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PARCEL TAX ROLL REVIEW PANEL

Notice of Meeting on **Wednesday, March 13, 2024, at 12:00 pm**
Boardroom, 6th floor, 625 Fisgard Street, Victoria, BC

Gary Holman

Al Wickheim

Paul Brent

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 and appointment of Chair of the Parcel Tax Roll Review Panel | |
| 4. Approval of Agenda | Chair |
| 5. Adoption of Minutes of March 8, 2023 | 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 |
| <p><i>Note:</i> Each year, the parcel tax roll is 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 roll 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 <i>Community Charter</i>, Section 205, which outlines the Panel's authorization for hearing and reviewing complaints and for correcting the roll.</p> | |
| 8. Certification of the 2024 Parcel Tax Roll | Chair |
| a) <u>Motion</u> | |
| That the Capital Regional District 2024 Parcel Tax Assessment Roll be confirmed and authenticated pursuant to <i>Community Charter</i> 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.

FIN-T-1152029205-7869

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 27 service areas in the CRD 2024 parcel tax roll are:

- Port Renfrew Water Service
- Port Renfrew Sewer Service
- Port Renfrew Street Lighting Service
- Seagirt Water 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 (Salt Spring Island)
- 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 2023 Parcel Tax Roll Review Panel. Advertisements have been placed in local newspapers advising of the sitting of the Parcel Tax Roll Review Panel for the twenty-seven (27) 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, 33 parcel tax assessment notices were issued for taxable new folios added to the 2024 roll.

Juan de Fuca – 4 new folios added

these are in Port Renfrew Water service area only

Salt Spring Island – 10 new folios added

SSI Liquid Waste and

Fernwood Dock service areas both appended the same 10 folios each

1 of these new folios is also in the Fernwood Water & Highland & Fernwood Water areas

Southern Gulf Islands – 6 new folios added

all are in SGI Small Craft Harbours service area

1 folio added to Lyall Harbour-Boot Cove Water service area

Due to lot consolidations, boundary changes, subdivisions and tax status changes, some folios are removed from the roll and the number of assessment notices issued will differ from the change in taxable folios between one year and the next.

Item #7 Presentation of any complaints or appeals

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	
2024 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 13, 2024	
Time: 12:00 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:	
<ul style="list-style-type: none">▶ Durrance Road Fire Protection Service▶ Port Renfrew Water Service▶ Port Renfrew Sewer Service▶ Port Renfrew Street Lighting Service▶ Seagirt Water 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)▶ Iyall 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.	
Commencing February 28, 2024, a copy of the complete roll will be available for inspection at:	
<ul style="list-style-type: none">▶ the Capital Regional District, 625 Fisgard Street., Victoria BC, from 8:30 am to 4:30 pm Monday to Friday▶ the Salt Spring Island Electoral Area Office, #108-121 McPhillips Avenue., Ganges BC, from 9 am to 4 pm Monday to Thursday▶ the Port Renfrew Post Office, 6638 Deering Road., Port Renfrew BC from 9 am to noon and 1:45 to 6 pm Monday, Wednesday & Friday.	
Dated at Victoria, British Columbia, this 28 th day of February 2024.	
Nelson Chan, Chief Financial Officer Capital Regional District	