

**REPORT TO CAPITAL REGIONAL DISTRICT BOARD
MEETING OF WEDNESDAY, DECEMBER 13, 2023**

SUBJECT **Parcel Tax Roll Review Panel**

ISSUE SUMMARY

To meet requirements of the *Community Charter*, in order to requisition parcel tax revenues a Parcel Tax Roll Review Panel needs to be established annually. 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 2024 Parcel Tax Roll Review is scheduled for Wednesday, 13 March 2024 at 12:00pm, the same day as the regular March 2024 CRD Board meeting.

ALTERNATIVES

Alternative 1

1. That the Parcel Tax Roll Review Panel meeting be held on Wednesday, 13 March 2024, at 12:00pm 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 2024:

Colin Plant, CRD 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 2023, parcel tax revenues comprised \$3.1 million of the CRD's requisition to the Rural Property Taxation Branch. In 2024, 27 CRD service areas will requisition revenues by parcel tax. The amount of the requisition will be known when the participating service area budgets are finalized in March 2024.

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, 13 March 2024, at 12:00pm 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 2024:

Colin Plant, 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:	Rianna Lachance, BCom, CPA, CA, Senior Manager, Financial Services
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer
Concurrence:	Kristen Morley, J.D., General Manager, Corporate Services & Corporate Officer
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer