

Re: PROPERTY TAX ASSESSMENT-880 MADISON AVENUE
LOT 36, BLOCK 27, D.L. 121, PLAN 1054

MUNICIPAL MANAGER'S RECOMMENDATION:

1. THAT the recommendation of the Director Finance be adopted.

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TO: MUNICIPAL MANAGER

1983 December 07

FROM: DIRECTOR FINANCE

RE: PROPERTY TAX ASSESSMENT - 880 MADISON AVENUE
LOT 36, BLOCK 27, PLAN 1054

RECOMMENDATION

1. THAT a copy of this report be sent to Manlio and Elsa Mottes,
4317 Parker Street, Burnaby, B.C., V5C 3C6.

REPORT

On Council's agenda for the meeting of 1983 December 12 is a letter from Mr. and Mrs. Mottes regarding the 1983 assessed value of an incomplete dwelling located at 880 Madison Avenue.

The particulars with respect to the stage of construction at the time of assessment, the assessed value and resulting 1983 taxes as set out in the letter are accurate.

The Area Assessor, B.C. Assessment Authority, advises that incomplete improvements are assessed giving consideration to the degree to which an improvement is completed and to the initial value as determined on the building permit. Assessed values on incomplete improvements represents year end status of the improvements.


Discussion with Mrs. Mottes on December 06 confirmed that the review of their 1983 assessment with the B.C.A.A. appraiser determined that the assessed value was based on the incomplete state of the structure. It was further determined that while the Mottes did miss the final date to file an appeal of their 1983 assessment with the Court of Revision, they are conversant with the process of the Court.

Nevertheless, the Mottes are of the opinion that the assessed value of their property is excessive, and that Council should be aware of their concerns, and that Council could adjust the assessed value and the resulting taxes.

It was explained to Mrs. Mottes that Council is not empowered to change assessed values as determined by the B.C.A.A. and as set out in the assessment roll; and that the tax rate as established by Council and applied to the assessed value to calculate the amount of taxes, must statutorily be the same for vacant property or property with completed or unfinished improvements. It was also explained that Council is not empowered to change the 1983 tax rate.

Regarding the reference to the ditch in front of this property, we advised Mrs. Mottes that the Director Engineering has been requested to contact her to look into this matter.

Regarding the reference to the alleged encroachment of a neighbour's dwelling onto the Mottes' property, we advised Mrs. Mottes that this is a private matter between the affected parties.



Howard Karras
DIRECTOR FINANCE

cc: Area Assessor, B.C.A.A.
Director Engineering