

RE: 1978 ANNUAL BUDGET

When preparing the annual budget we had no way of determining the precise effect of the tax levy on individual parcels. It was not until Thursday of last week that the tapes arrived from the Assessment Authority. As a consequence, to give Council maximum exposure to the budget, the document as prepared went forward. Now, however, the statistical information is on hand and an examination of it indicates that we should make some minor adjustments to the budget to bring the mill rate down to acceptable limits.

Tables A and B attached show percentage increases and decreases in general taxes at 48 mills, which is the levy in the budget as presented. It indicates that 22,078 residential parcels would receive tax increases to some degree, and 5,572 a decrease in taxes. Of the 22,078, 9,647 would receive increases of under 5%, and 7,143 of between 5 and 10%. This was more than planned but, as has been stated, we did not have the information on which to make this judgment.

Under the circumstances, it is recommended that the tax levy be reduced by 1.2 mills. This may be done by the removal from the budget of the following three items:

Page 85	Richmond Park - design and construct community centre - 1978 contribution		\$232,000
	Northeast Burnaby Recreational Complex - construct permanent sports hall - 1978 contribution		283,000
Page 63	Code 30 01 34 - Railway overpass reserve contribution	\$500,000	
	Retain in the allocation	<u>309,000</u>	<u>191,000</u>
			<u>\$706,000</u>

Funds for the Richmond Park and Northeast Burnaby projects on hand are more than sufficient to look after 1978 requirements. The allocations to complete the two projects in 1979 need not be made at this time. Instead, if the budget produces a surplus at recast in 1978 October, appropriations of these sums may be made. Failing that, they can be charged to the 1979 budget. In any event, we have short term borrowing available to us if need be.

We have arbitrarily reduced the allocation for the railway overpass to make up the balance of the required amount to meet the recommended 1.2 mill reduction.

Tables C and D attached show what happens when the 1.2 mill reduction is made. It moves 4,751 residential properties from a tax increase to a tax decrease position and reduces the tax levies on all properties proportionately. The end result is that 10,330 residential properties will have tax decreases, and 17,331 will have tax increases.

A word of caution - the full impact of taxes on all classes of property will not become known until after the school and other tax rates have been set. The above tables reflect only the effect of a 48 and 46.8 mill general levy. Further, the tables do not reflect the effect on business and commercial properties of the removal of the business tax and it is not possible to incorporate this data in the tables, either for the general rate or for all rates collectively.

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RECOMMENDATIONS

1. THAT reductions totalling \$706,000 as shown above be made in the annual budget as presented; and
2. THAT the general purposes mill rate be reduced from 48 to 46.8 mills; and
3. THAT consideration be given to restoring these cuts in the budget at the recast of the budget in 1978 October in the event that funds become available at that time.

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The Corporation of the District of Burnaby
Statement showing percentage increases and decreases in general taxes
by property, by category of use, 1977 rate 19.140 mills, 1978 rate 48.000 mills

MSW
180-1112

TABLE A

1	2	3	4	5	6	7	8	9	10	11	12	13	14	
INCREASE IN TAXES		UNDER 5%	5-10%	10-15%	15-20%	20-25%	25-30%	30-35%	35-40%	40-45%	45-50%	50-100%	OVER 150%	TOTAL
1 RESIDENTIAL		9641	11143	2672	829	337	183	209	154	105	73	332	296	22,078
2 RESIDENTIAL - CONDOMINIUM		980	237	286	25	24	30	23	30	17	14	13	4	1,683
3 FOR CITIZENS PROJECTS		1	1	2		1	1	1				8	2	17
4 APARTMENT		1	2		2	1				1		1	1	9
5 COMMERCIAL		1	1		2	11	15	19	42	48	46	282	20	517
6 COMMERCIAL + RESIDENTIAL		7	9	11	10	12	18	16	20	13	11	24	4	165
7 SERVICE STATIONS + GARAGES					2	2	1	3	9	12	9	61	7	106
8 HOTELS									2		1	6	2	11
9 AUTO COURTS/MOTELS		1	1				2			1	2	7	6	20
10 MOBILE HOMES											1		1	2
11 INDUSTRIAL		7	2	9	3	5	8	4	8	14	46	465	405	971
12 INDUSTRIAL + RESIDENTIAL		1						7	4	5	5	27	5	54
13 INDUSTRIAL STATUTORY										1		5	12	18
14 FARMS				1	1							1	3	6
15 AGRICULTURAL		1	2	1	7		2		1	2		15	7	40
16 INSTITUTIONAL												2	2	4
17 SCHOOLS									1			1	3	5
18 CHURCHES		1		1	1	1	1	2	2	1		2	1	13
19 HOSPITALS - REST HOMES			1	1										2
20 PARKS + RECREATIONAL		2					1					1	3	7
21														
22 TOTALS		10650	13779	2784	884	374	262	284	273	218	208	1263	909	25,738
23														
24														
25	184													
26														

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The Corporation of the District of Burnaby
Statement showing percentage increase and decrease in general taxes
by property, by category, 1977 rate 19.140 mills, 1978 rate 48.000 mills

