



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

PARCEL TAX ROLL REVIEW PANEL

Notice of Meeting on **Wednesday, March 12, 2025, at 11:00 am**
Boardroom, 6th floor, 625 Fisgard Street, Victoria, BC

Cliff McNeil-Smith

Paul Brent

Gary Holman

Al Wickheim

AGENDA

1. Call to Order Marlene Lagoa
2. Oath of Office of members Marlene Lagoa
 - a) Signatures of declarations by Directors
3. Nomination/Election of Chair Marlene Lagoa
 - a) Motion for nomination and appointment of Chair of the Parcel Tax Roll Review Panel
4. Approval of Agenda Chair
5. Adoption of Minutes of March 13, 2024 Chair
6. Jurisdiction of the Parcel Tax Roll Review Panel Derek Zakordonski
 - a) Parcel Tax folio summary, number of folios by service area
7. Presentation of complaints or appeals Derek Zakordonski

Note: Each year, the parcel tax roll is compiled and the public is notified of the review by sending notices to property owners with changes to the roll, local newspaper advertising (attached herein), and in having the roll available for public viewing. The Parcel Tax Roll Review Panel will hear only those complaints or appeals filed in writing with Nelson Chan, Chief Financial Officer, Capital Regional District, at least 48 hours in advance of its sitting, in accordance with the *Community Charter*, Section 205, which outlines the Panel's authorization for hearing and reviewing complaints and for correcting the roll.

8. Certification of the 2025 Parcel Tax Roll Chair
 - a) Motion
That the Capital Regional District 2025 Parcel Tax Assessment Roll be confirmed and authenticated pursuant to *Community Charter* Section 206 (2)
 - b) Signature of Certificate of Authentication by Directors
9. Other Business
10. Adjournment

Jurisdiction of the Parcel Tax Roll Review Panel

This Parcel Tax Roll Review Panel has been appointed under *Community Charter* Section 204 to consider any complaints respecting the parcel tax roll and authenticate the roll in accordance with legislation. The 27 service areas in the CRD 2025 parcel tax roll are:

- Port Renfrew Water Service
- Port Renfrew Sewer Service
- Port Renfrew Street Lighting Service
- Seagirt Water Service
- Wilderness Mountain Water Service
- Durrance Road Fire Protection Service

- Salt Spring Island Liquid Waste Disposal Service
- Small Craft Harbour Facilities (Salt Spring Island, Fernwood Dock)
- Ganges Sewerage Service (Salt Spring Island)
- Highland and Fernwood Water Service (Salt Spring Island)
- Fernwood Water Service (Salt Spring Island)
- Highland Water Service (Salt Spring Island)
- Maliview Sewer Service (Salt Spring Island)
- Beddis Water Service (Salt Spring Island)
- Fulford Water Service (Salt Spring Island)
- Cedar Lane Water Service (Salt Spring Island)

- Small Craft Harbour Facilities (Southern Gulf Islands)
- Magic Lake Estates Water Service (Pender Island)
- Magic Lake Estates Sewer Service (Pender Island)
- Magic Lake Estates Sewer Debt Service
- Lyall Harbour/Boot Cove Water Service (Saturna Island)
- North Galiano Fire Protection & Emergency Response Service
- South Galiano Fire Protection & Emergency Response Service
- Sticks Allison Water Service (Galiano Island)
- Gossip Island Electric Power Supply Service
- Surfside Park Estates Water Service (Mayne Island)
- Skana Water Service (Mayne Island)

Pursuant to *Community Charter* Section 205, the Parcel Tax Roll Review Panel is authorized to hear complaints, review and correct the roll insofar as these corrections involve:

- 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;
(*not applicable, no frontage or area taxes are levied by the CRD*)
- d) an exemption that has been improperly allowed or disallowed.

