



Making a difference...together

PARCEL TAX ROLL REVIEW PANEL

Notice of Meeting on **Wednesday, March 10, 2021, at 12:15 pm**
Boardroom, 6th floor, 625 Fisgard Street, Victoria, BC

Gary Holman

David Howe

Mike Hicks

Colin Plant

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 & appointment of Chair of the Parcel Tax Roll Review Panel
4. Approval of Agenda Chair
5. Adoption of Minutes of March 11, 2020 Chair
6. Jurisdiction of the Parcel Tax Roll Review Panel DJ Bridgewood
 - a) Parcel Tax folio summary, number of folios by service area
7. Presentation of complaints or appeals DJ Bridgewood

In keeping with directives from the Province of BC, this meeting will be held without the public present. To listen to the meeting live, please call no earlier than 12:15 p.m. on Wednesday, March 10, 2021. To hear this meeting electronically at the scheduled date and time:

Phone: 250.900.4337 Access: 142 003 5420 Password: 1347

*Note: Each year, the parcel tax rolls are 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 rolls 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 2021 Parcel Tax Roll Chair
 - a) Motion
That the Capital Regional District 2021 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

To ensure quorum, advise Marlene Lagoa, 250.360.3127 if you or your alternate cannot attend.



Making a difference...together

Minutes of a Meeting of the PARCEL TAX ROLL REVIEW PANEL
Held Wednesday, March 11, 2020, in Room 652, 625 Fisgard St., Victoria, BC

PRESENT: **Directors:** M. Hicks, G. Holman, B. Mabberley (for D. Howe), C. Plant (Board Chair)
Staff: N. Chan, Chief Financial Officer; A. Hoge, Manager, Corporate Finance; DJ Bridgewood, Senior Financial Officer, Financial Services; E. Gorman, Deputy Corporate Officer, Corporate Services; N. More, Recording Secretary

The meeting originally scheduled for Room 651 was moved to the Room 652 in order to accommodate members of the public in the gallery.

1. Call to Order

The 2020 Parcel Tax Roll Review Panel was called to order at 12:18 p.m. by E. Gorman.

2. Oath of Office

Members of the Parcel Tax Roll Review Panel were sworn in by E. Gorman prior to the opening of the meeting and signed the required declaration pursuant to the *Community Charter, Section 204*. Director Hicks read aloud and signed the declaration.

3. Nomination/Election of Chair

Director Hicks was nominated as Chair by Director Holman. Three calls were made for further nominations. Hearing none, Director Hicks was declared Chair of the 2020 Parcel Tax Roll Review Panel.

4. Approval of the Agenda

MOVED by Director Plant, **SECONDED** by Director Mabberley,
That the agenda for the March 11, 2020, Parcel Tax Roll Review Panel be approved as circulated.

CARRIED

5. Adoption of the Minutes of March 13, 2019

MOVED by Director Plant, **SECONDED** by Director Mabberley,
That the minutes of March 13, 2019, Parcel Tax Roll Review Panel be adopted as circulated.

CARRIED

6. Jurisdiction of the Parcel Tax Roll Review Panel

DJ Bridgewood reported that the 2020 parcel roll is comprised of 24 service areas located throughout the CRD's three electoral areas. In 2020, the requisition for these services will comprise approximately \$2.7 million dollars although not all budgets have been finalized.

The Panel reviewed the list of service areas and the Parcel Tax Folio Summary–Multi-year Analysis distributed with the agenda and on file at the CRD.

Director Plant left the meeting at 12:22 p.m.

7. Presentation of Complaints or Appeals

DJ Bridgewood referred to the Activities Prior to Parcel Tax Roll Review Panel list circulated with the agenda and on file at the CRD. He highlighted the new folios.

DJ Bridgewood summarized that appeals could be made in writing and received at least 48 hours in advance of the Parcel Tax Roll Review Panel in accordance with the *Community Charter, Section 205*, which outlines the authorization of the Panel for hearing and reviewing complaints and for correcting the roll, and that no complaints or appeals had been received.

By consensus, the panel directed staff to consult the *Community Charter Section 94* for guidance on advertising and review whether to change the advertising for the 2021 parcel tax roll review from the *Victoria Times-Colonist* to the local newspapers published by Black Press.

8. Certification of the 2020 Parcel Tax Roll

MOVED by Director Holman, **SECONDED** by Director Mabblerley,
That the Capital Regional District 2020 Parcel Tax Assessment Roll be confirmed and authenticated pursuant to *Community Charter, Section 206 (2)*.

On the motion, staff provided clarification that one member of the public had been in contact to find out more about their assessment notice, but no complaint or appeal request had been made.

MOVED by Director Holman, **SECONDED** by Director Mabblerley,
That the Capital Regional District 2020 Parcel Tax Assessment Roll be confirmed and authenticated pursuant to *Community Charter, Section 206 (2)*.

CARRIED

The 2020 Certificate of Authentication was endorsed by the members of the panel.

9. Other Business: None.**10. Adjournment**

MOVED by Director Mabblerley, **SECONDED** by Director Holman,
That the March 11, 2020, Parcel Tax Roll Review Panel meeting be adjourned at 12:26 p.m.

CARRIED

CHAIR

RECORDER

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 26 service areas in the CRD 2021 parcel tax roll are:

- Port Renfrew Water Service
- Port Renfrew Sewer Service
- Port Renfrew Street Lighting 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
- 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 2020 Parcel Tax Roll Review Panel. Advertisements have been placed in local newspapers and the Salt Spring Exchange advising of the sitting of the Parcel Tax Roll Review Panel for the twenty-six 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, 632 parcel tax assessment notices were issued for new folios added to the 2021 roll.

Juan de Fuca – 2 new folios added

both are within the Port Renfrew Water Service

additionally 1 of them is also in the Port Renfrew Sewer & Streetlight Services

Salt Spring Island – 23 new folios added

22 are within SSI Liquid Waste and Fernwood Dock service areas

1 folio is added to the Ganges Sewer Service due to a service area boundary change

Southern Gulf Islands – 716 new folios added

4 folios are within SGI Small Craft Harbours service area

2 folios are within Magic Lake Estates Water service area

1 folio is within Magic Lake Estates Sewer service area

712 folios are within Magic Lake Estates Sewer Debt Service, 137 Commutated Parcels & 575 Taxable parcels

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

2021 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 10, 2021

Time: 12:15 pm

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
- ▶ 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)
- ▶ Maliview 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.

A copy of the complete roll will be available for inspection at the Capital Regional District, 625 Fisgard St., Victoria, BC, from 8:30 am to 4:30 pm M-F; the Salt Spring Island Electoral Area Office, #108-121 McPhillips Ave., Ganges, BC, from 9 am to 4 pm M-Th; and the Port Renfrew Post Office, 6638 Deering Rd., Port Renfrew, BC, from 9 am to noon and 1:45 to 6 pm M, W, F; commencing February 24, 2021.

Dated at Victoria, British Columbia, this 24th day of February 2021.

Nelson Chan, Chief Financial Officer
Capital Regional District