

ITEM 4  
MANAGER'S REPORT NO. 71  
COUNCIL MEETING 87/11/16

RE: LETTER FROM MR. HARRY PRIDE WHICH APPEARED ON THE AGENDA FOR THE NOVEMBER 09TH  
MEETING OF COUNCIL (ITEM 4 C )  
1987 PROPERTY TAXES - 3770 FIR STREET

MUNICIPAL MANAGER'S RECOMMENDATION:

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

\* \* \* \* \*

TO: MUNICIPAL MANAGER  
FROM: DIRECTOR FINANCE

1987 November 10  
File: T5-6

RE: 1987 PROPERTY TAXES: 3770 FIR STREET

RECOMMENDATION

1. THAT a copy of this report be sent to Mr. A. Harry Pride, 3770  
Fir Street, Burnaby, B.C. V5G 2A5

REPORT

This report is presented in response to a letter from Mr. Pride which appeared on Council's agenda for 1987 November 09. The letter expresses concern about the present system of determining property taxes and states that: "My complaint is directed at the unjustifiable rise in my property taxes for 1987."

We confirm the tax and assessment figures for the residential property at 3770 Fir Street as outlined in Mr. Pride's letter. Net taxes for the property increased by 18.9% in 1987 over 1986. Gross taxes for the property increased by \$187.57 or 13.7% over the same period. The general municipal portion of the 1987 gross tax increase for all rate setting bodies is \$69.62, representing an 11.6% increase over 1986.

An analysis of Mr. Pride's property taxes over the past five years begins with a review of assessed value over that time. Table 1 attached gives a comparison of assessments and taxes over the period 1982 to 1987. It shows that during that period the assessed value of Mr. Pride's home decreased by 10.7% while the gross taxes increased by 17.3% and the net taxes increased by 24.2%. The larger increase in net taxes is due to the fact that the Provincial Homeowner Grant did not increase over the period 1982 to 1987.

Table 2 attached presents an analysis of the 1987 tax increase on Mr. Pride's property. It shows a 7.2% increase in assessed value between 1986 and 1987. The 7.2% increase in assessed value of Mr. Pride's property is considerably higher than the .3% increase in assessed value of the median home in Burnaby. The Area Assessor for Burnaby states that the increase in assessment of the Pride property is due to market increase. Market values are determined on a neighbourhood area basis and have resulted in some assessments decreasing in 1987 while others have increased.

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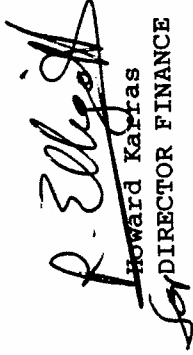
Without the increase in assessment, gross taxes for Mr. Pride's property would have increased by \$92.30 or 6.7% in 1987 over 1986. The general municipal tax increase, without the assessment increase, would have been \$24.59 or 4.1% in 1987 over 1986.

The Area Assessor advises that Mr. Pride did not appeal his 1987 assessment. Mr. Pride has appealed the assessed value of his property for 1988. The appeal is scheduled to be heard by the Court of Revision on 1987 November 16. Any change in the assessed value of Mr. Pride's property which may result would apply to the 1988 tax year.

With regard to Mr. Pride's concern over the use of property values (assessments) in determining property taxes, Council on 1987 January 05 supported a request from the District of North Vancouver that the U.B.C.M. and the Provincial government be asked to "periodically review the regulations and basis of assessment and taxation, to see if current regulations are valid and fair, or if there should be any revisions." (Item 12, Report No. 1 attached.)

