



Item.....
Meeting 2016 Apr 11

COUNCIL REPORT

TO: CITY MANAGER **DATE:** 2016 April 06

FROM: DIRECTOR FINANCE **FILE:** 42000-00

SUBJECT: LOCAL SERVICE TAX BYLAW

PURPOSE: To impose a 2016 Local Service Tax Bylaw for works completed between 2015 June 01 and 2016 May 31.

RECOMMENDATION:

1. **THAT** Council authorize staff to prepare a 2016 Local Service Tax Bylaw to impose local service parcel tax for completed local improvement works on the benefiting properties included in Attachment 1, 2016 Schedules 1 to 21 as outlined in this report.

REPORT

Under Part 7, Division 5, Section 210 (Local Service Taxes) of the Community Charter, the City is required to pass a new Local Service Tax Bylaw for 2016, to impose taxes for local improvement works. This report is for works completed on or following 2015 June 01 and up to and including 2016 May 31.

Attachment 1 (which includes Schedules 1 to 21) provides a summary of the newly completed Local Area Service works. Frontage taxes and interest rates are those in place at the time of petition and are contained in the Burnaby Local Improvement Charges Bylaw 1985, (13325 consolidated). Such taxes will be billed annually over a specified repayment period with Property Taxes.

Property owners were advised of the proposed taxation amounts and provided with an opportunity to appear at the 2016 March 30 Parcel Tax Roll Review Panel.

Applicable Local Area Service Tax charges of \$119,364.32 will be added to the existing annual levy for Local Area Service Tax charges from 2016. Details of the new charges are included in Attachment 1, 2016 Schedules 1 to 21. A summary is provided in table 1 as follows:

To: City Manager
From: Director Finance
Re: LOCAL SERVICE TAX BYLAW
2016 April 06.....

Page 2

Table 1 – Summary Schedule of the Local Service Tax Bylaw

SCHEDULE	CONSTRUCTION BYLAWS	DESCRIPTION OF WORKS	ANNUAL LEVY (\$)	# OF YEARS
1	13381	2014 Speedhumps	720.46	5
2	13382	2014 Speedhumps	923.44	5
3	13383	2014 Speedhumps	868.97	5
4	13384	2014 Speedhumps	547.79	5
5	13385	2014 Speedhumps	1,005.17	5
6	13305	2013 Speedhumps	450.79	5
7	13321	2014 Lighting	1,409.95	10
8	13322	2014 Lighting	1,121.45	10
9	13399	2015 Lighting	11,482.06	10
10	13424	2015 Lighting	4,027.90	10
11	13139	2013 Roadworks	3,411.39	15
12	13312	2014 Roadworks	8,097.30	15
13	13313	2014 Roadworks	5,024.19	15
14	13314	2014 Roadworks	9,046.14	15
15	13315	2014 Roadworks	18,540.63	15
16	13317	2014 Roadworks	9,000.00	15
17	13391	2015 Roadworks	10,546.65	15
18	13398	2015 Roadworks	11,350.88	15
19	13425	2015 Roadworks	8,844.75	15
20	13426	2015 Interim Walks	4,654.95	15
21	13400	2015 Interim Walks	8,289.46	15
Total			119,364.32	

RECOMMENDATION

It is recommended that Council authorize staff to prepare a 2016 Local Service Tax Bylaw to impose a local service parcel tax for completed local improvement works on the benefiting properties included in *Attachment 1*, 2016 Schedules 1 to 21.



