



PARCEL TAX ROLL REVIEW PANEL

NOTICE OF OPEN MEETING

DATE: TUESDAY, 2017 MARCH 21

TIME: 6:00 p.m.

PLACE: Council Chamber, Main Floor, City Hall

A G E N D A

1.	<u>CALL TO ORDER</u>	<u>PAGE</u>
2.	<u>REPORTS</u>	
	A) Report from Director Finance Re: 2017 Parcel Taxes	1
	B) Report from Director Finance Re: Local Area Service Foot Frontage Rules	4
	C) Appeals:	
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	D) Report from Director Finance Re: Confirmation and Authentication of the 2017 Parcel Tax Rolls	9
3.	<u>ADJOURNMENT</u>	



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PARCEL TAX ROLL REVIEW PANEL

TO: MEMBERS OF THE PARCEL TAX ROLL REVIEW PANEL **DATE:** 2017 March 14

FROM: DIRECTOR FINANCE **FILE:** 43500-20

SUBJECT: 2017 PARCEL TAXES

PURPOSE: To provide the Parcel Tax Roll Review Panel with an overview of the parcel tax process.

RECOMMENDATION:

1. **THAT** this report be received for information purposes.

REPORT

1.0 PARCEL TAXES

1.1 *Parcel Tax Roll Review Panel*

In accordance with Part 7, Division 4, Section 205 of the Community Charter, Burnaby City Council will convene a Parcel Tax Roll Review Panel to review all complaints and noted corrections received by owners of properties included on the new Parcel Tax Rolls. The City of Burnaby imposes parcel taxes for Local Area Services and Sewer Parcel.

1.2 *Local Area Service*

In accordance with the Burnaby Local Improvement Charges Bylaw 1985; Council has established “foot frontage” rates for partial or complete recovery of Local Improvement works. These works can be initiated by the City or by local residents. A formal petition process is undertaken to approve all such works. Recovery of the resident’s share of the expense is made by an additional levy upon the tax statement for each property benefitting from the improvement. Project repayment terms range from 5 – 15 years, based on the nature of the works. Residents have the option of paying off the amount owed in one lump sum or over time with interest.

Projects include:

- Road paving
- Curbside improvements
- Lane paving
- Street lighting
- Sidewalks

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 From: *Director Finance*
 Re: *2017 Parcel Taxes*
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1.3 Sewer Parcel

As per the Burnaby Sewer Parcel Tax Bylaw 1994; every owner of a parcel capable of being drained into a sewer or drain, whether or not the parcel is connected with or is drained into the sewer or drain, shall pay for the opportunity to use the sewer or drain. An annual Sewer Parcel Tax is therefore applied to all such properties and is billed every year with Utilities.

2.0 ASSESSMENT ROLLS

2.1 Local Area Service Tax Roll

Property owners to be levied a new Local Area Service Tax were mailed an Assessment Notice on 2017 March 03. The Notice includes a description of the completed improvements and the applicable actual and assessed taxable frontage foot values for each property. The notice also explains the appeal process available to the property owner if it is felt that a correction to the roll is warranted. Rates are based on the taxable frontage of each property and the type of improvement provided.

The detailed 2017 Local Area Service Tax Rolls have been provided to this Review Panel under separate cover.

2.2 Sewer Assessment Roll

Property owners to be levied a new parcel tax for Sewer Services were mailed an Assessment Notice on 2017 March 03, that provided an explanation of the sewer assessment and the appeal process available to owners. The current Sewer Parcel Tax is \$569.91 per annum with a 5% discount for payment by the due date.

The detailed 2017 Sewer Parcel Tax Rolls have been provided to this Review Panel under separate cover.

3.0 APPEAL PROCESS

Complaints will not be heard by the Panel unless written notice has been received by the Tax Office, City of Burnaby, 4949 Canada Way, Burnaby, BC V5G 1M3, at least forty-eight (48) hours prior to the time indicated on the Assessment Notice for the Parcel Tax Roll Review Panel. Appeals will be heard based on one of the following grounds:

- There is an error or omission respecting a name or address on the Parcel Tax Roll;
- There is an error or omission respecting the inclusion of a parcel;
- There is an error or omission respecting the taxable area or the taxable frontage of a parcel;
- An exemption has been improperly allowed or disallowed.

The Director Engineering will provide a detailed technical report to the Review Panel for all complaints submitted within the allotted timeframe. Following consideration of the technical

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 From: *Director Finance*
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report, the Parcel Tax Roll Review Panel may direct the correction of the parcel tax roll respecting any of the above points.

Any correction that would either: (a) include a parcel on the Parcel Tax Roll that had not been included before, or (b) increase the taxable area or taxable frontage of a parcel on the Parcel Tax Roll, must not be directed until 5 days after notice has been mailed to the owner of the parcel.

4.0 AUTHENTICATION OF THE PARCEL TAX ROLL

In accordance with Part 7, Division 4, Section 206 of the Community Charter, the Chair of the Parcel Tax Roll Review Panel must review the Parcel Tax Roll to confirm that the directed corrections (if any apply) have been made, and must report this to the Review Panel.

