

**PARCEL TAX ROLL REVIEW PANEL**

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

Cliff McNeil-Smith

Paul Brent

Gary Holman

Al Wickheim

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**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**

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

**Salt Spring Island – 18 new folios added**

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

**Southern Gulf Islands – 7 new folios added**

<b>Southern Gulf Islands Electoral Area</b>	<b>Small Craft Harbours (763 &amp; 764)</b>	<b>Lyll Harbour Boot Cove Water</b>	<b>North Galiano Fire</b>	<b>South Galiano Fire</b>
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 26<sup>th</sup> 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
Lyall 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