Denise Jorgenson
DIRECTOR FINANCE

DJ:DL:RR /ml

Attachment: 1 – 2016 Schedule of the Local Service Tax Bylaw

Copied to: Director Engineering
City Solicitor
City Clerk

2016 SCHEDULE OF THE LOCAL SERVICE TAX BYLAW

ATTACHMENT 1

SCHEDULE NUMBER	PROJECT NUMBER	CONSTRUCTION BYLAW NUMBER	DESCRIPTION OF WORKS	WORK/RATE CODE REASON	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	NUMBER OF YEARS	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL ANNUAL FRONTAGE TAX PAYABLE, AS PER SUM OF INDIVIDUAL PROJECT SYSTEM CALCULATIONS \$
-----------------	----------------	---------------------------	----------------------	-----------------------	-------------------------------------------	-----------------	-----------------------	------------------------	--------------------------------------------------------------------------------------------

2014 Speedhumps (Resident Initiated)

1	14500	13381	Eton Street, MacDonald Ave N to Gilmore Ave N, speed humps	09 02 - Speedhumps	0.823	5	875.40	875.40	720.46
2	14502	13382	Georgia Street, Gamma Ave to Delta Ave, speed humps	09 02 - Speedhumps	0.823	5	1122.00	1122.00	923.44
3	14503	13383	Cliff Ave, Halifax St to Winch St, speed humps	09 02 - Speedhumps	0.823	5	1178.50	1055.80	868.97
4	14507	13384	Dufferin Avenue, Bryant St to Irving St, speed humps	09 02 - Speedhumps	0.823	5	731.80	665.60	547.79
5	14508	13385	William Street, Carleton Ave to Madison Ave, speed humps	09 02 - Speedhumps	0.823	5	1168.60	1221.10	1005.17

2013 Speedhumps (City Initiated)

6	13100	13305	Eton Street, Esmond Ave N to Ingleton Ave N, speed humps	09 02 - Speedhumps	0.42	5	1235.00	1073.30	450.79
---	-------	-------	----------------------------------------------------------	--------------------	------	---	---------	---------	--------

2014 Lighting (Resident Driven)

7	14202	13321	Rayside Street, Canada Way to Claude Ave, street lighting	05 01 - Street Lighting	2.75	10	657.90	512.70	1409.95
8	14204	13322	Springer Avenue, Venables St to Union St, street lighting	05 01 - Street Lighting	2.75	10	507.90	407.80	1121.45

2015 Lighting (Resident Driven)

9	15200	13399	Elgin Avenue, Irving St to Oakland St, Street lighting	05 01 - Street Lighting	4.9592	10	2355.32	2315.32	11482.06
---	-------	-------	--------------------------------------------------------	-------------------------	--------	----	---------	---------	----------

2016 SCHEDULE OF THE LOCAL SERVICE TAX BYLAW

ATTACHMENT 1

SCHEDULE NUMBER	PROJECT NUMBER	CONSTRUCTION BYLAW NUMBER	DESCRIPTION OF WORKS	WORK/RATE CODE REASON	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	NUMBER OF YEARS	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL ANNUAL FRONTAGE TAX PAYABLE, AS PER SUM OF INDIVIDUAL PROJECT SYSTEM CALCULATIONS \$
-----------------	----------------	---------------------------	----------------------	-----------------------	-------------------------------------------	-----------------	-----------------------	------------------------	--------------------------------------------------------------------------------------------

2015 Lighting (Utilities Driven)

10	15302	13424	Kitchener Street, MacDonald Ave to Gilmore Ave, Street Lighting	05 01 - Street Lighting	4.9592	10	844.63	812.21	4027.90
----	-------	-------	-----------------------------------------------------------------	-------------------------	--------	----	--------	--------	---------

2013 Roadworks (Resident Driven)

11	13044	13139	Colleen Street, Phillips Ave to Chrisdale Ave, 8.5m pavement with curb only both sides and trees as required	01 02 - Curb only	8.25	15	491.40	413.50	3411.39
----	-------	-------	--------------------------------------------------------------------------------------------------------------	-------------------	------	----	--------	--------	---------

2014 Roadworks (Resident Driven)

12	14003	13312	Eton Street, Ingleton Ave N to MacDonald Ave N, 8.5m pavement with curb and replacement walk both sides and trees as required	01 01 - Curb and replacement walk	9.00	15	1500.00	899.70	8097.30
13	14005	13313	Rayside Street, Canada Way to Claude Ave, 8.5m pavement with curb and walk both sides and trees as required	01 03 - Curb and walk	9.75	15	657.90	515.30	5024.19
14	14006	13314	Charles Street, Carleton Ave to EPL 4271 Charles St, 8.5m pavement with curb and walk both sides and trees as required	01 03 - Curb and walk	9.75	15	927.80	927.80	9046.14

