

**TOWN OF CRESTON**

**Consolidated to  
December 15, 2009**

**BYLAW NO. 1050**

A bylaw to impose a frontage tax for the water utility on owners of land pursuant to Section 481 of the Municipal Act, RSBC 1979.

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WHEREAS the Council of the Town of Creston 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 Town of Creston 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 benefitting from such service to meet such costs:

NOW THEREFORE the Council of the Town of Creston, in open meeting assembled, enacts as follows:

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 under Section 421 of the Municipal Act;

**condominium - apartment style** means any building and/or property divided into three or more dwelling units with a shared or common entrance, each of which is occupied or intended to be occupied as a permanent home or residence of one family;

**BL #1341  
BL #1590**

**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 actual frontage** means the sum of the taxable frontage of the parcels of land which abut or are deemed to abut on the works or highway;

**municipality** means the Town of Creston.

2. A tax shall be and is hereby imposed upon the owners of land or real property within the municipality 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 "frontage tax".
3. (1) The 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 product of the taxable frontage and the annual rate.  
(2) The annual rate shall be \$6.60 per meter of taxable frontage.

**BL #1732**

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4. For the purpose of this bylaw, initially, the following calculations have been made from a study of the lands within the municipality:
    - (a) the total actual frontage is 61, 813.75 meters (202,801 feet).
    - (b) the total taxable frontage is 46,784.67 meters (153,493 feet).
  5. The frontage 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.
  6. With respect to real property owned by any person who has constructed that portion of the water system of the municipality which services his property at his own expense, the frontage tax imposed under the provisions of this bylaw shall be waived for a period of one year from the date the municipality takes possession of the said portion of water system. **BL #1266**
  7. For the purpose of this bylaw, a regularly shaped parcel of land is rectangular.
  8. (1) To place frontage tax on a fair and equitable basis, the taxable frontage of the following parcels of land shall be the number of meters fixed by the collector.
    - (a) a triangular or irregularly shaped parcel of land; or
    - (b) a parcel of land wholly or in part unfit for building purposes; or
    - (c) 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.(2) The collector, in fixing the taxable frontage under subsection (a) shall have due regard to:
    - (a) the condition, situation, value and superficial area of the parcel as compared with other parcels of land; or
    - (b) the benefit derived from the services.
  9. For the purpose of this bylaw:
    - (1) Where the number of meters of a parcel of land which abuts a water main has less than 15 meters (49.2 feet) of frontage, the taxable frontage shall be deemed to be a minimum of 15 meters (49.2 feet). Where the parcel has more than 45.72 meters (150 feet) of frontage, the taxable frontage shall be deemed to be 45.72 meters (150 feet). **BL #1309**
    - (2) Where the parcel of land is situated at the junction or intersection of highways and the water service is provided on or along more than one side of the parcel, the taxable frontage shall be the average of two aforementioned sides, but in any event shall not exceed 45.72 meters (150 feet).
    - (3) Where the front and rear boundaries of a parcel of land each abut on a highway, and the water service is provided on or along both such boundaries, the taxable frontage shall be one-half of the actual frontage.
    - (4) Where a parcel of land abuts a water main and the use of the land is for an apartment style condominium, the minimum taxable frontage shall be 7.5 meters per dwelling unit. **BL #1341**
  10. The provisions of Section 9 of the bylaw shall be subject to the provisions of Section 8 hereof.

11. The "Water Frontage Tax Bylaw No. 654, 1973" and "Water Frontage Tax Amendment Bylaw No. 905, 1981" are hereby repealed.
12. This bylaw may be cited as "Frontage Tax Bylaw No. 1050, 1987".

READ A FIRST TIME the 5th day of January 1987.

READ A SECOND TIME the 5th day of January 1987.

READ A THIRD TIME the 5th day of January 1987.

RECONSIDERED AND ADOPTED this 2nd day of February 1987.

Lela Irvine  
Mayor

Wm F. Hutchinson  
Clerk

INDEX OF AMENDING BYLAWS

Bylaw 1117.....	Adopted January 7, 1991
Bylaw 1219.....	Adopted April 21, 1993
Bylaw 1266.....	Adopted August 3, 1993
Bylaw 1285.....	Adopted March 21, 1994
Bylaw 1309.....	Adopted September 26, 1994
Bylaw 1341.....	Adopted December 4, 1995
Bylaw 1590.....	Adopted April 26, 2004
Bylaw 1732.....	Adopted December 15, 2009

NOTE TO USERS

*"WHEREAS each bylaw consolidation shall be proof, in the absence of evidence to the contrary, of the original bylaw, of all bylaws amending it and of the fact of passage of the original and all amending bylaws",* pursuant to 'Authority to Consolidate Municipal Bylaws No. 1533', which was adopted on the 11th day of June, 2001.