

ITEM	3
MANAGER'S REPORT NO.	41
COUNCIL MEETING	1979 06 11

RE: FORMAT - BURNABY'S TAX BILL

The following is a report from the Municipal Treasurer re the above.

RECOMMENDATION

1. THAT the report of the Municipal Treasurer be received for information purposes.

* * * * *

1979 May 30

TO: MUNICIPAL MANAGER
 FROM: MUNICIPAL TREASURER
 RE: FORMAT - BURNABY'S TAX BILL

File: S9-2

RECOMMENDATION

1. THAT this report be received for information purposes.

REPORT

On 1979 February 14 Council met with the School Board. One of the items discussed was the format of the Municipal tax bill. For many years the Public Schools Act has required "that each tax demand notice and each taxation notice shall clearly set forth the total amount of taxes for school purposes levied on each property-owner, the amount of those taxes payable by the Province on behalf of the property-owner (if eligible) pursuant to the provisions of the Provincial Home-Owner Grant Act, and the net amount of school taxes payable by the property-owner."

More than ten years ago it was a requirement of the Municipal Act that all municipalities have a common form of tax bill which did indeed show the application of the Home-Owner Grant applied to the extent possible against school taxes but this requirement was removed, presumably because of the technical difficulties in carrying it out.

Notwithstanding, the School Board requested that consideration be given to having the requirements of the School Act carried out and offered to pay for the capital cost of developing such a bill.

As Burnaby had recently acquired a new computer possessing much greater capabilities than the previous one, Council instructed the Municipal Treasurer to take the matter in hand. Attached is a sample of the bill that has been developed and which is in the process of being mailed to taxpayers.

The frontpiece shows the taxes applicable with the Provincial Home-Owner Grant applied firstly to school taxes and secondly to other taxes. In the sample it will be noted that the whole of the \$380.00 grant is applied to school taxes in the column headed "Basic Grant" and that \$383.26 of the \$580.00 grant is applied to school taxes and \$196.74 is pro rated to other taxes in the column headed "Added Grant".

The obverse side gives instructions on the payment of taxes.

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The \$380.00 grant applies to all eligible home owners. The \$580.00 grant applies to eligible home owners over age 65 or those homeowners in receipt of Handicapped Persons Income Assistance or War Veterans Allowance.

A mockup of the tax bill was placed before the School Board on 1979 February 27 and met with their approval.

In the ordinary course of events, the Coquitlam tax bill would have been adapted to our use, as was their tax system generally. It cost \$2,590 in consultant's time to develop and program the new bill. An invoice for this sum has been sent to the School Board.

The bill itself has other interesting points. It lists the six taxing authorities and their mill rates. It shows the actual assessed values of property and the taxable values as well. It will show separately the water, sewer parcel tax, sewer use tax and the individual local improvements, and, of course, arrears and delinquent taxes, penalties and interest, where applicable. In previous years it has been necessary to combine some of this information.

Submitted for the information of Council.

B. M. Gwyn
MUNICIPAL TREASURER

BM:gw
Attach.

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THE CORPORATION OF THE DISTRICT OF BURNABY
1979 TAX STATEMENT — DUE DATE 1979 JULY 04

CO-ORDINATE 1234-5010-0000 5010 Burnaby Street
Pl 1234 56 789

John Doe
5010 Burnaby Street
Burnaby, B.C.

ACTUAL VALUES
LAND 54250
IMPROVEMENTS 500
MACHINERY 0

ASSESSED VALUES
FOR TAXING AUTHORITY
A, B, C, D & E 7827
F 8212

TAXING AUTHORITY	MILL RATE	1979 TAXES LESS HOME OWNER GRANT		
		BASIC GRANT	ADDED GRANT	NO GRANT
A. SCHOOL DISTRICT #41	48.9670	3.26	0.00	383.26
B. REGIONAL HOSPITAL DISTRICT	1.7700	13.85	7.27	13.85
C. GREATER VANCOUVER REGIONAL DISTRICT	0.9250	7.24	3.80	7.24
D. MUNICIPAL FINANCE AUTHORITY	0.0180	0.14	0.07	0.14
E. B.C. ASSESSMENT AUTHORITY	1.4300	11.19	5.88	11.19
F. DISTRICT OF BURNABY	46.5000	381.86	200.52	381.86

TOTAL MILL RATE LEVIES 797.54

SPECIAL DISTRICT OF BURNABY CHARGES:

ANNUAL FLAT RATE WATER CHARGE 42.00
ANNUAL SEWER PARCEL TAX 52.50

TOTAL TAXES DUE 892.04

CO-ORDINATE 1234-5010-0000 5010 Burnaby Street

INSTRUCTIONS TO TAXPAYER:

