



Item.....
Meeting..... 2022 Apr 04

COUNCIL REPORT

TO: CHIEF ADMINISTRATIVE OFFICER **DATE:** 2022 March 30
FROM: ACTING CHIEF FINANCIAL OFFICER **FILE:** 43500-01
SUBJECT: 2022 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 of 2021 December 31.

RECOMMENDATION:

1. **THAT** Council authorize the City Solicitor to 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 2022 to fund improvement works that are now complete and billable for the first time. This report is for works completed as of 2021 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 charges bylaw for the three newly billable projects in 2022 (#21601, #21506, #21507) is the Burnaby Local Improvement Charges Bylaw 1985 (amendment #14091). Such charges will be billed annually over a specified repayment period with Property Taxes. Property owners have already been advised of the proposed taxation amounts and were provided with the opportunity to appear at the 2022 March 09 Parcel Tax Roll Review Panel. No property owner complaints were received by the panel and therefore the charges were adopted by the committee.

2.0 POLICY SECTION

Goal

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

To: Chief Administrative Officer
From: Acting Chief Financial Officer
Re: 2022 Local Service Tax Bylaw
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3.0 BILLABLE PROJECTS

Applicable annual Local Area Service Tax charges of \$1,828.91 will be added to the existing annual levy for Local Area Service Tax charges from 2022. Details of the new charges are included in Attachment 1, Schedules 1 to 3.

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 of 2021 December 31.



Bob Klimek
ACTING CHIEF FINANCIAL OFFICER

BK:RR/ej:kl:md

Attachment: 1– 2022 Schedule of the Local Service Tax Bylaw

Copied to: General Manager Engineering
City Solicitor
City Clerk

2022 Schedule of the Local Service Tax Bylaw

Schedule Number	Project Number	Construction Bylaw Number	Description of Works	Local Improvement Charges Bylaw	Rate Per Foot Of Taxable Frontage (\$/ft.)	Years	Project Actual Frontage (ft.)	Project Taxable Frontage (ft.)	Total Annual Frontage Tax Payable*
1	21601	14239	Paving of lanes east of Dundonald Ave. and south of Woodsworth St.	14091	\$3.24	5	Combined 711.68	Combined 431.85	Combined \$1,399.19
2	21506	14347	Installation of speed humps on Hythe Ave. North, from Dundas St. to Cambridge St.	14091	\$0.25	5	Combined 1254.40	Combined 1254.40	Combined \$313.53
3	21507	14348	Installation of speed humps on Beta Ave. from Brentlawn Dr. to Southlawn Dr.	14091	\$0.25	5	Combined 1083.00	Combined 464.74	Combined \$116.19

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

Total: \$1,828.91