

City of St. John's

Assessment Policy

**Revision History**

<b>Revision No.</b>	<b>Description</b>	<b>Date</b>
Original Policy	Original document	1989
Revision No. 1	Major revision of document	1996
Revision No. 2	Section 4.5 revised to reflect stream buffers	1999
Revision No. 3	Section 4.9 revised to allow delay of effective date	2002
	Section 8.0 revised by Finance Department	2002

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## 1.0 Intent of Assessment Policy

It is the intent of the City of St. John's Assessment Policy to provide a policy under which all citizens of the City of St. John's are assessed at the same rate for civic improvement works that are completed within the same year. The Assessment Policy also provides a measure of stability to the City's assessment rates and allows citizens to be advised of the approximate amount of assessments before work is started.

This Assessment Policy applies to the upgrading of existing, or the installation of new, infrastructure works on City streets. It does not apply to subdivisions developed by independent developers.

## 2.0 Legal Empowerment to Collect Assessments

The enabling legislation that provides to the City of St. John's its duties and powers respecting taxation, assessment and collection are as follows:

1. The St. John's Assessment Act, R.S.N. 1990, c. S-1;
2. The Urban and Rural Planning Act, R.S.N. 1990, c. U-7; and
3. The City of St. John's Act, R.S.N. 1990, c. C-17.

The St. John's Assessment Act primarily empowers the City to assess and collect property, business and water taxes and, generally, does not speak to many of the more common civic assessments.

The 1994 Development Regulations and the St. John's Municipal Plan are subordinate to the Urban and Rural Planning Act. As regards civic assessments the Development Regulations generally empower the City to assess for various civic improvements necessitated by or benefiting new development or subdivision of land. The Regulations also empower the City to charge and collect various fees and levies related to new development and subdivision of land.

The City of St. John's Act provides most of substantive powers that enable the City to assess and collect monies for general civic improvements that are not specifically required or made for the benefit of new development or subdivision of land.

## 3.0 Definitions

For the purposes of the City of St. John's Assessment Policy, the following definitions are applicable.

- 3.1 **City** means the City of St. John's.
- 3.2 **Commercial property** means any land other than land that is zoned for residential uses, as defined in this Policy. Servicing of commercial property is generally achieved by using larger pipe sizes than would be used to service residential properties.
- 3.3 **New Street Creation** means creation of a new street.

- 3.4 **New Street** means any street which was not a public street prior to the undertaking of the works.
- 3.5 **Residential property** means land used exclusively for a dwelling or dwelling unit that is serviced by means of the standard residential servicing scheme of 20 mm diameter water service, 100 mm diameter sanitary service, and 100 mm diameter storm service. Large scale residential uses such as apartment buildings and condominiums, are considered to be commercial properties for the purposes of this Policy.
- 3.6 **Service lateral** means that portion of the water, sanitary, or storm sewer system from the main line to the property boundary.
- 3.7 **Sidewalk** means concrete sidewalk. The replacement of an asphalt sidewalk area with asphalt, or the replacement of a gravel sidewalk area with asphalt are not assessable works under this Policy.
- 3.8 **Street Improvement** means the upgrading and/or widening of existing public streets to regular City standards for public streets.

#### 4.0 Calculation of Assessments

##### 4.1 Calculation of Base Assessment Rates

The Base Assessment Rates were originally developed during the initial implementation of the City's Assessment Policy in 1989. Base Assessment Rates were developed for each of the following twelve categories of civic improvements.