After receiving the report, the Review Panel must confirm and authenticate the Parcel Tax Roll by certificate signed by a majority of its members.

Within 10 days after a Parcel Tax Roll is authenticated, the Collector must mail a notice of the decision made by the Parcel Tax Roll Review Panel, or of its refusal to adjudicate the complaint made, to (a) the owner of the property to which the decision relates, and (b) the complainant, if the complainant is not the owner. This notice must include a statement that the decision may be appealed to the Supreme Court in accordance with section 207 of the Community Charter.

5.0 RECOMMENDATION

The information set out above provides an overview of proceedings for the Parcel Tax Roll Review Panel. The rules for administration of the panel are all contained within the Community Charter, including the terms under which an appeal can be reviewed.



Denise Jorgenson
 DIRECTOR FINANCE

DJ:RR /ml

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 City Clerk
 City Solicitor
 Director Engineering



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PARCEL TAX ROLL REVIEW PANEL

TO: MEMBERS OF THE PARCEL TAX ROLL REVIEW PANEL **DATE:** 2017 March 14

FROM: DIRECTOR FINANCE **FILE:** 43500-20

SUBJECT: **LOCAL AREA SERVICE FOOT FRONTAGE RULES**

PURPOSE: To provide an overview of the foot frontage rules used to charge the Local Area Service Taxes that form part of the Parcel Tax Roll.

RECOMMENDATION:

1. **THAT** this report be received for information purposes.

REPORT

Foot frontage rules for the purpose of Local Area Service assessment have been established and are incorporated in the Local Area Service Charges Bylaw 1985. Property owners affected by Local Area Service works receive a copy of these rules which are used to establish the foot frontage assessment.

FRONTAGE RULES

For works undertaken in the Local Area Service Program owners will be charged on the actual foot frontage of the property except in cases of corner lots, triangular lots or irregularly shaped parcels of land (cul-de-sacs, etc.) as described below where the following regulations will apply:

1. Where a parcel of land is situated at the junction or intersection of highways and the work or service is provided on or along more than one side of the parcel, the taxable foot frontage shall be the actual foot frontage of the shorter of the two frontages plus 25% of the actual frontage of the longer of the two frontages;
2. Where a parcel of land is situated at the junction or intersection of highways and the work is provided on or along the longer of the two frontages of the parcel, the taxable foot frontage shall be the actual foot frontage of the shorter of the two frontages;

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Re: *Local Area Service Foot Frontage Rules*
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3. Where a similar work or service payable by special charges has previously been provided on or along one side of a parcel, the taxable foot frontage shall be 25% of the actual frontage of the longer of the two frontages;
4. Where the frontage of a parcel of land abutting the works is less than five feet, the taxable frontage shall be established at five feet;
5. Where a frontage tax is levied on a triangular or irregularly shaped parcel of land, or a parcel of land is wholly or in part unfit for building purposes, the taxable foot frontage shall be the number of feet fixed by the Assessor, who, in fixing the number of feet shall have due regard to the conditions, situation, value and superficial area of the parcel as compared to other parcels of land, or to the benefit derived from the work or service, so as to bring the frontage tax, when imposed, to a fair and equitable basis.

These rules are specified by Engineering and applied by Finance in performing assessment and administrative functions. In accordance with the consolidated version of the Local Area Service Charges Bylaw 1985, charges are levied per taxable meter, and therefore a conversion is undertaken to enable calculation by taxable foot frontage. Foot frontage rules are reviewed annually with Engineering in order to determine if revisions are required.

RECOMMENDATION

The information set out above provides an overview of the foot frontage rules applied by Finance and Engineering in administration of foot frontage calculations. These rules are reviewed annually, with any recommendations for change raised to Council for amendment of the bylaw.



Denise Jorgenson
DIRECTOR FINANCE

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REVIEW PANEL REPORT

TO: MEMBERS OF THE PARCEL TAX REVIEW PANEL **DATE:** 2017 March 16

FROM: DIRECTOR ENGINEERING **FILE:** 34500 03
Reference: *LASP Frontage Rates*

SUBJECT: FOOT FRONTAGE ASSESSMENT – 7693 DOW AVENUE

PURPOSE: Review of Local Area Services foot frontage assessment for Local Area Service Project No. 16-602.

RECOMMENDATIONS:

1. **THAT** the taxable frontage assessment of property at 7693 Dow Avenue be reaffirmed at 20.06 meters (65.81 feet).

REPORT

Cui Jinhua and Cha Li of 7693 Dow Avenue have submitted a written notice of complaint (*attached*) against the taxable foot-frontage assessment in respect of a local area services (LAS) lane paving project on the lane west of Dow Avenue and north of Southwood Street. Work was completed in 2016 and all abutting properties are included in the Frontage Tax Assessment Roll presented to this Panel.

