



## COUNCIL REPORT

To: Mayor and Council

Date: March 28, 2022

From: Paul Gipps, CAO

Report Prepared by: Lisa Siavashi, Deputy CFO

Subject: **2023 Parcel Tax Roll Review Panel**

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**RECOMMENDATION** to Consider and Resolve:

**THAT** Council appoint at least three members of Council to form a Parcel Tax Roll Review Panel; and

**THAT** Council direct staff to schedule a meeting of the Parcel Tax Roll Review Panel for 5:45 pm on Tuesday, April 18<sup>th</sup>, 2023; and

**THAT** Council direct staff to give notice of the meeting in accordance with Section 94 of the *Community Charter*.

### **STRATEGIC AREA(S) OF FOCUS**

Economic and financial well-being of the City of West Kelowna

### **LEGISLATIVE REQUIREMENTS:**

Under Section 204 of the *Community Charter*, Council must establish a Parcel Tax Roll Review Panel in order to review the parcel tax roll, hold a Parcel Tax Roll Review Panel meeting to hear any complaints from the taxpayers and give proper notice of the meeting. Once Council has established the Panel and set a date for the meeting, staff will provide the Panel with a copy of the Parcel Tax Roll for their review. Letters are required to be sent to any taxpayers that are being charged a parcel tax for the first time advising them of the Panel meeting date, time and location. In 2023 owners of 115 parcels will receive such a letter.

## BACKGROUND

As required in Section 204 (1) of the *Community Charter*, the City is required to establish a Parcel Tax Roll Review Panel (the Panel). The Panel will hear any complaints from the public regarding the assessment of a new parcel tax. The requirements for the Panel as per the *Community Charter* are as follows:

### Section 204:

- “(1) Before a parcel tax is imposed for the first time, a parcel tax roll review panel must consider any complaints respecting the parcel tax roll and must authenticate the roll in accordance with this Division.
- (2) For the purposes of this Division, the Council must
  - (a) appoint at least 3 persons as the members of the parcel tax roll review panel,
  - (b) establish the time and place for the sitting of the panel, and
  - (c) have advance notice of the time and place published in accordance with Section 94 [public notice].”

As indicated above, the notice of the time and place of the Panel meeting must be given in advance in accordance with Section 94 of the *Community Charter*. In addition, at least 14 days before the date of the meeting, the City is required to mail to the owner of every parcel of land that is to be taxed a notice that outlines the date and time of the meeting and details of the parcel tax being charged. The Panel will then hear any complaints and make corrections to the parcel tax roll if required. As per Section 205 of the *Community Charter*, the conditions on which the City can make corrections are as follows:

### Section 205:

- “(1) Subject to subsection (2), a person may make a complaint to the parcel tax roll review panel on one or more of the following grounds:
  - (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.”

There are also various other limitations on what can be changed and notice requirements for any further additions to the parcel tax roll. In addition, complaints must be made to the

Panel in writing, at least 48 hours prior to the meeting. Once all complaints have been addressed, notice of the Panel's decision must be sent in writing to the complainant within 10 days. The chair of the Panel reviews the amended parcel tax roll to ensure all corrections have been made, and reports this to the Panel. The Panel must then confirm and authenticate the parcel tax roll and prepare a parcel tax roll certificate signed by a majority of its members.

The number of parcel tax notices issued each year can vary substantially dependent upon what new parcel taxes are implemented from year-to-year. In 2023, notices are being sent to the owners of 115 parcels which are being levied a parcel tax for the first time. These would be new development or new subdivisions in West Kelowna in 2022.

## **FINANCIAL IMPLICATIONS**

N/A

## **APPROVED FOR THE AGENDA BY**

Paul Gipps, CAO

PowerPoint: Yes ☐ No ☒

Attachments:

2023 Advice Letter for New Levies Merge Mail Template