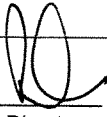
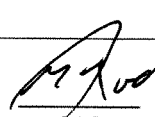


COUNCIL AGENDA/INFORMATION		
<input type="checkbox"/> Closed	Date: _____	Item # _____
<input checked="" type="checkbox"/> Reg. Council	Date: <u>May 4, 2009</u>	Item # <u>7</u>
<input type="checkbox"/> Supplemental	Date: _____	Item # _____

	
Director	CAO

7

DISTRICT OF WEST VANCOUVER
750 – 17TH STREET, WEST VANCOUVER, BC V7V 3T3

COUNCIL REPORT

Date: April 22, 2009 File: 1610-20-4593, 4594, 4595
From: Kerry Won, Manager Revenue & Collections
Subject: **2009 Specified Area and Local Area Service Tax Bylaws**

RECOMMENDED THAT:

1. "Specified Area Tax Rates Bylaw No. 4593, 2009" be now introduced and read a first, second, and third time.
2. "Parcel Tax (Garrow Bay) Bylaw No. 4594, 2009" be now introduced and read a first, second, and third time.
3. "Parcel Tax (Eagle Harbour) Bylaw No. 4595, 2009" be now introduced and read a first, second, and third time.

Purpose

To implement the 2009 annual tax rates to be levied in respect of current Local Area Services and Specified Area projects, by bylaw.

Executive Summary

Downtown revitalization projects were undertaken in Dundarave and Ambleside, as well as underground servicing in Ambleside, on a Specified Area basis in the late 1980's. In each case, the projects were funded by a combination of grants, municipal contributions, and contributions by benefiting property owners. The contributions by benefiting property owners were to be by way of annual instalments, with interest, over periods of 15 and 20 years.

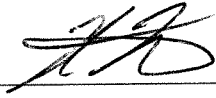
The attached Appendix A summarizes those projects which are still subject to contributions by the benefiting owners (essentially Ambleside – the Dundarave levy requirement expired in 2003). The 2009 levies are established by "Specified Area Tax Rates Bylaw No. 4593, 2009".

The attached Appendix B summarizes those projects that require annual bylaws due to the fact of an interest rate that floats with prime. The 2009 levies are established by "Parcel Tax Bylaw No. 4594, 2009" (Garrow Bay) and "Parcel Tax Bylaw No. 4595, 2009" (Eagle Harbour).

There are also Local Improvement projects (such as lane paving, sidewalk construction, undergrounding of local services, etc.), which are carried out on a cost recovery basis, either by a one-time payment or by annual instalments with interest. These projects involve cost sharing by the District at between 0% and 50%, depending on the nature of the work as specified in the authorizing bylaw.

The attached Appendix C summarizes those Local Improvement projects which are still subject to recovery by annual instalments. In most cases, the annual instalments are constant, and thus the originating bylaws authorize the annual charge through to the expiry year.

Author: _____



Concurrence
(optional) _____

**CORPORATION OF THE DISTRICT OF WEST VANCOUVER
SUMMARY OF ACTIVE SPECIFIED AREA BYLAWS
2009 LEVIES ESTABLISHED BY SPECIFIED AREA TAX RATES BYLAW NO . 4593, 2009
APPENDIX A**

Construction Bylaw No.	Year	Name	Project Cost	Owners Share	Expiry	Description
3507	1989	Ambleside Area A Underground Servicing	1,876,800	938,400 (50%)	2010	Removal or installation of the materials and equipment such as poles, wires, transformers and conduits required to change the existing overhead hydro, telephone and cable systems to an underground system.
3510	1989	Ambleside Area B Underground Servicing	331,100	165,600 (50%)	2010	Removal or installation of the materials and equipment such as poles, wires, transformers and conduits required to change the existing overhead hydro, telephone and cable systems to an underground system.