1. Water Main	\$125.00 per metre
2. Sanitary Sewer Main	\$114.00 per metre
3. Storm Sewer Main	\$74.00 per metre
4. Residential Water Service	\$814.00 each
5. Residential Sanitary Service	\$840.00 each
6. Residential Storm Service	\$840.00 each
7. Commercial Water Service	\$3,085.00 each
8. Commercial Sanitary Service	\$1,490.00 each
9. Commercial Storm Service	\$1,365.00 each
10. Street Improvement	\$67.00 per metre
11. New Street Creation	Full Cost Recovery
12. Sidewalk	\$16.00 per metre

One additional Base Assessment Rate was developed in 1994 to accommodate the upgrading of rural lanes to acceptable standards. The necessity for this particular category arose as a result of the 1992 amalgamation of largely rural area by the City of St. John's. The additional category of civic improvement is:

13. Rural Street Upgrading	\$57.00 per metre
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In all cases the Base Assessment Rates were calculated using the Department of Engineering base unit prices, the City's Subdivision and Construction Procedures Manual and the City's Specifications Book.

For each category of civic improvement project, the units required to perform the necessary work were determined. These units were then multiplied by the applicable unit price to calculate the construction cost. A percentage was added to the construction cost to provide an allowance for reinstatement work and for engineering and supervision fees.

A number of assumptions were made for each category of civic improvement project during the determination of the units that were required to perform the necessary work. These assumptions, including assumptions relating to cost-sharing arrangements with other levels of government, are detailed in Appendix A, which contains the calculations for each of the thirteen categories of civic improvement project.

#### **4.2 Determination of Annual Adjustment Factor**

The base assessment rates for civic improvement projects are adjusted annually by the City to reflect changes in construction costs.

For each civic improvement project substantially completed in the previous year, the low bid received by the City is divided by the base bid to determine an adjustment factor for that particular project. The base bid is determined by applying the City's unit prices to the items included in the contract being analyzed.

The individual adjustment factors for each civic improvement project are then weighted based on the base bid construction cost to arrive at the annual adjustment factor.

#### **4.3 Setting of Annual Assessment Rates**

The annual assessment rates for civic improvements are determined by multiplying the base assessment rates by the annual adjustment factor. The annual assessment rates are brought to Council in January of each year for approval. The approved assessment rates then apply to any civic improvement project substantially completed in that year.

#### **4.4 Calculation of Assessments**

##### **4.4.1 Frontage Assessments**

Assessments for civic improvements that are based on frontage are determined by multiplying the applicable frontage, measured in metres, by the appropriate assessment rate.

##### **4.4.2 Service Lateral Assessments**

Assessments for civic improvements for service laterals are determined by multiplying the number of service laterals by the appropriate assessment rate.

#### **4.5 Determination of Frontage**

For the purposes of the City's Assessment Policy, frontage is defined as the shortest property boundary line that fronts on a public street. Where the street line is curved

along the front of the property being assessed, the length of the chord will be used in the determination of the frontage.

Property located on corner lots will be assessed on the lot frontage only. The length of frontage will be determined by projecting the flanking street line to intersect with the frontage street line.

For corner lots that are capable of being subdivided along the flanking street, the length of flanking street line required for the homestead lot to meet the requirements of the City's Development Regulations will be exempted from assessment. The balance of the frontage along the flanking street line will be assessed for applicable civic improvements. This requirement applies to both residential and commercial properties.

Frontage that cannot be developed because of City regulations prohibiting development in the buffer zones of ponds, waterways and wetlands will not be considered as assessable frontage.

#### **4.6 Installation of Works Across Partial Frontage**

Where civic improvement works have not been installed across the entire frontage of a property, the frontage to be used in determining the assessment will be the frontage along which the works have been installed, with the exception that the minimum frontage requirements of Section 4.8 shall apply, and with the exception of the Storm Sewer Main assessment as outlined below.

In the case of Storm Sewer Main assessment, because the storm sewer main is considered an integral part of the street work, and because the entire frontage of a property benefits from improved street drainage, regardless of whether the storm sewer main extends along the entire frontage of a property, the entire frontage of a property will be assessed for Storm Sewer Main assessment when street storm drainage works are installed.

Where it can be demonstrated that the storm service cannot be utilized for valid technical reasons, consideration can be given to waiving the Storm Service assessment.

