

ITEM	8
MANAGER'S REPORT NO.	42
COUNCIL MEETING	87/06/22

RE: LETTER FROM MR. AND MRS. J. ROBISON WHICH APPEARED ON THE AGENDA
FOR THE 1987 JUNE 15 MEETING OF COUNCIL (ITEM 3 B)
PROPERTY TAXES - 3977 NITHSDALE STREET

MUNICIPAL MANAGER'S RECOMMENDATION:

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

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TO: MUNICIPAL MANAGER 87 06 17
FROM: DIRECTOR FINANCE
RE: PROPERTY TAXES - 3977 NITHSDALE STREET

RECOMMENDATION

1. THAT a copy of this report be sent to Mr. Jas. Robison and Mrs. E. M. Robison of 3977 Nithsdale Street, which appeared on Council's agenda of 1987 June 15.

REPORT

This report is presented in response to a letter from Mr. Jas. Robison and Mrs. E. M. Robison of 3977 Nithsdale Street, which appeared on Council's agenda of 1987 June 15.

We confirm the tax figures for the residential property as outlined in the Robison's letter. Over the period 1977 to 1987 they represent 76.3% increase in gross taxes and 98.6% increase in net taxes.

An analysis of the Robison's increase over the past 10 years begins with a review of assessed value over that time. The true assessed value comparison should only cover the years 1978 to 1987. In 1978, the basis of assessment was changed causing assessments to be based on market value. Prior to that the assessment roll was frozen for many years. Table 1 attached gives a comparison of assessments and taxes over the period 1978 to 1987. It shows that during that period, the assessed value of the Robison home increased by 84.3% while gross taxes increased by 63.6% and the net taxes increased by 89.5%. The larger increase in net taxes is due to the fact that the home owner grant has not increased since 1980.

Table 2 attached is an analysis of the 1987 tax increase. It shows that the 3.7% increase in assessment between 1986 and 1987 accounted for \$56.62 or 35% of the total increase in taxes of \$161.56.

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The Robison's increase in assessed value of 3.7% is higher than the .3% increase in the assessed value of the median home in Burnaby. The Area Assessor for Burnaby states that the increase in the Robison's assessment 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.

Without the increase in assessment, the Robison's gross taxes would have increased by \$104.94 or 6.5% in 1987 over 1986.

It is recommended that a copy of this report be sent to
Mr. Jas. Robison and Mrs. E. M. Robison, 3977 Nithsdale
Street, Burnaby.

R. Ellingsen
Howard Katras
DIRECTOR FINANCE

RE:ah

cc. Area Assessor
B.C. Assessment Authority

TABLE 1 - ANALYSIS OF ASSESSMENT AND TAXES 1978 TO 1987 ON 3977 NITHSDALE STREET

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	Assessment Value	Change \$	Change %	Gross Taxes Value	Change \$	Change %	Grant Value	Value	\$	Net Taxes Change \$	Net Taxes Change %
1978	61,950	+26,750	+76.0	1,081.04	+77.57	+7.7	480	601.04	+27.57	+4.8	+4.8
1979	62,700	+ 750	+ 1.2	1,085.24	+ 4.20	+ .4	580	505.24	- 95.80	-15.9	-15.9
1980	69,450	+ 6,750	+10.8	1,179.40	+ 94.16	+ 8.7	630	549.40	+ 44.16	+ 8.7	+ 8.7
1981	102,700	+33,250	+47.9	1,362.52	+183.12	+15.5	630	732.52	+183.00	+33.3	+33.3
1982	126,291	+23,591	+23.0	1,464.90	+102.38	+ 7.5	630	834.90	+102.38	+14.0	+14.0
1983	96,800	-29,491	-23.4	1,399.37	- 65.53	- 4.5	630	769.37	- 65.53	- 7.8	- 7.8
1984	96,800	-29,491	-23.4	1,397.87	- 2.00	- .1	630	767.87	- 1.50	- .2	- .2
1985	110,100	+13,300	+13.7	1,524.98	+127.11	+ 9.1	630	894.98	+127.11	+16.6	+16.6
1986	110,100	110,100	+	1,607.61	+ 82.63	+ 5.4	630	977.61	+ 82.63	+ 9.2	+ 9.2
1987	114,200	+4,100	+ 4.100	1,769.17	+161.56	+10.0	630	1,139.17	+161.56	+16.5	+16.5
					+84.3			+687.70	+63.6	+538.13	+89.5

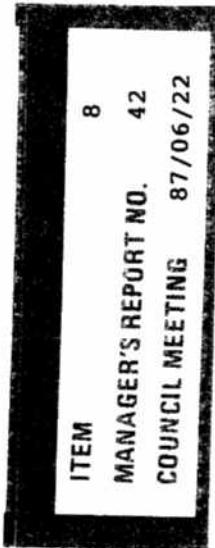
1987 JUNE 17

Finance Department

 Increase
From 1978
to 1987

 Increase
To 1987

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	1986	1987	Taxes	Tax increases resulting from increased Assessment	Total 1987	Tax Rate	Increase	
	\$	\$	\$	%	\$	%	\$	%
Assessed value	110,100	114,200			4,100	3.7		
General municipal	690.30	745.28	26.76	3.9	28.22	4.1	54.98	8.0
School	665.49	756.41	27.16	4.1	63.76	9.6	90.92	13.7
Other bodies	66.23	75.29	2.70	4.1	6.36	9.6	9.06	13.7
Water	44.10	48.50	-	-	4.40	10.0	4.40	10.0
Sewer	87.50	89.70	-	-	2.20	2.5	2.20	2.5
Local improvements	53.99	53.99	-	-	-	-	-	-
Gross taxes	1,607.61	1,769.17	56.62	3.5	104.94	6.5	161.56	10.0
Less grants	630.00	630.00	-	-	-	-	-	-
Net taxes	977.61	1,139.17	56.62	5.8	104.94	10.7	161.56	16.5

TABLE 2 - ANALYSIS OF 1987 TAX INCREASE 3977 NITHSDALE STREET