

DATE: October 2, 2018

FILE: 1950-02/2019

TO: Chair and Directors
Regional District Board

FROM: Russell Dyson
Chief Administrative Officer

Supported by Russell Dyson
Chief Administrative Officer

R. Dyson

RE: Parcel Tax Roll Review Panel 2019

Purpose

To provide information with respect to the 2019 parcel tax roll review panel and to appoint the directors to the panel for authentication of the roll.

Recommendation from the Chief Administrative Officer:

THAT a parcel tax roll review panel be held at 9:30 a.m. on February 20, 2019 to authenticate the 2019 parcel and frontage tax roll and that the directors from Electoral Areas A, B, C and the Strathcona Regional District's Electoral Area D with respect to the Black Creek/Oyster Bay water service area, be appointed to the panel.

Executive Summary

- Parcel taxes are levied in several local service areas in the Comox Valley Regional District (CVRD) in accordance with the applicable bylaws.
- As well as several service areas in the CVRD, the CVRD also levies parcel taxes in the Black Creek/Oyster Bay water local service area that has properties located in both the CVRD and Electoral Area D of the Strathcona Regional District.
- A parcel tax roll review panel, comprised of a minimum of three members, is a requirement of the *Community Charter*. Members are appointed each fall by board resolution.
- The panel sits in February each year to provide an opportunity for residents to appeal their parcel tax assessment and to authenticate the parcel tax roll.
- The province collects the parcel taxes on behalf of the regional district by way of the annual property tax notice.

Prepared by:

B. Dunlop

Beth Dunlop, CPPB, CPA, CGA
Corporate Financial Officer

Background /Current Situation

The CVRD has several local service areas in which a bylaw has been passed providing for the collection of a parcel or frontage tax to assist in the costs of providing the service. Each year, a parcel tax roll review panel sits to consider and authenticate the roll which has been prepared by CVRD staff.

Table 1 provides a list of the local service areas in which a parcel tax is levied by taxable frontage, taxable area or per parcel and the associated rates in effect at the time of this report. Adjustments to

these rates may be recommended through the 2019-2023 financial planning process in early 2019 and would require a bylaw amendment.

Table 1: 2019 Parcel Tax Rates¹

Local Service Area	2019 Rates ¹
Black Creek/Oyster Bay water local service area	\$1.24 per foot frontage
Courtenay flats drainage	\$47.90 per hectare
England Road water local service area (debt repayment)	\$489.00 per parcel
Jackson Drive specified area	\$1,045.00 per parcel
Royston water local service area	\$200.00 per parcel
Sandwick water local service area	\$197.00 per parcel
Area A (Baynes Sound), Areas B and C parks and greenways	\$19.00 per parcel
King Coho Wastewater service (for capital works and operations)	\$4,063.54 per parcel
Comox Valley Water local service area (newly merged area for 2019)	\$60.00 per parcel
Greaves Crescent Water service (equalization rate 2019-2023)	\$13.00 per parcel
England Road Water service (equalization rate 2019-2023)	\$88.00 per parcel

Note 1: Rates are subject to change throughout the 2019-2023 financial planning process

Policy Analysis

Under section 388 (2) of the *Local Government Act [RSBC 2015, c.1]* (LGA), if a parcel tax is to be imposed the board must, by bylaw, provide for the preparation of a parcel tax roll for the service area, and for these purposes Division 4 [*Parcel Taxes*] of Part 7 of the *Community Charter* applies.

Section 204 of the *Community Charter* requires that a parcel tax review panel be formed to hear any complaints respecting the parcel tax roll and must authenticate the roll.

Options

Not relevant

Financial Factors

Not relevant

Legal Factors

A parcel tax roll review panel is held by the end of February each year in order to ensure compliance with the *Community Charter*.

Regional Growth Strategy Implications

Not relevant

Intergovernmental Factors

The CVRD levies a parcel tax by way of a frontage charge in the Black Creek Oyster Bay water local service area which has parcels located in both Electoral Area C of the CVRD and Electoral Area D of the Strathcona Regional District.

Interdepartmental Involvement

Not relevant

Citizen/Public Relations

Letters are sent to all residents who have shown a change on the parcel tax roll from the previous year, to ensure they are aware of the parcel tax assessment and their opportunity for appeal. This includes areas with a new parcel tax, ownership changes or subdivision. This, combined with website information and a publicized notice in the local newspapers, ensures the public is informed about the parcel tax process. Copies of the rolls for the various service areas are published on the CVRD website as well as in hard copy which are available for viewing in the CVRD administration office.