

TO: MAYOR & COUNCILLORS
FROM: DEPUTY CHIEF ADMINISTRATIVE OFFICER AND CHIEF FINANCIAL OFFICER
SUBJECT: **2024 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 December 31, 2023

RECOMMENDATION

THAT the City Solicitor be authorized to bring forward a Local Service Tax Bylaw to impose parcel taxes for local area service works completed as of December 31, 2023, as outlined in the report titled “2024 Local Service Tax Bylaw” dated April 15, 2024.

1.0 POLICY SECTION

In accordance with Part 7, Division 5, Section 216 of the *Community Charter*, all or part of the costs of a local area service (LAS) may be recovered, in accordance with the establishing bylaw for the service, by means of a parcel tax under Part 7, Division 4 that are imposed only within the boundaries of the local area service.

2.0 BACKGROUND

LAS Project number 21305 is an owner-initiated project submitted in January 2020, related to street light installation. Petitions were mailed to owners of properties abutting the proposed project area in September 2020 with a deadline to return of October 2020. The Certificate of Sufficiency was approved by Council in November 2020 with 11 properties out of 14 supporting the project.

LAS Project number 21402 is a city-initiated project submitted in July 2020, related to street light installation. Petitions were mailed to owners of properties abutting the proposed project area in January 2021 with a deadline to return of February 2021. The Certificate of Sufficiency was approved by Council in March 2021 with 4 properties out of 17 submitting petitions to reject the project.

LAS Project number 22601 is an owner-initiated project submitted in August 2021, related to lane paving. Petitions were mailed to owners of properties abutting the proposed project area in September 2021 with a deadline to return of October 2021. The Certificate of Sufficiency was approved by Council in November 2021 with 7 properties out of 13 supporting the project.

All of the above LAS Projects were authorized by Local Area Service Construction Bylaws (Nos. 14244, 14309 and 14396) and construction for each Project was completed by December 31, 2023. As such, it is appropriate to now impose a parcel tax to recover the property owners' portion of the LAS Project costs.

3.0 GENERAL INFORMATION

Owners of properties located within the boundaries of the LAS Projects included in Attachment 1 were advised by mail that starting in 2024 they would be charged a parcel tax for the completed LAS Project adjacent to their property, for which work was completed prior to December 31, 2023. The property owners were given an opportunity to make complaints about errors or omissions relating to the parcel tax or inclusion in the parcel tax roll, in accordance with Part 7, Division 4, Section 205 of the *Community Charter*, by submitting a written request to the City of Burnaby Tax Office, to appear at the March 14, 2024 Parcel Tax Roll Review Panel (PTRRP). The City did not receive any written requests to appear. The PTRRP was conducted on March 14, 2024, without any complaints from property owners, and the Parcel Tax Roll was authenticated as presented.

Attachment 1 identifies the LAS Projects proposed to be the subject of the 2024 Local Area Service Bylaw and sets out the rate per tax frontage (\$/ft), years over which instalments will be imposed, and frontage (total and taxable) calculations for each LAS Project. Attachments 2 to 4 provide further details about each LAS Project, the properties (by roll number) that will be subject to the parcel tax and annual amount of the parcel tax.

4.0 COMMUNICATION AND COMMUNITY ENGAGEMENT

As required by Part 7, Division 4, section 204 of the *Community Charter*, public notices about the PTRRP meeting date and time was publish on the City’s website on February 29, 2024 and March 7, 2024, and notices with information required by the *Community Charter* were mailed to properties affected by the proposed 2024 Local Area Service Bylaw on February 28, 2024 (at least 14 days prior to the PTRRP meeting date, as required by section 204 of the *Community Charter*).

5.0 FINANCIAL CONSIDERATIONS

Three (3) LAS Projects were completed by December 31, 2023, for a combined 2024 annual parcel tax of \$4,356.69 across 44 properties. The parcel tax amounts collected will be used to pay the property owners’ portion of the completed LAS Projects.

Respectfully submitted,
Eva Juca, Manager Revenue and Taxation
For
Noreen Kassam, Deputy Chief Administrative Officer and Chief Financial Officer

ATTACHMENTS

- Attachment 1 – 2024 Schedule of the Local Service Tax Bylaw
- Attachment 2 - Project Number 21305
- Attachment 3 - Project Number 21402
- Attachment 4 - Project Number 22601

REPORT CONTRIBUTORS

This report was prepared by Eva Juca, Manager Revenue and Taxation, and reviewed by Richard Rowley, Director Finance – Revenue Services and May Leung, City Solicitor.