Frontage rules for the purpose of LAS assessments have been established and are incorporated in the *Local Improvement Charges Bylaw 9784* adopted by Council 1992 September 28. Essentially, properties are charged on the actual foot frontage except in cases of corner lots, triangular lots or irregularly shaped parcels of land (cul-de-sacs, etc.) where adjustments are sometimes necessary to provide a more equitable distribution of LAS charges.

This project was initiated by the property owners, and 4 of the 7 abutting properties included in the project supported the work, which met the threshold required to establish a local area service. The City share of overall project cost was estimated at \$91,325 and total property owner share was estimated at \$25,675.

Cui Jinhua and Cha Li of 7693 Dow Avenue would like their portion of the fee waived (\$1,943.23), claiming that 7693 Dow Avenue is not currently serviced by the lane and does not currently or directly benefit from the lane paving project.

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From: *Director Engineering*
Re: *Foot Frontage Assessment – 7693 Dow Avenue*
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Despite current lot configuration, 7693 Dow is still subject to the local service tax for the following two reasons:

1. Section 201 (2) of the Community Charter permits a parcel tax to be applied “on parcels that have the opportunity to be provided with the service, whether or not they are in fact being provided with the service”.
2. Council adopted Bylaw 13548 authorized construction of this paved lane and assessment of a parcel tax on “the parcels of land that abut or are deemed to abut on the said works”.

This is a relatively common scenario throughout Burnaby, as properties with lanes are configured to have street only access or lane only access. Over time, through redevelopment, properties can choose to change their access location. 7693 Dow has currently chosen street access, but theoretically could choose to change their access location to the lane. If 7693 Dow requested subdivision, lane servicing for one or both lots would be highly probable.

RECOMMENDATION

It is recommended that the frontage assessment of 7693 Dow Avenue be reaffirmed at 20.06 meters (65.81 feet).



Leon A. Gous, P.Eng., MBA
DIRECTOR ENGINEERING

JWH/ac

Attachment

Copied to: City Manager

Parcel Tax Roll Review Panel
City of Burnaby
4949 Canada Way
Burnaby BC, V5G1M2

Re: Foot Frontage Assessment Notice
5735-7693-0000
Lot: D Pl: NWP4050 Dlot: 157 Dist: 36
Group 1, Except Plan PCL 1 (EP11843) & BL33861
3440-4493

Dear Sir or Madam:

We are the owner of **7693 Dow Ave, Burnaby BC, V5J3X5**. As requested by the Notice of Complaint, we are writing to appeal the Notice regarding to the new charges for the frontage improvement at our neighboring property at **7657 Dow Ave**.

We are appealing the Notice because of the following reasons:

- The frontage surrounds the property at 7657 Dow Ave, and therefore the work mainly impacted the surrounded property, not our property.
- Even though the frontage aligns with our property, it is located at a much higher elevation and is also fenced off. Therefore, it does not provide any access to our property. Our neighbor at 7657 Dow Ave is the only party that is benefited from this improvement.
- At the time when our neighbor initiated the petition, we refused to participate and expressed negatively against the petition.

Based on the reasons stated above, we would like to appeal the decision in the Notice. We do not agree that we should be responsible for works that's only beneficial to our neighbor, and we strongly urge the Parcel Tax Roll Review Panel to review the decision.

If you have any question, please feel free to contact us at 778-██████████ or ██████████. Also, please indicate how we could follow up on this case.

Cui Jinhua & Cha Li

March 13, 2017



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PARCEL TAX ROLL REVIEW PANEL

TO: MEMBERS OF THE PARCEL TAX ROLL REVIEW PANEL **DATE:** 2017 March 14

FROM: DIRECTOR FINANCE **FILE:** 43500-20

SUBJECT: **CONFIRMATION AND AUTHENTICATION OF THE 2017 PARCEL TAX ROLLS**

PURPOSE: To have the Parcel Tax Roll Review Panel confirm and authenticate the 2017 Sewer Parcel Tax Roll and the 2017 Local Area Service Tax Roll.

RECOMMENDATIONS:

1. **THAT** the 2017 Sewer Parcel Tax Roll as received by the Parcel Tax Roll Review Panel be confirmed and authenticated.
2. **THAT** the 2017 Local Area Service Tax Roll as received by the Parcel Tax Roll Review Panel be confirmed and authenticated.

REPORT

The Director Finance advises that the requirements of the Community Charter pursuant to this Parcel Tax Roll Review Panel have been met. Notices of the Parcel Tax Roll Review Panel were published on 2017 March 01 and 2017 March 10 in the Burnaby Now and the Local Area Service Foot Frontage and Sewer Assessment Notices were mailed on 2017 March 03 to all affected property owners at the addresses listed on the latest 2017 Tax Roll. The Sewer Parcel Tax and Local Area Service Tax Rolls were made available to the general public upon request from 2017 March 03.

The Director Finance requests that the Parcel Tax Roll Review Panel confirm and authenticate the 2017 Sewer Parcel Tax Roll and the 2017 Local Area Service Tax Roll as received.

Denise Jorgenson
DIRECTOR FINANCE

DJ:RR /ml

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