RE:gw  
Attach.

cc: Area Assessor  
Secretary-Treasurer,  
School District No. 41

  
Howard Karlas  
for DIRECTOR FINANCE

**TABLE 1**
**ANALYSIS OF ASSESSMENT AND TAXES - 1982 TO 1987 - 3770 FIR STREET**

Year	Assessment		Gross Taxes		Net Taxes	
	Value	Change	Value	Change	Value	Change
1982	\$ 115,116		\$ 1,329.14		\$ 949.14	
1983	\$ 89,150	(25,966)	\$ 1,281.65	(47.49)	\$ 901.65	(47.49)
1984	\$ 89,150		\$ 1,280.29	(1.36)	\$ 900.29	(1.36)
1985	\$ 95,950	6,800	\$ 1,298.05	17.76	\$ 918.05	17.76
1986	\$ 95,950		\$ 1,370.87	72.82	\$ 990.87	72.82
1987	\$ 102,850	6,900	\$ 1,558.87	188.00	\$ 1,178.87	188.00
Increase from 1982 to 1987		(12,266)		(10.7)		229.73
				229.73		24.2

(decrease)

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TABLE 2

ANALYSIS OF 1987 TAX INCREASE - 3770 FIR STREET

	1986	1987	Tax Increases Resulting from Increased Assessment	Tax Rate	Total 1987 Increase
	\$	\$	\$	%	\$
Assessed value - Land	60,850	60,850			19.7
- Improvements	35,100	42,000			6,900
Total	95,950	102,850			7.2
General municipal	601.59	671.21	45.03	7.5	4.1
School	579.96	681.23	45.70	7.9	9.6
Other bodies	57.72	67.80	4.54	7.9	9.6
Water	44.10	48.50	4.40	10.0	4.40
Sewer	87.50	89.70	2.20	2.5	2.20
Gross taxes	1,370.87	1,558.44	92.30	6.7	187.57
Less grants	380.00	380.00			
Net taxes	990.87	1,178.44	95.27	9.6	187.57

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Re: LETTER FROM M.K. WARWICK, ACTING MUNICIPAL CLERK, THE CORPORATION OF THE DISTRICT OF NORTH VANCOUVER, DISTRICT MUNICIPAL HALL, P.O. BOX 86218, NORTH VANCOUVER, B. C., V7L 4K1, WHICH APPEARED ON THE AGENDA FOR THE COUNCIL MEETING OF 1986 DECEMBER 08 (Item 4g) - PROPERTY ASSESSMENTS

ACTING MUNICIPAL MANAGER'S RECOMMENDATION:

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

\* \* \* \* \*

TO: MUNICIPAL MANAGER  
FROM: DIRECTOR FINANCE  
RE: THE DISTRICT OF NORTH VANCOUVER RE PROPERTY ASSESSMENTS  
CORRESPONDENCE, ITEM 4(g), 1986 DECEMBER 08

1986 December 22  
File: A73-1

RECOMMENDATION

1. THAT copies of this report be sent to the District of North Vancouver and to the U.B.C.M.

Appearing on the 1986 December 08 agenda is a letter from the District of North Vancouver seeking the support of G.V.R.D. member municipalities for the resolution contained therein (copy attached).

We contacted North Vancouver District staff and requested copies of reports and/or other background documents in support of the motion. We were informed that the wording was that of Council and that staff had no reports or documents that could help us.

The resolutions for which the District of North Vancouver is asking support affect the property assessment and property taxation regulations. This is a large, important and complex subject affecting various statutes and authorities.

The current assessment and taxation systems evolved as a result of input from many communities, municipal governments, commissions, briefs from individuals, as well as input from the Provincial Government. Therefore, as an individual community, we are not in a position to recommend any changes without examination and study of all of the options and their impact on the assessments and the resultant taxation. However, we can support the request for U.B.C.M. and the Provincial Government to periodically review the regulations and basis of assessment and taxation, to see if current regulations are valid and fair, or if there should be any revisions.

It is recommended that copies of this report be sent to the District of North Vancouver and to the U.B.C.M.

*Howard Karras*  
Howard Karras  
DIRECTOR FINANCE

PWT:gw  
Attach.

cc: Municipal Clerk

~~CORRESPONDENCE AND PETITIONS~~  
~~Regular Council Meeting~~  
~~1986 December 08~~

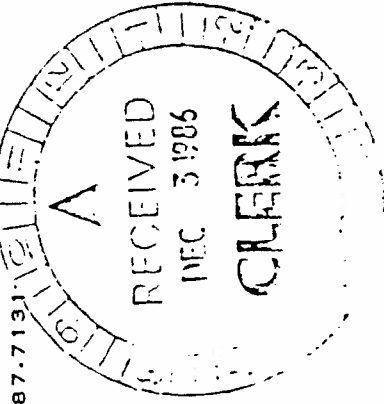
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## THE CORPORATION OF THE DISTRICT OF NORTH VANCOUVER



DISTRICT MUNICIPAL HALL  
P.O. BOX 86218, NORTH VANCOUVER, B.C.  
V7L 4K1



TELEPHONE 987-7131

December 1, 1986

Hon. M. Couvelier,  
Minister of Finance and  
Corporate Relations,  
Parliament Buildings,  
Victoria, B.C.,  
V8V 1X4.

