

**TO:** CHAIR AND MEMBERS  
FINANCIAL MANAGEMENT COMMITTEE

**DATE:** 2019 April 10

**FROM:** DIRECTOR FINANCE

**FILE:** 43500-01

**SUBJECT:** 2019 LOCAL SERVICE TAX BYLAW

**PURPOSE:** To seek Council approval to bring forward a Local Service Tax Bylaw to impose parcel taxes for new local improvement works completed as at 2018 December 31.

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**RECOMMENDATION:**

1. **THAT** the Financial Management Committee recommend Council authorize the City Solicitor bring forward a Local Service Tax Bylaw to impose parcel taxes for completed local improvement works on benefiting properties included in Attachment 1, as outlined in this report.

**REPORT****1.0 BACKGROUND**

Under Part 7, Division 5, Section 210 (1) (Local Service Taxes) of the Community Charter, the City is required to pass a new Local Service Tax Bylaw for 2019 to fund improvement works that are now complete and billable for the first time. This report is for works completed as at 2018 December 31.

Attachment 1 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. The applicable charges bylaw for the newly billable projects to be added to the tax roll in 2019 is the Burnaby Local Improvement Charges Bylaw 1985, (version 13325). 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 2019 March 13 Parcel Tax Roll Review Panel.

**2.0 POLICY SECTION**

The Local Area Service works program 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.

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### 3.0 BILLABLE PROJECTS

The Parcel Tax Roll Review Panel held on 2019 March 13 authenticated the roll as presented by staff with no amendments. Applicable annual Local Area Service Tax charges of \$23,685.41 will be added to the existing annual levy for Local Area Service Tax charges from 2019. Details of the new charges are included in Attachment 1, 2019 Schedules 1 to 2. A summary is provided in table 1 as follows:

**Table 1 – Summary Schedule of the Local Service Tax Bylaw**

SCHEDULE	CONSTRUCTION BYLAWS	DESCRIPTION OF WORKS	ANNUAL LEVY (\$)	# OF YEARS
1	13546	16-106: Mayfield St, Canada Way to 6th St, 8.5m paved road with curb and gutter, sidewalks both sides, and street trees as required. Authorized driveways will be reinstated with concrete driveway crossings	\$21,864.26	15
2	13843	18-701: Removal and replacement of boulevard trees on Eglinton St, from Royal Oak Ave to East Property Line 5268 Eglinton St/ Gatenby Ave	\$1,821.15	5
<b>Total</b>			<b>\$23,685.41</b>	

### 4.0 RECOMMENDATION

It is recommended the Financial Management Committee recommend Council authorize the City Solicitor bring forward a Local Service Tax Bylaw to impose a local service parcel tax for new local improvement works completed as at 2018 December 31.



Noreen Kassam, CPA, CGA  
DIRECTOR FINANCE

NK:RR /ml

Attachment: 1 – 2019 Schedule of the Local Service Tax Bylaw

Copied to: City Manager  
Director Engineering  
City Solicitor  
City Clerk

### 2019 Schedule of the Local Service Tax Bylaw

SCHEDULE NUMBER	PROJECT NUMBER	CONSTRU-CTION BYLAW NUMBER	DESCRIPTION OF WORKS	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	YEARS	PROJECT ACTUAL FRONTAGE (FT.)	PROJECT TAXABLE FRONTAGE (FT.)	TOTAL ANNUAL FRONTAGE TAX PAYABLE*
1	16-106	13546	Mayfield St, Canada Way to 6th St, 8.5m paved road with curb and gutter, sidewalks both sides, and street trees as required. Authorized driveways will be reinstated with concrete driveway crossings	Curb and walk (min 8.5m) Code 01-03 \$10.67  Sidewalk Crossings – Residential Code 07-01 \$20.00	15	Combined 4,237.56	Combined 2,032.00	Combined \$21,864.26
2	18-701	13843	Removal and replacement of boulevard trees on Eglinton St, from Royal Oak Ave to East Property Line 5268 Eglinton St/ Gatenby Ave	Boulevard Trees Replacement Code 11-02 \$4.25	5	428.61	428.61	\$1,821.15

*\*Includes the sum of all property annual frontage charges payable for the project.*