

ITEM	7
MANAGER'S REPORT NO.	54
COUNCIL MEETING	1980 09 02

RE: ABATEMENT OF TAXES PURSUANT TO SECTION 476 OF THE MUNICIPAL ACT

Council from time-to-time has approved rebates of penalties and interest on taxes owing by veterans or widows of veterans, of World War I and II, and the Korean War, pursuant to Section 476 of the Municipal Act. A specific proposed abatement is the subject of the following report from the Municipal Treasurer.

Section 476 of the Act reads as follows:

"476. (1) The council may by bylaw extend the period for payment of or abate or rebate taxes, rates or local improvement assessments or any part of them assessed, levied or imposed on the property owned by and held or used as the residence of a soldier, surviving spouse or orphan of a deceased soldier, in case and to the extent that the council considers it equitable under the circumstances.

(2) For the purposes of this section "soldier" has the meaning ascribed to "member of the Allied Forces" in the Allied Forces Exemption Act, 1918 and the Allied Forces Exemption Act, 1939, and the word "residence" includes all the land owned, occupied and used with the building in which that person resides. The expressions "property owned" and "land owned" include land held or occupied in the manner mentioned in sections 409 and 410.

(3) The council may pass bylaws authorizing agreements to be made between the municipality and the Soldier Settlement Board of Canada providing for payment by the board of taxes in arrear on land held by soldiers, on land on which the Soldier Settlement Board holds a charge or on land in which the board is interested, and in the agreements may provide for the remitting of penalties and reduction of interest included in the taxes."

RECOMMENDATION:

1. THAT the recommendation of the Municipal Treasurer be adopted.

* * * * *

TO: MUNICIPAL MANAGER
 FROM: MUNICIPAL TREASURER File: T5-1
 RE: ABATEMENT OF TAXES PURSUANT TO SECTION 476 OF THE MUNICIPAL ACT

RECOMMENDATION:

1. THAT the abatement as described hereunder be approved by Council.

REPORT

An application for abatement of percentage additions pursuant to Section 411 of the Municipal Act has been made on the following property:

Anne M. Duller	Lot 108, Block 2, PT	1978 penalties	\$ 92.90
7064 Sierra Drive	D.L. 216, Map 11656	1979 interest	94.10
Burnaby, B. C.		1980 interest	<u>38.49</u>
			<u>\$225.49</u>

1980 abatements to date, including the above sum, total \$225.49.

[Signature]
 MUNICIPAL TREASURER