#### **4.7 Determination of Property Classification**

For the purposes of the City's Assessment Policy, properties will be classified as either residential or commercial on the basis of the applicable definitions noted in Section 3.0, Definitions. The latest edition of the City's Zoning Map will be used to determine the property type for vacant lands.

#### **4.8 Minimum Assessment**

When a residential property is provided with services (ie. water and/or sanitary sewer), the minimum frontage to be used for the calculation of assessments is 15.25 metres. This minimum frontage is to be used regardless if the actual frontage of the property or the length of services installed along the frontage of the property, is less than 15.25 metres.

The minimum frontage requirement applies to water main and sanitary sewer main assessments. It does not apply to the storm sewer, street improvement, new street, sidewalk and rural street upgrading assessments. For street improvements, new street, sidewalk and rural street upgrading assessments, the actual frontage of the civic improvement work will apply when assessments are calculated.

For storm sewer main assessments, as per Section 4.6, the entire frontage of a property will be assessed.

The minimum frontage requirement also does not apply to commercial properties. For commercial properties, the entire frontage will be assessed.

#### **4.9 Effective Date of Assessments**

All assessments are due upon substantial completion of the works. Properties will not ordinarily be assessed for anticipated works nor for work in progress, until those works are deemed to be substantially complete. In situations where weather or seasonal conditions may prevent or delay service connections, the effective date of assessments may be postponed to June 1 of the following year.

#### **4.10 Sign-off Policy**

At its Regular Meeting of February 7, 1994, St. John's Municipal Council approved the development of a Sign-off Policy whereby residents have to agree with the payment of assessments prior to any given project being implemented. A project will only proceed if the majority of residents are in agreement. The exception to this scenario would occur when the City feels that the implementation and completion of a project is necessary because of its impact on the City's overall operation and because the completion of the project will be to the benefit of the City.

### **5.0 Goulds Assessment Policy**

#### **5.1 Pre-Amalgamation Services**

Prior to its amalgamation with the City of St. John's, the former Town of Goulds had its own policy regarding the collection of assessments for civic improvements. That policy assessed for water mains and sanitary sewer mains. The rates that were in effect in 1991 in the former Town of Goulds prior to amalgamation with the City of St. John's in 1992 were:

- |  |                       |
|--|-----------------------|
| 1. Water and Sewer (vacant land)       | \$50.00 per foot      |
| 2. Water and Sewer (existing dwelling) | \$500.00 per dwelling |

For water main or sanitary main only, the rates have been split as follows:

- |                                   |                       |
|-----------------------------------|-----------------------|
| 3. Water Main (vacant land)       | \$25.00 per foot      |
| 4. Sanitary Main (vacant land)    | \$25.00 per foot      |
| 5. Water Main (existing dwelling) | \$250.00 per dwelling |

6. Sanitary Main (existing dwelling) \$250.00 per dwelling

These assessment rates will apply to areas of the former Town of Goulds where services existed prior to amalgamation with the City of St. John's. A plan showing the areas to which these assessment rates are applicable is enclosed in Appendix B.

For the purposes of this Policy, the minimum frontage for calculation of assessments that applies to properties in the former Town of Goulds is the frontage required under the appropriate section of the City of St. John's Development Regulations. For instance, if the zoning for an area requires lots with a minimum frontage of 30 metres (100 feet), then the minimum frontage for assessment purposes will be 30 metres.

## **5.2 Post-Amalgamation Services**

Any civic improvement work that is performed in the former Town of Goulds by the City of St. John's after the January 1, 1992 amalgamation date will be assessed in accordance with this Policy.

## **6.0 Third Party Assessments**

Where works that are assessable under this Policy are performed by others, the City will undertake to collect assessments on behalf of those parties, if requested, in writing, to do so. The assessments that will be recovered by the City on behalf of the third parties will be recovered in accordance with the guidelines of this Policy. The assessment rates that will be used to determine the assessments will be the rates in effect for the year in which the work is substantially completed.

