



TO: ACTING CITY MANAGER **DATE:** 2021 March 17
FROM: DIRECTOR FINANCE **FILE:** 43500-00
SUBJECT: 2021 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 2020 December 31.

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 2021 to fund improvement works that are now complete and billable for the first time. This report is for works completed as at 2020 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 2021 March 10 Parcel Tax Roll Review Panel. No complaints were received from property owners notified of the panel meeting, and as such the new charges commencing in 2021 were adopted.

Frontage taxes and interest rates are those in place at the time of petition. The applicable versions of the charges bylaw for the four newly billable projects as set out in Attachment 1 are:

- The Burnaby Local Improvement Charges Bylaw 1985 - 13808 for Schedule 1, and
- The Burnaby Local Improvement Charges Bylaw 1985 - 14091 for Schedule 2 to 4.

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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

New annual Local Area Service Tax charges of \$4,764.36 will be added to the existing annual levy for Local Area Service Tax charges from 2021. Details of the new charges are included in Attachment 1, 2021 Schedules 1 to 4.

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 2020 December 31.



Noreen Kassam, CPA, CGA
DIRECTOR FINANCE

NK:RR/ej:dg:md

Attachment: 1 – 2021 Schedule of the Local Service Tax Bylaw

Copied to: Director Engineering
City Solicitor
City Clerk

2021 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	18503	13922	Installation of speed humps on MacDonald Ave North, from Dundas St to Oxford St.	\$0.7681	5	Combined 312.00	Combined 220.50	Combined \$ 169.37
2	20503	14187	Installation of speed humps on Forest St, from Carleton Ave to MacDonald Ave.	\$0.25	5	Combined 1196.67	Combined 1116.67	Combined \$ 279.17
3	20506	14188	Installation of speed humps on Meadowood Park, from Woodhurst Dr to Meadowood Dr.	\$0.25	5	Combined 410.77	Combined 164.00	Combined \$ 41.00
4	20601	14140	Lane paving with asphalt curb in laneway of 6143 to 6405 Aubrey St.	\$3.24	5	Combined 1319.39	Combined 1319.39	Combined \$ 4,274.82

\$ 4,764.36

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