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## REPORT TO CAPITAL REGIONAL DISTRICT BOARD MEETING OF WEDNESDAY, JANUARY 08, 2025

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### **SUBJECT** Parcel Tax Roll Review Panel

### **ISSUE SUMMARY**

A Parcel Tax Roll Review Panel needs to be established annually to meet requirements of the *Community Charter* and to requisition parcel tax revenues. The process requires:

- Appointment of three Directors and one Alternate to review, confirm and authenticate the Parcel Tax Roll; and
- Selection of the time and place for the sitting of the panel.

### **BACKGROUND**

The Capital Regional District (CRD) requisitions revenues by parcel tax in 27 service areas located throughout the Juan de Fuca, Salt Spring Island and Southern Gulf Island electoral areas.

Before a parcel tax can be levied, the Parcel Tax Roll Review Panel must consider any complaints respecting the parcel tax roll and must authenticate the roll in accordance with Sections 204 and 205 of the *Community Charter*.

A person may make a complaint to the Parcel Tax Roll Review Panel on one or more of the following grounds:

- a) An error or omission respecting a name or address on the parcel tax roll;
- b) An error or omission respecting the inclusion of a parcel;
- c) An error or omission respecting the taxable area or the taxable frontage of a parcel; or
- d) An exemption that has been improperly allowed or disallowed.

The 2025 Parcel Tax Roll Review is scheduled for Wednesday, 12 March 2025 at 11:00am, the same day as the regular March 2025 CRD Board meeting.

### **ALTERNATIVES**

#### *Alternative 1*

1. That the Parcel Tax Roll Review Panel meeting be held on Wednesday, 12 March 2025, at 11:00am in Room 652 of the Capital Regional District offices, 625 Fisgard Street, Victoria, British Columbia; and
2. That the following individuals be appointed to the Parcel Tax Roll Review Panel for the year 2025:

Cliff McNeil-Smith, Capital Regional District Board Chair  
Al Wickheim, Director, Juan de Fuca Electoral Area  
Paul Brent, Director, Southern Gulf Islands Electoral Area  
Gary Holman, Director, Salt Spring Island Electoral Area

#### *Alternative 2*

That the Board appoint alternate directors to the Parcel Tax Roll Review Panel.

**IMPLICATIONS**

*Financial Implications*

In 2024 parcel tax revenues comprised approximately \$3.28 million of the CRD’s requisition to the Rural Property Taxation Branch. 27 CRD service areas will requisition revenues by parcel tax in 2025. The amount of the requisition will be known when the participating service area budgets are finalized in March 2025.

**CONCLUSION**

This staff report proposing CRD Board appointments to the Parcel Tax Roll Review Panel and setting the proposed Parcel Tax meeting date is brought forward annually for consideration. The *Community Charter* requires the CRD to appoint a Parcel Tax Roll Review Panel to adjudicate any complaints and authenticate the Parcel Tax Roll for taxation purposes.

**RECOMMENDATION**

1. That the Parcel Tax Roll Review Panel meeting be held on Wednesday, 12 March 2025, at 11:00am in Room 652 of the Capital Regional District offices, 625 Fisgard Street, Victoria, British Columbia; and
2. That the following individuals be appointed to the Parcel Tax Roll Review Panel for the year 2025:

Cliff McNeil-Smith, Capital Regional District Board Chair  
Al Wickheim, Director, Juan de Fuca Electoral Area  
Paul Brent, Director, Southern Gulf Islands Electoral Area  
Gary Holman, Director, Salt Spring Island Electoral Area

Submitted by:	Varinia Somosan, CPA, CGA, Sr. Mgr., Financial Services / Deputy CFO
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer, GM Finance & IT
Concurrence:	Kristen Morley, J.D., General Manager, Corporate Services & Corporate Officer
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer