

TO: CITY MANAGER **DATE:** 2005 02 02
FROM: DIRECTOR ENGINEERING **FILE:** 43500-20
SUBJECT: LOCAL IMPROVEMENT AND SEWER ASSESSMENT ROLLS
PURPOSE: To obtain Council authority to convene a Court of Revision on Wednesday, 2005 February 23 at 6:00 pm.

RECOMMENDATION:

1. **THAT** a Court of Revision be established in the Council Chambers, Wednesday, 2005 February 23, at 6:00 pm to hear appeals against the Local Improvement and Sewer Assessment Rolls.

REPORT

The City imposes local improvements and sewer parcel tax by the provisions of the Community Charter. More specifically, Sections 200 and 202 of the Community Charter state:

PARCEL TAX BYLAW

- 200 (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

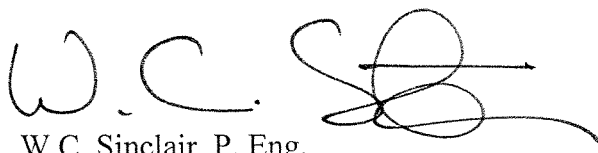
- 202 (1) A council may, by bylaw, direct the preparation of a parcel tax roll for the purposes of imposing a parcel tax.
- (2) A bylaw under subsection (1) must establish the basis on which a parcel tax may be imposed using the parcel tax roll, which may be on the basis of one or more of the following: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

Engineering Department
Re: Local Improvement and Sewer Assessment Rolls

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 Local Improvement and Sewer Assessment 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 Wednesday, 2005 February 23, at 6:00 pm.

A handwritten signature in black ink, appearing to read 'W.C. Sinclair', with a stylized flourish extending to the right.

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

AAS:

cc: Director Finance
City Solicitor
City Clerk