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MINUTES of the Parcel Tax Roll Review Panel

March 14, 2012

Held at the Capital Regional District, Room 651, 625 Fisgard Street, Victoria BC

Present: Directors M. Hicks, D. Howe, W. McIntyre and G. Young
Staff: DJ Bridgewood, D. Costin, S. Santarossa, J Hull, D. Lokken and G. Andrews
(Recorder)
Also Present: B. & C. Kunetsky (residents)

1. Call to Order

The 2012 Parcel Tax Roll Review Panel was called to order at **12:00 p.m.**

2. Swearing-in of Members

The members of the Parcel Tax Roll Review Panel were sworn in by S. Santarossa and then signed the required declaration pursuant to Section 204 of the *Community Charter*.

3. Nominations/Election of Chair

Director McIntyre was **NOMINATED** as Chair by Director Hicks, **SECONDED** by Director Howe. There being no further nominations, Director McIntyre was declared as Chair of the 2012 Parcel Tax Roll Review Panel.

4. Adoption of Agenda

MOVED by Director Howe, **SECONDED** by Director Hicks, that the agenda of the March 14, 2012 Parcel Tax Roll Review Panel sitting be adopted.

CARRIED

5. Adoption of 2011 Minutes

MOVED by Director Hicks, **SECONDED** by Director Howe, that the minutes of the Local Parcel Tax Roll Review Panel sitting of March 9, 2011 be adopted.

CARRIED

S. Santarossa left the meeting at 12:05 p.m.

6. Jurisdiction of Court

Mr. DJ Bridgewood, Business Analyst, Revenue, spoke as the staff member responsible for compilation of the rolls, making these available for the constituents' review, and preparing the Directors' packages. Mr. Bridgewood outlined the jurisdiction and purpose of the Parcel Tax Roll Review Panel as detailed in the *Community Charter* and *Local Government Act*, to consider and deal with the 24 local service areas for 2012. It was noted that one service from 2011, North Galiano Fire, was removed; taxes for this service were previously split between parcel and value taxes and are now raised wholly by value tax. One service, the Small Craft Harbour Facilities on Salt Spring Island, was added for 2012. The complete 2012 parcel roll is as follows:

Port Renfrew Sewer Service, Port Renfrew Street Lighting Service, Port Renfrew Water Service, Wilderness Mountain Water Service, Durrance Road Fire Protection Service, Salt Spring Island Liquid Waste Disposal Service, Small Craft Harbour Facilities (Southern Gulf Islands), Small Craft Harbour Facilities (Salt Spring Island), Magic Lake Estates Sewer Service (Pender Island), Ganges Sewerage Service (Salt Spring Island), Magic Lake Estates Water Service (Pender Island), North Pender Island Fire Protection & Emergency Response Service, Fernwood Water Service (Salt Spring Island), Maliview Estates Sewerage Service (Salt Spring Island), Highland Water Service (Salt Spring Island), Cedar Lane Water Service (Salt Spring Island), Sticks Allison Water Service (Galiano Island), Magic Lake Estates

Water Second Service (Pender Island), Gossip Island Electric Power Supply Service, Lyall Harbour/Boot Cove Water Service (Saturna Island), Skana Water Service (Mayne Island), Surfside Park Estates Water Service (Mayne Island), Beddis Water Service (Salt Spring Island) and Fulford Water Service (Salt Spring Island).

Mr. Bridgewood explained the activities prior to the Parcel Tax Roll Review carried out in accordance with the *Community Charter* and *Local Government Act*, and also the process of notifying the public of the review by sending notices to property owners, local newspaper advertising and in having the rolls available for public viewing.

7. Presentation of Appeals

Mr. Bridgewood outlined the grounds on which appeals may be made in accordance with *Community Charter*, Section 205, for which the Parcel Tax Review Panel is authorized to hear complaints and review and correct the roll, as follows:

- 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.

Thirteen appeals were received for 2012; one being for Wilderness Mountain Water Service, one for Small Craft Harbour Facilities (Southern Gulf Islands), and 11 for Small Craft Harbour Facilities (Salt Spring Island).