**CORPORATION OF THE DISTRICT OF WEST VANCOUVER
SUMMARY OF ACTIVE LOCAL AREA IMPROVEMENT BYLAWS
2009 LEVIES ESTABLISHED BY PARCEL TAX BYLAW NO. 4594, 2009 (GARROW BAY)
AND PARCEL TAX BYLAW NO. 4595, 2009 (EAGLE HARBOUR)
APPENDIX B**

Construction Bylaw No.	Year	Name	Project Cost	Owners Share	Expiry	Description
3862	1994	Garrow Bay	98,671	49,335	2009	Dredging and construction of retaining walls along the waterfront at Garrow Bay.
4022	1996	Underground Wiring Ornamental Lighting	178,544	178,544	2017	Construction of underground wiring and ornamental lighting within the Eagle Harbour Rd./ Seaview Road Specified Area.

**CORPORATION OF THE DISTRICT OF WEST VANCOUVER
SUMMARY OF ACTIVE LOCAL IMPROVEMENT BYLAWS
APPENDIX C**

Construction Bylaw No.	Year	Name	Project Cost	Owners Share	Expiry	Description
3955	1995	Street Paving and Curb and Gutter Construction	31,389	14,127	2015	Street paving and curb and gutter construction at 5634 to 5648 Westport Road, a distance of 144.972 metres.
4033	1997	Underground Wiring	179,331	179,331	2018	Installation of underground wiring within the Bellevue Avenue Specified Area.
4325	2003	Lane Paving	5,420	3,794	2009	Lane paving at 1902-1990 Kings Avenue, and 1925-1995 Jefferson Avenue, a distance of 171 metres.
4387	2004	Lane Paving	8,384	5,868	2009	Lane paving at 1003-1075 Duchess Avenue, and 1010-174 Esquimalt Avenue, a distance of 244 metres.
4388	2004	Lane Paving	7,656	5,359	2009	Lane paving at 1735-1775 Gordon Avenue and 1734-1780 Haywood Avenue and 935-967 17th Street, a distance of 239 metres.
4396	2004	Lane Paving	8,846	6,192	2009	Lane paving at 2110-2198 Rosebery Avenue and 2107-2197 Queens Avenue, a distance of 343 metres.
4397	2004	Lane Paving	12,176	8,523	2009	Lane paving at 2423-2459 Mathers Avenue and 2426-2460 Nelson Avenue and 1508-1589 24th Street, a distance of 337 metres.
4437	2005	Lane Paving	8,739	6,117	2010	Lane paving 1507-1581 Jefferson Avenue and 1522-1590 Kings Avenue, and 1285-15th Street, a distance of 330 metres.

**CORPORATION OF THE DISTRICT OF WEST VANCOUVER
SUMMARY OF ACTIVE LOCAL IMPROVEMENT BYLAWS
APPENDIX C**

Construction Bylaw No.	Year	Name	Project Cost	Owners Share	Expiry	Description
4438	2005	Lane Paving	8,513	5,959	2010	Lane paving at 1011-1093 Esplanade Avenue and 1010-1090 Keith Rd, a distance of 293 metres.
4436	2005	Lane Paving	8,185	5,730	2010	Lane paving at 1305-1395 Lawson Avenue and 1310-1386 Mathers Avenue and 1480-14th Street, a distance of 361 metres.
4465	2006	Lane Paving	13,733	9,613	2011	Lane paving at 1808-1892 Esquimalt Avenue and 1809-1891 Duchess Avenue, a distance of 259 metres.
4466	2006	Lane Paving	6,686	4,680	2011	Lane paving at 1515-1547 Kings Avenue and 1520-1550 Lawson Avenue, a distance of 131 metres.
4476	2006	Lane Paving	11,153	7,807	2011	Lane paving at 1510-1650 Mathers Avenue and 1507-1569 Lawson Avenue, a distance of 194 metres.
4526	2007	Lane Paving	4,761	3,333	2012	Lane paving at 1360-1376 Jefferson Avenue and 1341-1395 Inglewood Avenue and 1160 14th Street, a distance of 181 metres.



