



Item.....  
Meeting..... 2016 Apr 24

## COUNCIL REPORT

**TO:** CITY MANAGER **DATE:** 2017 April 19  
**FROM:** DIRECTOR FINANCE **FILE:** 43500-01  
**SUBJECT:** 2017 LOCAL SERVICE TAX BYLAW  
**PURPOSE:** To seek Council approval to bring forward a Local Service Tax Bylaw to impose parcel taxes for local improvement works completed between 2016 June 01 and 2016 December 31.

## RECOMMENDATION:

1. THAT City Solicitor bring forward a Local Service Tax Bylaw to impose parcel taxes for completed local improvement works on benefiting properties included in Attachment 1, as outlined in this report.

## 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 2017, to impose taxes for local improvement works. This report is for works completed on or following 2016 June 01 and up to and including 2016 December 31.

Attachment 1 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 2017 March 21 Parcel Tax Roll Review Panel.

Applicable Local Area Service Tax charges of \$13,884.13 will be added to the existing annual levy for Local Area Service Tax charges from 2017. Details of the new charges are included in Attachment 1, 2017 Schedules 1 to 2. 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	13547	Street lighting - Mayfield St, Canada Way to 6th St	9,771.75	10
2	13548	Lane Paving - Dow Ave, Rumble St to Southwood St	4,112.38	5
<b>Total</b>			<b>\$13,884.13</b>	

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**RECOMMENDATION**

It is recommended that the City Solicitor bring forward a Local Service Tax Bylaw to impose a local service parcel tax for local improvement works completed between 2016 June 01 and 2016 December 31.



Noreen Kassam  
DIRECTOR FINANCE

NK:RR/mm

Attachment: 1 – 2017 Schedule of the Local Service Tax Bylaw

Copied to: Director Engineering  
City Solicitor  
City Clerk

## 2017 Schedule of the Local Service Tax Bylaw

SCHEDULE NUMBER	PROJECT NUMBER	CONSTRU- TION BYLAW NUMBER	DESCRIPTION OF WORKS	WORK/RATE CODE REASON	RATE PER FT. OF TAXABLE FRONTAGE (\$/FT.)	NUMBER OF YEARS	PROJECT ACTUAL FRONTAGE (FT.)	PROJECT TAXABLE FRONTAGE (FT.)	TOTAL ANNUAL FRONTAGE TAX PAYABLE*
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2016 Street Lighting

1	16-405	13547	Mayfield St, Canada Way to 6th St, Street lighting.	05/01 Street lighting	\$4.9592	10	2118.78	1970.43	\$9,771.75
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2016 Lane Paving

2	16-602	13548	Lane off Dow Ave, Rumble St to Southwood St, 4.5m wide paved lane	03/01 Lane paving	\$9.1441	5	429.75	449.73	\$4,112.38
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\* Includes sum of all property annual frontage charges payable for the project.