- IF ELIGIBLE, APPLY FOR THE PROVINCIAL HOME-OWNER GRANT, ON THE REVERSE SIDE.
APPLY BEFORE 1979 JULY 04 TO AVOID PENALTY.
- IF CLAIMING THE BASIC GRANT OF 380.00, AMOUNT DUE IS 512.04
IF CLAIMING THE ADDED GRANT OF 580.00, AMOUNT DUE IS 312.04
IF NOT ELIGIBLE FOR A GRANT, THE AMOUNT DUE IS 892.04
- MAKE CHEQUES PAYABLE TO THE 'DISTRICT OF BURNABY'
- ENTER AMOUNT OF PAYMENT HERE
- DETACH THIS STUB AND MAIL WITH PAYMENT IN THE RETURN ENVELOPE TO:
TAX DEPARTMENT, BURNABY MUNICIPAL HALL, 4949 CANADA WAY, BURNABY, B.C., V5G 1M2,
OR PAY AT ANY CHARTERED BANK OR CREDIT UNION IN BURNABY.
- FOR FURTHER INSTRUCTIONS, SEE REVERSE SIDE.

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ADDITIONAL INSTRUCTIONS:

1. **If you are unable to pay your taxes:**
 - apply for the Provincial Home-Owner Grant before 1979 July 04 (if eligible). The grant will be applied to the current taxes and will reduce the amount of late payment penalties.
2. **If you are making a full or partial payment of taxes:**
 - apply for the Provincial Home-Owner Grant before 1979 July 04 (if eligible).
 - enclose a cheque payable to the District of Burnaby, or pay at any chartered bank or credit union in Burnaby.
3. **If your taxes are paid by a mortgage company:**
 - apply for the Provincial Home-Owner Grant (if eligible) and immediately forward the grant either to the District of Burnaby or to your mortgage company if so directed.
4. **Provincial Home-Owner Grant applications:**
 - will not be accepted after 1979 December 31. Apply before 1979 July 04 to avoid penalty charges on the grant amount.
5. **Late payment penalties:**
 - will be charged against the outstanding balance of current taxes at the close of business on the following dates:

1979 July 04	1%
1979 August 02	2%
1979 September 05	3%
1979 October 02	4%
 - the above penalties are cumulative and are also applicable to the Home-Owner Grant portion of your taxes if you do not apply for the grant on or before the penalty date.
6. **Taxes in arrears or delinquent taxes:**
 - interest will be charged at a rate of 12% per annum from 1979 January 01 to the date of payment. For convenience, interest has been precalculated to 1979 July 04 and included on the tax statement.
7. **If ownership of the property has changed, please forward this notice to the purchaser.**
8. **For further information please telephone 294-7350.**

IMPORTANT
IF YOUR NAME DOES NOT APPEAR AS THE REGISTERED OWNER ON THIS TAX NOTICE,
DO NOT COMPLETE THE APPLICATION FOR THE PROVINCIAL HOME-OWNER GRANT
PRIOR TO CONTACTING THE TAX OFFICE, PHONE 294-7350.

BASIC GRANT
APPLICATION FOR PROVINCIAL HOME-OWNER GRANT
This certificate must be completed for the home in which you live.

I, _____
(Print Name in Full)
hereby certify that I am an owner of a building (or buildings) on the parcel of land described overleaf, and the building (or buildings) is (are) assessed and taxed for the current year on this notice and my name appears as an assessed owner thereof, and that the building (or buildings) on that parcel is (are) in whole, or in part, my ordinary residence and I am residing therein. I have not applied for or received a Provincial home-owner grant on any other residence within the Province of British Columbia during this calendar year, and to the best of my knowledge no other person has received a Provincial home-owner grant on the parcel of land described overleaf during this calendar year.

(SIGN HERE) _____
(Signature of Assessed Owner)

ADDRESS OF RESIDENCE _____
_____ B.C.

DATE _____ 1979

ADDITIONAL GRANT DECLARATION

IF 65 YEARS OF AGE OR OVER during this current calendar year, or in receipt of Handicapped Persons Income Assistance under the Guaranteed Available Income for Need Act or War Veterans Allowance under the War Veterans Allowance Act (Canada), I further certify that

(a) I WAS BORN ON THE _____
(Day) (Month) (Year)

OR

(b) I AM IN RECEIPT OF

(i) Handicapped Persons Income Assistance under the Guaranteed Available Income for Need Act

OR

(ii) War Veterans Allowance under the War Veterans Allowance Act (Canada)

and I am therefore eligible to apply for the additional grant of up to \$200.

(IT IS AN OFFENCE TO MAKE A FALSE APPLICATION FOR A PROVINCIAL HOME-OWNER GRANT)