



Item.....
Meeting.....2019 Mar 13

PARCEL TAX ROLL REVIEW PANEL

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**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.

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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 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

### **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*  
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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