



## **PARCEL TAX ROLL REVIEW PANEL**

### *NOTICE OF OPEN MEETING*

**DATE:** WEDNESDAY, 2018 MARCH 07

**TIME:** 6:00 p.m.

**PLACE:** Council Chamber, Burnaby City Hall

### **A G E N D A**

<b>1.</b>	<b><u>CALL TO ORDER</u></b>	<b><u>PAGE</u></b>
<b>2.</b>	<b><u>REPORTS</u></b>	
	A) Report from the Director Finance Re: 2018 Parcel Taxes	1
	B) Report from the Director Finance Re: Local Area Service Foot Frontage Rules	4
	C) Report from the Director Finance Re: Appeal - 2018 Foot Frontage for 7753 Davies Street	6
	D) Report from the Director Finance Re: Confirmation and Authentication of the 2018 Parcel Tax Rolls	10
<b>3.</b>	<b><u>ADJOURNMENT</u></b>	



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## PARCEL TAX ROLL REVIEW PANEL

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**TO:** MEMBERS OF THE PARCEL TAX ROLL REVIEW PANEL      **DATE:** 2018 March 07

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

**SUBJECT:** 2018 PARCEL TAXES

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

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### 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: *2018 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 2018 February 19. 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 2018 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 2018 February 19, 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 Utility due date.

The detailed 2018 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.

To: *Members of the Parcel Tax Roll Review Panel*  
 From: *Director Finance*  
 Re: *2018 Parcel Taxes*  
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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 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.



Noreen Kassam, CPA, CGA  
 DIRECTOR FINANCE

RR:EJ /ml

Copied to: City Manager  
 City Clerk  
 Director Engineering



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## PARCEL TAX ROLL REVIEW PANEL

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**TO:** MEMBERS OF THE PARCEL TAX ROLL REVIEW PANEL      **DATE:** 2018 March 07

**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.

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### 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;

To: *Members of the Parcel Tax Roll Review Panel*  
From: *Director Finance*  
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.



Noreen Kassam, CPA, CGA  
DIRECTOR FINANCE

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## REVIEW PANEL REPORT

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**TO:** MEMBERS OF THE PARCEL TAX ROLL REVIEW PANEL      **DATE:** 2018 March 07

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

**SUBJECT:** 2018 FOOT FRONTAGE FOR 7753 DAVIES ST

**PURPOSE:** Review of Local Area Service foot frontage assessment for 7753 Davies St, for Local Area Service Project No. 16-601

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### RECOMMENDATION:

1. **THAT** the actual frontage footage of 62.7ft be used in respect of the Local Area Service project No. 16-601 instead of the taxable frontage of 118.24ft

### REPORT

Betty Gopala Krishna and Gopala Seshadri Krishna, joint owners of 7753 Davies Street have submitted a written notice of complaint (attached) against the use of the taxable foot-frontage assessment instead of the actual foot-frontage assessment in respect of a Local Area Service (LAS) lane paving project on 12<sup>th</sup> Ave to 13<sup>th</sup> Ave, between Mary Ave and Davies St. Work was completed in 2017 and all the abutting properties are included in the Frontage Tax Assessment Roll presented to this Panel.

Frontage rules for the purpose of LAS assessment 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 irregular lots (cul-de-sacs, etc.) where adjustments are sometimes necessary to provide a more equitable distribution of LAS charges.

Betty Gopala Krishna and Gopala Seshadri Krishna, note that the additional frontage arises from the fact that there was a right of way assigned to 7769 Davies Street by the past owners of 7533 12th Avenue, which resulted in the creation of a small lane used exclusively by 7769 Davies Street and 7533 12th Avenue properties. The lane used to be a part of the property belonging to 7533 12th Avenue, however it is noted that they do not use the lane nor are able to use the lane even if they wanted to. They would like the City to consider changing the taxable portion for their property from 118.24ft to the actual frontage footage of the house, at 62.70ft.

*To: Members of the Parcel Tax Roll Review Panel*  
*From: Director Finance*  
*Re: 2018 Foot Frontage For 7753 Davies St*  
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**RECOMMENDATION**

After further analysis of the foot frontage assessment of 7753 Davies St, and consultation with Deputy Director Engineering, Finance recommends that due to the particularity of this property, where the property is not able to use the right of way on which the improvement is provided, that the actual frontage footage of 62.70ft be used to determine the Local Area Service charge for project 16-601.

Noreen Kassam  
DIRECTOR FINANCE

EJ/RR

Copied to: City Manager  
City Clerk  
Director Engineering



## ATTACHMENT 1 – APPEAL EMAIL

**From:** [Gopal & Betty](#)

**Sent:** Monday, March 5, 2018 1:36 PM

**To:** [tax@burnaby.ca](mailto:tax@burnaby.ca)

**Subject:** APPEAL to Parcel Tax roll review panel : 2018 March 7, 1800 hrs RE: 7163-7753-0000 - 7753 Davies Street, Burnaby BC

Dear Sir/Madam,

We would like to appeal the amount of frontage assigned to us for taxing due to the paving of the back lane.

Our taxable frontage is 118.24 ft, whereas our actual frontage is 62.70 ft.

