

ITEM 3
MANAGER'S REPORT NO. 56
COUNCIL MEETING 91/10/07

TO: MUNICIPAL MANAGER 1991 October 01
FROM: DIRECTOR FINANCE File: T5-6
SUBJECT: 4725 VILLAGE DRIVE (MRS. HUIE)
PURPOSE: To provide Council with information regarding the
1991 property taxes.

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RECOMMENDATION:

1. THAT a copy of this report be sent to Mrs. J. Huie,
5419 Dominion Street, Burnaby, B.C. V5G 1E1

REPORT

Council, on 1991 August 06, received a presentation from Mrs. J. Huie with respect to her property at 4725 Village Drive. In response, Council asked staff to write to the B. C. Assessment Authority for their interpretation of this matter and to evaluate the concerns expressed by Mrs. Huie. This report responds to Council's requests.

A. B. C. Assessment Authority Interpretation

As outlined in the letter from Mr. G. Howard, Deputy Assessor (see Attachment I) the Authority has reviewed the facts concerning Mrs. Huie's property and confirms that both the assessed values and the classification of the property are correct.

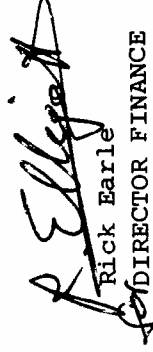
Mr. Howard further advises that the date to appeal the values or classification used to calculate 1991 property taxes has passed (1990 October 31), however Mrs. Huie could appeal for 1992 by submitting a letter of appeal by 1991 October 31. Such an appeal would apply only to 1992 and would not be retroactive to 1991.

B. Staff Comments

Our review of Mrs. Huie's situation confirmed that the assessed value had increased substantially from 1990 to 1991; that the increase was due to upward shift in market value; that the property tax calculations based on the assessment are correct; and that most of the tax increase was caused by an increase in assessments, as the general municipal tax increase for business and other was only 5.9% in 1991. A summary of this information is presented in Attachment II.

Given that it is too late to appeal 1991 assessments, the only course of action available to Mrs. Huie would be to appeal her assessment for 1992. Such an appeal could question the assessed value and/or property class.

Both the B. C. Assessment Authority and our Tax Office staff have explained the appeal process and deadlines to Mrs. Huie.

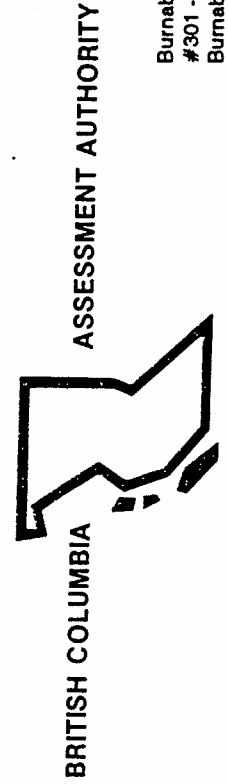

Rick Earle
DIRECTOR FINANCE

RE:aj
Attach.

cc. Director Planning & Building Inspection
Area Assessor, B.C. Assessment Authority
Attention: Mr. G. Howard

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Attachment I



BRITISH COLUMBIA ASSESSMENT AUTHORITY

Burnaby/New Westminster Assessment Office
 #301 - 4911 Canada Way
 Burnaby, British Columbia
 V5G 1M1

Telephone (604) 294-6441
 Fax (604) 294-8193

September 6, 1991

The Corporation of the District
 of Burnaby,
 4949 Canada Way,
 Burnaby, B. C.
 V5G 1M2

Attention: Mr. Rick Elligott,
Tax & Licence Director

Dear Sir:

Re: Folio No. 2125-4715-0000
Mrs. Huie, 4725 Village Drive

In response to your letter of August 21, 1991 with inquiries regarding the classification and assessed value of the above referenced property, we offer the following comments:

- A. Classification of Property
 - What is the class?
 Class 6 - Business and Other (see attached copy of Property Class Regulation)
 - How was the property class determined?
 The use of the property as of September 30, 1990, in accordance with the property class regulation, The property is zoned CD (C1-RM1) and is developed with a Commercial Building used as a convenience store. The property was not used for residential purposes.

