

To: Fraser Valley Regional District Board
From: Jaime Reilly, Manager of Corporate Administration

Date: 2020-09-17
File No: 1970-23

Subject: Establishment of a Parcel Tax Roll Review Panel

RECOMMENDATION

THAT the Fraser Valley Regional District Board establish a Parcel Tax Roll Review Panel pursuant to Section 204 of the *Community Charter* for the purpose of reviewing, correcting and authenticating the following parcel tax bylaws:

- Fraser Valley Regional District Cultus Lake Integrated Water Supply and Distribution System Service Area Parcel Tax Bylaw No. 1417, 2017;
- Fraser Valley Regional District Cultus Lake Integrated Water Supply and Distribution Capital Construction Service Area Parcel Tax Bylaw No. 1447, 2017;
- Fraser Valley Regional District South Cultus Lake Sewage Treatment Service Area Parcel Tax Establishment Bylaw No. 1497, 2018;
- Fraser Valley Regional District Lake Errock Water System Capital Construction Service Area Parcel Tax Establishment Bylaw No. 1496, 2018;
- Fraser Valley Regional District Popkum Sewer Service Area Parcel Tax Establishment Bylaw No. 1498, 2018; and
- Fraser Valley Regional District Popkum Sewer Parcel Tax Establishment Bylaw No. 1574, 2020.

AND THAT Director Wendy Bales, Director Bill Dickey and Director Taryn Dixon be appointed as members of the Parcel Tax Roll Review Panel;

AND FINALLY THAT the sitting of the Parcel Tax Roll Review Panel take place on Thursday, November 12 at 10am in the Fraser Valley Regional District Boardroom.

STRATEGIC AREA(S) OF FOCUS

Provide Responsive & Effective Public Services

BACKGROUND

Parcel taxes are one taxation method for funding the provision of a service to the community. The parcel taxes in the FVRD are set to impose a single equal amount on each property included in the service area (not based on property area or frontage). Parcel taxes are imposed by bylaw, along with the establishment of a parcel tax roll bylaw.

Section 388(2) of the *Local Government Act* requires that where a Regional District imposes a parcel tax in an electoral area, Sections 200 to 209 of the *Community Charter* (the "Charter") applies. Section 204 of the Charter requires that before a parcel tax bylaw is imposed for the first time, a parcel tax roll review panel must consider any complaints with respect to the parcel tax roll and must authenticate the roll. The Regional District must appoint at least three members to the parcel tax roll review panel, establish the time and place for sitting of that panel, and have advance notice of the time and place advertised in accordance with public notice requirements under the Charter.

DISCUSSION

The purpose of the parcel tax roll review panel is to consider any complaints, make any corrections and to authenticate the tax roll for these six bylaws. The complaints which the panel may consider are limited to the following four criteria:

- (a) There is an error or omission respecting a name or address on the parcel tax roll;
- (b) There is an error or omission respecting the inclusion of a parcel;
- (c) There is an error or omission respecting the taxable area or the taxable frontage of a parcel;
- (d) An exemption has been improperly allowed or disallowed.

In the case of these six bylaws, the FVRD has been given the ability to retroactively hold and validate a parcel tax roll review panel for the years 2017, 2018 and 2020 through legislation recently passed in the *Municipalities Enabling and Validating Act*.

As the bylaws are services within Electoral Areas C, D and H staff recommended that Director Wendy Bales (Electoral Area C), Director Bill Dickey (Electoral Area D) and Director Taryn Dixon (Electoral Area H) be appointed as the members of the panel.

The notice of sitting will be posted at the FVRD office, on the FVRD's corporate website, published in two consecutive issues of the Chilliwack Progress, Agassiz-Harrison Observer and Mission City Record newspapers, and a copy shall also be mailed to the owner of every parcel of land for the specified taxation year in the service areas as required under the Charter.

COST

Costs will be limited to staff time, newspaper advertising and postage for mailing notices to the property owners.

CONCLUSION

The *Local Government Act*, the *Community Charter* and the *Municipalities Enabling and Validating Act* require that the Regional District hold a parcel tax roll review panel in order to consider any complaints, make any corrections, and to authenticate the tax rolls for all six of the parcel tax bylaws.

Staff are recommending that Director Bales, Director Dickey and Director Dixon act as the three members for the parcel tax roll review panel. Notice and advertising of the sitting of the parcel tax roll review panel will be in accordance with requirements of the *Community Charter*, and will include advertising in the FVRD's offices and corporate website, as well as two consecutive editions of the Chilliwack Progress, Agassiz-Harrison Observer and Mission City Record newspapers. Individual property owners will also receive a copy of the notice through Canada Post.

COMMENTS BY:

Kelly Lownsbrough, Chief Financial Officer/ Director of Financial Services: Reviewed and supported

Jennifer Kinneman, Chief Administrative Officer: Reviewed and supported.