

ITEM 12

MANAGER'S REPORT NO. 56

COUNCIL MEETING Sept. 8/75

RE: B.C. ASSESSMENT AUTHORITY  
FRONTAGE TAX - BUSINESS TAX ASSESSMENTS

Following is a report from the Municipal Treasurer on the provision of frontage tax and business tax assessments services for the Municipality by the B.C. Assessment Authority. A previous report that Council received on this matter on March 17, 1975 (Item 14, Report No. 19) is attached.

RECOMMENDATION:

1. THAT a by-law be brought down to appoint the B.C. Assessment Authority as Assessor for The Corporation of the District of Burnaby for the purpose of processing business tax, local improvement and other frontage tax rolls as Council may direct from time to time, the appointment to run from year to year until such time the by-law may be amended or rescinded.

\* \* \* \* \*

3 September 1975

File: A73-1

TO: MUNICIPAL MANAGER

FROM: MUNICIPAL TREASURER

RE: B.C. ASSESSMENT AUTHORITY - FRONTAGE TAX-BUSINESS TAX ASSESSMENTS

On 17 March 1975, on receipt of Item 14, Manager's Report No. 19, Council agreed to appoint the B.C. Assessment Authority as Assessor for the Municipality pursuant to Section 319 of the Municipal Act, for the purpose of processing business tax, local improvement and other frontage tax rolls.

The Authority has agreed to take on this work and requests that a by-law be passed to appoint the B.C. Assessment Authority as Assessor for the purposes mentioned.

RECOMMENDATION

1. THAT a by-law be brought down to appoint the B.C. Assessment Authority as Assessor for The Corporation of the District of Burnaby for the purpose of processing business tax, local improvement and other frontage tax rolls as Council may direct from time to time, the appointment to run from year to year until such time the by-law may be amended or rescinded.

  
MUNICIPAL TREASURER

BM:gw

cc: Municipal Clerk  
Municipal Solicitor

ITEM 12
MANAGER'S REPORT NO. 56
COUNCIL MEETING Sept. 8/75
ITEM 14
MANAGER'S REPORT NO. 19
COUNCIL MEETING Mar. 17/75

Re: Letter dated March 6, 1975 from Mr. J.T. Gwartney  
 Acting Assessment Commissioner  
Frontage Tax and Business Tax Assessment

Appearing on the Agenda for the Council meeting of March 17, 1975 is a copy of a letter dated March 6, 1975 from Mr. J.T. Gwartney, Acting Assessment Commissioner, asking the Municipality to advise whether or not we will require the Assessment Authority to provide frontage tax and business tax assessments services.

The following is the report of the Municipal Treasurer, dated March 12, 1975, in this connection.

RECOMMENDATIONS:

1. THAT Mr. J.T. Gwartney, Acting Assessment Commissioner, be advised that the answer to his question is in the affirmative; and
2. THAT a copy of this report be forwarded to Mr. Gwartney.

\* \* \* \* \*

13 March 1975  
 File: A73-1  
 Xref: 18-01-00

TO: MUNICIPAL MANAGER  
 FROM: MUNICIPAL TREASURER  
 RE: BRITISH COLUMBIA ASSESSMENT AUTHORITY  
 FRONTAGE TAX - BUSINESS TAX ASSESSMENTS

In his circular letter No. IG 2-75 of 6 March 1975, the Acting Assessment Commissioner of the above Authority asked Council whether or not Burnaby would require the above mentioned services.

The frontage tax rolls and notices are expected to require the services of the Chief Assessment Clerk for one month and a Clerk 4, four months. The business tax operation will require the full time services of an Appraiser 3, an Appraiser 1 and a Clerk 3.

In accordance with Section 319 of the Municipal Act, every municipality must appoint an Assessor. The British Columbia Assessment Authority by its Act is the Assessor for Burnaby for realty assessment purposes. I am given to understand from the Assessment Authority that if Council appoints that body to process business tax and local improvement rolls, in order to comply with Section 319 it will be necessary by by-law to appoint the Assessment Authority the Assessor for Burnaby.

At this point in time, it is desirable that the Assessment Authority perform these duties for us, rather than transfer the duties to some other department.

RECOMMENDATIONS

1. THAT Mr. J. T. Gwartney, Acting Assessment Commissioner, be advised that the answer to his question is in the affirmative; and
2. THAT a copy of this report be forwarded to Mr. Gwartney.

*B. St. Michael*  
 MUNICIPAL TREASURER

EM:GW  
 cc: Municipal Solicitor