

**PRICE: \$1.00**



***CITY OF TERRACE***

***CONSOLIDATED FOR CONVENIENCE***

***"TERRACE WATER FRONTAGE TAX***

***BYLAW #1573-1997"***

***(AND AMENDMENTS THERETO UP TO***

***BYLAW #1857-2006)***

***CONSOLIDATED FOR CONVENIENCE***

*All persons making use of this consolidated version of City of Terrace Bylaw No. 1573-1997 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*Subsections or sections of the original bylaw and/or amendments which have been repealed have not been included in this consolidation.*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.1573-1997/1700-2000/1857-2006**

**"A BYLAW TO IMPOSE A TAX ON FRONTAGE FOR WATER 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 frontage tax to meet the cost of works and services that benefit land within the municipality;

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

**AND WHEREAS** it is deemed desirable and expedient to impose and levy a 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 Assessor of 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 Water Line" shall mean a water distribution system owned by the City or installed or caused to be installed by the City.*

**DEFINITIONS:** (continued)

- 1.0** "Private Water Line" shall mean a water line constructed prior to March 31, 1968, solely at the expense of a person other than the City and for which no local improvement area has been established.

**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 water main, whether or not the parcel of land is connected with such water main; the aforesaid tax to be hereinafter referred to as the "Water Frontage Tax".
- 3.0** The water 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 products of the taxable foot frontage and the annual rate.

**PUBLIC WATER LINES:**

- Amended by **4.0** a) The annual rate per foot of taxable foot frontage for parcels of land abutting public water lines shall be sixty-five cents (\$.65).  
#1700-2000 & #1857-2006
- b) The taxable foot frontage of a parcel abutting a public water main 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.

**PRIVATE AND LOCAL IMPROVEMENT WATER LINES:**

- Amended by **5.0** (a) The annual rate per foot of taxable foot frontage for parcels of land abutting private water lines, shall be twenty-seven cents (\$.27).  
#1700-2000 & #1857-2006
- (b) At the expiration of ten (10) years subsequent to the year in which a private water line is constructed, the private water line shall be deemed to be a public water line thereafter for the purpose of this Bylaw and the annual rate applicable to a public water line shall be used to determine the frontage tax of such water line.

**PRIVATE AND LOCAL IMPROVEMENT WATER LINES:** *(continued)*

- 5.0** (c) *A water extension constructed after June 1st, 1968 as a local improvement work, shall be deemed to be a private water line for the purpose of this Bylaw, and the provisions of section 5.0 and subsection (b) of this section.*
- (d) *The taxable foot frontage of a parcel abutting a private water line, shall be as follows:*
- (i) *Where the number of feet of a parcel of land which abuts a private water main 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 such parcel has more than one hundred (100) feet of frontage 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.*
- (e) *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 water 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.*

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

- 7.0** (b) *The Assessor, in fixing the taxable foot frontage under subsection (a), shall 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 water service.*

**8.0** *For the purpose of this Bylaw:*

- (a) *Where the number of feet of a parcel of land which abuts a water main has less than one hundred (100) feet of frontage, the taxable foot frontage shall be a minimum of one hundred (100) feet.*
- (b) *Where the parcel of land is situated at the junction or intersection of highway and the water service is provided on or along more than one side of the parcel, the taxable foot frontage shall be the normal foot frontage as determined by the Assessor.*
- (c) *Where the front and rear boundaries of a parcel of land each abut on a highway, other than a lane, and the water 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 highways.*
- (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 purposes 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 Water Frontage Tax Bylaw No. 990-1983 and all amendments thereto, are hereby repealed.*
- 11.0** *This Bylaw may be cited as "Terrace Water Frontage Tax Bylaw No. 1573-1997".*

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

***BYLAW #1573-1997 READ a first time this 24th day of March, 1997.***

***BYLAW #1573-1997 READ a second time this 24th day of March, 1997.***

***BYLAW #1573-1997 READ a third time this 24th day of March, 1997.***

***BYLAW #1573-1997 ADOPTED this 14th day of April, 1997.***

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

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