

**THE CORPORATION OF THE CITY OF COURTENAY**

**BYLAW NO. 2766**

**A bylaw to impose a water service frontage tax**

WHEREAS, pursuant to Section 200 of the *Community Charter*, Council may, by bylaw, impose a frontage tax to provide funding to pay for water services;

AND WHEREAS, certain costs have been or are to be incurred by the Municipality in providing water services to lands with access to the water system;

AND WHEREAS, the Council of the City of Courtenay deems it expedient to impose a frontage tax on properties connected to or capable of connecting to water services within the City of Courtenay;

NOW THEREFORE, the Council of the City of Courtenay, in open meeting assembled, enacts as follows:

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

**Actual Frontage** means the number of metres of a parcel of land which actually abuts on the work or street as shown on the subdivision plan provided by BC Assessment.

**Assessor** means the Tax Collector for the City of Courtenay.

**Taxable Frontage** means the actual frontage in metres or, where applicable, the number of metres of a parcel of land deemed to abut on the work or street, and in respect of which parcel the frontage tax is levied for the work or service.

2. For the purpose of this bylaw, a regularly shaped parcel of land is rectangular.
  - (a) 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 metres fixed by the Assessor:
    - i) A triangular or irregularly shaped parcel of land; or
    - ii) A parcel of land wholly or in part unfit for building purposes; or
    - iii) A parcel of land which does not abut on the street but is nevertheless deemed to abut on the work, as the case may be.
  - (b) For a parcel with more than one side that abuts on a street the frontage will be taken from the measurement of the street side identified by the civic address of the property.
3. A frontage tax shall be and is hereby imposed and levied upon all parcels within the City of Courtenay capable of being served by the City's water system.

4. The frontage tax will remain in effect until repealed or rescinded by the Council of the City of Courtenay.
5. The frontage tax will be levied each year on the basis of the taxable frontage of the parcel as follows:
  - (a) Parcels exceeding 30.5 metres of taxable frontage are deemed to have taxable frontages of 30.5 metres.
  - (b) Parcels with less than 15.25 metres of taxable frontage are deemed to have taxable frontages of 15.25 metres.
  - (c) In the case of multi-family, multi-level dwellings which are strata title units, the taxable frontage per unit will be deemed 9.15 metres.
  - (d) In the case of all other strata title parcels not included in paragraph (c) and sharing a single connection to the City's Water Service, the taxable frontage per parcel will be deemed 9.15 metres.
6. The parcel tax roll will be based on the BC Assessment Roll with exemptions recognized for parcels subject to statutory exemptions under the Community Charter and subject to the conditions outlined in sections 1 through 5 of this bylaw.
7. The annual amount to be paid under this tax per parcel is \$3.74 per metre of water frontage.
8. This bylaw will come into effect January 1, 2014.
9. This bylaw repeals Water Frontage Rates Bylaw, 1969, No. 1004 and all subsequent amendments.
10. This Bylaw may be cited as **“Water Service Frontage Tax Bylaw No. 2766, 2013”**.

Read a first time this 7<sup>th</sup> day of October, 2013

Read a second time this 7<sup>th</sup> day of October, 2013

Read a third time this 7<sup>th</sup> day of October, 2013

Finally passed and adopted this 15<sup>th</sup> day of October, 2013

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Mayor

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Director of Legislative Services