Only those appeals that have been made in writing and received at least 48 hours in advance of the first sitting of the Parcel Tax Roll Review Panel may be considered

Activities Prior to Parcel Tax Roll Review Panel

In accordance with *Community Charter* Section 204, an assessment notice has been sent to the owners of each taxable parcel that has been appended to the roll since the 2024 Parcel Tax Roll Review Panel. Advertisements have been placed in local newspapers advising of the sitting of the Parcel Tax Roll Review Panel for the twenty-seven (27) local services subject to parcel tax. Both the notice and the advertisements provided background information on the services and informed the taxpayers of the procedures to follow in the event that they wished to make a complaint or appeal to the Parcel Tax Roll Review Panel.

Summarized by Electoral Area and Service, 53 parcel tax assessment notices were issued for taxable new folios added to the 2025 roll.

Due to lot consolidations, boundary changes, subdivisions and tax status changes, some folios are removed from the roll and the number of assessment notices issued will differ from the change in taxable folios between one year and the next.

Juan de Fuca – 5 new folios added

Juan de Fuca Electoral Area	Port Renfrew Water
Added to Roll	5
Removed from Roll	(1)
Net Change	4

Salt Spring Island – 18 new folios added

Salt Spring Island Electoral Area	SSI Liquid Waste	SCH Fernwood Dock	Ganges Sewer
Added to Roll	18	18	1
Removed from Roll	(15)	(15)	(1)
Net Change	3	3	-

Southern Gulf Islands – 7 new folios added

Southern Gulf Islands Electoral Area	Small Craft Harbours (763 & 764)	Lyll Harbour Boot Cove Water	North Galiano Fire	South Galiano Fire
Added to Roll	7	1	-	3
Removed from Roll	(15)	(2)	(2)	(4)
Net Change	(8)	(1)	(2)	(1)

Item #7 Presentation of any complaints or appeals

No complaints or appeals were received for consideration by this panel.

Certification of the roll by the Parcel Tax Roll Review Panel is recommended.

Capital Regional District



Notice of Review

2025 Parcel Tax Roll Review Panel

Notice is hereby given that the annual sitting of the Parcel Tax Roll Review Panel, pursuant to Sections 204 and 205 of the Community Charter will be held.

Date: Wednesday, March 12, 2025

Time: 11:00 am

Place: CRD Headquarters, Room 652
625 Fisgard Street, Victoria, BC

The panel will consider any complaints respecting the parcel tax roll and authenticate the roll in accordance with legislation for the following services:

- Durrance Road Fire Protection Service
- Port Renfrew Water Service
- Port Renfrew Sewer Service
- Port Renfrew Street Lighting Service
- Seagirt Water Service
- Wilderness Mountain Water Service
- South Galiano Island Fire Protection & Emergency Response Service
- North Galiano Island Fire Protection & Emergency Response Service
- Sticks Allison Water Service (Galiano Island)
- Small Craft Harbour Facilities (Southern Gulf Islands)
- Fernwood Dock Small Craft Harbour Facilities (Salt Spring Island)
- Fernwood Water Service (Salt Spring Island)
- Ganges Sewerage Service (Salt Spring Island)
- Highland Water Service (Salt Spring Island)
- Highland and Fernwood Water Service
- Beddis Water Service (Salt Spring Island)
- Fulford Water Service (Salt Spring Island)
- Salt Spring Island Liquid Waste Disposal Service
- Cedar Lane Water Service (Salt Spring Island)
- Magic Lake Estates Water Service (Pender Island)
- Magic Lake Estates Sewer Service (Pender Island)
- Magic Lake Estates Sewer Debt Service (Pender Island)
- Malview Sewer Service (Salt Spring Island)
- Lyall Harbour/Boot Cove Water Service (Saturna Island)
- Surfside Park Estates Water Service (Mayne Island)
- Skana Water Service (Mayne Island)
- Gossip Island Electric Power Supply Service

The Parcel Tax Roll Review Panel will hear only those complaints or appeals filed in writing with the undersigned at least 48 hours in advance of its sitting.

