

**TOWN OF VAUXHALL  
BYLAW 912-17**

**A BYLAW OF THE TOWN OF VAUXHALL IN THE PROVINCE OF ALBERTA, TO  
AUTHORIZE THE LEVYING OF A TAX ON FRONTAGES TO PROVIDE FOR  
MAINTENANCE COSTS FOR 2017.**

**WHEREAS;** Division 5 of Part 10 of the Municipal Government Act, being Chapter M-26 of the Revised Statutes of Alberta 2000 with subsequent amendments, provide that a Council by bylaw may levy a special tax to raise revenues to pay for specific services or purpose by imposing a special tax to cover the following:

- a) The cost of repair and maintenance of roads, boulevards, sewer facilities and water facilities;
- b) To cover the cost of emergency services; and
- c) To cover cost of recreation services.

**AND WHEREAS;** a special tax is a more equitable tax for most property owners and will provide the necessary funds.

**NOW THEREFORE;** Council of the Town of Vauxhall, duly assembled enacts as follows:

1. Effective foot of frontage applicable to a corner lot shall be the shortest length. Effective foot of frontage shall be determined with respect to an irregularly shaped lot, the sides of which are not parallel to each other, shall be the average of the longest and shortest sides, one of which will abut on the street or lane benefited by the local improvement. In the case where a lot is bordered on all four sides by streets, frontage will be calculated on the two parallel longest sides.
2. There shall be an annual levy of water works maintenance frontage tax of **\$1.50 per foot of frontage** against the owner of every lot fronting or abutting any street, lane or public highway traversed by any water main or pipe.
3. There shall be an annual levy of a sewer works maintenance frontage tax of **\$.25 per foot of frontage** against the owner of every lot fronting or abutting any street, lane or public highway traversed by any sewer main or pipe.
4. There shall be an annual levy of a sidewalk maintenance frontage tax of **\$.25 per foot of frontage** against the owner of every lot fronting or abutting any street, lane or public highway for the general repair, upkeep and general maintenance of sidewalks.
5. There shall be an annual levy of a street maintenance frontage tax of **\$2.50 per foot of frontage** against the owner of every lot fronting or abutting any street, lane or public highway for the general repair, upkeep and general maintenance of streets.

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6. There shall be an annual levy of a special tax of **\$.50 per foot of frontage** against the owner of every lot fronting or abutting any street, lane or public highway for the provision of emergency services (fire protection).
7. There shall be an annual levy of a special tax of **\$1.00 per foot of frontage** against the owner of every lot fronting or abutting any street, lane or public highway for the purpose of providing recreations facilities and services.
8. Taxes levied under the authority of this bylaw shall be combined with taxes levied on the assessment and are collected in the same way as ordinary taxes.
9. That the maximum frontage charged for a residential assessment or farm assessment shall be 300 feet.
10. This bylaw shall come into force and effect immediately upon the passing of this bylaw.

**THAT** this bylaw shall be in force and take effect upon final passing thereof this 20<sup>th</sup> day of April, 2017.

Read a First time in open Council this 20<sup>th</sup> day of April, 2017.

Read a Second time in open Council this 20<sup>th</sup> day of April, 2017.

Read a Third and Final time in open Council this 20<sup>th</sup> day of April, 2017.



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Elected Official



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Chief Administrative Officer