BY-LAW NO. 1-2019 OF THE TOWN OF VERMILION (hereinafter referred to as the "Municipality") IN THE PROVINCE OF ALBERTA

THIS BY-LAW AUTHORIZES THE COUNCIL OF THE MUNICIPALITY TO ESTABLISH THE LOCAL IMPROVEMENT TAX FOR THE PURPOSE OF CONSTRUCTION OF PAVEMENT

WHEREAS the Council of the Municipality has given proper notice of intention to undertake and complete the construction of PAVEMENT for 41 Street between Railway Avenue and 48 Avenue, 48 Avenue between 40 Street and 41 Street, and 40 Street between 48 Avenue and 52 Avenue and pursuant to Section 397 of the Municipal Government Act (MGA), the costs or a portion of the costs thereof to be assessed against abutting and benefiting owners in accordance with the attached Schedule "A" (Pavement) and no sufficiently signed and valid petition against the said proposal has been received by the Council.

AND WHEREAS the municipality has made plans, specifications and estimates for the project and confirms the total cost of the said project is estimated at \$352,798.25 (Three Hundred Fifty Two Thousand Seven Hundred Ninety Eight Dollars and Twenty Five Cents).

AND WHEREAS the Council of the municipality has estimated the following grants and contributions will be received or applied to the Project.

Municipal Portion of Flankage/Frontage:

- Grant Funding

\$ 235,305.27

Benefiting Property Owners:

\$ 117,492.98

\$ 352,798.25

AND WHEREAS the Council of the municipality in order to construct and complete the said project, has decided to issue By-Law 2-2019 a borrowing By-law pursuant to Section 263 and 405 of the Municipal Government Act for the purpose of borrowing \$117,492.98 (One Hundred Seventeen Thousand Four Hundred Ninety Two Dollars and Ninety Eight Cents).

AND WHEREAS the municipality will repay the indebtedness over a period of ten (10) years in semi-annual instalments, with interest not exceeding fourteen percent (14%), or the interest rate fixed from time to time by the Alberta Capital Finance Authority, payable semi-annually or annually.

AND WHEREAS the estimated lifetime of the project is 10 years and the proposed construction will serve about 1,200.02 assessable meters of flankage/frontage.

AND WHEREAS all required approvals for the project have been obtained and the project is in compliance with all acts and regulations of the Province of Alberta.

NOW, THEREFORE, THE COUNCIL OF THE MUNICIPALITY DULY ASSEMBLED ENACTS AS FOLLOWS:

- 1. That for the purpose of construction of pavement for 41 Street between Railway Avenue and 48 Avenue, 48 Avenue between 40 Street and 41 Street, and 40 Street between 48 Avenue and 52 Avenue the estimated sum of \$117,492.98 (One Hundred Seventeen Thousand Four Hundred Ninety Two Dollars and Ninety Eight Cents) be collected by way of local improvement tax as herein provided in attached Schedule "A".
- 2. During the currency of the debenture in By-law 2-2019 there shall be raised annually for payment of the property owners' portion of the cost and interest thereon, by local improvement tax, the respective sums show as annual payments on Schedule "A" attached. And, there is hereby imposed on all



lands benefiting from the project, a local improvement tax sufficient to cover the owners' portion of the cost of the said work and the interest thereon payable at the unit rate or rates set forth in attached Schedule "A". The said local improvement tax shall be in addition to all other rates and taxes.

- 3. That in accordance with Section 398 (1)(c) of the Municipal Government Act, Council for the municipality sets a uniform tax rate to be imposed on each unit of frontage as outlined on the attached Schedule "A".
- 4. That frontage is defined as the average of the front and rear of each lot, and that in accordance with Section 404 the of the Municipal Government Act, Council for the municipality may assign the number of units of measurement it considers appropriate for unusual parcels as attached in Schedule "B" (Local Improvement Frontage Calculations Policy).
- 5. This By-law shall take effect on the day of the final passing thereof.

A.D. 20 19.
Miles Contract
Mayor Chief Administrative Officer
READ A SECOND TIME IN COUNCIL THIS 65 DAY OF FEDERALY,
A.D. 20 19.
Chialles Garages
Mayor Chief Administrative Officer
READ A THIRD TIME IN COUNCIL THIS 05 DAY OF FEDERARY,
A.D. 2019.
Chiarly forger
Mayor Chiof Administrative Officer



Notice of Intent Mailed - December 20, 2018 Started in 2019 - To be completed in 2019

41 Street: Railway Avenue - 48 Avenue 48 Avenue: 40 Street - 41 Street 40 Street: 48 Avenue - 52 Avenue Schedule A (Pavement)

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Total \$117,492.98 \$13,857.38 Owner Total 999.09 200.93 1200.02

293.99

Total Cost to Date S/m: 100% Town or Owne \$

Total Cost to Date S/m (40%) Owners

Owners portion calculated at 3.25% for 10 years (1.62% for 20 payments) at 51% = \$m;.