Mr. Brad Kunetsky, owner of Lot B, Plan VIP88818 in the Wilderness Mountain Water Service area, spoke to his appeal submitted for the following reason:

The lot in question has a 350 foot drop in elevation making it difficult and expensive to install a water service to it. The lot also has no road access from Mt. Matheson. Access to the new lot is from Seedtree Rd. This appeal included documents showing that the owner was required to obtain a potable water source on the new lot. This has been done and the property is currently serviced with a 700 foot well with an approximate capacity of 10 GPM. The owners determined that to extend the pipe along Seedtree Rd to provide water to the new lot would be extremely expensive.

During discussion, CRD staff members provided the following clarification:

- The lot in question was subdivided from another lot owned by the appellant; the original lot has a water connection.
- The meter for the lot in question would be at the original property line with a private line/access to service the 2nd property.
- The authority of the Parcel Tax Review Panel is based on legislative requirements set out in the *Community Charter* and the *Assessment Act*, and at this point the parcel tax must be levied and the owner can subsequently apply to have it removed from the service area.
- There is no rule in place allowing the property owner not to pay this parcel tax; and the Panel does not have jurisdiction to rule otherwise.
- It is regrettable that Lot B was not originally removed from the service area at the time of subdivision, but under the LGA, the owner has the ability to provide an easement through Lot A in order to run a water service to Lot B.
- The preferred option would be for the owner to request that the lot be excluded from the service area and the bylaw be amended to reflect that.
- Ms. Lokken advised an amending bylaw could be put in place to remove Lot B from the Wilderness Mountain Water Service area by March 28th, which then automatically removes the parcel from the 2012 parcel tax roll if the court adjourns and reconvenes after the bylaw's final reading.

It was then:

MOVED by Director Young, **SECONDED** by Director Howe that, pending submission of application by the owners of Lot B, Plan VIP88818 to exempt this lot from the Wilderness Mountain Water Service area, a bylaw amendment be prepared for consideration at the March 28, 2012 CRD Board meeting, for the purpose of removing said property from the service area.

CARRIED

Following review of the remaining appeals, it was:

MOVED by Director Young, **SECONDED** by Director Howe, that the following appeals are ineligible for exemption according to the criteria stated under sections 205 (1) a, 201 (1) and 201 (2) of the *Community Charter* and are therefore subject to the applicable parcel tax:

Small Craft Harbour Facilities, Southern Gulf Islands:

- Folio 29322026 – Sheldon Duff & Susan Smyth, owners

Small Craft Harbour Facilities, Southern Gulf Islands:

- Folio 233150 – Evelyn & Mark Perry, owners
- Folio 960020 – Sam Sydneysmith, owner
- Folio 965012 – Barbara & Neil Jackson, owners
- Folio 324425 – John Frazer, owner
- Folio 1258200 – Paul & Ann Broughon, owners
- Folio 886000 – Susan Bauman, owner
- Folios 712060 & 712070 – RB Drummond Investments Ltd., owner
- Folio 1137150 – Audrey & Maurice Davis, owners
- Folio 756015 – Bruce Mohr, owner
- Folio 968063 – Toby Fouks, owner
- Folio 154030 – Douglas & Joyce James, owners

CARRIED

8. Adoption of 2012 Certificates of Authentication

MOVED by Director Howe, **SECONDED** by Director Young, that certification of the 2012 parcel tax roll of the Capital Regional District be postponed until such time as the entire roll can be authenticated.

CARRIED

9. Other Business

Donna Costin, Manager, Revenue Services, noted the considerable time and effort of DJ Bridgewood in compiling the tax roll and in undertaking all the necessary procedures prior to this meeting. Mr. Bridgewood was commended for his work by the panel.

10. Adjournment

The meeting adjourned at **12:35 p.m.**, to be reconvened at a later date and no later than the end of business March 27, 2012, in order to deal with the appeal received for Lot B, Plan VIP88818 in the Wilderness Mountain Water Service area.

Note: The date to reconvene the Parcel Tax Review Panel has subsequently been set for March 21, 2012.