Where property owners apply to develop property that fronts on an existing City street that is not constructed to City standards, the property owner may be required to upgrade both sides of the street along the frontage of his property to City standards. If such upgrading is required, the City will undertake to collect assessments on behalf of the property owner in accordance with this Policy.

## **7.0 Trunk Sewer Assessments**

This Policy does not apply to trunk sewer assessments. The assessment rates for trunk sewers are generally calculated on a contributing area, rather than frontage, basis. Trunk sewer assessment rates are usually in the form of an assessment rate per hectare.

Trunk Sewer Assessments are due prior to approval to subdivide or develop property, and prior to connection to the sanitary sewer system.

## **8.0 Collection of Assessments Other Than For New Street Creation**

### **8.1 Minimum Balance Payable – Residential Properties**

The City has determined the average property frontage to be 15.25 m. An invoice is sent to the property owner showing the Minimum Balance Payable and the Total Balance

Owing. The Minimum Balance Payable is the established cost of civic improvements per metre multiplied by the length of frontage to a maximum of 15.25 m. This amount is due within 30 days after the effective date of the assessments. Property owners may make arrangements to pay the Minimum Balance Payable over a period not to exceed five years of the effective date of the assessments. Interest for the full period of the arrangements will be applied at a rate equal to the City's current cost of borrowing plus 2%. The City will not accept an application to connect until the Minimum Balance is paid or legally binding payment arrangements are signed by the property owner(s).

## **8.2 Total Balance Owing**

The Total Balance Owing is the total of all assessments invoiced for a property.

## **8.3 Excess Portion**

The difference between the Minimum Balance and the Total Balance Owing is designated as the Excess Portion. There is no interest charged on the excess portion. However, property owners must make arrangements to pay the excess portion before an application to connect will be accepted. The payment arrangements must provide for regular monthly payments over a period not to exceed twenty years.

If the property already has a house on it and the lot size is greater than 450 square metres, the owner can pay a minimum area assessments based upon the 450 square metres. Any portion of a developed property in excess of 450 square metres will be invoiced only when the property, or portion thereof, is sold, subdivided or developed and the area assessment(s) must be paid in full at that time. Any vacant property will be invoiced only when the property is sold, subdivided or developed and the area assessment(s) must be paid in full at that time.

In addition, the standard agreements with the City will provide that the Total Balance of the frontage assessments must be paid when the property is sold, subdivided or developed.

The Minimum Balance Payable may be paid by cheque or money order. This may be paid by instalments after an agreement has been made with the City. The Minimum Balance will be subject to 1.25% per month interest charge should payment arrangements not be made within 30 days of the effective date of the assessments.

## **8.4 Civic Assessments Payment Procedures**

There are procedures in place to accommodate the payment of Civic Assessments. Applications and information are available from the Finance Department.

## **8.5 Collection of Assessments – New Street Construction**

Assessments shall be applied to each affected property immediately upon completion of the new street. In lieu of payment within 30 days, the owner shall provide the City with registered mortgage on the property for the amount owing.

Mortgage will be payable upon sale of the property or upon further development of the property. Mortgage interest costs shall be as incurred by the City.

## Appendix A

### Calculation of Base Assessment Rates

**WATER MAIN ASSESSMENT****\$125.00 per metre**

Assumptions:

1. Does not include service laterals.
2. Single pipe trench.
3. Solid Rock (SR) is assumed to be 10% of total excavation.
4. Valve spacing is 150 m.
5. Hydrant spacing is 140 m.
6. Minimum cover is 1.8 m.
7. Reinstatement costs are assumed to be 18%.
8. Engineering costs are assumed to be 10%.
9. Assessment is based on 200 mm diameter water main.
10. Average unit prices are used for all costs.

