



| |
|--------------------------|
| Item..... |
| Meeting2018 Mar 07 |

PARCEL TAX ROLL REVIEW PANEL

TO: MEMBERS OF THE PARCEL TAX ROLL REVIEW PANEL **DATE:** 2018 March 07

FROM: DIRECTOR FINANCE **FILE:** 43500-20

SUBJECT: LOCAL AREA SERVICE FOOT FRONTAGE RULES

PURPOSE: To provide an overview of the foot frontage rules used to charge the Local Area Service Taxes that form part of the Parcel Tax Roll.

RECOMMENDATION:

1. **THAT** this report be received for information purposes.

REPORT

Foot frontage rules for the purpose of Local Area Service assessment have been established and are incorporated in the Local Area Service Charges Bylaw 1985. Property owners affected by Local Area Service works receive a copy of these rules which are used to establish the foot frontage assessment.

FRONTAGE RULES

For works undertaken in the Local Area Service Program owners will be charged on the actual foot frontage of the property except in cases of corner lots, triangular lots or irregularly shaped parcels of land (cul-de-sacs, etc.) as described below where the following regulations will apply:

1. Where a parcel of land is situated at the junction or intersection of highways and the work or service is provided on or along more than one side of the parcel, the taxable foot frontage shall be the actual foot frontage of the shorter of the two frontages plus 25% of the actual frontage of the longer of the two frontages;
2. Where a parcel of land is situated at the junction or intersection of highways and the work is provided on or along the longer of the two frontages of the parcel, the taxable foot frontage shall be the actual foot frontage of the shorter of the two frontages;

To: *Members of the Parcel Tax Roll Review Panel*
From: *Director Finance*
Re: *Local Area Service Foot Frontage Rules*
2018 February 22 Page 2

3. Where a similar work or service payable by special charges has previously been provided on or along one side of a parcel, the taxable foot frontage shall be 25% of the actual frontage of the longer of the two frontages;
4. Where the frontage of a parcel of land abutting the works is less than five feet, the taxable frontage shall be established at five feet;
5. Where a frontage tax is levied on a triangular or irregularly shaped parcel of land, or a parcel of land is wholly or in part unfit for building purposes, the taxable foot frontage shall be the number of feet fixed by the Assessor, who, in fixing the number of feet shall have due regard to the conditions, situation, value and superficial area of the parcel as compared to other parcels of land, or to the benefit derived from the work or service, so as to bring the frontage tax, when imposed, to a fair and equitable basis.

These rules are specified by Engineering and applied by Finance in performing assessment and administrative functions. In accordance with the consolidated version of the Local Area Service Charges Bylaw 1985, charges are levied per taxable meter, and therefore a conversion is undertaken to enable calculation by taxable foot frontage. Foot frontage rules are reviewed annually with Engineering in order to determine if revisions are required.

RECOMMENDATION

The information set out above provides an overview of the foot frontage rules applied by Finance and Engineering in administration of foot frontage calculations. These rules are reviewed annually, with any recommendations for change raised to Council for amendment of the bylaw.



Noreen Kassam, CPA, CGA
DIRECTOR FINANCE

RR:EJ /ml

Copied to: City Manager
City Clerk
Director Engineering