

RE: LOCAL IMPROVEMENT AND SEWER ASSESSMENT ROLLS

MUNICIPAL MANAGER'S RECOMMENDATION:

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

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**TO: MUNICIPAL MANAGER 1987 FEBRUARY 03**

**FROM: DIRECTOR ENGINEERING**

**SUBJECT: LOCAL IMPROVEMENT AND SEWER ASSESSMENT ROLLS**

**RECOMMENDATIONS:**

**THAT a Court of Revision be established to hear appeals against the Local Improvement and Sewer Assessment Rolls on Tuesday, 1987 April 14, at 19:00 hours.**

**R E P O R T**

The Corporation imposes local improvement frontage taxes and sewer parcel taxes in accordance with the provisions of the Municipal Act. More specifically, Sections 482 and 483 of the Municipal Act state:

**"Parcel Tax**

**482.** Where the council is empowered to impose a frontage tax, except under Division (1) of Part 16, it may, instead of imposing it, impose a tax with respect to each parcel or group of parcels, and this division applies, with the necessary changes and so far as are applicable.

**Frontage Tax Assessment Roll**

**483.** (1) Before a frontage tax is imposed, the collector or other person named by the council shall, at council's direction, prepare a frontage tax assessment roll.

(2) The collector or other person named by the council shall set down on the frontage tax assessment roll for each parcel assessed the name of the owner, the actual frontage and the taxable frontage.

(3) On council's direction, the collector or other person named by the council shall revise the frontage tax assessment roll by assessing in accordance with Sections 480 to 491 all parcels of land which under the bylaw by which the frontage tax was and is imposed are to have become subject to the tax, whether or not the parcels were included in the original or last revised frontage tax assessment roll.

(4) When the collector or other person named by the council has revised the frontage tax assessment roll under subsection (3), and the revised roll has been confirmed and authenticated under section 486, the total actual frontages and the total taxable frontages shall be adjusted accordingly, and the new totals shall be noted on the applicable bylaw adopted under section 481 (1), and the bylaw shall be deemed to be amended accordingly, or the council may amend the bylaw accordingly."

A Court of Revision is required to be established each year for the purpose of hearing appeals against the Local Improvement and Sewer Assessment Rolls. The assessments confirmed by this Court are the basis for the preparation of tax rolls. In Burnaby, members of Council have traditionally constituted the Local Court of Revision to hear such appeals.

It is intended that a Court of Revision be established to hear appeals against the Local Improvement and Sewer Assessment Rolls on Tuesday, 1987 April 14 at 19:00 hours.

AAS:ml

cc: Municipal Solicitor  
Director Finance  
Municipal Clerk

  
DIRECTOR ENGINEERING