

CITY OF EDMONTON

BYLAW 20767

Bylaw 20767 to authorize the City of Edmonton to impose a special tax for the repair and maintenance of the Alley Lighting

WHEREAS:

- A. Section 382(1) of the *Municipal Government Act*, R.S.A. 2000, c. M-26 authorizes Council to pass a special tax bylaw annually to raise revenue to pay for a special service or purpose;
- B. Section 382(1)(f) allows a special tax to cover the cost of repair and maintenance of roads, boulevards, sewer facilities and water facilities;
- C. The City of Edmonton offers a special service relating to the repair and maintenance of Alley Lighting which is one aspect of the repair and maintenance of roads;
- D. The estimated costs of the repair and maintenance of Alley Lighting for the 2024 taxation year is \$1,239,533.00;
- E. Excess revenue of \$355,914.00 collected from the Alley Lighting special tax for taxation year 2022 will be applied towards the 2024 Alley Lighting estimated costs, resulting in a net special tax requirement for the 2024 taxation year of \$883,619.00;

land fronting or abutting on the alleys will bear a fair, just and equitable proportion of the special tax.

(a) The assessed frontage (the abutting portion of the parcel) shall be calculated, dependent on the parcel shape and dimensions by using one of the following methods:

- i) for parcels of land having equal front and rear parcel dimensions, the assessed frontage shall be equal to the abutting parcel dimension,
- ii) for irregular shaped parcels of land having a front and rear parcel dimension that are different but do not exceed the other by more than twice as much, the assessed frontage shall be equal to the average lot dimensions of the front and rear of the parcel;
- iii) for odd or pie shaped parcels of land having a front and rear parcel dimension that are different and exceed the other by more than twice as much, the assessed frontage shall be equal to the average of the front length of the parcel and the scaled dimension of the rear of the parcel (based on a projection of the shortest parcel flankage length being imposed to that point on the longest parcel flankage length) and this average shall not exceed by more than two times the front length of the parcel.

(b) With respect to the side or flankage of such parcels, they shall be assessed fifteen per cent (15%) of the total number of lineal metres along the side or flankage thereof abutting the road where the local improvement is undertaken.

7. This bylaw shall take effect on the day it is passed.

READ a first time this 13th day of March 2024;

READ a second time this 13th day of March 2024;

READ a third time this 13th day of March 2024;

SIGNED AND PASSED this 13th day of March 2024.

THE CITY OF EDMONTON

A. Schi

MAYOR

[Signature]

A/ CITY CLERK