

**THE CORPORATION OF THE VILLAGE OF POUCE COUPE
BYLAW NO. 946, 2011**

**A bylaw to impose a SEWER FRONTAGE PARCEL TAX on owners of land under
section 200 of the *Community Charter***

WHEREAS the Council of the Village of Pouce Coupe is empowered by the *Community Charter* to impose and levy a sewer frontage parcel tax to meet the costs of works and services that benefit land within the Municipality;

AND WHEREAS certain costs have been incurred by the Village of Pouce Coupe in providing sewer services to lands within its boundaries;

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

NOW THEREFORE the Council of the Corporation of the Village of Pouce Coupe in open meeting assembled, **ENACTS AS FOLLOWS:**

CITATION

1. This bylaw shall be cited as the Corporation of the Village of Pouce Coupe **“Sewer Frontage Parcel Tax Bylaw No. 946, 2011.”**

2. In this bylaw, unless the context otherwise requires:

Actual Frontage means the distance, which a parcel of land actually abuts on the works or highway.

Collector means the Chief Administrative Officer of the Village of Pouce Coupe.

Taxable Frontage means the actual frontage or, where applicable, the distance which a parcel of land is deemed to abut on the work or the 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 taxable frontage of the parcels of land, which abut or are deemed to 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.

3. A tax shall be and is hereby imposed upon the owners of land or real property within the municipality capable of being connected with any sewer main, whether or not the parcel of land is connected with such sewer main, the aforesaid tax to be hereinafter referred to as the “Sewer Frontage Parcel Tax”.

4. a) The frontage tax shall be levied in each year on each parcel of land aforementioned. The amount thereof, except as otherwise provided in this bylaw, will be the product of the taxable frontage and annual rate.
- b) The annual rate shall be \$3.80 per meter of taxable frontage.

5. For the purpose of this bylaw, the following calculations have been made from a study of the lands within the municipality:
 - a) The total taxable frontage is 11,882.56 meters.
6. The frontage tax shall be in force and in effect until the complete discharge and satisfaction by the municipality 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. 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; 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 or highway.

The Collector, in fixing the taxable frontage under subsection (1) shall have due regard to:

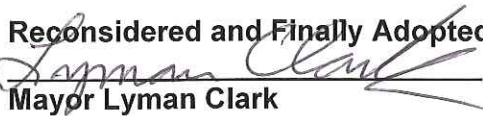
 - a) the condition, situation, value and superficial area of the parcel as compared with other parcels of land; OR
 - b) the benefit derived from the water services.
9. For the purpose of this bylaw:
 - a) The taxable frontage shall be equal to the actual frontage with a minimum of 10.67 meters and a maximum of 207.26 meters.
 - b) Where the front and rear boundaries of a parcel of land abut on a highway, other than a lane, or where the parcel of land is situate at the junction or intersection of highways and the water service is provided on or along both such boundaries, the taxable frontage shall be the actual frontage on one side of the parcel.
10. The provisions of Section 9 of this bylaw shall be subject to the provisions of Section 8 hereof.
11. All previous Sewer Frontage Tax bylaws and amendments are hereby repealed.
12. This bylaw shall be cited for all purposes as the Corporation of the Village of Pouce Coupe "**Sewer Parcel Tax Amendment Bylaw No. 946, 2011.**"

Read a First Time this 16th day of May 2011

Read a Second Time this 16th day of May 2011

Read a Third Time this 16th day of May 2011

Reconsidered and Finally Adopted this 6th day of June 2011


Mayor Lyman Clark

Chief Administrative Officer

Certified a true copy of the "Village of Pouce Coupe Sewer Parcel Tax Bylaw No. 946, 2011" at Adoption.

Chief Administrative Officer