The additional footage arises from the fact that there was a right of way assigned to 7769 Davies Street by the past owners of 7533 12<sup>th</sup> Avenue, which resulted in the creation of a small lane that is used only by 7769 Davies Street and 7533 12<sup>th</sup> Avenue properties. The lane used to be a part of the property belonging to 7533 12<sup>th</sup> Avenue originally. Our property has no use for that lane nor are we able to use the lane even if we wanted to.

We therefore feel that the additional 55.54 feet being taxed to us is unreasonable as the said lane is of no use to us and in no way are we able to use this laneway even if we wanted to.

We therefore submit for your consideration that the taxable frontage of our property – 7753 Davies Street may be limited to the actual frontage which is 62.70 ft.

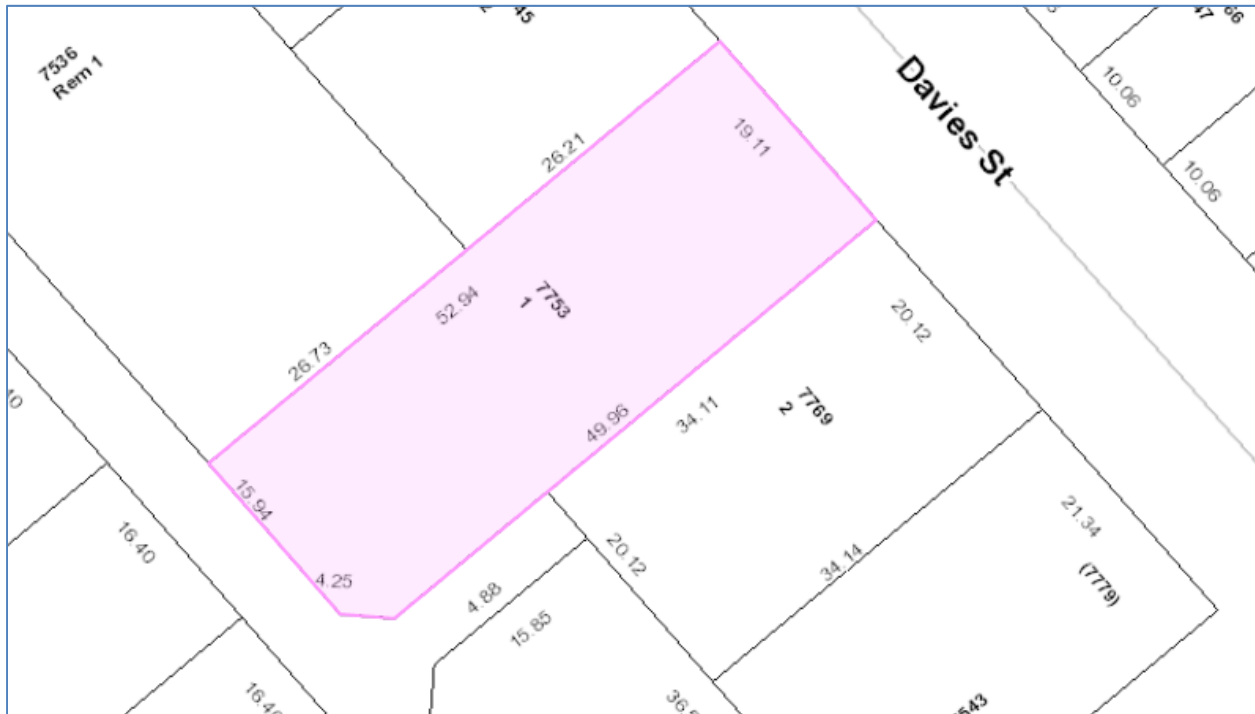
We will make ourselves present at the review to provide any more information that the panel may require.

Sincerely,

Betty Gopala Krishna  
Gopala Seshadri Krishna  
Joint owners of 7753 Davies Street.

Sent from [Mail](#) for Windows 10

ATTACHMENT 2 – SITE PHOTO AND MAP





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**TO:** MEMBERS OF THE PARCEL TAX ROLL REVIEW PANEL      **DATE:** 2018 March 07

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

**SUBJECT: CONFIRMATION AND AUTHENTICATION OF THE 2018 PARCEL TAX ROLLS**

**PURPOSE:** To have the Parcel Tax Roll Review Panel confirm and authenticate the 2018 Sewer Parcel Tax Roll and the 2018 Local Area Service Tax Roll.

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### RECOMMENDATIONS:

1. **THAT** the 2018 Sewer Parcel Tax Roll as received by the Parcel Tax Roll Review Panel be confirmed and authenticated.
2. **THAT** the 2018 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 2018 February 21 and 2018 February 28 in the Burnaby Now and the Local Area Service Foot Frontage and Sewer Assessment Notices were mailed on 2018 February 19 to all affected property owners at the addresses listed on the latest 2018 Tax Roll. The Sewer Parcel Tax and Local Area Service Tax Rolls are made available to the general public upon request following mail out of notices.

One complaint for an appeal under Part 7, Division 4; Section 205 of the Community Charter was received. It is on the recommendation of the Director Finance and Deputy Director Engineering that an adjustment is made to the original Local Area Service Tax Roll. The Director Finance requests that the Parcel Tax Roll Review Panel confirm and authenticate the 2018 Sewer Parcel Tax Roll and amended 2018 Local Area Service Tax Roll as received.

Noreen Kassam, CPA, CGA  
DIRECTOR FINANCE

RR:EJ /ml

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