



PARCEL TAX ROLL REVIEW PANEL

NOTICE OF OPEN MEETING

DATE: WEDNESDAY, 2019 MARCH 13
TIME: 6:00 p.m.
PLACE: Council Chamber, Burnaby City Hall

A G E N D A

1.	<u>CALL TO ORDER</u>	<u>PAGE</u>
2.	<u>REPORTS</u>	
	A) Report from the Director Finance Re: 2019 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 - 5268 Eglinton Street - LASP Trees	6
	D) Report from the Director Finance Re: Confirmation and Authentication of the 2019 Parcel Tax Rolls	12
3.	<u>ADJOURNMENT</u>	



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PARCEL TAX ROLL REVIEW PANEL

TO: MEMBERS OF THE PARCEL TAX ROLL REVIEW PANEL **DATE:** 2019 March 11

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

SUBJECT: 2019 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 Roll. 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 Property 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 (commuting) or over time with interest.

Projects include:

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

To: *Members of the Parcel Tax Roll Review Panel*
 From: *Director Finance*
 Re: *2019 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 in May with property taxes. The Sewer Parcel Tax if unpaid is subject to the same penalties and interest as per other property taxes.

2.0 POLICY SECTION

The information provided in this report aligns with the following goals and sub-goals of the Corporate Strategic Plan:

- A Dynamic Community
 - City facilities and infrastructure
 - Build and maintain infrastructure that meets the needs of our growing community

3.0 ASSESSMENT ROLLS

3.1 Local Area Service Tax Roll

Property owners to be levied a new Local Area Service Tax were mailed an Assessment Notice on 2019 February 25. 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 2019 Local Area Service Tax Rolls have been provided to this Review Panel under separate cover.

3.2 Sewer Assessment Roll

Property owners to be levied a new Parcel tax for Sanitary Sewer Services were mailed an Assessment Notice on 2019 February 25, that provided an explanation of the sewer assessment and the appeal process available to owners. The current Sewer Parcel Tax is \$552.25 per annum. An initial penalty of 5% will be applied in July and a second in September if this amount remains outstanding.

The detailed 2019 Sewer Parcel Tax Rolls have been provided to this Review Panel under separate cover.

4.0 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)

To: *Members of the Parcel Tax Roll Review Panel*
 From: *Director Finance*
 Re: *2019 Parcel Taxes*
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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 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.

5.0 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.

6.0 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

NK:RR /ml

Copied to: City Manager
 City Clerk
 Director Engineering



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PARCEL TAX ROLL REVIEW PANEL

TO: MEMBERS OF THE PARCEL TAX ROLL REVIEW PANEL **DATE:** 2019 March 11

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

1.0 BACKGROUND

Foot frontage rules for the purpose of Local Area Service assessment have been established and are incorporated in an abridged version as part of 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.

2.0 POLICY SECTION

The frontage rules provided in this report aligns with the following goals and sub-goals of the Corporate Strategic Plan:

- A Dynamic Community
 - City facilities and infrastructure – Build and maintain infrastructure that meets the needs of our growing community

3.0 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;

To: *Members of the Parcel Tax Roll Review Panel*
 From: *Director Finance*
 Re: *Local Area Service Foot Frontage Rules*
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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;
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; Note: If 25% of the longer frontage is more than the shorter frontage, then 25% of longer frontage is used, in acknowledgement that relief was received on the first improvement.
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 or 1.5 metres;
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.

Actual calculation:

Irregular Formula:
 $(2 \times \text{front} + \text{rear})/3$

Triangular Formula:
 $2/3$ of the frontage

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.

4.0 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

NL:RR /ml

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 City Clerk
 Director Engineering



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PARCEL TAX ROLL REVIEW PANEL

TO: MEMBERS OF THE PARCEL TAX ROLL REVIEW PANEL **DATE:** 2019 March 13

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

SUBJECT: 5268 EGLINTON STREET, PROJECT 18-701 - BOULEVARD TREES

PURPOSE: Provide a response to the appeal for Local Area Service project 18-701, for property 5268 Eglinton Street.

