

**REPORT TO CAPITAL REGIONAL DISTRICT BOARD
MEETING OF WEDNESDAY, DECEMBER 10, 2025**

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 for the first time, 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*, however; for subsequent years, in the absence of conditions outlined in the Division 4 (Parcel Taxes), Sections 204 and 205 of the *Community Charter*, the parcel tax roll is deemed to be authenticated under Section 208 of the *Community Charter* and the Parcel Tax Roll Review Panel meeting may be cancelled.

For 2026 and subsequent years, the CRD will schedule the Parcel Tax Roll Review meetings, pending cancellation if legislative conditions for convening the annual meeting are not met. Pursuant to the *Community Charter*, the meeting must continue if a parcel tax is levied for the first time (such as when new service is established), (Section 204(1)) or if complaints are received at least 48 hours prior to the scheduled meeting (Section 205(1)). This change in process was approved by the Executive Leadership Team on May 8, 2025 and presented to the Electoral Areas Committee in the July 9, 2025 meeting (Appendix A). The change in process does not impact the ability of parcel owners to make complaints or the ability for Electoral Area Directors to request information related to parcel taxes.

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 2026 Parcel Tax Roll Review is tentatively scheduled for Wednesday, 11 March 2026 at 11:00am, the same day as the regular March 2026 CRD Board meeting.

ALTERNATIVES

Alternative 1

1. That the Parcel Tax Roll Review Panel meeting be tentatively scheduled for Wednesday, 11 March 2026, 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 2026:
 - 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
3. That the Parcel Tax Roll Review Panel meeting be cancelled in the absence of conditions outlined in the Division 4 (Parcel Taxes), Sections 204 and 205 of the Community Charter.

Alternative 2

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

IMPLICATIONS

Financial Implications

In 2025 parcel tax revenues comprised approximately \$3.36 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 2026.

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, if necessary.

RECOMMENDATION

1. That the Parcel Tax Roll Review Panel meeting be tentatively scheduled for Wednesday, 11 March 2026, 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 2026:
 - 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
3. That the Parcel Tax Roll Review Panel meeting be cancelled in the absence of conditions outlined in the Division 4 (Parcel Taxes), Sections 204 and 205 of the Community Charter.

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

ATTACHMENT

Appendix A: Parcel Tax Annual Process Update Report to Electoral Areas Committee Meeting
July 9, 2025