District of West Vancouver

Specified Area Tax Rates

Bylaw No. 4593, 2009

Effective Date –

District of West Vancouver

Specified Area Tax Rates Bylaw No. 4593, 2009

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District of West Vancouver

Specified Area Tax Rates Bylaw No. 4593, 2009

A bylaw for levying of rates for specified area purposes for the year 2009.

NOW THEREFORE, the Council of the District of West Vancouver enacts as follows:

Part 1 Citation

- 1.1 This bylaw may be cited as Specified Area Tax Rates Bylaw No. 4593, 2009.

Part 2 Severability

- 2.1 If a portion of this bylaw is held invalid by a Court of competent jurisdiction, then the invalid portion must be severed and the remainder of this bylaw is deemed to have been adopted without the severed section, subsequent, paragraph, subparagraph, clause or phrase.

Part 3 Specified Area Tax Rates

- 3.1 The following rates are hereby imposed and levied for the year 2009.
 - 3.1.1 For the purposes of the Ambleside Area "A" Specified Area (Underground Servicing) (Bylaw No. 3507) on the value of land and improvements taxable for general municipal purposes, rates appearing in row "A" of the Schedule attached hereto and forming a part hereof;
 - 3.1.2 For the purposes of the Ambleside Area "B" Specified Area (Underground Servicing) (Bylaw No. 3510) on the value of land and improvements taxable for general municipal purposes, rates appearing in row "B" of the Schedule attached hereto and forming a part hereof.

Schedules

Schedule A – 2009 Specified Area Tax Rates

READ A FIRST TIME on

READ A SECOND TIME on

READ A THIRD TIME on

ADOPTED by the Council on

Mayor

Municipal Clerk

CORPORATION OF THE DISTRICT OF WEST VANCOUVER
2009 SPECIFIED AREA TAX RATES
(Dollars of tax per \$1,000 of taxable values)
Schedule "A" to Bylaw 4593, 2009

	Taxable Value Basis	Class 1 Residential	Class 6 Business	Class 8 Rec/Non- Profit
A Ambleside Area "A" Specified Area (Underground Servicing) Bylaw 3507)	1	0.144876	0.337329	0.370767
B Ambleside Area "B" Specified Area (Underground Servicing) (Bylaw 3510)	1	0.144503	0.336458	N/A

Value Basis:
1 = General Land and Improvements
2 = General Land only

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District of West Vancouver

Parcel Tax (Garrow Bay)
Bylaw No. 4594, 2009

Effective Date –

District of West Vancouver

Parcel Tax (Garrow Bay) Bylaw No. 4594, 2009

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District of West Vancouver

Parcel Tax (Garrow Bay) Bylaw No. 4594, 2009

A bylaw to impose a parcel tax on owners of land for the year 2009.

WHEREAS the Council of The Corporation of the District of West Vancouver is empowered by the *Community Charter* to impose the levy a parcel to meet the costs of works and services that benefit lands within the municipality;

AND WHEREAS certain costs have been incurred by the Corporation of the District of West Vancouver in providing certain street improvements and beautification works to lands within its boundaries;

AND WHEREAS it is deemed desirable and expedient to impose and levy a parcel tax on land benefiting from such works to meet such costs;

NOW THEREFORE, the Council of the District of West Vancouver enacts as follows:

Part 1 Citation

- 1.1 This bylaw may be cited as Parcel Tax (Garrow Bay) Bylaw No. 4594, 2009.

Part 2 Severability

- 2.1 If a portion of this bylaw is held invalid by a Court of competent jurisdiction, then the invalid portion must be severed and the remainder of this bylaw is deemed to have been adopted without the severed section, subsequent, paragraph, subparagraph, clause or phrase.

Part 3 Definitions

3.1 In this bylaw unless the context otherwise requires:

“**actual frontage**” means the distance which a parcel of land actually abuts on the work or highway;

“**collector**” means the person appointed by Council;

“**taxable frontage**” means the actual frontage or, where applicable, the distance which a parcel of land is 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 taxable frontage**” means the sum of the taxable frontage of the parcels of land which abut or are deemed to abut on the work or highway;

“**municipality**” means the Corporation of the District of West Vancouver.