- Has it changed from 1990 to 1991?
 There was no change in classification form 1990 to 1991. This property has had the same classification for the last several years.

- Under what conditions could this property be classified as residential?
 The property must be "used" for residential purposes. If the zoning of the property was changed from CD (C1-RM1) to CD (RM1) only i.e. no commercial use, the classification would be changed to Residential on the next Assessment Roll.

Enclosed is an excerpt from the Assessment Act outlining the Prescribed Classes of Property.

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- Is there any way the class could be changed for 1991?
No, in September of 1990 the property owners received their Assessment Notice and if at that time they were in disagreement with the classification of this property they had the opportunity to appeal to the Court of Revision. The last date to appeal the 1991 Assessment was October 31, 1990. As the last date of appeal has past, the classification for 1991, can not be changed. If appealed, the Court decision would have been based on the legislation in place and the use of the property as at September 30th 1990 which was of a commercial nature.

B. Assessed Value of the Property

- What is the current Assessment?

The current Assessment is:
Land \$301,000
Improvements \$ 47,200
Total Actual Value \$348,200

- How is the Assessment determined?

The Assessment is the market value of the property as of the valuation date of July 1, 1990. This estimate of market value is determined by taking into account all of the market conditions affecting the Subject property.

- Has it changed from 1990 to 1991?

The valuation date to determine the market value for the 1990 assessment was July 1, 1988. The valuation date for the 1991 assessed values was July 1, 1990. Accordingly, with the changed valuation date and the upward shift in the market from the years 1988 to 1990, the assessment for the Subject property changed from \$155,600 to \$348,200.

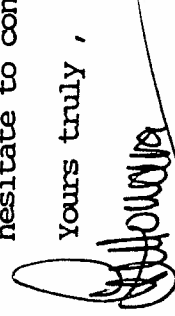
Upon receipt of their 1991 tax notice, Mr. and Mrs. Huie contacted our office. At that time our staff reviewed with them the reasons for the classification of Business and Other for this property. The issue revolves around this classification. The use of this property as of September 30, 1990 was of a commercial nature i.e. a convenience store. It is further noted that the current zoning on this site is CD (C1-FM1). Subsequently, our staff spoke a number of times with Mrs. Huie, members of the Planning Department for the District of Burnaby and an appraiser from Royal LePage acting on behalf of Mrs. Huie. On each occasion it was explained that the date to appeal had past and that we could not change the classification for 1991 as the facts indicate that the

classification is correct. It was further explained that Mrs. Huie can appeal this classification for 1992 by submitting a letter of appeal by October 31, 1991. If an appeal is lodged, the Court of Revision will then review the facts concerning the use of the property and any legal precedent. Their decision would only apply to the 1992 Roll. It would not be retroactive to 1991.

Our review of the facts concerning Mr. & Mrs. Huie's property confirmed both the values and the classification. Our interpretation of "The Prescribed Classes of Property Regulations" is supported by past practice and by a recent decision of the Supreme Court of British Columbia (attached).

If we can be of further assistance in this matter, please don't hesitate to contact either myself or David Highfield.

Yours truly ,



G. Howard,
DEPUTY ASSESSOR

GH/dcd

attach.

NOTE: Attachments to this letter are available in the Tax Office of the Finance Department.

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Attachment II

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1990-1991 Tax Comparison
 4725 Village Drive

	1990	1991	Change 1990-1991
	\$	\$	%
<u>Assessed Value</u>			
. Land	108,350	301,000	192,650
. Improvements	37,250	37,200	-50
Total	145,600	338,200	192,600
<u>Property Taxes</u>			
. General	2,131.64	4,139.91	2,008.27
. School	1,951.04	3,449.64	1,498.60
. Other rate setting bodies	415.11	759.43	344.32
. Sewer parcel tax	48.30	53.10	4.80
Total gross taxes	4,546.09	8,402.08	3,855.99

- . property class 06 Business and Other for 1990 and 1991
- . property also pays metered water and sewer charges based on use.