



Making a difference...together

PARCEL TAX ROLL REVIEW PANEL

Notice of Meeting on **Wednesday, March 11, 2026, at 11:00 am**
Boardroom, 6th floor, 625 Fisgard Street, Victoria, BC

Cliff McNeil-Smith

Paul Brent

Gary Holman

Al Wickheim

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 12, 2025 Chair
- 6. Jurisdiction of the Parcel Tax Roll Review Panel Derek Zakordonski
 - a) Parcel Tax folio summary, number of folios by service area
- 7. Presentation of complaints or appeals Derek Zakordonski

Note: 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 Varinia Somosan, Deputy 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 2026 Parcel Tax Roll Chair
 - a) Motion
That the Capital Regional District 2026 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 12, 2025, in Room 652, 625 Fisgard St., Victoria, BC

PRESENT: **Directors:** P. Brent, G. Holman, C. McNeil-Smith (Board Chair), A. Wickheim,
Staff: T. Robbins, Chief Administrative Officer; N. Chan, Chief Financial Officer;
M. Lagoa, Deputy Corporate Officer; A. Linwood, Controller, Financial Services; L.
Westinghouse, Manager, Revenue; D. Zakordonski, Revenue Analyst, Financial
Services; A. Hoge, Manager, Corporate Finance; and T. Normandeau, Recording
Secretary
Absent: K. Morley, General Manager, Corporate Services

1. Call to Order

The 2025 Parcel Tax Roll Review Panel was called to order at 11:00 am by M. Lagoa.

2. Oath of Office

Members of the Parcel Tax Roll Review Panel were sworn in by M. Lagoa. The members signed the required declaration pursuant to the *Community Charter*, Section 204.

3. Nomination/Election of Chair

M. Lagoa directed the Election of the Chair. Director Brent was nominated as Chair by Director Holman. Three calls were made for further nominations. Hearing none, Director Brent was declared Chair of the 2025 Parcel Tax Roll Review Panel.

4. Approval of the Agenda

MOVED by Director Brent, **SECONDED** by Director Wickham,
That the agenda for the March 12, 2025, Parcel Tax Roll Review Panel be approved as
circulated.

CARRIED

5. Adoption of the Minutes of March 13, 2024

MOVED by Director Brent, **SECONDED** by Director Wickham,
That the minutes of March 13, 2024, Parcel Tax Roll Review Panel be adopted as circulated.

CARRIED

6. Jurisdiction of the Parcel Tax Roll Review Panel

D. Zakordonski summarized the jurisdiction of the Panel and staff activities prior to the Parcel Tax Roll Review Panel meeting. He reported on new folios added to the 2025 parcel roll within the 27 service areas located throughout the CRD's three electoral areas, referring to the list circulated at the meeting and now on file at the CRD.

7. Presentation of Complaints or Appeals

No complaints or appeals had been received leading up to the Panel meeting. No requests to address the Panel had been made by members of the public. Recognizing that there were no complaints or appeals, Director Brent inquired if the removed portfolios were normally presented. D. Zakordonski clarified that this is the first year that the removed folios were highlighted within the agenda package.

8. Certification of the 2025 Parcel Tax Roll

The panel did not express any concerns regarding the reported numbers of exempt and total properties in the report.

MOVED by Director Brent, **SECONDED** by Director McNeil-Smith,
That the Capital Regional District 2025 Parcel Tax Assessment Roll be confirmed and authenticated pursuant to *Community Charter*, Section 206 (2).

CARRIED

The 2025 Certificate of Authentication was endorsed by the members of the panel present.

9. Other Business: None.

10. Adjournment

MOVED by Director Wickham, **SECONDED** by Director Holman,
That the March 12, 2025, Parcel Tax Roll Review Panel meeting be adjourned at 11:10 am.

CARRIED

CHAIR

RECORDER

Parcel Tax Roll Review Panel

March 11, 2026

Item 6

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 2026 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

**Parcel Tax Roll Review Panel
March 11, 2026
Item 6**

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 2025 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, 28 parcel tax assessment notices were issued for taxable new folios added to the 2026 roll.

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.

Juan de Fuca – 17 new folios added

Juan de Fuca Electoral Area	Port Renfrew Water
Added to Roll	17
Removed from Roll	(1)
Net Change	16

Salt Spring Island – 5 new folios added

Salt Spring Island Electoral Area	SSI Liquid Waste	SCH Fernwood Dock	Beddis Water
Added to Roll	5	5	-
Removed from Roll	(16)	(16)	(3)
Net Change	(11)	(11)	(3)

Southern Gulf Islands – 10 new folios added

Southern Gulf Islands Electoral Area	Small Craft Harbours (763 & 764)	Lyll Harbour Boot Cove Water	South Galiano Fire	Skana Water
Added to Roll	10	1	5	2
Removed from Roll	(15)	-	(2)	(3)
Net Change	(5)	1	3	1

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

2026 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 11, 2026
Time: 11:00 am
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
- 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)
- Mallview 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.

