THE CORPORATION OF THE VILLAGE OF CUMBERLAND

BYLAW NO. 1057

A bylaw to impose a sewer 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 sewer services;

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

AND WHEREAS, the Council of the Village of Cumberland deems it expedient to impose a frontage tax on properties connected to or capable of connecting to sewer services within the Village of Cumberland;

NOW THEREFORE, the Council of the Village of Cumberland, in open meeting assembled, enacts as follows:

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

   Actual Frontage means the number of feet 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 Village of Cumberland.

   Taxable Frontage means the actual frontage in feet or, where applicable, the number of feet 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 feet 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 as abutting the work or service.

3. A frontage tax shall be and is hereby imposed and levied upon all parcels within

the Village of Cumberland capable of being served by the Village's sewer system.

4. The frontage tax will remain in effect until repealed or rescinded by the Council of the Village of Cumberland.

5. The frontage tax will be levied each year on the basis of the taxable frontage of the parcel as follows:

   (a) Parcels exceeding 100 feet of taxable frontage are deemed to have taxable frontages of 100 feet.

   (b) Parcels with less than 50 feet of taxable frontage are deemed to have taxable frontages of 50 feet.

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 $1.57 per foot of sewer frontage.

8. This bylaw will come into effect January 1, 2017.

9. This bylaw repeals Sewer Frontage Tax Bylaw No. 333 - 1969 and all subsequent amendments.

This Bylaw may be cited as "Sewer Service Frontage Tax Bylaw No. 1057, 2017".

READ A FIRST TIME THIS	**14TH**	**DAY OF**	**FEBRUARY**	**2017.**
READ A SECOND TIME THIS	**14TH**	**DAY OF**	**FEBRUARY**	**2017.**
READ A THIRD TIME THIS	**14TH**	**DAY OF**	**FEBRUARY**	**2017.**
ADOPTED THIS	**27TH**	**DAY OF**	**FEBRUARY**	**2017.**

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Mayor Corporate Officer