Commencing February 26, 2025, a copy of the complete roll will be available for inspection at:

- the Capital Regional District, 625 Fisgard Street, Victoria BC, from 8:30 am to 4:30 pm Monday to Friday
- the Salt Spring Island Electoral Area Office, #108-121 McPhillips Avenue, Ganges BC, from 9 am to 4 pm Monday to Thursday
- the Port Renfrew Post Office, 6638 Deering Road, Port Renfrew BC from 9 am to noon and 1:45 to 6 pm Monday, Wednesday & Friday

Dated at Victoria, British Columbia, this 26th day of February 2025.

Nelson Chan, Chief Financial Officer
Capital Regional District

Parcel Tax Folio Summary - Multi-year Analysis

Service	Taxable					Exempt					Total				
	2021	2022	2023	2024	2025	2021	2022	2023	2024	2025	2021	2022	2023	2024	2025
Port Renfrew Water Service	223	231	249	253	257	32	32	32	32	10	255	263	281	285	267
Port Renfrew Sewer Service	88	88	88	88	88	8	8	8	8	8	96	96	96	96	96
Port Renfrew Street Lighting Service	88	88	88	88	88	8	8	8	8	8	96	96	96	96	96
Seagirt Water Service			86	86	86			-	-	-			86	86	86
Wilderness Mountain Water Service	82	81	81	81	81	1	2	2	2	2	83	83	83	83	83
Durrance Road Fire Protection Service	9	9	9	9	9	1	1	1	1	-	10	10	10	10	9
SSI Liquid Waste Disposal Service	5,853	5,870	5,867	5,857	5,860	738	725	730	744	741	6,591	6,595	6,597	6,601	6,601
Fernwood Dock, SSI Small Craft Harbour Fac	5,853	5,870	5,867	5,857	5,860	738	725	730	744	741	6,591	6,595	6,597	6,601	6,601
Ganges Sewerage Service	416	423	420	416	416	65	58	60	64	65	481	481	480	480	481
Highland and Fernwood Water Service	333	333	333	333	333	10	10	10	10	10	343	343	343	343	343
Fernwood Water Service	79	79	79	79	79	6	6	6	6	6	85	85	85	85	85
Highland Water Service	254	254	254	254	254	4	4	4	4	4	258	258	258	258	258
Maliview Sewer Service	94	94	94	94	94	2	2	2	2	2	96	96	96	96	96
Beddis Water Service	137	137	137	136	136	7	6	6	7	7	144	143	143	143	143
Fulford Water Service	102	102	102	102	102	6	6	6	6	6	108	108	108	108	108
Cedar Lane Water Service	37	37	37	37	37	-	-	-	-	-	37	37	37	37	37
SGI Small Craft Harbour Facilities (763 & 764	6,134	6,130	6,127	6,126	6,118	908	912	916	924	932	7,042	7,042	7,043	7,050	7,050
Magic Lake Estates Water Service	1,199	1,196	1,196	1,196	1,196	42	44	44	44	44	1,241	1,240	1,240	1,240	1,240
Magic Lake Estates Sewer Service	712	709	709	709	709	24	26	26	26	26	736	735	735	735	735
Magic Lake Estates Sewer Debt Service	575	573	573	573	573	161	162	162	162	162	736	735	735	735	735
Lyll Harbour/Boot Cove Water Service	171	173	173	174	173	34	31	31	31	31	205	204	204	205	204
North Galiano Fire Protection & Emergency R	352	351	352	352	350	102	103	103	103	105	454	454	455	455	455
South Galiano Fire Protection & Emergency	817	815	816	816	815	129	129	128	130	132	946	944	944	946	947
Sticks Allison Water Service	38	38	38	38	38	2	2	2	2	2	40	40	40	40	40
Gossip Island Electric Power Supply Service	56	56	56	56	56	1	1	1	1	1	57	57	57	57	57
Surfside Park Estates Water Service	105	105	105	105	105	19	19	19	19	19	124	124	124	124	124
Skana Water Service	73	73	73	73	73	3	3	3	3	3	76	76	76	76	76

