



Item
Meeting 2015 Apr 27

COUNCIL REPORT

TO: CITY MANAGER **DATE:** 2015 April 21

FROM: DIRECTOR FINANCE **FILE:** 42000-00

SUBJECT: LOCAL SERVICE TAX BYLAW

PURPOSE: To impose a 2015 Local Service Tax Bylaw for works completed between 2014 June 01 and 2015 May 31.

RECOMMENDATION:

1. **THAT** Council authorize staff to prepare a 2015 Local Service Tax Bylaw to impose a local service parcel tax for completed local improvement works on the benefiting properties included in Attachment 1, 2015 Schedules 1 to 12

REPORT

Under Part 7, Division 5, Section 210 (Local Service Taxes) of the Community Charter, the City is required to pass a new Local Service Tax Bylaw for 2015, to impose taxes for local improvement works. This report is for works completed on or following 2014 June 01 and up to and including 2015 May 31.

Attachment 1 (which includes Schedules 1 to 12) provides a summary of the newly completed Local Area Service works. Frontage taxes and interest rates are those in place at the time of petition and are contained in the Burnaby Local Improvement Charges Bylaw 1985, (13325 consolidated). Such taxes will be billed annually over a specified repayment period with Property Taxes.

Property owners were advised of the proposed taxation amounts and provided with an opportunity to appear at the 2015 March 24 Parcel Tax Roll Review Panel.

Applicable Local Area Service Tax charges of \$40,165.15 will be added to the existing annual levy for Local Area Service Tax charges from 2015. Details of the new charges are included in Attachment 1, 2015 Schedules 1 to 12. A summary is provided in table 1 as follows:

Table 1 – Summary Schedule of the Local Service Tax Bylaw

SCHEDULE	CONSTRUCTION BYLAWS	DESCRIPTION OF WORKS	ANNUAL LEVY	# OF YEARS
1	13306	2013 Speedhumps	\$ 387.24	5
2	13307	2013 Speedhumps	\$ 498.96	5
3	13308	2013 Speedhumps	\$ 712.65	5
4	13309	2013 Speedhumps	\$ 337.52	5

To: City Manager
From: Director Finance
Re: Local Service Tax Bylaw
2015 April 21 Page 2

5	13310	2013 Speedhumps	\$ 324.16	5
6	13311	2013 Speedhumps	\$ 600.02	5
7	13219	2014 Roadworks	\$ 9,351.50	15
8	13316	2014 Roadworks	\$ 8,699.94	15
9	13318	2014 Roadworks	\$ 8,346.98	15
10	13319	2014 Roadworks	\$ 5,148.00	15
11	13320	2014 Roadworks	\$ 4,447.51	15
12	13323	2014 Lighting	\$ 1,310.67	10
Total			\$ 40,165.15	

RECOMMENDATION

It is recommended that Council authorize staff to prepare a 2015 Local Service Tax Bylaw to impose a local service parcel tax for completed local improvement works on the benefiting properties included in Attachment 1, 2015 Schedules 1 to 12.



Denise Jorgenson
DIRECTOR FINANCE

DJ:DL:RR/ab

Attachment: #1 - Schedule of the 2015 Local Service Tax Bylaw

Copied to: Director Engineering
City Solicitor
City Clerk

SCHEDULE OF THE 2015 LOCAL SERVICE TAX BYLAW

SCHEDULE NUMBER	PROJECT NUMBER	CONSTRUCTION BYLAW NUMBER	DESCRIPTION OF WORKS	WORK/RATE CODE REASON	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	NUMBER OF YEARS	ACTUAL FRONTAGE (FT.)	TAXABLE FRONTAGE (FT.)	TOTAL ANNUAL FRONTAGE TAX PAYABLE \$
2013 Speedhumps (Resident Initiated)									
1	13090	13306	Eton Street, Boundary Rd N to Esmond Ave N, Speedhumps	09 02 - Speedhumps	0.42	5	1000.00	922.00	387.24
2	13091	13307	Eton Street, Gilmore Ave N to Carleton Ave N, Speedhumps	09 02 - Speedhumps	0.42	5	1188.00	1188.00	498.96
3	13093	13308	Georgia Street, Delta Ave to Springer Ave, Speedhumps	09 02 - Speedhumps	0.42	5	1886.70	1696.80	712.65
4	13094	13309	Springer Avenue, Parker St to Union St, Speedhumps	09 02 - Speedhumps	0.42	5	1035.90	803.60	337.52
5	13095	13310	Kitchener Street, Madison Ave to Rosser Ave, Speedhumps	09 02 - Speedhumps	0.42	5	1061.80	771.80	324.16
6	13096	13311	Gamma Avenue N, Cambridge St to Penzance Dr, Speedhumps	09 02 - Speedhumps	0.42	5	1542.90	1428.60	600.02
2014 Roadworks (Resident Driven)									
7	13062	13219	Yale Street, Ingleton Ave N to MacDonald Ave N, 8.5m pavement with curb and walk north side, curb and replacement walk south side and trees as required	01 01 - Curb and replacement walk	9.00	15	550.00	550.00	4950.00
				01 03 - Curb and walk	9.75	15	450.00	450.00	4387.50
				07 01 - Driveway Crossing	14.00	15	1.00	1.00	14.00
							1001.00	1001.00	9351.50
8	14009	13316	16th Avenue, SEPL 7436 16th Ave east to Mary Ave, 8.5m pavement with curb and replacement walk north-side, curb and walk south-side and trees as required	01 01 - Curb and replacement walk	9.00	15	594.00	452.40	4071.60
				01 03 - Pavement Walk	9.75	15	474.70	474.70	4628.34
2014 Roadworks (Utilities Driven)									
9	14104	13318	Mary Avenue, 16th Ave to Edmonds St, 8.5m pavement with curb and walk both sides and trees as required	01 03 - Curb and walk	9.75	15	912.00	856.10	8346.98
10	14105	13319	19th Avenue, Humphries St to Mary Ave, 8.5m pavement with curb and walk both sides and trees as required.	01 03 - Curb and walk	9.75	15	528.00	528.00	5148.00
11	14107	13320	McMurray Avenue, Grange St to Maitland St, 8.5m pavement with curb and walk west side, curb and replacement walk east side, turnaround at Grange St and trees as required	01 01 - Curb and replacement walk	9.00	15	265.80	265.80	2392.20
				01 03 - Curb and walk	9.75	15	210.80	210.80	2055.31
2014 Lighting (Utilities Driven)									
12	14302	13323	McMurray Avenue, Maitland St to Grange St, street lighting	05 01 Street Lighting	2.75	10	600.00	476.60	1310.67