



Item .....
Meeting .....2020 April 06

COUNCIL REPORT

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**TO:** CITY MANAGER **DATE:** 2020 March 31  
**FROM:** DIRECTOR FINANCE **FILE:** 43500-00  
**SUBJECT: 2020 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 2019 December 31.

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**RECOMMENDATION:**

1. THAT 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 2020 to fund improvement works that are now complete and billable for the first time. This report is for works completed as at 2019 December 31.

Attachment 1 provides a summary of the newly completed Local Area Service works and their related annual charges. Such charges will be billed annually over a specified repayment period with Property Taxes. Property owners have already been advised of the proposed annual taxation amounts and were provided with the opportunity to appear at the 2020 March 11 Parcel Tax Roll Review Panel. No property owner complaints were received by the panel and therefore the charges were adopted by the committee.

Frontage taxes and interest rates are those in place at the time of petition. The charges bylaw for the two newly billable projects is the Burnaby Local Improvement Charges Bylaw 1985, (version 13325).

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From: Director Finance  
Re: 2020 Local Service Tax Bylaw  
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## 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.

## 3.0 BILLABLE PROJECTS

Applicable annual Local Area Service Tax charges of \$11,496.40 will be added to the existing annual levy for Local Area Service Tax charges from 2020. Details of the new charges are included in Attachment 1, 2020 Schedules 1 to 2.

## 4.0 RECOMMENDATION

It is recommended that 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 2019 December 31.



Noreen Kassam, CPA, CGA  
DIRECTOR FINANCE

NK:RR / md

Attachment: 1 – 2020 Schedule of the Local Service Tax Bylaw

Copied to: Director Engineering  
City Solicitor  
City Clerk

## 2020 Schedule of the Local Service Tax Bylaw

Schedule Number	Project Number	Construction Bylaw Number	Description Of Works	Rate Per Foot Of Taxable Frontage (\$/ft.)	Years	Project Actual Frontage (ft.)	Project Taxable Frontage (ft.)	Total Annual Frontage Tax Payable*
1	18005-1	13832	Street upgrade including road paving , curb and gutter, sidewalks, blvd and street trees on MacPherson Ave from Rumble St to Neville St	\$10.6681	15	Combined 221.2	Combined 183.7	Combined \$1959.72
2	18-901-1	13817	Installation of sidewalks on Thunderbird Crescent from Production Way to Production Way.	\$3.2004	15	Combined 3177.62	Combined 2979.84	Combined \$9,536.68

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