

CITY OF EDMONTON

BYLAW 21397

Bylaw 21397 to authorize the City of Edmonton to impose a special tax for the repair and maintenance of 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 2026 taxation year is \$692,235.00;
- E. Excess revenue of \$344,269.98 collected from the Alley Lighting special tax for taxation year 2024 will be applied towards the 2026 Alley Lighting estimated costs, resulting in a net special tax requirement for the 2026 taxation year of \$347,965.00;

F. It is deemed in the public interest that the special tax as hereinafter described should be assessed and levied.

THEREFORE, THE COUNCIL OF THE CITY OF EDMONTON DULY ASSEMBLED
ENACTS AS FOLLOWS:

1. That there is assessed and levied a special tax for 2026 upon all lands fronting or abutting alleys served by the repair and maintenance of the Alley Lighting.
2. The special tax to be levied shall be based on each unit of frontage to the alley as outlined in this bylaw, except as otherwise modified by this bylaw.
3. The special tax to be assessed and levied at a rate of \$0.41 per assessable metre of the lands fronting or abutting upon the alleys.
4. The number of assessable metres shall be the number of linear metres of the lands measured along the portion abutting the alleys.
5. For condominium titled units the assessable metres for the frontage of the condominium plan, where the repair and maintenance is undertaken, will be divided by the number of titled condominium units. Each titled condominium unit will bear a per parcel share of such amount as calculated in section 3.
6. Where some of the parcels of lands abutting on the alleys appear to call for a smaller or larger proportionate assessment on account of being corner lots or being of a different plan or shape from the other parcels, those exceptional parcels of land may be assessed as having a smaller or larger number of metres abutting thereon than they actually have so that each parcel of 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.

