



Item .....
Meeting ..... 2018 Apr 16

## COUNCIL REPORT

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**TO:** CITY MANAGER **DATE:** 2018 April 11

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

**SUBJECT: 2018 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 2017 January 01 and 2017 December 31.

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**RECOMMENDATION:**

- 1. THAT** Council authorizes the 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 (1) (Local Service Taxes) of the Community Charter, the City is required to pass a new Local Service Tax Bylaw for 2018 to pay for improvement works that are now complete and billable for the first time. This report is for works completed on or following 2017 January 01 and up to and including 2017 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. The applicable bylaw for newly billable projects in 2018 is 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 2018 March 07 Parcel Tax Roll Review Panel.

Applicable Local Area Service Tax charges of \$7,697.36 will be added to the existing annual levy for Local Area Service Tax charges from 2018. Details of the new charges are included in Attachment 1, 2018 Schedules 1 to 2. A summary is provided in Table 1.

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 From: Director Finance  
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**Table 1 – Summary Schedule of the Local Service Tax Bylaw**

SCHEDULE	CONSTRUCTION BYLAWS	DESCRIPTION OF WORKS	ANNUAL LEVY (\$)	# OF YEARS
1	13667	Sidewalk – Charles St from lane west of Madison Ave to Madison Ave	281.60	15
2	13517	Lane Paving - 12 <sup>th</sup> Ave to 13 <sup>th</sup> Ave, between Mary Ave and Davies Street	7,415.76	5
<b>Total</b>			<b>\$ 7,697.36</b>	

**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 2017 January 01 and 2017 December 31.



Noreen Kassam, CPA, CGA  
 DIRECTOR FINANCE

NK:RR /ml

Attachment: 1 – 2018 Schedule of the Local Service Tax Bylaw

Copied to: Director Engineering  
 City Solicitor  
 City Clerk

**2018 SCHEDULE OF THE 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	PROJECT ACTUAL FRONTAGE (FT.)	PROJECT TAXABLE FRONTAGE (FT.)	TOTAL ANNUAL FRONTAGE TAX PAYABLE*
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**2017 Sidewalk**

1	17-801	13667	Charles St from lane west of Madison Ave to Madison Ave, Sidewalk	06/01 Sidewalk	\$3.2004	15	122.01	87.99	\$281.60
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**2016 Lane Paving**

2	16-601	13517	12 <sup>th</sup> Ave to 13 <sup>th</sup> Ave, between Mary Ave and Davies Street	03/01 Lane paving	\$9.1441	5	905.05	810.99	\$7,415.76
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*\* Includes the sum of all property annual frontage charges payable for the project.*