Commencing February 25, 2026, a copy of the complete roll will be available for inspection at:

- 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 8:30 am to 4:30 pm Monday to Friday
- 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 25th day of February 2026.

Nelson Chan, Chief Financial Officer
Capital Regional District

Parcel Tax Roll Review Panel
March 11, 2026
6 (a)



Parcel Tax Folio Summary - Multi-year Analysis

Service	Taxable					Exempt					Total				
	2022	2023	2024	2025	2026	2022	2023	2024	2025	2026	2022	2023	2024	2025	2026
762 BV E Port Renfrew Water Service	231	249	253	257	273	32	32	32	10	10	263	281	285	267	283
762 BV C Port Renfrew Sewer Service	88	88	88	88	88	8	8	8	8	8	96	96	96	96	96
762 BV D Port Renfrew Street Lighting Service	88	88	88	88	88	8	8	8	8	8	96	96	96	96	96
762 BV Y Seagirt Water Service		86	86	86	86		-	-	-	-		86	86	86	86
762 BV O Wildemess Mountain Water Service	81	81	81	81	81	2	2	2	2	2	83	83	83	83	83
763 BV M Durrance Road Fire Protection Service	9	9	9	9	9	1	1	1	-	-	10	10	10	9	9
764 BE F SSI Liquid Waste Disposal Service	5,870	5,867	5,857	5,860	5,845	725	730	744	741	744	6,595	6,597	6,601	6,601	6,593
764 BV Z Fernwood Dock, SSI Small Craft Harbour Fa	5,870	5,867	5,857	5,860	5,845	725	730	744	741	744	6,595	6,597	6,601	6,601	6,593
764 BV C Ganges Sewerage Service	423	420	416	416	416	58	60	64	65	65	481	480	480	481	481
764 BV 1 Highland and Fernwood Water Service	333	333	333	333	333	10	10	10	10	10	343	343	343	343	343
764 BV F Fernwood Water Service	79	79	79	79	79	6	6	6	6	6	85	85	85	85	85
764 BV H Highland Water Service	254	254	254	254	254	4	4	4	4	4	258	258	258	258	258
764 BV G Maliview Sewer Service	94	94	94	94	94	2	2	2	2	2	96	96	96	96	96
764 BV W Beddis Water Service	137	137	136	136	133	6	6	7	7	10	143	143	143	143	143
764 BV X Fulford Water Service	102	102	102	102	102	6	6	6	6	5	108	108	108	108	107
764 BV N Cedar Lane Water Service	37	37	37	37	37	-	-	-	-	-	37	37	37	37	37
763&4 BE G SGI Small Craft Harbour Facilities (763 & 76	6,130	6,127	6,126	6,118	6,106	912	916	924	932	928	7,042	7,043	7,050	7,050	7,041
764 BV D Magic Lake Estates Water Service	1,196	1,196	1,196	1,196	1,196	44	44	44	44	44	1,240	1,240	1,240	1,240	1,240
764 BV B Magic Lake Estates Sewer Service	709	709	709	709	709	26	26	26	26	26	735	735	735	735	735
764 BV 0 Magic Lake Estates Sewer Debt Service	573	573	573	573	573	162	162	162	162	162	735	735	735	735	735
764 BV S Lyall Harbour/Boot Cove Water Service	173	173	174	173	173	31	31	31	31	30	204	204	205	204	204
764 BV A North Galiano Fire Protection & Emergency	351	352	352	350	350	103	103	103	105	102	454	455	455	455	452
764 BV M South Galiano Fire Protection & Emergency	815	816	816	815	815	129	128	130	132	130	944	944	946	947	948
764 BV P Sticks Allison Water Service	38	38	38	38	38	2	2	2	2	2	40	40	40	40	40
764 BV R Gossip Island Electric Power Supply Service	56	56	56	56	56	1	1	1	1	1	57	57	57	57	57
764 BV V Surfside Park Estates Water Service	105	105	105	105	105	19	19	19	19	19	124	124	124	124	124
764 BV U Skana Water Service	73	73	73	73	72	3	3	3	3	3	76	76	76	76	75
Total	23,915	24,009	23,988	23,986	23,956	3,025	3,040	3,083	3,067	3,065	26,940	27,049	27,071	27,053	27,040