Minutes of a Meeting of the PARCEL TAX ROLL REVIEW PANEL

Held Wednesday, March 13, 2024, in Room 652, 625 Fisgard St., Victoria, BC

PRESENT: **Directors:** P. Brent, G. Holman, C. Plant (Boad Chair), A. Wickheim,
Staff: T. Robbins, Chief Administrative Officer; N. Chan, Chief Financial Officer;
 M. Lagoa, Deputy Corporate Officer; A. Linwood, Controller, Financial Services,
 A. Hoge, Manager, Corporate Finance; DJ Bridgewood, Revenue Analyst,
 Financial Services; D. Zakordonski, Revenue Analyst, Financial Services; T.
 Normandeau, Recording Secretary
Absent:

1. Call to Order

The 2024 Parcel Tax Roll Review Panel was called to order at 12:00 pm by M. Lagoa.

2. Oath of Office

Members of the Parcel Tax Roll Review Panel were sworn in by M. Lagoa. The members signed the required declaration pursuant to the *Community Charter, Section 204*.

3. Nomination/Election of Chair

M. Lagoa directed the Election of the Chair. Director Brent was nominated as Chair by Director Holman. Three calls were made for further nominations. Hearing none, Director Brent was declared Chair of the 2024 Parcel Tax Roll Review Panel.

4. Approval of the Agenda

MOVED by Director Brent, **SECONDED** by Director Holman,
 That the agenda for the March 13, 2024, Parcel Tax Roll Review Panel be approved as circulated.

CARRIED

5. Adoption of the Minutes of March 8, 2023

MOVED by Director Brent, **SECONDED** by Director Holman,
 That the minutes of March 8, 2023, Parcel Tax Roll Review Panel be adopted as circulated.

CARRIED

6. Jurisdiction of the Parcel Tax Roll Review Panel

DJ Bridgewood summarized the jurisdiction of the Panel and staff activities prior to the Parcel Tax Roll Review Panel meeting. He reported on new folios added to the 2024 parcel roll within the 27 service areas located throughout the CRD's three electoral areas, referring to the list circulated at the meeting and now on file at the CRD.

7. Presentation of Complaints or Appeals

No complaints or appeals had been received leading up to the Panel meeting. No requests to address the Panel had been made by members of the public. Recognizing that there were no complaints or appeals, Director Plant inquired if any members of the public asked questions prior to the Panel meeting. DJ Bridgewood identified that one question was brought forward and addressed prior to the Panel meeting.

8. Certification of the 2024 Parcel Tax Roll

The panel did not express any concerns regarding the reported numbers of exempt and total properties in the report.

MOVED by Director Brent, **SECONDED** by Director Holman,
That the Capital Regional District 2024 Parcel Tax Assessment Roll be confirmed and authenticated pursuant to *Community Charter*, Section 206 (2).

CARRIED

The 2024 Certificate of Authentication was endorsed by the members of the panel present.

9. Other Business: None.**10. Adjournment**

MOVED by Director Holman, **SECONDED** by Director Plant,
That the March 13, 2024, Parcel Tax Roll Review Panel meeting be adjourned at 12:10 p.m.

CARRIED

CHAIR

RECORDER

District of Saanich – Parcel Tax Review Panel 2025 Meeting Notice

Parcel Tax Review Panel

In accordance with Section 204 of the *Community Charter*, a municipal council must establish a review panel to consider any complaints about the roll and to authenticate it. A person may make a complaint to the review panel regarding an error or omission concerning:

- A name or address on the roll
- The inclusion of a parcel on the roll
- The taxable area or frontage of a parcel on the roll
- A tax exemption being improperly allowed or disallowed on the roll.

The local government tax collector must send each owner a notice of the date for the sitting of the review panel.

For 2025, any complaints or errors must be submitted by 2 p.m., Friday, March 14. Contact Revenue Services at propertytax@saanich.ca or calling 250-475-5454.

Council appointees to the Panel are: Mayor Murdock and Councillors Chambers, Phelps Bondaroff and Westhaver.

Meeting Date	Agendas	Minutes	Videos
2025 Parcel Tax Review Panel - no meeting required			

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