

TO: CHIEF ADMINISTRATIVE OFFICER **DATE:** March 20, 2023

FROM: DEPUTY CHIEF ADMINISTRATIVE OFFICER **FILE:** 43500-01
& CHIEF FINANCIAL OFFICER

SUBJECT: 2023 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, 2022.

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 216 of the Community Charter (*Local Service Taxes*), the City is required to adopt a new Local Service Tax Bylaw for 2023 to fund improvement works that are now complete and billable for the first time. This report is for works completed as of December 31, 2022.

Attachment 1 provides a summary of the newly completed Local Area Service works. Properties on projects #19004-1 and #19302-1 will be charged as described in Section 4 of the Burnaby Local Improvement Charges Bylaw 1985 as it read under bylaw 13808, and properties on project #21007 will be charged as described in Section 4 of the Burnaby Local Improvement Charges Bylaw 1985 as it read under bylaw 14091. This is reflective of the frontage rates in place at the time of each petition. Such charges will be billed annually over a specified repayment period with Property Taxes. The Burnaby Rates Bylaw 2023 appears elsewhere on the Council agenda.

2.0 Appeal

Property owners for the above projects were advised of the proposed annual property taxation amounts and given an opportunity to appear at the March 09, 2023 Parcel Tax Roll Review Panel. One appeal was received from the owner of 7780 Curragh Ave, for projects #19004-1 and 19302-1. The appeal was based on the value and affordability of the projects.

Under Part 7, Division 5, Section 205 of the Community Charter, a person may make a complaint to the Parcel Tax Roll Review Panel on one or more of the following grounds:

- a. there is an error or omission respecting a name or address on the parcel tax roll;
- b. there is an error or omission respecting the inclusion of a parcel;
- c. there is an error or omission respecting the taxable area or the taxable frontage of a parcel;
- d. an exemption has been improperly allowed or disallowed

The recommendation from staff to the Parcel Tax Roll Review Panel was that the appeal be rejected, on the basis that such an objection was not one of the grounds for complaint that can be heard by the panel under Section 205 of the Community Charter. The recommendation was accepted by the panel and the appeal was rejected. The property owner has since been notified of the decision in writing.

3.0 BILLABLE PROJECTS

Applicable annual Local Area Service Tax charges of \$5,497.69 will be added to the existing annual levy for Local Area Service Tax charges from 2023. 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 December 31, 2022.



Noreen Kassam, CPA, CGA
DEPUTY CHIEF ADMINISTRATIVE OFFICER
& CHIEF FINANCIAL OFFICER

NK:RR/ ej:mt

Attachment: 1 – 2023 Schedule of the Local Service Tax Bylaw

Copied to: Director Legislative Services
City Solicitor
General Manager Engineering

2023 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	19004-1	13965	Street upgrade including road paving, curb and gutter, sidewalks, boulevard and street trees on Curragh Ave, from Neville Street to Clinton Street.	13808	\$8.2297	15	Combined \$378.31	Combined \$343.85	Combined \$2,829.79
2	19302-1	13966	Installation of street lights on Curragh Ave, from Neville Street to Clinton Street.	13808	\$3.173	10	Combined \$378.31	Combined \$343.85	Combined \$1,091.04
3	21007	14240	Street upgrade including road paving, curb and gutter, sidewalks, boulevard and street trees on Curragh Ave, from Neville Street to Rumble Street.	14091	\$6.41	15	Combined \$488.91	Combined \$246.00	Combined \$1,576.86

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

Total: \$5,497.69