



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
 - City facilities and infrastructure –
Build and maintain infrastructure that meets the needs of our growing community

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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- 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

Copied to: City Manager
City Clerk
Director Engineering