RECOMMENDATION:

1. **THAT** the foot frontage 60.99ft be affirmed in respect of the Local Area Service project No. 18-701.

REPORT

1.0 BACKGROUND

Project number 18-701 - Removal and replacement of boulevard trees on Eglinton St, from Royal Oak Ave to East Property Line 5268 Eglinton St/ Gatenby Ave, has been constructed and is now to be billed with taxes for the first time in May 2019. The City has received a Notice of Complaint (appeal) from the owner of 5268 Eglinton Street. This report is intended to provide a response from staff to this appeal.

2.0 POLICY SECTION

The Local Area Service process aligns with the following goals and sub-goals of the Corporate Strategic Plan:

- A Dynamic Community
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Build and maintain infrastructure that meets the needs of our growing community

To: Members of the Parcel Tax Roll Review Panel
From: Director Finance
Re: 5268 EGLINTON STREET, PROJECT 18-701 - BOULEVARD TREES
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3.0 NOTICE OF COMPLAINT

In accordance with Part 7, Section 205 of the Community Charter, Burnaby City Council will convene a Parcel Tax Roll Review Panel on 2019 March 13 for the purpose of approving new charges for Sewer Parcel and Local Area Service Taxes in 2019.

The Panel is to review all complaints and/or noted corrections, on one or more of the following grounds:

- (a) there is an error or omission respecting a name or address on the parcel tax roll;
- (b) there is an error or omission respecting the inclusion of a parcel;
- (c) there is an error or omission respecting the taxable area or the taxable frontage of a parcel;
- (d) an exemption has been improperly allowed or disallowed.

4.0 FINDINGS

An appeal has been made on the grounds that “an exemption has been improperly disallowed”. The appeal focuses on the potential for “further undue hardship”, raising safety concerns regarding the type of tree that was removed, as in 2015, the same type of tree (Tilia) fell near the front of 5268 Eglinton.

Following consultation with the Superintendent of Parks Operations and Assistant Director Engineering – Infrastructure & Development, staff can confirm that the two Tilia trees removed in 2018 as part of the Local Area Service project were healthy and not deemed hazardous. Removal of the existing trees and installation of the new trees adheres to the wishes of a majority of property owners making up a majority of assessments subject to the Local Area Service.

The owner of 5268 Eglinton Street is not appealing their calculated frontage, but rather the nature of the project. Support for, or against a project, is heard during the petition process, which in this case was carried out in late 2017. As such, objections to a project are not the subject of the appeal process.

To: *Members of the Parcel Tax Roll Review Panel*
From: *Director Finance*
Re: *5268 EGLINTON STREET, PROJECT 18-701 - BOULEVARD TREES*
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5.0 RECOMMENDATION

Following a review by staff for the foot frontage assessment of 5268 Eglinton Street, and consultation with the Assistant Director Engineering – Infrastructure and Development, Finance recommends that the foot frontage calculation for this property under project 18-701 remain as per that specified in the Foot Frontage Assessment Notice, at 60.99ft.



Noreen Kassam, CPA, CGA
DIRECTOR FINANCE

NK:EJ:RR /ml

Attachment: 1 – Appeal Letter from 5268 Eglinton Street
2 – Site Map of 5268 Eglinton Street

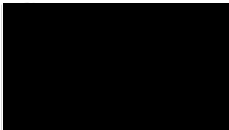
Copied to: City Clerk
Director Engineering

To: Members of the Parcel Tax Roll Review Panel
From: Director Finance
Re: 5268 EGLINTON STREET, PROJECT 18-701 - BOULEVARD TREES
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ATTACHMENT 1 – APPEAL LETTER

March 10, 2019

City of Burnaby
Parcel Tax Roll Review Panel



Dear Sirs:

RE: 2220-5268-000
5268 EGLINTON STREET
LOT 10 BLK: PI: nwp17723 DIST: 36
GROUP 1

Please accept this letter as an appeal under section (d) an exemption has been improperly disallowed. I did approach the City of Burnaby regarding an appeal when we were first informed of this issue, however, due to [REDACTED] and unclear direction as to how to appeal I did not proceed.