<b>ITEM</b>	<b>QUANTITY</b>	<b>UNIT PRICE</b>	<b>COST/METRE</b>
<b>Trench Excavation</b>			
<b>Total Excavation</b>	2.75 cm		
SR	0.275 cm	\$43.00	\$ 11.83
OM	2.475 cm	\$13.00	\$ 32.18
<b>Water Main</b>			
200 mm diameter	1 m	\$119.00	\$119.00
<b>Valves</b>			
200 mm diameter	1 each	\$1,056.00	\$ 7.04
<b>Hydrants</b>			
150 mm diameter main	3 m	\$94.00	\$ 0.67
150 mm diameter valve	1 each	\$677.00	\$ 4.84
Hydrant	1 each	\$2,233.00	\$ 15.95
		Subtotal	\$191.50
		Reinstatement	\$ 34.47
		Engineering	\$ 22.60
		Total	\$248.56
		Frontage Rate	\$124.28

**SANITARY SEWER MAIN ASSESSMENT****\$114.00 per metre**

## Assumptions:

1. Does not include service laterals.
2. Combined trench with storm sewer
3. Solid Rock (SR) is assumed to be 20% of total excavation.
4. Manhole spacing is 85 m.
5. Average depth of excavation is 3.5 m.
6. Reinstatement costs are assumed to be 18%.
7. Engineering costs are assumed to be 10%.
8. Assessment is based on 200 mm diameter sanitary sewer main.
9. Average unit prices are used for all costs.
10. All bedding material is imported.
11. All manholes are standard size.

ITEM	QUANTITY	UNIT PRICE	COST/METRE
<b>Trench Excavation</b>			
<b>Total Excavation</b>	2.275 cm		
SR	0.455 cm	\$ 43.00	\$ 19.57
OM	1.820 cm	\$ 13.00	\$ 23.66
Imported Bedding	0.391 cm	\$ 22.00	\$ 8.60
<b>Manholes</b>			
Standard	1 each	\$2,572.00	\$ 30.26
<b>Sanitary Sewer Main</b>			
200 mm diameter	1 m	\$ 94.00	\$ 94.00
		Subtotal	\$173.09
		Reinstatement	\$ 31.70
		Engineering	\$ 20.78
		Total	\$226.56
		Frontage Rate	<b>\$114.28</b>

**STORM SEWER MAIN ASSESSMENT****\$74.00 per metre**

## Assumptions:

1. Does not include service laterals.
2. Combined trench with sanitary sewer main.
3. Solid Rock (SR) is assumed to be 20% of total excavation.
4. Manhole spacing is 85 m.
5. Average depth of excavation is 4.25 m.
6. Reinstatement costs are assumed to be 18%.
7. Engineering costs are assumed to be 10%.
8. Assessment is based on 600 mm diameter storm sewer main.
9. Average unit prices are used for all costs.
10. All bedding material is imported.
11. 33% of manholes are cast-in-place.
12. Assessment does not include catch basins.
13. Assume work is performed under 60/40 cost-sharing program.

<b>ITEM</b>	<b>QUANTITY</b>	<b>UNIT PRICE</b>	<b>COST/METRE</b>
<b>Trench Excavation</b>			
<b>Total Excavation</b>	5.1cm		
SR	1.02cm	\$ 43.00	\$ 43.86
OM	4.08cm	\$ 13.00	\$ 53.04
Imported Bedding	0.9774cm	\$ 22.00	\$ 21.50
<b>Manholes</b>			
Standard	1 each	\$2,572.00	\$ 20.27
Oversized	1 each	\$4,109.00	\$ 16.11
<b>Storm Sewer Main</b>			
600 mm diameter	1 m	\$ 131.00	\$131.00
		Subtotal	\$285.79
		Reinstatement	\$ 51.44
		Engineering	\$ 33.72
		Total	\$370.96
		City's Share 40	\$148.38
		Frontage Rate	<b>\$ 74.19</b>

