

DATE: November 9, 2015

TO: Chair and Directors
Regional District Board

FROM: Debra Oakman, CPA, CMA
Chief Administrative Officer

RE: **Parcel tax roll review panel 2016**

FILE: 1950-02/2016

Purpose

To provide information with respect to the 2016 parcel tax roll review panel and to appoint the directors to the panel for authentication of the roll.

Policy analysis

Under section 806.1(2) of the *Local Government Act*, 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.

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 the Strathcona Regional District. A parcel tax roll review panel, comprised of a minimum of three members, is a requirement of the *Community Charter*. The panel sits in February each year to provide an opportunity for residents to appeal their parcel tax assessment and to authenticate the parcel and frontage tax roll. Electoral area directors are appointed to the panel at the inaugural meeting each December.

Recommendation from the chief administrative officer to the regional district board:

THAT a parcel tax roll review panel be held at 9:30 a.m. on the 24th day of February 2016 to authenticate the 2016 parcel and frontage tax roll and that Directors Jolliffe, Nichol and Grieve, Comox Valley Regional District directors representing areas A, B, C, and Director Leigh, Strathcona Regional District director representing area D for the Black Creek/Oyster Bay water service area, be appointed to the panel.

Respectfully:

D. Oakman

Debra Oakman, CPA, CMA
Chief Administrative 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. Below is 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 2016-2020 financial planning process in early 2016 and would require a bylaw amendment.

Local Service Area	2016 Rates
Black Creek/Oyster Bay water local service area	\$1.13 per foot frontage
Comox Valley water local service area	\$0.40 per foot frontage
Courtenay flats drainage	\$47.90 per hectare
Denman Island water local service area	\$217.74 per parcel
England Road water local service area	\$489.00 per parcel
Greaves Crescent water local service area	\$261.50 per parcel
Jackson Drive specified area	\$456.00 per parcel
Marsden/Camco water local service area	\$0.17 per foot frontage
Royston water local service area	\$200.00 per parcel
Area A (Baynes Sound), Electoral Areas B and C parks and greenways	\$19.00 per parcel

In compliance with the *Community Charter*, the parcel tax roll review panel notice is advertised in the local papers and small rural publications in order that residents have an opportunity to submit an appeal regarding their parcel tax assessment.

Intergovernmental factors

The CVRD levies frontage tax 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.

Legal factors

A parcel tax roll review panel is held in order to ensure compliance with the *Community Charter*.

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, combined with website information and a publicized notice, ensures the public is informed about the process. Copies of the rolls for the various service areas are published on the CVRD website as well as in hard copy, available for viewing in the CVRD administration office.

Submitted by:

B. Dunlop

Beth Dunlop, CPPB, CPA, CGA
Corporate Financial Officer