



Governance and Priorities Committee Report

Date: April 1, 2014 **From:** Christopher Paine, Manager-Revenue
Subject: 2014 Boulevard Tax Bylaw

Executive Summary

Each year the City imposes a boulevard tax to help defray the cost of maintenance and upkeep of City boulevards. Pursuant to section 12 of the Victoria City Act, 1920 and section 259 of the Community Charter, this tax is imposed on properties that front and abut upon any boulevard maintained by the City. The tax is proposed to remain at \$2.50 per m². The total budgeted revenue and corresponding expenditure for 2014 is \$557,163. There are approximately 6,900 properties that would be subject to the boulevard tax for 2014.

The boulevard service includes mowing, watering and fertilizing. This service is not mandatory, and property owners have the ability to opt in or out of the program. To opt in or out, a signed petition must be presented to Council on a per-block basis. Such a petition must be signed by registered owners representing two-thirds of the assessed property value and two-thirds of the properties.

This bylaw must be passed prior to May 15th, and after the Financial Plan bylaw to be effective for the 2014 tax year.

Recommendation:

That Council adopt the "Boulevard Tax Bylaw, 2014".

Respectfully submitted

Handwritten signature of Christopher Paine in blue ink.

Christopher Paine
Manager-Revenue

Handwritten signature of Brenda Warner in blue ink.

Brenda Warner
Director of Finance

Report accepted and recommended by the City Manager:

Date:

Handwritten signature of the City Manager in blue ink.
April 1, 2014

NO. 14-039

A BYLAW OF THE CITY OF VICTORIA

The purpose of this Bylaw is to assess the cost of maintenance of boulevards in the City.

Under its statutory powers, including sections 12(1) and (4) of the *Victoria City Act, 1920* and section 259 of the *Community Charter*, the Council of The Corporation of the City of Victoria, in an open meeting assembled, enacts the following provisions:

1. This Bylaw may be cited as the "BOULEVARD TAX BYLAW, 2014"
2. For the purpose of providing the required sum for the year 2014 to defray the cost of maintenance and upkeep of the boulevards on all streets in the City of Victoria on which boulevards are maintained, the owner or occupier of any real property or any portion of real property which fronts and abuts upon any boulevard maintained by the City must pay an annual rate for 2014 of **\$2.50** per m² of boulevard area upon which the real property or portion of real property fronts and abuts.
3. The rates imposed under this Bylaw must be imposed and collected with the annual general taxes for 2014 as a "Boulevard Tax," and are due and payable on the same date as the annual general taxes.
4. The rates and any interest on them, imposed under this bylaw must be specially charged as taxes on the real property for which the owner or occupier is made chargeable, as provided in section 259 of the *Community Charter*.
5. Bylaw No 13-024 the Boulevard Tax Bylaw, 2013, is repealed.

READ A FIRST TIME the	day of	2014
READ A SECOND TIME the	day of	2014
READ A THIRD TIME the	day of	2014
ADOPTED the	day of	2014

CORPORATE ADMINISTRATOR

MAYOR