

THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO. 1791

A BYLAW TO IMPOSE A WATER FRONTAGE TAX ON OWNERS OF LAND
PURSUANT TO THE PROVISIONS OF THE COMMUNITY CHARTER

WHEREAS the Council of the Corporation of the City of Enderby, is empowered by the Community Charter 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 land 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 Council of the City of Enderby, in open meeting assembled, enacts as follows:

1. This bylaw may be cited as “City of Enderby Water Frontage Tax Bylaw No. 1791, 2024”.
2. In this bylaw, unless the context otherwise required, “actual foot frontage” means the number of feet of a parcel of land which actually abuts on the work or highway;

“Assessor” means the Chief Financial Officer of the City of Enderby;

“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 highway, and in respect of which parcel the frontage tax is levied for the work or services;

“Total actual foot frontage” means the sum of the actual foot frontage of the parcels of land which actually abut on the work or highways;

3. A tax shall be and is hereby imposed upon the owners of land or real property that is capable of being serviced with water by the Corporation whether or not such land or real property is connected to the said service or services; the aforesaid tax to be hereinafter referred to as the “frontage tax”.
4. a) The Frontage Tax shall be levied in each year on each parcel of land aforementioned and the amount thereof, except as otherwise provided in the bylaw, will be the product of the taxable foot frontage and the annual rate.

- b) The annual rate shall be \$3.22 per taxable foot frontage.
- 5. The frontage tax shall be in force and be effective until the complete discharge and satisfaction by the City of all obligations presently incurred, and to be incurred, in respect of the aforesaid service.
- 6. For the purpose of this bylaw, a regularly shaped parcel of land is rectangular.
- 7. a) To place the 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 the work, as the case may be.
- b) The Assessor, in fixing the taxable foot frontage under subsection (2), shall have due regard to:
 - i. the condition, situation, value and superficial area of the parcel as compared with other parcels of land; or
 - ii. the benefit derived from the water.
- 8. For the purpose of this bylaw:
 - a) Where the number of feet of a parcel of land has less than 50 feet frontage, the taxable foot frontage shall be deemed to be a minimum of 50 feet, and where such parcel has more than 100 feet of frontage, the taxable foot frontage shall be deemed to be 100 feet.
 - b) Where the parcel of land is situated at the junction or intersection of highways, the taxable foot frontage shall be 70 percent of the actual foot frontage or alternately shall be not more than the stated maximum number of feet.
 - c) Where the front and rear boundaries of a parcel of land each abut on a highway, other than a lane, which for the purpose of this bylaw is defined as a highway having a width of 20 feet or less, the taxable foot frontage shall be not more than the stated maximum number of feet.

9. The provisions of Section 8 of the bylaw shall be subject to the provisions of Section 7 thereof.
10. The aforesaid taxes shall be considered to have been imposed on and from the 1st day of January 2024, and shall be due and payable at the office of the Collector of Taxes of the City of Enderby at the City Hall, Enderby, B.C., at the same time and in the same manner as the applicable property taxes.
11. Bylaw No. 1766, cited as “City of Enderby Water Frontage Tax Bylaw No. 1766, 2023”, is hereby repealed.

READ a FIRST time this 15th day of April, 2024.

READ a SECOND time this 15th day of April, 2024.

READ a THIRD time this 15th day of April, 2024.

ADOPTED this 6th day of May, 2024.

MAYOR

CORPORATE OFFICER