



COUNCIL REPORT

To: Mayor and Council

Date: March 26, 2024

From: Ron Mattiussi, Interim CAO

Subject: **2024 Parcel Tax Roll Review Panel**

Report Prepared by: Lisa Siavashi, Financial Services Manager / Deputy CFO

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 1:15 pm on Tuesday, April 9th, 2024; and further

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

STRATEGIC AREA(S) OF FOCUS

Invest in Infrastructure – We will invest in building, improving and maintaining infrastructure to meet the needs of, and to provide a high quality of life for, current and future generations.

Pursue Economic Growth and Prosperity – We will work with stakeholders throughout the region to advocate for and support efforts aimed at helping West Kelowna businesses prosper. With a focus on the future, we will advance opportunities to expand our economy, increase employment, and develop the community in ways that contribute towards prosperity for all.

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 2024 owners of 182 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 2024, notices are being sent to the owners of 182 parcels which are being levied a parcel tax for the first time. These would be new development or new subdivisions in West Kelowna in 2023.

FINANCIAL IMPLICATIONS

N/A

REVIEWED BY

Warren Everton, Director of Finance/CFO

Trevor Seibel, Deputy CAO

APPROVED FOR THE AGENDA BY

Ron Mattiussi, Interim CAO

Powerpoint: Yes No

Attachments:

2024 Advice Letter for New Levies Merge Mail Template