

REPORT TO ELECTORAL AREAS COMMITTEE MEETING OF WEDNESDAY, JULY 9, 2025

SUBJECT Parcel Tax Annual Process Update

ISSUE SUMMARY

This report is to inform the Electoral Areas Committee that future Parcel Tax Roll Review Panel meetings will be tentatively scheduled and may be subsequently cancelled if legislative conditions for convening the annual meeting are not met.

BACKGROUND

Pursuant to Division 4 (Parcel Taxes), Sections 204 and 205 of the *Community Charter*, the Parcel Tax Roll Review Panel is required to meet if the following conditions exist:

- New service areas are established
- Complaints are received at least 48 hours prior to the scheduled meeting

In the absence of these conditions, the panel is not required to meet and the parcel tax roll for the year is deemed to have been authenticated by a parcel tax review panel. Historically, the panel has met as a formality, regardless of whether these conditions were met.

The Parcel Tax Roll Review Panel is authorized only to hear complaints regarding an error or omission respecting a name, address, inclusion of a parcel or exemption. Prior to the meeting, Capital Regional District (CRD) staff review changes in parcels, sending notice of the inclusion of new parcels (typically from subdivision) to owners. This process enables property owners to call attention to errors in the roll, if errors are identified, and then CRD staff are responsible for correcting issues prior to the meeting. The agenda of the most recent meeting (March 12, 2025) may be seen in Appendix A. The minutes from the March 13, 2024 meeting are attached as Appendix B.

As a comparison of a member municipality, the District of Saanich ("Saanich") utilizes a different approach for the management of their parcel tax rolls. Saanich scheduled the 2025 Parcel Tax Review Panel tentatively for March 20, 2025 (*if required*) and cancelled their 2025 (*not required*) and 2024 (*as no concerns or errors were brought forward*) meetings. An example of Saanich's on-line communication can be found in Appendix C.

IMPLICATIONS

The approach upholds the transparency and accountability of the Parcel Tax Roll Review Panel and remains in compliance with governing legislation (Community Charter Part 6; Division 4). Preparation and communication will proceed in anticipation of the meeting. Canceling the meeting in the absence of such criteria ensures the effective use of the Panel members' time on governance matters requiring their attention. Should Directors have general questions regarding the Parcel Tax Roll, these can be addressed through the Electoral Area Commission meeting or through contacting the Chief Financial Officer.

Financial Implications

Financial Services staff will continue to perform the existing review and reconciliation procedures in preparation of the meeting of the Parcel Tax Roll Review Panel. Without receiving permissible complaints, staff will have legislated authority to file the deemed authenticated parcel tax requisition with the province.

Service Delivery Implications

Parcel owners and members of the public will continue to have the ability to make complaints for consideration to the Parcel Tax Roll Review Panel. The legislated requirement to provide public notification that the complete roll is available for inspection will continue to be met and the agenda will continue to be published in advance of the scheduled meeting date. If a permissible complaint is received within the allowable timeframe the Review Panel will convene as scheduled in a format open to the public.

CONCLUSION

In the absence of conditions outlined in the Division 4 (Parcel Taxes), Sections 204 and 205 of the *Community Charter*, the Parcel Tax Roll Review Panel is not required to meet and the parcel tax roll for the year is deemed to have been authenticated by a parcel tax review panel. Preparation for future Parcel Tax Roll Review Panel meetings will continue unchanged, to be tentatively scheduled, contingent on the creation of new services or receipt of formal complaints, and then cancelled if neither condition is present.

RECOMMENDATION

There is no recommendation. This report is for information only.

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:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENTS

Appendix A: CRD Parcel Tax Roll Review Panel – March 12, 2025 Agenda

Appendix B: CRD Parcel Tax Roll Review Panel – March 13, 2024 Minutes

Appendix C: District of Saanich Parcel Tax Review Panel 2025 Meeting Notice – no meeting required