

BYLAW NO. 2019-46

THE 2020 ALLEY MAINTENANCE SPECIAL TAX BYLAW, 2019

THE COUNCIL OF THE CITY OF REGINA ENACTS AS FOLLOWS:

Statutory Authority

1 The statutory authority for this Bylaw is section 275 of *The Cities Act*.

Definitions

2 In this Bylaw:

“**alley**” means a public highway within the City of Regina that is primarily intended to give vehicles access to the rear of real property;

“**Director**” means the person appointed to the position of Director of Assessment, Tax & Utility Billing for the City of Regina;

“**flankage**” means the longer side of a lot, including an irregularly shaped lot;

“**general maintenance**” includes blading, tree pruning, mowing, permanent patching or other work required to keep the alley in a reasonable state of repair or to allow maintenance equipment to access the alley;

“**gravel alley**” means any alley that is not a paved alley;

“**paved alley**” means an alley that is surfaced with asphalt regardless of the condition or attributes of the subsurface of the alley.

Levy

3 Subject to section 5, the City of Regina will charge the following levies to raise revenue to pay for alley maintenance in 2020:

- (a) \$2.80 per assessable foot against properties abutting or flanking gravel alleys; and
- (b) \$3.98 per assessable foot against all properties abutting or flanking paved alleys.

Rate

4 The Director will determine the assessable frontage of each property abutting an alley to which the rates in section 3 apply.

Approved as to form this _____ day of _____, 20____.

City Solicitor

- 5 The Director will determine the assessable flankage of each property flanking an alley to which rates in section 3 apply in a manner consistent with the City's policy for determining an equivalent front footage for irregular shaped lots.
- 6 Where a property to which section 3 applies both abuts and flanks an alley, such property shall only be assessed a levy for the portion of the property that abuts the alley.

Planned Work

7(1) The work planned for gravel alleys includes:

- (a) general maintenance;
- (b) spot gravelling;
- (c) catch basin cleaning;
- (d) drainage improvements;
- (e) reconstruction and gravel refreshing; and
- (f) snow plowing.

(2) The work planned for the paved alleys includes:

- (a) general maintenance;
- (b) reconstruction;
- (c) drainage improvements;
- (d) sweeping; and
- (e) snow plowing.

Estimated Cost

8 The estimated cost of providing alley maintenance services in 2020 is:

- (a) \$1,725,500 for gravel alleys; and
- (b) \$3,543,215 for paved alleys;

for a total estimated cost of \$5,268,715.

Review

- 9(1) Where the owner of property against which the special tax is levied believes that a specific error has been made in the application or calculation of the special tax on the property, the owner may, in writing, request the Director to review the specific error.
- (2) The Director must receive the request in subsection (1) within 30 days from the date on which the notice of taxation respecting the property was mailed.
- (3) Upon receipt of a request in subsection (1), the Director will:
- (a) review the application or calculation of the special tax on the property specifically with respect to the alleged error; and
 - (b) provide a written response to the owner of the findings of the review.
- (4) Where the Director determines that an error has been made in the calculation or the application of the special tax on a property, the Director must take whatever action is necessary to correct the error on the tax roll.

Excess Revenue

- 10 If there is excess revenue from the special tax levied pursuant to this Bylaw as of December 31, 2020, then the excess revenue shall be considered deferred revenue and used for alley maintenance services in subsequent years.

In Force

- 11 This Bylaw comes into force on January 1, 2020.

READ A FIRST TIME THIS 16th DAY OF December 2019.

READ A SECOND TIME THIS 16th DAY OF December 2019.

READ A THIRD TIME AND PASSED THIS 16th DAY OF December 2019.

Mayor

City Clerk

(SEAL)

CERTIFIED A TRUE COPY

City Clerk

ABSTRACT

BYLAW NO. 2019-46

THE 2020 ALLEY MAINTENANCE SPECIAL TAX BYLAW, 2019

PURPOSE: To levy a special tax to raise money for alley maintenance.

ABSTRACT: The bylaw imposes a special tax based on the assessable frontage and flankage of all properties abutting alleys on their rear property line or flank to raise revenue for alley maintenance. The Director will determine the assessable flankage of that property in a manner consistent with the City's policy for determining an equivalent front footage for irregular shaped lots to ensure all properties with alley access will be charged an equitable amount for alley maintenance. The tax rate is \$2.80 per assessable foot for gravel alleys and \$3.98 per assessable foot for paved alleys. The estimated annual cost of providing alley maintenance is \$5,268,715. A property owner may request that the Director review the application or calculation of the tax on a property if the owner considers that an error or omission was made. As required by section 278(2) of *The Cities Act*, the Bylaw states that any excess revenue will be held in reserve and used for alley maintenance in future years.

**STATUTORY
AUTHORITY:** Section 275 of *The Cities Act*

MINISTER'S APPROVAL: N/A

PUBLIC HEARING: N/A

PUBLIC NOTICE: Subsections 275(3) and 278(2) of *The Cities Act*; *Public Notice Policy Bylaw*, Bylaw No. 2003-8. Public Notice was provided in the Leader Post, the City's public notice board and City's website on November 30, 2019 and December 7, 2019.

REFERENCE: Finance & Administration Committee, December 2, 2019
FA 19-23

AMENDS/REPEALS: N/A

CLASSIFICATION: Regulatory

INITIATING DIVISION: Citizen Services
INITIATING DEPARTMENT: Roadways & Transportation