

**ITEM** 7  
**MANAGER'S REPORT NO.** 47  
**COUNCIL MEETING** 87/07/27

RE: LETTER FROM MS. DONNA LANGFORD WHICH APPEARED ON THE AGENDA FOR THE  
JULY 13TH MEETING OF COUNCIL (ITEM 4 EEE)  
1987 PROPERTY TAXES - #214 - 3925 KINGSWAY

MUNICIPAL MANAGER'S RECOMMENDATION:

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

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TO: MUNICIPAL MANAGER 1987 July 20  
FROM: DIRECTOR FINANCE File: T5-6  
RE: 1987 PROPERTY TAXES: #214 - 3925 KINGSWAY  
RECOMMENDATION

REPORT

This report is presented in response to a letter from Donna Langford which appeared on Council's agenda for 1987 July 13. The letter expresses concern over increasing tax rates and states that the 1987 taxes were paid under protest.

The 1987 gross property taxes for the Langford property for all rate setting bodies have increased by \$83.26 or 13.7% in 1987 over 1986. The general municipal portion of the 1987 gross tax increase is \$30.70, representing an 11.8% increase over 1986.

The attached table is an analysis of the 1987 tax increase on the Langford property. It shows a 7.4% increase in assessed value between 1986 and 1987.

The 7.4% increase in assessed value of the Langford property 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 Provincial Home Owner Grant Act. The minimum property tax payable for those receiving the basic grant (such as Donna Langford) rose from \$200 in 1986 to \$350 in 1987. The minimum property tax payable for those receiving the supplementary grant rose from \$1 in 1986 to \$100 in 1987.

The analysis of the Langford property also shows that \$36.76 or 30.6% of the increase in net taxes in 1987 over 1986 resulted from an increase in the minimum tax payable for the 1987 tax year under the Provincial Home Owner Grant Act. The minimum property tax payable for those receiving the basic grant (such as Donna Langford) rose from \$200 in 1986 to \$350 in 1987. The minimum property tax payable for those receiving the supplementary grant rose from \$1 in 1986 to \$100 in 1987.

Without the increase in assessment, gross taxes on the Langford property would have increased by \$40.83 or 6.7% in 1987 over 1986. The general municipal tax increase, without the assessment increase, would have been \$10.65 or 4.1% in 1987 over 1986.

*R. Elliott*  
Howard Karras  
for DIRECTOR FINANCE

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7  
47  
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|                        | 1986   | 1987   | Taxes  | Taxes  | Tax Increases | Assessment | Tax Rate | Total 1987 | Taxes  | Taxes  | Tax Increases | Assessment | Tax Rate | Total 1987  |        |      |
|------------------------|--------|--------|--------|--------|---------------|------------|----------|------------|--------|--------|---------------|------------|----------|-------------|--------|------|
| Assessed Value - Total | 41,550 | 44,622 | 12,700 | 16,750 | 3072          | 7.4        | 3072     | 7.4        | 28,850 | 27,872 | 31.9          | 4050       | 31.9     | <978> <3.4> |        |      |
| Land                   |        |        |        |        |               |            |          |            |        |        |               |            |          |             |        |      |
| School                 | 251.15 | 295.56 | 20.35  | 8.1    | 24.06         | 9.6        | 44.41    | 17.7       | 260.51 | 291.21 | 20.05         | 7.7        | 10.65    | 4.1         | 30.70  | 11.8 |
| General Municipal      |        |        |        |        |               |            |          |            |        |        |               |            |          |             |        |      |
| Other Bodies           | 24.99  | 29.42  | 2.03   | 8.1    | 2.40          | 9.6        | 44.41    | 17.7       | 25.20  | 27.70  | 2.03          | 8.1        | 2.40     | 9.6         | 44.41  | 17.7 |
| Water                  |        |        |        |        |               |            |          |            |        |        |               |            |          |             |        |      |
| Sewer                  | 47.25  | 48.45  | -      | -      | -             | 1.20       | 2.5      | 1.20       | 47.25  | 48.45  | -             | -          | -        | -           | 2.5    | 10.0 |
| Local Improvements     | .88    | .90    | -      | -      | -             | .02        | .02      | .02        | .88    | .90    | -             | -          | -        | -           | .02    | .02  |
| Grant                  | 609.98 | 693.24 | 42.43  | 7.0    | 40.83         | 6.7        | 83.26    | 13.7       | 229.98 | 350.00 | 42.43         | 18.5       | 77.59    | 33.7        | 120.02 | 52.2 |
| Net Taxes              |        |        |        |        |               |            |          |            |        |        |               |            |          |             |        |      |

\* Reduced grant resulting from an increase in the minimum tax payable for the 1987 tax year under the Provincial Home Owner Grant Act.