaw No. 24-2008

READ A FIRST TIME THIS 21st day of April, 2008
READ A SECOND TIME THIS 21st day of April, 2008 .
READ A THIRD TIME THIS 21st day of April, 2008.

ADOPTED THIS 5th DAY OF MAY , 2008

CAO

MAYOR