



## COUNCIL REPORT

To: Mayor and Council

Date: July 22, 2025

From: Ron Bowles, Chief Administrative Officer

Subject: **2026 Parcel Tax for Rose Valley Water Treatment Plant Review Panel**

Prepared by: Lisa Siavashi, Acting Chief Financial Officer

Reviewed by: Karla Campbell, General Manager, Corporate Services

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### RECOMMENDATION:

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

**AND THAT** the Parcel Tax Roll Review Panel meeting be scheduled for 5:30 pm on Tuesday, August 26<sup>th</sup>, 2025;

**AND FURTHER THAT** notice of the Parcel Tax Roll Review Panel meeting be given 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. As this will be the first billing of the Rose Valley Water Treatment Plant parcel tax, all parcels who have not already pre-paid will receive such a letter (7,861 property owners).

## **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 Rose Valley Water Treatment Plant parcel tax will be billed for the first time in 2026. Property owners were given an opportunity to prepay in May 2025, and will be given a second chance to prepay the \$2,750 lump sum from September 17-30, 2025. Property owners who prepay will not be billed the parcel tax. All property owners in the Rose Valley Water System will see a reduction in their utility bills starting in 2026 as this contribution will now move over to their property tax bill (see attached insert).

Going forward, only new parcels created in the Rose Valley Water Treatment Plant Local Area Service will receive notices and these new parcels will be included in the calculation for the remaining debt payments.

PowerPoint: Yes ☐ No ☒

Attachments:

1. Sample Parcel Tax Letter for RVWTP Parcel Tax
2. Rose Valley Water Service Area Graphic\_14JULY25