2016 SCHEDULE OF THE LOCAL SERVICE TAX BYLAW

ATTACHMENT 1

SCHEDULE NUMBER	PROJECT NUMBER	CONSTRUCTION BYLAW NUMBER	DESCRIPTION OF WORKS	WORK/RATE CODE REASON	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	NUMBER OF YEARS	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL ANNUAL FRONTAGE TAX PAYABLE, AS PER SUM OF INDIVIDUAL PROJECT SYSTEM CALCULATIONS \$
-----------------	----------------	---------------------------	----------------------	-----------------------	-------------------------------------------	-----------------	-----------------------	------------------------	--------------------------------------------------------------------------------------------

2014 Roadworks (Resident Driven) –continued from previous

15	14008	13315	Gibson Street, Cliff Ave to Duthie Ave, 8.5m pavement with curb and walk both sides and trees as required	01 03 - Curb and walk	9.75	15	2300.80	1901.60	18540.63
16	14010	13317	Frances Street, Esmond Ave to Ingleton Ave, 8.5m pavement with curb and replacement walk both sides and trees as required	01 01 - Curb and replacement walk	9.00	15	1000.00	1000.00	9000.00

2015 Roadworks (Resident Driven)

17	15000	13391	Denbigh Ave, Kingsway to Irving St, 11m pavement with curb and walk, Irving St to SPL 6429 Denbigh Ave to Kingsway. Concrete sidewalk only west-side, SPL6525 Denbigh Ave to NPL6435 Denbigh Ave. Trees and Driveway Crossings as required	01 03 - Curb and walk	10.6681	15	1123.84	837.10	8930.25
				06 01 - Sidewalk (concrete) only	3.2004	15	446.07	380.07	1216.40
				07 01 - Sidewalk crossings - Residential	20.00	15	1359.15	20.00	400.00
							2929.06	1237.17	10546.65

2016 SCHEDULE OF THE LOCAL SERVICE TAX BYLAW

ATTACHMENT 1

SCHEDULE NUMBER	PROJECT NUMBER	CONSTRUCTION BYLAW NUMBER	DESCRIPTION OF WORKS	WORK/RATE CODE REASON	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	NUMBER OF YEARS	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL ANNUAL FRONTAGE TAX PAYABLE, AS PER SUM OF INDIVIDUAL PROJECT SYSTEM CALCULATIONS \$
-----------------	----------------	---------------------------	----------------------	-----------------------	-------------------------------------------	-----------------	-----------------------	------------------------	--------------------------------------------------------------------------------------------

2015 Roadworks (Utilities Driven)

18	15100	13398	Portland Street, Nelson Ave west to Gray Creek Ravine Park, 8.5m pavement with hammerhead turnaround on the north, curb only both sides, trees and driveway crossings as required	01 02 - Curb only 07 01 - Sidewalk crossings - Residential	9.1441 20.00	15 15	1332.90	1171.91	10716.06
							958.62	13.00	260.00
							2291.52	1184.91	10976.06
19	15103	13425	Kitchener Street, MacDonald Ave to Gilmore Ave, 8.5m wide pavement with curb and walk on both sides and street trees as required	01 03 - Curb and walk 07 01 - Sidewalk crossings - Residential	10.6681 20.00	15 15	844.63	812.21	8664.75
							844.63	9.00	180.00
							1689.26	821.21	8844.75

2015 Interim Walks (City Driven)

20	15401	13426	Goring Street, Douglas Rd to Holdom Ave (north side), Interim Walk	10 01 - Sidewalk (asphalt) only	4.8769	10	1021.71	954.49	4654.95
21	15402	13400	Enterprise Street, WPL7850 east to Underhill Ave, Interim Walks	10 01 - Sidewalk (asphalt) only	4.8769	10	1755.70	1699.74	8289.46