

**REPORT TO THE CAPITAL REGIONAL DISTRICT BOARD
MEETING OF WEDNESDAY, DECEMBER 12, 2018**

SUBJECT Parcel Tax Roll Review Panel

ISSUE

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 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;
- d) an exemption that has been improperly allowed or disallowed.

The 2019 Parcel Tax Roll Review is scheduled for Wednesday 13 March 2019 at 12:30 pm, the same day as the regular March 2019 CRD Board meeting.

ALTERNATIVES

Alternative 1

That the following individuals be appointed to the Parcel Tax Roll Review Panel on matters of parcel taxes for the year 2019 to be held on Wednesday, 13 March 2019, at 12:30 pm in Room 651 of the Capital Regional District offices, 625 Fisgard Street, Victoria, BC.

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.

FINANCIAL IMPLICATIONS

In 2018, parcel tax revenues comprised \$2.4 million of the CRD's requisition to the Rural Property Taxation Branch. In 2019, 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 2019.

CONCLUSION

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

That the following individuals be appointed to the Parcel Tax Roll Review Panel on matters of parcel taxes for the year 2019 to be held on Wednesday, 13 March 2019, at 12:30 pm in Room 651 of the Capital Regional District offices, 625 Fisgard Street, Victoria, BC.

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

Submitted by:	DJ Bridgewood, CPA, CMA
Concurrence:	Rianna Lachance, CPA, CA, Manager, Financial Planning & Analysis
Concurrence:	Nelson Chan, CPA, CMA, Chief Financial Officer
Concurrence:	Robert Lapham, Chief Administrative Officer

DJB:ngm