Part 4 Interpretation

4.1 A tax shall be and is hereby imposed upon the owners of land or real property within the municipality which is within the specified area as defined in “Specified Area Establishment Loan Authorized and Construction Bylaw No. 3862, 1984”, the aforesaid tax to be hereinafter referred to as the “Parcel Tax”.

4.2 The Parcel 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 frontage and the annual rate.

4.3 The annual rate for 2009 shall be \$160.3761 Per metre of taxable frontage.

4.4 For the purpose of this bylaw, initially, the following calculations have been made from a study of the lands within the municipality:

4.4.1 the total actual frontage is 22.865 metres

4.4.2 the total taxable frontage is 22.865 metres

4.5 The Parcel Tax shall be in force and in effect until the complete discharge and satisfaction by the municipality of all obligations presently incurred and to be incurred, in respect of the aforesaid service.

4.6 Without limiting the effect of section 4.5, the sum of \$3,667.00 shall be raised for the year ending December 31, 2009.

- 4.7 For the purpose of this Bylaw, regularly shaped parcel of land is rectangular.
- 4.8 To place the Parcel Tax on a fair and equitable basis, the taxable frontage of the following parcels of land shall be the number of metres fixed by the Collector:
 - 4.8.1 a triangular or irregularly shaped parcel of land; or
 - 4.8.2 a parcel of land wholly or in part unfit for building purposes; or
 - 4.8.3 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.
- 4.9 The Collector, in fixing the taxable frontage under section 4.8 shall have due regard to:
 - 4.9.1 The condition, situation, value and superficial area of the parcel as compared with other parcels of land; or
 - 4.9.2 The benefit derived from the street improvements and beautification works.

READ A FIRST TIME on

READ A SECOND TIME on

READ A THIRD TIME on

ADOPTED by the Council on.

Mayor

Municipal Clerk

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District of West Vancouver

Parcel Tax (Eagle Harbour)
Bylaw No. 4595, 2009

Effective Date –

Parcel Tax (Eagle Harbour) Bylaw No. 4595, 2009

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District of West Vancouver

Parcel Tax (Eagle Harbour) Bylaw No. 4595, 2009

A bylaw to impose a parcel tax on owners of land for the year 2009.

WHEREAS the Council of The Corporation of the District of West Vancouver is empowered by the Community Charter to impose and levy a parcel tax to meet the costs of works and services that benefit lands within the Municipality;

AND WHEREAS certain costs have been incurred by the Corporation of the District of West Vancouver in providing certain street improvements and beautification works to lands within its boundaries;

AND WHEREAS it is deemed desirable and expedient to impose and levy a parcel tax on land benefiting from such works in accordance with the provisions of "Specified Area Establishment Bylaw No. 4014, 2003" and "Specified Area Underground Wiring/Ornamental Lighting Construction Bylaw No. 4022, 1996" to meet such costs;

NOW THEREFORE, the Council of the District of West Vancouver enacts as follows:

Part 1 Citation

- 1.1 This bylaw may be cited as Parcel Tax (Eagle Harbour) Bylaw No. 4595, 2009.

Part 2 Severability

- 2.1 If a portion of this bylaw is held invalid by a Court of competent jurisdiction, then the invalid portion must be severed and the remainder of this bylaw is deemed to have been adopted without the severed section, subsequent, paragraph, subparagraph, clause or phrase.

Part 3 Definitions

3.1 In this bylaw: unless the context otherwise requires:

“parcel” means any lot, block or other area in which real property is held or into which it is subdivided;

Part 4 Parcel Tax

4.1 A tax shall be levied on each parcel or real property within the Corporation of the District of West Vancouver which is within the specified area as defined in “Specified Area Established Bylaw No. 4013, 1996”.

4.2 A tax of \$2,257.84 is hereby imposed against each parcel for the year ending December 31, 2009.

READ A FIRST TIME on

READ A SECOND TIME on

READ A THIRD TIME on

ADOPTED by the Council on

Mayor

Municipal Clerk