

3. Re: Proposed Local Improvement Works  
Victory Street Between Boundary Road and Joffre Avenue  
(Item 17, Report No. 81, October 29, 1973)  
(Original Communications, Item (j), October 29, 1973)

Council, at its meeting of October 29, 1973, received the above-noted report relative to correspondence dated October 18, 1973 from Mr. W.C. Downs concerning the proposed construction of improvements on the above-noted portion of Victory Street.

By correspondence, dated October 21, 1973, your Manager advised Mr. Downs as follows:

"The Municipal Engineer advises that a consulting engineer has commenced the design for the proposed 1974 Local Improvement Program, and Victory Street, together with several other streets in the area is on the 1974 Program. The Municipal Council has approved of designing this work but has not yet authorized it to be initiated as a Local Improvement. The Program, however, even if authorized by the Municipal Council, would have to be approved by the abutting property owners where they are involved, and in this respect we would have to advertise the work so that the abutting owners can oppose it should they so desire. You will, therefore, have the opportunity of petitioning against the work when the time comes if Council authorizes it and if you do not want to have a sidewalk on Victory Street.

As for a sidewalk on Joffre Avenue, this street is also on the proposed 1974 Local Improvement Program and it has exactly the same status at present as Victory Street."

Council, at its meeting of October 29, 1973, requested that your Manager provide information with respect to improvement charges which can or cannot be levied against the cemetery company. Under the Cemetery Companies Act, cemeteries are exempt from local improvement taxes, however, they are liable for a payment in lieu of taxes as prescribed by the Act. On the other hand, cemeteries owned by non-profit organizations, of which there are two in Burnaby, are exempt from ordinary taxes but are liable for local improvement taxes.

For information of Council, the total 1973 property taxes for the two cemetery companies operating in Burnaby equals \$3,178.76. Using the 1972 percentage distribution as a means of calculating each company's 1973 property tax, one company's tax is \$1,389.12 and the other is \$1,789.64.

Further, the cemetery companies pay business taxes as follows:

<u>Year</u>	<u>Ocean View</u>	<u>Forest Lawn</u>	<u>Total Ocean View, Forest Lawn</u>
1973	\$ 13,762	\$ 8,760	\$ 22,522
1974	15,986	10,575	26,561

Ocean View, which is of specific concern to Mr. Downs, operates under the Cemetery Companies Act and, as such, is exempt from local improvement taxes; however, being exempt from local improvement taxes, it has no vote with respect to improvements abutting its property as referenced above.

In that there is a difference in local improvement tax treatment accorded companies registered under the Cemetery Companies Act from that accorded non-profit cemetery organizations, the Manager proposes that the Provincial Government be approached to consider elimination of this inconsistent treatment.

RECOMMENDATIONS:

THAT the Provincial Government be approached to consider elimination of differences in tax treatment as between cemetery companies registered under the Cemetery Companies Act and non-profit cemetery organizations by changing legislation such that both will be liable for local improvement tax levies; and

THAT a copy of this report be provided to Mr. W. C. Downs.