<b>RESIDENTIAL WATER SERVICE ASSESSMENT</b>	<b>\$814.00 each</b>
<b>RESIDENTIAL SANITARY SERVICE ASSESSMENT</b>	<b>\$840.00 each</b>
<b>RESIDENTIAL STORM SERVICE ASSESSMENT</b>	<b>\$840.00 each</b>

Assumptions:

1. Service laterals are extended to property line.
2. Combined pipe trench.
3. Solid Rock (SR) is assumed to be 20% of total excavation.
4. Reinstatement costs are assumed to be 18%.
5. Engineering costs are assumed to be 10%.
6. Assessment is based on 20 mm diameter copper and 100 mm diameter PVC service lines.
7. Average unit prices are used for all costs.
8. All bedding material is imported.

ITEM	QUANTITY	UNIT PRICE	COST/METRE
<b>Trench Excavation</b>			
<b>Total Excavation</b>	3.4cm		
SR	0.68 cm	\$ 43.00	\$ 29.24
OM	2.72 cm	\$ 13.00	\$ 35.36
Imported Bedding	0.45cm	\$ 22.00	\$ 9.90
<b>Connection to Main</b>			
Sewer	2 each	\$ 199.00	\$ 398.00
Water	1 each	\$ 193.00	\$ 193.00
<b>Service Pipe</b>			
100 mm diameter PVC sewer	15 m	\$ 35.00	\$ 525.00
20 mm diameter copper	7.5 m	\$ 33.00	\$ 247.50
		Subtotal	\$1,922.25
		Reinstatement	\$ 346.01
		Engineering	\$ 226.83
		Frontage Rates	
		Water	\$ 813.52
		Sanitary	\$ 840.78
		Storm	\$ 840.78

<b>COMMERCIAL WATER SERVICE ASSESSMENT</b>	<b>\$3,085.00 each</b>
<b>COMMERCIAL SANITARY SERVICE ASSESSMENT</b>	<b>\$1,490.00 each</b>
<b>COMMERCIAL STORM SERVICE ASSESSMENT</b>	<b>\$1,365.00 each</b>

Assumptions:

1. Service laterals are extended to property line.
2. Combined pipe trench.
3. Solid Rock (SR) is assumed to be 20% of total excavation.
4. Reinstatement costs are assumed to be 18%.
5. Engineering costs are assumed to be 10%.
6. Assessment is based on 150 mm diameter DI; 200 mm diameter PVC; 300 mm CMP
7. Average unit prices are used for all costs.
8. All bedding material is imported.
9. There will be no rate adjustment for size of service.

ITEM	QUANTITY	UNIT PRICE	COST/METRE
<b>Trench Excavation</b>			
<b>Total Excavation</b>	4.35cm		
SR	0.85 cm	\$ 43.00	\$ 36.55
OM	3.4 cm	\$ 13.00	\$ 44.20
Imported Bedding	0.785 cm	\$ 22.00	\$ 17.27
<b>Connection to Main</b>			
Sewer	2 each	\$ 199.00	\$ 398.00
Water			
200 x 200 Tee	1 each	\$ 600.00	\$ 600.00
150 mm Valve	1 each	\$ 677.00	\$ 677.00
150 mm End Cap	1 each	\$ 150.00	\$ 150.00
200 mm PVC sewer	7.5 m	\$ 94.00	\$ 705.00
150 mm Water Main	7.5 m	\$ 94.00	\$ 705.00
300 mm CMP	7.5 m	\$ 81.00	\$ 607.50
		Subtotal	\$4,577.65
		Reinstatement	\$ 823.98
		Engineering	\$ 540.16
		Frontage Rates	
		Water	\$3,085.41
		Sanitary	\$1,491.47
		Storm	\$1,364.91

