

A.2

EXPLANATION

Special Relief Resolution

This special resolution is pursuant to section 508(r) of the *Vancouver Charter*, which provides that Council, by a two-thirds vote, shall deem and declare for reasons to be set out in the resolution, that certain properties, especially inequitably or unjustly affected by any tax imposed against the property, may be afforded tax relief by way of a tax reduction for such properties.

Director of Legal Services
June 28, 2011

Pandora Street from
Templeton Drive to Nanaimo Street

RESOLUTION

MOVER: Councillor _____

SECONDER: Councillor _____

PREAMBLE

On June 12, 2008, Council approved a Council initiated pavement, curbs, trees and bulges project (the "project").

The City Engineer has certified the project as complete, and Council has enacted a By-law specially assessing, for part of the project costs, the real properties that will benefit from the project.

On October 5, 1971, Council approved giving relief on local improvements charges to homes on flanking higher-zoned lots, so that they pay a rate according to their zoning, but with a residential level of flankage relief; that the relief be limited to owner-occupied single family dwellings, the ownership of which precedes the assessment of the local improvement charge; and, that the relief apply to local improvements for pavement, curbs, and sidewalks.

On July 22, 1980, Council approved giving special local improvement relief to underdeveloped properties, which front on pavement and curb improvements, with the relief to be such that the owners pay only 75% of the rate for their zoning; the relief to be limited to owner-occupied single-family dwellings, the ownership of which precedes the assessment of the local improvement; the relief to be given on a year-to-year basis, so long as the properties remain eligible; and the relief to commence with projects placed on the tax roll in 1980 for the first time; and, for the Collector of Taxes to be instructed to bring forward each year the list of properties in a formal resolution under section 10.16 of By-law No. 3614, as amended to give effect to the policy.

On October 16, 1982, Council approved current policies for local improvements remaining in effect, except that property owners' rates must never be adjusted lower than residential rates.

On July 16, 1990, Council approved giving additional special relief, being the basis for the relief referred to in the preceding paragraph of this preamble, for local improvements in the West End, for owner-occupied multiple conversion dwellings having no more than four suites, including the owner's suites affected by the West End Improvement Project (East of Denman), according to the relief formula set out in the City Manager's report dated February 9, 1983.

The annual special rate levied by the By-law imposing the local improvement tax expires in 2025.

That certain parcel of real property described as:

- (a) Lot D of 10-12, Block 32, District Lot 184, Plan 4093 ("Lot D"), which includes two dwellings, abuts the project.

The owner of Lot D has applied for special relief by way of a reduction in taxes.

The zoning for Lot D is RM-3A under the Zoning and Development By-law.

The Collector of Taxes is satisfied that, under the Council approvals cited in this By-law, Lot D is eligible for the relief requested.

A special annual assessment for the project imposed on Lot D for 15 years, if assessed as RM-3A, would be \$1,945.11.

THEREFORE COUNCIL RESOLVES, by the votes of not less than two-thirds of its members, to:

- (a) deem and declare, for the reasons set out in the preamble to this special resolution, that Lot D is especially inequitably or unjustly affected by such special annual assessment, and, having met the criteria required by the approvals cited in the preamble, will be subject to a reduced special assessment for the year 2011, and each following year up to and including 2025, of \$972.52;
- (b) direct the Collector of Taxes, so long as the Collector is satisfied that Lot D remains eligible to enter onto the tax rolls against Lot D, the amount of the reduced special assessment; and
- (c) provide for the difference between the original and reduced amounts for Lot D, out of the general funds of the City.

NOTE: PASSAGE OF THIS RESOLUTION REQUIRES THE AFFIRMATIVE VOTES OF AT LEAST TWO THIRDS OF COUNCIL MEMBERS.