Total Cost to Date S/m (60%) Town

Construction By-law # 1-2019 Debenture By-law # 2-2019

*Additional Owners

***Rounding Costs

176.39

\$ 235,305.02 \$ 117,492.98 \$ 352,798.00

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TOWN OF VERMILION

LOCAL IMPROVEMENT FRONTAGE CALCULATIONS

Approval Date: <u>May 7, 2002</u> Motion No.: <u>02/05/89</u>

Title: Local Improvement Frontage Calculations

Policy Statement:

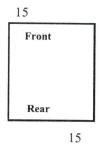
That in accordance with the MGA, 398(1)(c) Council for the Town of Vermilion sets a uniform tax rate to be imposed on each unit of frontage.

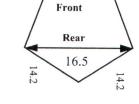
That frontage is defined as the average of the front and rear of each lot.

That for unusual parcels, which appear to call for a smaller or larger proportionate share of the tax because they are corner lots or are differently sized or shaped compared to other parcels, those parcels are assigned a number of units of measure that council considers appropriate to ensure they will bear a fair portion of the local improvement tax.

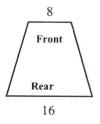
Frontage Calculations are as follows:

Irregularly shaped lots where the rear or the front of the lot has multiple angles the rear yard will be determined by taking the widest point i.e.:





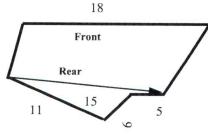
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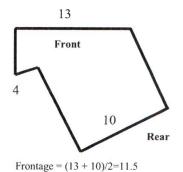
Frontage = (15 + 15)/2 = 15

Frontage = (15 + 16.5)/2 = 15.75

Frontage = (8 + 16)/2 = 12



Frontage = (18 + 15)/2 = 16.5

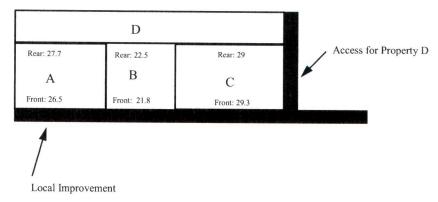




Properties benefiting from a Local Improvement but not directly abutting the street shall be subject to an assessment based on the benefiting principle.

The benefiting principle is defined as: Any property that backs onto a property abutting the local improvement and gains access only from the roadway. The calculations for determining the benefiting assessment will be dependent on the individual project. In addition, Council may determine a maximum assessment for the benefiting property if the project calls for it.

An example calculation for benefiting property is that the assessed frontage shall be the average of the assessed frontage of the properties on which the benefiting property backs on to. In the case where a property backs onto only one property the adjacent property will be used to determine an average frontage.



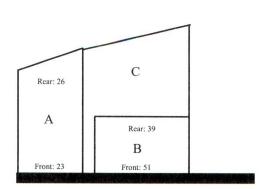
Property D is a benefiting property and is calculated by averaging the frontage of Properties AB&C

Frontage of A = (27.7 + 26.5)/2 = 27.1

Frontage of B = (22.5 + 21.8)/2 = 22.15

Frontage of C = (29 + 29.3)/2 = 29.15

Frontage of D = (27.1 + 22.15 + 29.15)/3 = 26.13

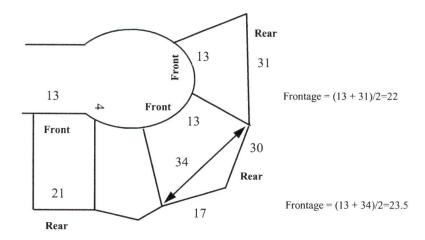


Property C is a benefiting property and is calculated by averaging the frontage of Properties A&B

Frontage of A = (26 + 23)/2 = 24.5Frontage of B = (39 + 51)/2 = 45

Frontage of C = (24.5 + 45)/2 = 35

Cul de sacs will be determined by calculating the Front and back. Cul de sac property with an irregular shaped rear yard will be determined by taking the widest point.



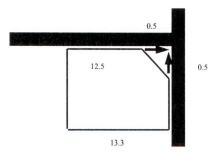
Frontage = (13 + 4 + 21)/2 = 19

Undeveloped property with an unusually large rear yard relative to the local improvement frontage will determine its assessment from the actual footage of local improvement received.

Public property such as storm sewer drainage ditches and public parks, will determine its assessment from the actual footage of local improvement received.

Commercial/Industrial/Institutional property will be assessed frontage determined not only on the average of the front and rear of the lot but also will be assessed frontage when a local improvement is constructed on the flankage side of the property. The average of the two side flankage measurements will be used as the frontage calculation in this case.

That some corner lots which have the corners cutoff by paving and curbing, the front is determined by extending the front and side to square the corner as follows:



Frontage = (12.5 + 0.5 + 13.3)/2 = 13.2

The purpose of this policy:

To give Management the authority to calculate frontages for the purpose of Local Improvements.

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