**STREET IMPROVEMENT ASSESSMENT****\$67.00 per metre**

## Assumptions:

1. Standard right-of-way is 15.0 m.
2. Cross-section does not include sidewalk.
3. Curb and gutter is included in assessment.
4. Assumed existing asphalt width is 5.7 m.
5. Assessment rate includes costs associated with widening only.
6. Average depth of excavation assumed to be 1.00 m.
7. Reinstatement costs are assumed to be 9%.
8. Engineering costs are assumed to be 10%.
9. Average unit prices are used for all costs.
10. No clearing and grubbing work included.
11. Solid Rock (SR) is assumed to be 5% of total excavation.
12. Borrow is assumed to be 10% of total excavation.
13. Unsuitable Material (USM) is assumed to be 10% of total excavation.
14. Catch basin spacing is 85m for both sides of street.
15. Assume 60/40 cost-sharing arrangement applies.

<b>ITEM</b>	<b>QUANTITY</b>	<b>UNIT PRICE</b>	<b>COST/METRE</b>
<b>Street Excavation</b>			
<b>Total Excavation</b>	10.29cm		
SR	0.5145cm	\$ 19.00	\$ 9.78
Borrow	1.029 cm	\$ 9.00	\$ 9.26
USM	1.029 cm	\$ 10.00	\$ 10.29
OM	7.7175 cm	\$ 9.00	\$ 69.46
<b>Gravel for Streets</b>			
Class "A"	0.56 t	\$ 14.00	\$ 7.84
Class "B"	1.12 t	\$ 14.00	\$ 15.58
Curb & Gutter	1 m	\$ 55.00	\$ 55.00
<b>Asphalt</b>			
Surface Course	0.437 t	\$ 63.00	\$ 27.53
Base Course	0.437 t	\$ 60.00	\$ 26.22
Catch Basins	2 each	\$1,859.00	\$ 43.74
Excavation for Cbs	38 cm	\$ 13.00	\$ 5.81
		Subtotal	\$ 280.61
		Reinstatement	\$ 25.25
		Engineering	\$ 30.59
		Subtotal	\$ 336.45
		City's Share 40	\$ 134.58
		Frontage Rate	\$ 67.29

## **NEW STREET CREATION ASSESSMENT**

## **FULL COST RECOVERY**

Applicable assessment costs shall include the following:

- Full construction costs, including professional costs (engineering, legal)
- Land acquisition costs shall be applied to the property where costs are incurred in acquiring the property, including expropriation costs
- Where land required for new street creation is donated no land acquisition costs shall apply

**SIDEWALK ASSESSMENT****\$16.00 per metre**

Assumptions:

1. Curb and gutter is included in assessment.
2. Reinstatement costs are assumed to be 9%.
3. Engineering costs are assumed to be 10%.
4. Average unit prices are used for all costs.
5. Assume 60/40 cost-sharing arrangement applies.

<b>ITEM</b>	<b>QUANTITY</b>	<b>UNIT PRICE</b>	<b>COST/METRE</b>
<b>Sidewalk</b>			
100 mm thick	2 m	\$64.80	\$129.80
		Subtotal	\$129.60
		Reinstatement	\$ 11.66
		Engineering	\$ 14.13
		Subtotal	\$155.39
		City's Share 40	\$ 62.16
		Frontage Rate	\$ 15.54

**Note:** Under the City of St. John's Act, only 50% of sidewalk costs are assessable.

**RURAL STREET IMPROVEMENT ASSESSMENT****\$57.00 per metre**

## Assumptions:

1. Standard right-of-way is 15.0 m.
2. Cross-section does not include curb and gutter or sidewalk.
3. Average depth of excavation assumed to be 0.75 m.
4. Reinstatement costs are assumed to be 7%.
5. Engineering costs are assumed to be 10%.
6. Average unit prices are used for all costs.
7. Solid Rock (SR) is assumed to be 5% of total excavation.
8. Borrow is assumed to be 10% of total excavation.
9. Unsuitable Material (USM) is assumed to be 10% of total excavation.
10. GST of 3% included.
11. Assume 60/40 cost-sharing arrangement applies.

