
TO: CITY MANAGER **DATE:** 2017 January 16

FROM: DIRECTOR FINANCE **FILE:** 7800-02

SUBJECT: 2017 PARCEL TAX ROLL REVIEW PANEL

PURPOSE: To obtain Council authority to convene a Parcel Tax Roll Review Panel on Tuesday 2017 March 21.

RECOMMENDATION:

1. **THAT** Council approve a Parcel Tax Roll Review Panel be established in the Council Chambers, Tuesday, 2017 March 21 at 6:00 pm to hear appeals against the Local Area Service and Sewer Assessment Rolls.

REPORT

The City imposes Local Area Services and Sewer Parcel Tax by the provisions of the Community Charter. More specifically, Sections 200 and 202 of the Community Charter state:

Section 200 – Parcel Tax Bylaw

- (1) A council may, by bylaw, impose a parcel tax in accordance with this Division to provide all or part of the funding for a service.
- (2) A bylaw under subsection (1) must do the following:
 - (a) state the service for which the tax is imposed;
 - (b) state the years for which the tax is imposed;
 - (c) identify the parcel tax roll under this Division that is to be used to impose the tax;
 - (d) state the basis on which the tax is to be imposed, as referred to in section 202 (2) *[basis of taxation for parcel taxes]*;
 - (e) impose the tax in accordance with subsection (3).

- (3) A bylaw under subsection (1) must impose the parcel tax as follows:
- (a) in the case of a tax to be imposed on the basis provided under section 202 (2) (a) [*single amount per parcel*], by establishing the amount to be paid as tax;
 - (b) in the case of a tax to be imposed on the basis provided under section 202 (2) (b) or (c) [*taxable area or taxable frontage*], by establishing either:
 - (i) the rate of tax to be paid per unit of taxable area or taxable frontage, or
 - (ii) rates of tax to be paid for different ranges of taxable area or taxable frontage.
- (4) The municipality must make available to the public, on request, a report respecting how amounts or rates were determined for the purposes of subsection (3).
- (5) In each year that a parcel tax is imposed under this Division, it is deemed to be imposed on January 01 of the year, unless expressly provided otherwise by the bylaw under subsection (1).

Section 202 - Parcel Tax Roll for Purpose of Imposing Tax

- (1) A council may, by bylaw, direct the preparation of a parcel tax roll for the purposes of imposing a parcel tax.
- (2) A bylaw under subsection (1) must establish the basis on which a parcel tax may be imposed using the parcel tax roll, which may be on the basis of one or more of the following:
- (a) a single amount for each parcel;
 - (b) the taxable area of the parcel;
 - (c) the taxable frontage of the parcel.
- (3) If the bylaw provides a basis under subsection (2) (b) or (c), it must establish how the taxable area or taxable frontage of a parcel is to be determined, subject to the following:
- (a) the methods for determination must be based on the physical characteristics of the parcel and may be different for parcels having different classes of physical characteristics;
 - (b) the basis established for parcels having one class of physical characteristics must be fair and equitable as compared with the basis established for parcels having other classes of physical characteristics.

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A Parcel Tax Roll Review Panel is scheduled each year to provide an opportunity for property owners to appeal Local Area Service, and Sewer Parcel Taxes, that are being charged in that year for the first time. The assessments confirmed by this Panel will form the basis for the Local Area Services and Sewer Assessment Tax Rolls. In Burnaby, members of City Council have constituted the Parcel Tax Roll Review Panel to hear such appeals. Sewer Parcel Tax charges are collected with Utilities and are billed in late January. Local Area Service charges are applied for the first time in May of each year.

Should the panel find that Sewer Parcel Tax assessments are disallowed an adjustment will be made to the Tax Levy in May. The Director Finance performs the assessment function for Local Area Services and Sewer Parcel Tax, with Engineering providing technical support at each Parcel Tax Roll Review Panel. For 2017 both Finance and Engineering staff will be in attendance at the review panel.

It is recommended that Council approve a Parcel Tax Roll Review Panel be established in the Council Chambers to hear appeals against the Local Area Service and Sewer Assessment Rolls on Tuesday 2017 March 21 at 6:00 pm.



Denise Jorgenson
DIRECTOR FINANCE

DJ:RR/ew

Copied to: Director Engineering
Assistant Director Engineering – Asset Management
Manager – Revenue and Taxation
City Solicitor
City Clerk