

ITEM 4
MANAGER'S REPORT NO. 12
COUNCIL MEETING 86/02/17

RE: ABATEMENT OF PENALTIES AND INTEREST

MUNICIPAL MANAGER'S RECOMMENDATION:

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

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TO: MUNICIPAL MANAGER 86 02 10
FROM: DIRECTOR FINANCE FILE: T5-1
RE: ABATEMENTS OF PENALTIES AND INTEREST

RECOMMENDATIONS:

1. THAT the penalties owed by G.C. and C.J. Bruce as described herein be abated; and
2. THAT a by-law be brought down to formalize the abatement.

SUMMARY

Council is empowered to provide certain relief from taxes for soldiers, their spouses or some members of the family. This report recommends abatement of penalties and interest charges against taxes of qualifying applicants for the year 1985.

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 only on taxes of qualifying persons who submit application for abatement. This requires an annual by-law. Application for such abatement has been received from:

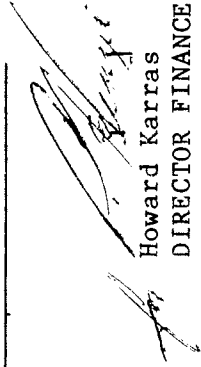
G.C. & C.J. Bruce	Lot 8, Block 1 S1/2	1985 penalties	\$63.65
4356 Barker Avenue	S.D. 1, D.L. 38,	on 1985 taxes	
Burnaby, B.C.	Plan 15639		
	Roll No. 5445-4356		

Total abatement requested \$63.65
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Staff has determined that these persons qualify for the abatement under Section 476.

It is recommended that the penalties owed by G.C. and C.J. Bruce as described herein be abated; and

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


Howard Karras
DIRECTOR FINANCE

cc. Municipal Solicitor
Municipal Clerk