



PARCEL TAX ROLL REVIEW PANEL

NOTICE OF OPEN MEETING

DATE: **WEDNESDAY, 2020 MARCH 11**

TIME: **4:00 p.m.**

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

A G E N D A

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|-----------|---|--------------------|
| 1. | <u>CALL TO ORDER</u> | |
| 2. | <u>REPORTS</u> | |
| | A) Report from the Director Finance
Re: 2020 Parcel Taxes | 1 |
| | B) Report from the Director Finance
Re: Local Area Service Foot Frontage Rules | 5 |
| | C) Report from the Director Finance
Re: Confirmation and Authentication of the 2020 Parcel Tax Rolls | 7 |
| 3. | <u>ADJOURNMENT</u> | |



Item
Meeting 2020 Mar 11

PARCEL TAX ROLL REVIEW PANEL

TO: MEMBERS OF THE PARCEL TAX ROLL REVIEW PANEL **DATE:** 2020 March 06

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

SUBJECT: 2020 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 no.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.

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From: Director Finance
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Projects include:

- Street Upgrade
- Sidewalk
- Street lighting
- Lane paving
- Speed Humps
- New Boulevard Trees
- Replacement Boulevard Trees

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. If unpaid, the Sewer Parcel Tax 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 2020 February 24. This notice included 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 2020 Local Area Service Tax Rolls have been provided to this Review Panel under a separate cover.

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 From: Director Finance
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3.2 Sewer Assessment Roll

Property owners to be levied a new Parcel tax for Sanitary Sewer Services were mailed an Assessment Notice on 2020 February 24, that provided an explanation of the sewer assessment and the appeal process available to owners. The current Sewer Parcel Tax is \$563.29 per annum. An initial penalty of 5% will be applied in July and a second in September if this amount remains outstanding.

The detailed 2020 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) 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

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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 /ej:md

Copied to: City Manager
City Clerk
Director Engineering



PARCEL TAX ROLL REVIEW PANEL

TO: MEMBERS OF THE PARCEL TAX ROLL REVIEW PANEL **DATE:** 2020 March 06

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

SUBJECT: LOCAL AREA SERVICE FOOT FRONTAGE RULES

PURPOSE: To provide an overview of the taxable foot frontage rules used to charge newly billable Local Area Service Taxes that form part of the Parcel Tax Roll for 2020.

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 as part of the Local Improvement 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
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3.0 FRONTAGE RULES

Properties will be charged as described below in Section 4 of the Burnaby Local Improvement Charges Bylaw 1985 #14091, for works undertaken in the Local Area Service Program:

- The taxable frontage for a parcel will be calculated on the basis of the length of the lot line or lot lines abutting the local improvement works, to a maximum of 25 meters or 82 feet.

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 From: *Director Finance*
 Re: *Local Area Service Foot Frontage Rules*
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- 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; subject to the maximum and minimum taxable frontages set out in this bylaw.
- 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. For a parcel divided into multiple units, the Collector shall apportion the taxable frontage for the parcel amongst each unit within said parcel of land so as not to exceed the maximum total taxable frontage of such parcel.
- Subject to the maximum and minimum taxable frontages set out in this bylaw, for a triangular or irregularly shaped parcel of land, the taxable frontage shall be the number of feet as calculated by the Collector, based on the following:

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.

Owners wishing to commute future annual charges may do so making a lump sum payment calculated by multiplying the annual charge levied against the parcel by the factor set out in Schedule "B" of the bylaw, against the number of annual charges unpaid at the date of application. Owners commuting newly billable projects will not pay any interest as long as the project is commuted by the due date in the first year of the project.

4.0 RECOMMENDATION

The information set out above provides an overview of the foot frontage rules applied by Finance and Engineering Departments 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 /ej:md

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PARCEL TAX ROLL REVIEW PANEL

TO: MEMBERS OF THE PARCEL TAX ROLL REVIEW PANEL **DATE:** 2020 March 06

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

SUBJECT: **CONFIRMATION AND AUTHENTICATION OF THE 2020 PARCEL TAX ROLLS**

PURPOSE: To have the Parcel Tax Roll Review Panel confirm and authenticate the 2020 Sewer Parcel Tax Roll and the 2020 Local Area Service Tax Roll.

RECOMMENDATIONS:

1. **THAT** the 2020 Sewer Parcel Tax Roll as received by the Parcel Tax Roll Review Panel be confirmed and authenticated.
2. **THAT** the 2020 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 2020 February 27 and 2020 March 05 in the Burnaby Now. Individual notices for the Local Area Service Foot Frontage and Sewer Assessments were mailed on 2020 February 24 to all affected property owners at the addresses listed on the latest 2020 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:

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To: *Members of the Parcel Tax Roll Review Panel*
From: *Director Finance*
Re: *Confirmation and Authentication of the 2020 Parcel Tax Rolls*
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3.0 RECOMMENDATION

It is recommended that the Parcel Tax Roll Review Panel confirm and authenticate the 2020 Sewer Parcel Tax Roll and 2020 Local Area Service Tax Roll as received.



Noreen Kassam, CPA, CGA
DIRECTOR FINANCE

NK:RR /ej:md

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