I would now ask that the Parcel Tax Roll Review Panel exempt my property from the "Local Area Service" tax regarding the removal and replacement of boulevard trees on Eglinton Street from Royal Oak to East property line 5268 Eglinton Street/Gatenby Avenue as I feel it would cause me further undue hardship.

To give you some background as to the hardship I have already endured regarding said boulevard trees: I also once had the same type of boulevard tree. In the late summer of 2015 [REDACTED] took me for groceries. It was a very windy day and when we returned the large tree on my boulevard had fallen across the road in front of my property right where we park and was completely blocking the road.

[REDACTED] and I were in shock realizing that, according to [REDACTED] who witnessed the tree falling, had we arrived home 5 minutes earlier the tree would have fallen on our car and could have severely injured or killed us.

To add to the trauma the City did not remove the tree from the front of our property for four days which was a constant reminder of our near miss.

I felt luck at the time to have survived this event and did not explore this further with the City once the tree was removed. We have since learned that these type of trees are known to be unsafe.

...2

To: Members of the Parcel Tax Roll Review Panel
From: Director Finance
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City of Burnaby
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5268 Eglinton Street
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I have lived at my home at 5268 Eglinton Street for [REDACTED] and I continue to pay my property taxes, at [REDACTED] years of age, even though I could defer them. [REDACTED] has also lived in Burnaby and paid property taxes for over [REDACTED] years. So between us we have paid over [REDACTED] years in property taxes. To be faced with the prospect of paying additional taxes for the removal of boulevard trees does not seem right given the trauma we faced from our near miss.

I would appeal to your sense of fairness in this issue and ask that you exempt my property from this assessment.

Thank you.

Yours truly,

[REDACTED]



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PARCEL TAX ROLL REVIEW PANEL

TO: MEMBERS OF THE PARCEL TAX ROLL REVIEW PANEL **DATE:** 2019 March 11

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

SUBJECT: **CONFIRMATION AND AUTHENTICATION OF THE 2019 PARCEL TAX ROLLS**

PURPOSE: To have the Parcel Tax Roll Review Panel confirm and authenticate the 2019 Sewer Parcel Tax Roll and the 2019 Local Area Service Tax Roll.

RECOMMENDATIONS:

1. **THAT** the 2019 Sewer Parcel Tax Roll as received by the Parcel Tax Roll Review Panel be confirmed and authenticated.
2. **THAT** the 2019 Local Area Service Tax Roll as received by the Parcel Tax Roll Review Panel be confirmed and authenticated.

REPORT

1.0 FINDINGS

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 2019 February 28 and 2019 March 07 in the Burnaby Now. Individual notices for the Local Area Service Foot Frontage and Sewer Assessments were mailed on 2019 February 25 to all affected property owners at the addresses listed on the latest 2019 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 the notices.

2.0 POLICY SECTION

The recommendations provided in this report align with the following goals and sub-goals of the Corporate Strategic Plan:

- A Dynamic Community
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To: Members of the Parcel Tax Roll Review Panel
From: Director Finance
Re: Confirmation and Authentication of the 2019 Parcel Tax Rolls
2019 March 13 Page 2

3.0 ROLL AUTHENTICATION

The Director Finance requests that the Parcel Tax Roll Review Panel confirm and authenticate the 2019 Sewer Parcel Tax Roll and 2019 Local Area Service Tax Roll as received.



Noreen Kassam, CPA, CGA
DIRECTOR FINANCE

NK:RR /ml

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