ITEM	QUANTITY	UNIT PRICE	COST/METRE
<b>Clearing and Grubbing</b>	0.0015 ha	\$15,360.00	\$ 23.04
<b>Street Excavation</b>			
<b>Total Excavation</b>	11.25cm		
SR	0.56 cm	\$ 19.00	\$ 10.64
Borrow	1.13 cm	\$ 9.00	\$ 10.17
USM	1.13 cm	\$ 10.00	\$ 11.30
OM	8.43 cm	\$ 9.00	\$ 75.87
<b>Gravel for Streets</b>			
Class "A"	1.38 t	\$ 14.00	\$ 19.32
Class "B"	2.31 t	\$ 14.00	\$ 32.34
<b>Asphalt</b>			
Surface Course	0.42 t	\$ 63.00	\$ 26.46
Base Course	0.42 t	\$ 60.00	\$ 25.20
		Subtotal	\$ 234.34
		Reinstatement	\$ 16.40
		Engineering	\$ 25.07
		Subtotal	\$ 275.82
		3% GST	\$ 8.27
		Total	\$ 284.09
		City's Share 40	\$ 113.64
		Frontage Rate	\$ 56.82

Appendix B

Area of former Town of Goulds  
To which Pre-amalgamation Assessment Rates Apply

## Appendix C

### Amendments to Assessment Policy

Since the inception of its Assessment Policy in 1989, Council has adopted a number of amendments to that policy. The most significant amendments are as follows:

<b>Date</b>	<b>Amendment</b>
May 27, 1991	<p>Higgins Line</p> <p>That the City not collect sidewalk assessments on those homes on Higgins Line where sidewalks were installed six (6) years ago.</p>
May 27, 1991	<p>Jordan Place</p> <p>That the residents of Jordan Place agree to pay the assessments for sidewalks as this is a benefit to the area and one which they will certainly avail;</p> <p>That the residents of Jordan Place agree to pay 1/3 of the cost of assessments for storm sewer. Only four (4) residents have hooked into the storm sewer. The residents feel that the installation of the storm sewer is of greater benefit to the city than it is to them. The storm sewer will save the City greatly in costs of maintenance;</p> <p>That the residents of Jordan Place feel that they should not have to pay for the street improvements as their street had only been paved approximately 2 years prior to this work being completed. They had no complaints about the condition of their street and feel that repaving was unnecessary for their use.</p>
June 12, 1991	<p>General (raised by residents of Airport Heights)</p> <p>That owners of existing homestead lots whose properties are such that they have a lot that can be subdivided into two or more building lots must pay all outstanding assessments at the time of sale, transfer, or subdivision of the land;</p> <p>That owners of existing homestead lots whose properties are in excess of fifty feet but cannot be subdivided into two or more building lots shall pay the costs associated with the additional frontage in excess of fifty feet when that portion of the additional frontage is subdivided and sold.</p>
February 7, 1994	<p>Densmores Lane/Brennan Field</p> <p>That all assessments levied on property located in Densmores Lane/Brennan Field will be reduced by one-third, based on the total assessment after the water assessment is deleted.</p>

That all instalment agreements signed by the residents will be recalculated on the basis of the one-third reduction and the interest adjusted accordingly.

That residents of Densmores Lane/Brennan Field who have paid their assessments in full will receive a refund of one-third reduction. The City will not pay interest on refunds.

That the recent invoices for the street improvements and sidewalk assessments, which have been ignored by the residents due to the ongoing dispute, will be adjusted to reverse all arrears interest.

February 7, 1994

General

That future requests for reduction or abatement of assessments will not be considered if these requests are contrary to the Civic Assessment Policy.

That Council approve the development of a Sign-off Policy whereby residents would have to agree with the payment of assessments prior to any given project being implemented. A project would only proceed if the majority of residents are in agreement. The only exception to this scenario would be in an area where the City feels that the implementation and completion of a project is necessary because of its impact on the City's overall operation and its completion would be of benefit to the City.