

RE: ABATEMENTS OF PENALTIES AND INTEREST

MUNICIPAL MANAGER'S RECOMMENDATION:

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

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1984 February 16

TO: MUNICIPAL MANAGER
FROM: DIRECTOR FINANCE
RE: ABATEMENTS OF PENALTIES AND INTEREST
RECOMMENDATIONS

1. THAT the penalties and interest owing by G.E. Stewart and Anne M. Duller as described herein be abated; and
2. THAT a by-law be brought down to formalize the abatements.

SUMMARY

Council is empowered to provide certain relief from taxes for soldiers, their spouses or some members of the family. In keeping with our policy, this report recommends abatement of penalties and interest charges against taxes of qualifying applicants.

REPORT

Section 476 of the Municipal Act provides that Council, to the extent that they consider equitable, may by by-law abate or rebate taxes, rates or local improvement assessments, or any part of them levied on property owned, held or used as the residence of a soldier, surviving spouse or orphan of a deceased soldier. Our policy is to abate penalties and interest charges on taxes of qualifying persons who submit application for abatement. This requires an annual by-law. Applications for such abatements have been received from:

G.E. Stewart	Lot "B", Blk. 2	1983 penalties on 1983 taxes	\$ 58.02
840 Kensington Avenue	S.D. 6PT, D.L. 206,		
Burnaby, B.C.	Plan 17574		
	Roll No. 6545-0840		
Anne M. Duller	Lot 108, Blk. 2PT,	1981 penalties on 1981 taxes	\$100.90
7064 Sierra Drive	D.L. 216, Map 11565	1982 interest on 1981 taxes	140.05
Burnaby, B.C.	Roll No. 0510-7064	1983 interest on 1981 taxes	65.45
		1982 penalties on 1982 taxes	110.14
		1983 interest on 1982 taxes	148.87
		1983 penalties on 1983 taxes	<u>122.45</u>
			<u>687.86</u>
Total abatements requested			<u>\$745.88</u>

Staff has determined that these persons qualify for abatement under Section 476.

With respect to Anne M. Duller, previous applications have been for abatement of penalties and interest on delinquent taxes only. This application brings penalty and interest charges up to date for the three year period ending 1983 December 31.

It is recommended that the penalties and interest charges owing by G.E. Stewart and Anne M. Duller as described herein be abated; and

That a by-law be brought down to formalize the abatements.



Howard Karras
DIRECTOR FINANCE

cc: Municipal Solicitor
Municipal Clerk

ITEM 2
MANAGER'S REPORT NO. 15
COUNCIL MEETING 1984 02 27