

ITEM 1
MANAGER'S REPORT NO. 53
COUNCIL MEETING 86/09/15

RE: LETTER FROM MRS. A.M. COLLIS WHICH APPEARED ON THE AGENDA
FOR THE 1986 SEPTEMBER 02 MEETING OF COUNCIL (Item 5e)
TAX PENALTY - 5681 SARDIS CRESCENT, BURNABY
(Item 4, Report No. 46, 1986 August 05)

MUNICIPAL MANAGER'S RECOMMENDATION:

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

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TO: MUNICIPAL MANAGER
FROM: DIRECTOR FINANCE

1986 September 05
File: T5-6

RE: TAX PENALTY: LETTER FROM MRS. A.M. COLLIS,
5681 SARDIS CRESCENT, BURNABY
RECEIVED BY COUNCIL 1986 SEPTEMBER 02
(ITEM 4, REPORT NO. 46, 1986 AUGUST 05)

RECOMMENDATION

1. THAT a copy of this report be sent to Mrs. A.M. Collis, 5681 Sardis Crescent, Burnaby, B.C. V5H 3K4.

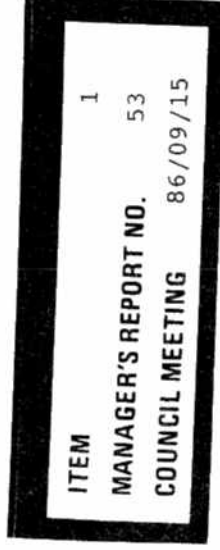
REPORT

Further to our report to Council on 1986 August 05, we have re-examined this situation in detail and conclude that there is no way to establish where Mrs. Collis' tax payment was between 1986 July 03 when Mrs. Collis states that she placed it in the municipal letter box, and July 10 when we received her payment through the same letter box.

Burnaby sent out 45,000 tax notices in 1986. 40,600 (90%) were paid on time, 4,400 (10%) had the first 5% penalty applied on 1986 July 04, and it is estimated that 2,500 have had the second 5% penalty applied on 1986 September 04.

As Council is aware, the requirements for collection of taxes and application of penalties are strictly controlled in Part 10 of the Municipal Act. The Act also restricts the granting of a particular privilege, immunity or exemption from ordinary jurisdiction, such as the waiving of a tax penalty, to any persons (Section 291).

Each year we receive a few appeals to the tax penalty. It is not uncommon for the appeals to be unresolvable. In other words, our word versus the taxpayer's.




To avoid these situations and to cope with the large number of tax payments being processed we have, over the years, developed careful and measured steps to ensure that payments are handled and dealt with meticulously and consistently. For example, we clear the letter box at 8:30 each morning and at midnight on tax penalty dates; bring payments directly to the Tax Office; batch payments and process them; recheck all envelopes; date stamp envelopes from late payments and keep them for two years. In addition, during tax time, all garbage from the Tax area is bagged, dated and stored for a month or until any problems are resolved. In short, painstaking effort is made to ensure that all taxpayers are treated fairly and equally and that payments are not misplaced, or lost.

All of these safeguards do not explain where Mrs. Collis' tax payment actually was between July 03 and July 10. The easiest thing to do would be to allow Mrs. Collis' appeal. Unfortunately, we find no basis upon which to justify such an action.

We have discussed this conclusion with Mrs. Collis and have made considerable effort to resolve this issue. We conclude that the integrity of the tax collection process must be maintained and that appeals without resolution must not be allowed.

We apologize if our previous report offended Mrs. Collis. It was certainly not our intention to present anything more than the statutory requirements of the taxation process and the facts as we see them.

This is for the information of Council.


~~Howard Marras~~
DIRECTOR FINANCE