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**TO:** CITY MANAGER **DATE:** 2010 January 12

**FROM:** DIRECTOR ENGINEERING **FILE:** 43500-01

**SUBJECT:** LOCAL AREA SERVICES AND SEWER ASSESSMENT ROLLS

**PURPOSE:** To obtain Council authority to convene a Court of Revision on Thursday, 2010 February 18 at 6:00 pm.

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**RECOMMENDATION:**

1. **THAT** a Court of Revision be established in the Council Chambers, Thursday, 2010 February 18, at 6:00 pm to hear appeals against the Local Area Services and Sewer Assessment Rolls.

**REPORT**

The City imposes Local Area Services 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.
- (2) A bylaw under subsection (1) must do the following:
  - (a) state the service for which the tax is imposed;
  - (b) state the years for which the tax is imposed;
  - (c) identify the parcel tax roll under this Division that is to be used to impose the tax;
  - (d) state the basis on which the tax is to be imposed, as referred to in section 202 (2) [*basis of taxation for parcel taxes*];
  - (e) impose the tax in accordance with subsection (3).

- (3) A bylaw under subsection (1) must impose the parcel tax as follows:
  - (a) in the case of a tax to be imposed on the basis provided under section 202 (2) (a) [*single amount per parcel*], by establishing the amount to be paid as tax;
  - (b) in the case of a tax to be imposed on the basis provided under section 202 (2) (b) or (c) [*taxable area or taxable frontage*], by establishing either
    - (i) the rate of tax to be paid per unit of taxable area or taxable frontage, or
    - (ii) rates of tax to be paid for different ranges of taxable area or taxable frontage.
- (4) The municipality must make available to the public, on request, a report respecting how amounts or rates were determined for the purposes of subsection (3).
- (5) In each year that a parcel tax is imposed under this Division, it is deemed to be imposed on January 01 of the year, unless expressly provided otherwise by the bylaw under subsection (1).

**Parcel Tax Roll for Purpose of Imposing Tax - 202**

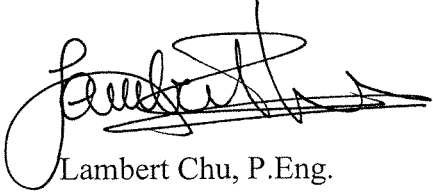
- (1) A council may, by bylaw, direct the preparation of a parcel tax roll for the purposes of imposing a parcel tax.
- (2) A bylaw under subsection (1) must establish the basis on which a parcel tax may be imposed using the parcel tax roll, which may be on the basis of one or more of the following:
  - (a) a single amount for each parcel;
  - (b) the taxable area of the parcel;
  - (c) the taxable frontage of the parcel.
- (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 and may be different for parcels having different classes of physical characteristics;
  - (b) the basis established for parcels having one class of physical characteristics must be fair and equitable as compared with the basis established for parcels having other classes of physical characteristics.

To: City Manager  
From: Director Engineering  
Re: Local Area Services and Sewer Assessment Rolls  
2010 January 12..... Page 3

Council has previously appointed Mr. L. S. Chu, Director Engineering, to perform the assessment function for Local Area Services and sewer parcel tax.

A Court of Revision is scheduled each year to provide an opportunity for property owners to appeal Local Area Services 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 Area Services 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 Area Services and Sewer Assessment Rolls on Thursday, 2010 February 18, at 6:00 pm.



Lambert Chu, P.Eng.  
DIRECTOR ENGINEERING

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Copied to: Director Finance  
City Solicitor  
City Clerk