

*PRICE: \$1.00*



*CITY OF TERRACE*

*CONSOLIDATED FOR CONVENIENCE*

*"TERRACE SEWER FRONTAGE TAX*

*BYLAW #1574-1997"*

*(AND AMENDMENTS THERETO UP TO*

*BYLAW #2248-2022)*

*CONSOLIDATED FOR CONVENIENCE*

*All persons making use of this consolidated version of City of Terrace Bylaw No. 1574-1997 are advised that it has no legislative sanction; that the amendments have been embodied for convenience of reference only and that the original bylaw must be consulted for all purposes of interpreting and applying the law.*

*Subsections or sections of the original bylaw and/or amendments which have been repealed have not been included in this consolidation.*

**CITY OF TERRACE**  
**CONSOLIDATED FOR CONVENIENCE**  
**BYLAW NO. 1574-1997/1699-2000/1855-2006/1955-2009**  
**2226-2021/2248-2022**

***"A BYLAW TO IMPOSE A TAX ON FRONTAGE FOR SEWERAGE SERVICES ON OWNERS OF LAND PURSUANT TO THE PROVISIONS OF SECTION 481 OF THE MUNICIPAL ACT."***

***WHEREAS*** the Municipal Council of the City of Terrace, hereinafter referred to as the City, is empowered by the Municipal Act to impose and levy a sewerage frontage tax to meet the costs of works and services that benefit land within the Municipality;

***AND WHEREAS*** certain costs have been incurred by the City in providing sewerage services to lands within its boundaries;

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

***NOW THEREFORE***, the Municipal Council of the City of Terrace, in open meeting assembled, hereby enacts as follows:

***DEFINITIONS:***

**1.0** *In this Bylaw, unless the context otherwise requires, "Actual foot frontage" means the number of feet of a parcel of land which actually abuts on the work or highway.*

*"Assessor" means the British Columbia Assessment Authority.*

*"Taxable foot frontage" means the actual foot frontage or where applicable, the number of feet of a parcel of land 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 foot frontage" means the sum of the actual foot frontage of the parcels of land which actually abuts on the work or highway.*

*"Total taxable foot frontage" means the sum of the taxable foot frontage of the parcels of land which abut or are deemed to abut on the work or highway.*

*"Public Sewer Line" shall mean a sewer distribution system owned by the City or installed or caused to be installed by the City.*

**TAXATION REQUIREMENTS:**

**2.0** *A tax shall be and is hereby imposed upon the owners of land or real property within the City which is capable of being connected with any sewerage main, whether or not the parcel of land is connected with such sewerage main, the aforesaid tax to be hereinafter referred to as the "Sewerage Frontage Tax".*

**3.0** *The sewerage 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 foot frontage and the annual rate.*

**PUBLIC SEWER LINES:**

**4.0** a) *The annual rate per foot of taxable foot frontage for parcels of land abutting public sewer lines shall be eighty-five cents (\$.85).*

b) *The taxable foot frontage of a parcel shall be as follows:*

(i) *for parcels having an actual frontage of one hundred (100) feet or less, the taxable foot frontage shall be deemed to be one hundred (100) feet.*

(ii) *for parcels having an actual foot frontage greater than one hundred (100) feet, the taxable foot frontage shall be the actual foot frontage, provided that the taxable foot frontage shall not exceed two hundred and twenty-five (225) feet.*

**LOCAL IMPROVEMENT SEWER LINES:**

**5.0** (a) *The annual rate per foot of taxable foot frontage for a property abutting a sewer line constructed as a local improvement, shall be forty-five cents (\$.45).*

(b) *The taxable foot frontage of a parcel abutting a sewer line constructed as a local improvement shall be as follows:*

*Where the number of feet of a parcel of land which abuts a sewer line constructed as a local improvement has less than one hundred (100) feet of frontage, the taxable foot frontage shall be deemed to be a minimum of one hundred (100) feet, and where this parcel has more than one hundred (100) feet of frontage, the taxable foot frontage*

*Amended by  
#1699-2000,  
#1855-2006,  
#1995-2009,  
#2226-2021,  
#2248-2022*

*Amended by  
#1699-2000,  
#1855-2006,  
#1995-2009,  
#2226-2021,  
#2248-2022*

*shall be the actual foot frontage, provided that the taxable foot frontage shall not exceed two hundred twenty-five (225) feet.*

***LOCAL IMPROVEMENT SEWER LINES: (continued)***

- 5.0** (c) *At the expiration of ten (10) years subsequent to the year in which a sewer line in clause (a) above is constructed, the sewer line shall be deemed to be a public sewer line thereafter, and the frontage tax as calculated in Section 4.0 of this bylaw will be applied.*
- (d) *In the case of multi family, multi level dwellings which are strata title units, the taxable foot frontage per unit shall be the actual frontage of the complex divided equally among the units.*

***ASSESSMENT REGULATIONS:***

- 6.0** *For the purpose of this Bylaw, a regularly shaped parcel of land is rectangular.*
- 7.0** (a) *To place the sewerage frontage tax on a fair and equitable basis, the taxable foot 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 work but is nevertheless deemed to abut on the work as the case may be.*
- (b) *The Assessor, in fixing the taxable foot frontage under subsection (a) have due regard:*
- (i) *to the condition, situation, value and superficial area of the parcel as compared with other parcels of land; or*
- (ii) *To the benefit derived from the sewerage service.*
- 8.0** *For the purpose of this Bylaw:*
- (a) *Where the number of feet of a parcel of land which abuts a sewer main has less than one hundred (100) feet of frontage, the taxable foot frontage shall be a minimum of one hundred (100) feet.*

**ASSESSMENT REGULATIONS:** *(continued)*

*(b) Where the parcel of land is situated at the junction or intersection of highway and the sewer service is provided on or along more than one side of the parcel, the taxable foot frontage shall be the normal frontage as determined by the Assessor.*

**8.0** *(c) Where the front and rear boundaries of a parcel of land each abut on a highway, other than a lane, and the sewer service is provided on or along both such boundaries, the taxable front footage shall be deemed to be the accumulative total of the frontage abutting on the highway.*

*(d) Where a structure is situated on more than one parcel, the combined parcels shall be considered as one parcel for the purpose of determining taxable foot frontage.*

*(e) Land classified as farm land on the real property assessment roll shall for the purpose of this Bylaw be deemed to have a taxable foot frontage of one hundred (100) feet.*

**GENERAL:**

**9.0** *The provisions of Section 8.0 of this Bylaw shall be subject to the provisions of Section 7.0 hereof.*

**10.0** *Terrace Sewer Frontage Tax Bylaw No. 989-1983 and all amendments thereto, are hereby repealed.*

**11.0** *This Bylaw may be cited as "Terrace Sewer Frontage Tax Bylaw No. 1574-1997".*

*This Bylaw is consolidated for convenience only. If discrepancies exist between this consolidation and the original bylaws, the original bylaws shall prevail.*

**BYLAW #1574-1997 READ a first time this 24th day of March, 1997.**

**BYLAW #1574-1997 READ a second time this 24th day of March, 1997.**

**BYLAW #1574-1997 READ a third time this 24th day of March, 1997.**

**BYLAW #1574-1997 ADOPTED this 14th day of April, 1997.**

*ORIGINAL SIGNED BY "J. TALSTRA"*  
*Mayor*

*ORIGINAL SIGNED BY "E.R. HALLSOR"*  
*Clerk-Administrator*