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REPORT TO GOVERNANCE AND FINANCE COMMITTEE MEETING OF WEDNESDAY, DECEMBER 02, 2020

SUBJECT Parcel Tax Roll Review Panel

ISSUE SUMMARY

To meet requirements of the *Community Charter* in order to requisition parcel tax revenues by establishing annually a Parcel Tax Roll Review Panel, which includes:

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

BACKGROUND

The CRD requisitions revenues by parcel tax in 24 service areas located throughout the Juan de Fuca, Salt Spring Island and Southern Gulf Islands 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 2021 Parcel Tax Roll Review is scheduled for Wednesday 10 March 2021 at 12:15 pm, the same day as the regular March 2021 CRD Board meeting.

ALTERNATIVES

Alternative 1

The Governance and Finance Committee recommends to the Capital Regional District Board:

1. That the Parcel Tax Roll Review Panel meeting be held on Wednesday, 10 March 2021, at 12:15 pm in Room 651 of the Capital Regional District offices, 625 Fisgard Street, Victoria, BC., and;
2. That the following individuals be appointed to the Parcel Tax Roll Review Panel for the year 2021:

Colin Plant, CRD Board Chair
Mike Hicks, Director, Juan de Fuca Electoral Area
David Howe, 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 2020, parcel tax revenues comprised \$2.7 million of the CRD's requisition to the Rural Property Taxation Branch. In 2021, 24 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 2021.

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

The Governance and Finance Committee recommends to the Capital Regional District Board:

1. That the Parcel Tax Roll Review Panel meeting be held on Wednesday, 10 March 2021, at 12:15 pm in Room 651 of the Capital Regional District offices, 625 Fisgard Street, Victoria, BC., and;
2. That the following individuals be appointed to the Parcel Tax Roll Review Panel for the year 2021:
Colin Plant, CRD Board Chair
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Submitted by:	Rianna Lachance, BCom, CPA, CA, Senior Manager, Financial Services
Concurrence:	Nelson Chan, MBA, CPA, CMA, Chief Financial Officer
Concurrence:	Kristen Morley, J.D., General Manager, Corporate Services & Corporate Officer
Concurrence:	Robert Lapham, MCIP, RPP, Chief Administrative Officer