9th
18/04/78

TABLE B

1	2	3	4	5	6	7	8	9	10	11	12	13	14	
DECREASE IN TAXES		UNDER 5%	5-10%	10-15%	15-20%	20-25%	25-30%	30-35%	35-40%	40-45%	45-50%	50-100%	OVER 100%	TOTAL
1 RESIDENTIAL		4344	812	178	59	28	22	12	16		3	10	17	5572
2 RESIDENTIAL - CONDOMINIUM		986	619	486	169	137	89	11	2		7	6	1	2517
3 SR. CITIZENS PROJECTS			1		1		1						1	4
4 APARTMENT			1	2	198	137	4	3	1		1	2	1	351
5 COMMERCIAL		1			1		2					1	1	4
6 COMMERCIAL + RESIDENTIAL		1												1
7 SERVICE STATIONS + GARAGES													1	1
8 HOTELS													1	1
9 AUTO COURTS / MOTELS														-
10 MOBILE HOMES										3	73	1		77
11 INDUSTRIAL		4	2	2	2	1	1		1				3	16
12 INDUSTRIAL + RESIDENTIAL						1	1	1						3
13 INDUSTRIAL STATUTORY														-
14 FARMS		15	10	2	3	2	1	5	1	3	2	7	3	54
15 AGRICULTURAL				13	8							2	2	65
16 INSTITUTIONAL														-
17 SCHOOLS			1		1	1	1				1			5
18 CHURCHES		1	1		1		2							5
19 HOSPITALS - REST HOMES		1		2	1									4
20 PARKS + RECREATIONAL		1												1
21														
22 TOTALS		5356	1501	685	444	301	124	32	21	17	95	31	24	7673
23														
24														
25														
26														

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The Corporation of the District of Burnaby
Statement showing percentage increases and decreases in general taxes
by property, by category of use, 1977 rate 19.140 mills, 1978 rate 46.800 mills

File 150114

TABLE C

1	2	3	4	5	6	7	8	9	10	11	12	13	14	
INCREASE IN TAXES		UNDER 5%	5-10%	10-15%	15-20%	20-25%	25-30%	30-35%	35-40%	40-45%	45-50%	50-100%	OVER 100%	TOTAL
1 RESIDENTIAL		9455	4465	1333	524	203	195	196	122	78	56	302	379	17,324
2 RESIDENTIAL-CONDOMINIUM		296	356	48	23	31	18	33	24	12	6	13	2	842
3 SR. CITIZENS PROJECTS			2	1		1	1	1				8	2	16
4 APARTMENT		2	1	2	1				1		1		1	9
5 COMMERCIAL			1	2	5	15	19	34	46	46	58	246	44	416
6 COMMERCIAL + RESIDENTIAL		6	10	14	10	15	20	18	17	8	12	26	4	162
7 SERVICE STATIONS + GARAGES				1	2	2	3	5	8	14	10	55	6	108
8 HOTELS								2		1	1	5	2	11
9 AUTO COURTS/MOTELS		1	1			2				3		7	6	20
10 MOBILE HOMES										1			1	2
11 INDUSTRIAL		2	10	3	6	8	2	9	9	42	35	474	366	946
12 INDUSTRIAL + RESIDENTIAL							6	4	5	5	4	24	5	53
13 INDUSTRIAL STATUTORY									1			5	12	18
14 FARMS			1		1							1	3	6
15 AGRICULTURAL		1	1	2	8		2	1	2		1	14	7	29
16 INSTITUTIONAL												2	2	4
17 SCHOOLS								1				1	3	5
18 CHURCHES				1	2	1	2	2	1		1	1	1	12
19 HOSPITALS - REST HOMES			1	1										2
20 PARKS + RECREATIONAL		2					1					1	3	7
21														
22 TOTALS		9767	4829	1408	582	278	269	306	242	220	185	1185	849	29,120
23														
24														
25 186														
26														

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The Corporation of the District of Burnaby
Statement showing percentage increases and decreases in general taxes
by property, by category of use, 1977 rate 19.140 mills, 1978 rate 46.833 mills

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TABLE D

1	2	3	4	5	6	7	8	9	10	11	12	13	14	
DECREASE IN TAXES		UNDER 5%	5-10%	10-15%	15-20%	20-25%	25-30%	30-35%	35-40%	40-45%	45-50%	50-100%	OVER 100%	TOTAL
1 RESIDENTIAL		7531	2164	380	100	42	24	15	19	8	2	27	11	10,323
2 RESIDENTIAL - CONDOMINIUM		1510	598	640	267	160	125	30	12	5	3	6		3,354
3 SR. CITIZENS PROJECTS		1	1		1		1					1		5
4 APARTMENT			1		16	315	8	3	2	1	3	1	1	351
5 COMMERCIAL		1	1		1			2				1	1	7
6 COMMERCIAL + RESIDENTIAL		4												4
7 SERVICE STATIONS + GARAGES													1	1
8 HOTELS												1		1
9 AUTO COURTS / MOTELS														-
10 MOBILE HOMES											46	31		77
11 INDUSTRIAL		5	4	2	3	1	2			1			3	21
12 INDUSTRIAL + RESIDENTIAL		1				1		2						4
13 INDUSTRIAL STATUTORY														-
14 FARMS		1	20	5	2	3	2	1	4	1	3	9	3	54
15 AGRICULTURAL		1		13	2	6						1	3	24
16 INSTITUTIONAL														-
17 SCHOOLS				1	1	1	1					1		5
18 CHURCHES		1	2		1			2						6
19 HOSPITALS - REST HOMES			1		3									4
20 PARKS + RECREATIONAL		1												1
21														
22 TOTALS		9051	2792	1041	391	529	163	55	37	16	51	79	23	14,344
23														
24														
25														
26														

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