Dear Sir:

RE: Property Assessments

At its regular meeting of November 24 the Council for the District of North Vancouver once again considered the subject of property assessments and the method that is utilized by the British Columbia Assessment Authority in determining same.

As a result of the ensuing discussion the following resolutions were passed;

"THAT this Council urge the Provincial Government to review the current method of taxation for residential properties with a view to looking at the options of basing such taxation on the principle of services received and that Council urge all G.V.R.D. members to support this action."

"THAT the foregoing motion be referred to the U.B.C.M. for information and support."

"THAT the Provincial Government order the B.C. Assessment Authority to rescind all increases in excess of 15% in property assessments for 1987."

Accordingly by copy of this letter we are seeking the support of the G.V.R.D. member municipalities, as well as the Union of B.C. Municipalities.

INTERNAL DISTRIBUTION:

:--AGENDA 1986 December 08  
:--COPY - Municipal Manager  
- Director Finance

.....2.



CORRESPONDENCE AND PETITIONS  
Regular-Council Meeting  
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Hon. M. Couvelier,  
Minister of Finance and Corporate Relations.

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For your additional information I am enclosing a copy of my November 25 letter to the Hon. Wm. Vander Zalm relative to Council's earlier deliberations in this regard.

I trust you will give due consideration to the concerns expressed by Council.

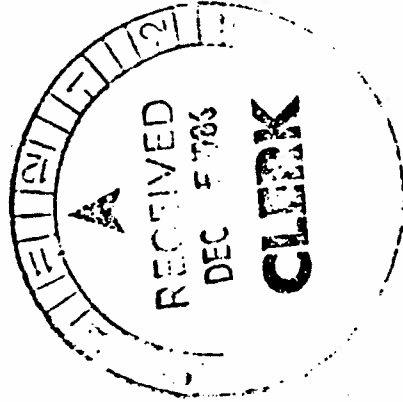
Yours very truly,

M.K. Warwick  
Acting Municipal Clerk

MKW/rm

Enc.

cc: G.V.R.D. Member Municipalities (WITHOUT ATTACHMENTS)  
cc: Union of British Columbia Municipalities  
cc: Hon. Wm. Vander Zalm, Premier  
cc: Hon. Rita Johnston, Minister of Municipal Affairs  
cc: Hon. Jack Davis, M.L.A.  
cc: Mr. Angus Ree, M.L.A.  
cc: B.C. Assessment Authority, Victoria Office



ITEM 4  
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COUNCIL MEETING 87/11/16

November 25th, 1986

The Hon. W.W. Vander Zalm  
Premier  
Province of British Columbia  
Parliament Buildings  
Victoria, B.C.  
V8V 1X4

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Dear Sir:

Re: Property Assessments

This will confirm that at its regular meeting of November 17th, 1986, the Council considered the subject of Property Assessments and the method that is utilized by the British Columbia Assessment Authority in determining same. As a result of the ensuing discussion, the following resolution was passed:

"THAT the Council of the District of North Vancouver express concern to Premier Vander Zalm, the Minister of Municipal Affairs and M.L.A.'s Jack Davis and Angus Ree regarding the wild swings in 1987-88 assessments within a given category (i.e. residential) rather than an even adjustment as necessary to meet the market value; and FURTHER THAT an immediate review of the B.C. Assessment Authority's method of assessing view and waterfront properties in the District of North Vancouver be undertaken by the Province."

We trust you will give your serious consideration to the views expressed by Council.

Yours very truly,

M.K. Warwick  
Deputy Municipal Clerk

MKW/ah