

**TO:** CITY MANAGER **DATE:** 2002 01 15  
**FROM:** DIRECTOR ENGINEERING **FILE:** 70-06-01  
**SUBJECT:** LOCAL IMPROVEMENT AND SEWER ASSESSMENT ROLLS  
**PURPOSE:** To obtain Council authority to convene a Court of Revision on Thursday, 2002 February 21, at 6:00 pm.

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**RECOMMENDATION:**

1. **THAT** a Court of Revision be established in the Council Chambers, Thursday, 2002 February 21, at 6:00 pm to hear appeals against the Local Improvement and Sewer Assessment Rolls.

**R E P O R T**

The City imposes local improvements and sewer parcel tax by the provisions of the Municipal Act. More specifically, Sections 360 and 360.1 of the Municipal Act state:

**PARCEL TAX BYLAW**

- 360 (1) "A council may, by bylaw, impose a parcel tax in accordance with this division to provide all or part of the funding for a service."

**ASSESSMENT ROLL BYLAW**

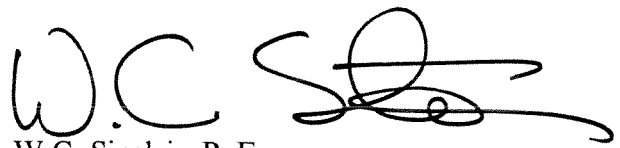
- 360.1 (1) A council may, by bylaw, direct the preparation of an assessment roll for the purposes of imposing a parcel tax.
- (2) A bylaw under subsection (1) must establish the basis on which a parcel tax may be imposed using the assessment roll, which may be on the basis of
- a) a single amount for each parcel,
  - b) the taxable area of the parcel, or
  - c) the taxable frontage of the parcel.

- (3) If the bylaw provides a basis under subsection (2) (b) or (c), it must establish how the taxable area or taxable frontage of a parcel is to be determined, subject to the following:
- a) the methods for determination must be based on the physical characteristics of the parcel;
  - b) the basis established for the one class of parcel must be fair and equitable as compared with the basis established for other classes of parcels.

Council has previously appointed Mr. W.C. Sinclair, Director Engineering, to perform the assessment function for local improvements and sewer parcel tax.

A Court of Revision is scheduled each year to provide an opportunity for property owners to appeal local improvements and sewer parcel taxes that are being charged for the first time. The assessments confirmed by this Court are the basis for the preparation of parcel tax rolls. In Burnaby, members of City Council have 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 Thursday, 2002 February 21, at 6:00 pm.

  
W.C. Sinclair, P. Eng.  
DIRECTOR ENGINEERING

AAS:

cc: Director Finance  
City Solicitor  
City Clerk