

CITY OF SELKIRK

BY-LAW NO. 5195

BEING A BY-LAW OF THE CITY OF SELKIRK TO PROVIDE FOR THE IMPOSITION OF A CAPITAL LEVY ON ALL NEW LOTS CREATED BY SUB-DIVISION OF LANDS AND ALL UNITS IN ANY NEW BUILDING.

WHEREAS, Section 143(1) of *The Planning Act* of the Province of Manitoba authorizes Council to pass a by-law setting the levies to be paid by applicants to compensate the City for the capital costs specified in the by-law that may be incurred by the subdivision of land;

AND WHEREAS Section 232(2) of *The Municipal Act* of Manitoba authorizes Council to pass a by-law establishing fees and other charges and terms for payment;

AND WHEREAS the City of Selkirk calculates, on an annual basis, a Tangible Capital Asset (TCA) Schedule in accordance with the requirements set forth by the Public Sector Accounting Board (PSAB);

AND WHEREAS the Council of the City of Selkirk has reviewed the existing capital infrastructure of the City and the anticipated future demands which may be placed on the infrastructure;

AND WHEREAS the Council of the City of Selkirk deems it in the best interest of the City to obtain a capital levy from all new lots created by sub-division of lands and from all new units in any building;

AND WHEREAS the City of Selkirk has established by By-Law various reserves for the purpose of funding future capital expenditures for municipal infrastructure and service requirements;

NOW THEREFORE the Council of the City of Selkirk hereby enacts as follows:

1. THAT a capital levy be assessed, charged and imposed upon any applicant for sub-division approval in accordance with the prescribed fees set forth in this by-law;
2. THAT a capital levy be calculated and charged upon any applicant requiring a building permit for a unit in any new building in accordance with the prescribed fee structure set forth in this by-law.
3. THAT said capital levy shall be calculated as follows:
 - a. Each asset class in the City of Selkirk's TCA Schedule shall be grouped into three categories (People, Land, Utility) according to a reasonable interpretation of the asset classes' use;
 - b. The total amount of depreciation for each of these three categories shall be calculated based on the most current edition of the City of Selkirk's TCA Schedule;
 - c. A per foot amount of depreciation for the Land category shall be calculated by dividing the total amount of depreciation by the total number of feet of public roads in the City of Selkirk;
 - d. A per foot amount of depreciation for the Utility Category shall be calculated by dividing the total amount of depreciation by the total number of feet of water main serving the City of Selkirk;
 - e. A per unit amount of depreciation for the People Category shall be calculated by dividing the total amount of depreciation by the total number of citizens residing in the City of Selkirk (as determined by the most recent Census data), multiplied by the ratio of residents per dwelling (as calculated from the most recent Census data).

- f. The capital levy assessed to a new residential building being established in an area that is not currently being serviced by City of Selkirk road and water works infrastructure shall be the sum total of: the feet of building lot frontage multiplied by the per foot Land and Utility depreciation plus the number of units multiplied by the per unit depreciation, multiplied by the appreciation factor of 8.
 - g. The capital levy assessed to a new residential building being established in an area that currently being serviced by City of Selkirk road and water works infrastructure shall be the sum total of: the feet of building lot frontage multiplied by the per foot Land and Utility depreciation plus the number of units multiplied by the per unit depreciation, multiplied by the appreciation factor of 5.
 - h. The capital levy assessed to a new non-residential building being established in an area that is not currently being serviced by City of Selkirk road and water works infrastructure shall be the sum total of: the feet of building lot frontage multiplied by the per foot Land and Utility depreciation plus the number of units multiplied by the per unit depreciation, multiplied by the appreciation factor of 8.
 - i. The capital levy assessed to a new non-residential building being established in an area that currently being serviced by City of Selkirk road and water works infrastructure shall be the sum total of: the feet of building lot frontage multiplied by the per foot Land and Utility depreciation plus the number of units multiplied by the per unit depreciation, multiplied by the appreciation factor of 5.
4. THAT all capital levies collected pursuant to this By-Law shall be transferred to the related City of Selkirk replacement reserves in an apportionment equal to the calculated Land, Utility and People proportion of the assessment.
 5. Exemption of said capital levy may be considered by Council of the City of Selkirk if the applicant is a non-profit organization and said exemption will be applicable only to those lots created by sub-division that will specifically be used for non-profit purposes.
 6. This By-Law shall not apply to any unit that is replacing one that previously existed on the same lot, within the last two years and was being serviced by the City of Selkirk's road and water works infrastructure. .
 7. This By-Law shall come into force and take upon the passing of this bylaw.
 8. That By-Law No. 5156 is hereby repealed.

DONE AND PASSED by the Council of the City of Selkirk, in the Province of Manitoba this 27th day of June, A.D. 2011.

Original signed by L. Johannson

Mayor

Original signed by Wayne Miller

Director of Finance

READ A FIRST TIME this 13th day of June, 2011.

READ A SECOND TIME this 27th day of June, 2011.

READ A THIRD TIME this 27th day of June, 2011.