



THE CORPORATION OF THE CITY OF COURTENAY

STAFF REPORT

To: Council
From: City Manager (CAO)
Subject: Parcel Tax Review Panel - 2023

File No.: 1950-02
Date: January 25, 2023

PURPOSE:

The purpose of this report is to establish the time and place for the sitting of the 2023 Parcel Tax Review Panel.

POLICY ANALYSIS:

Section 208 of the *Community Charter* outlines the annual requirements for updating the parcel tax roll. Each year a municipality must publish notice in a newspaper that the parcel tax roll is available for inspection and provide direction and a deadline for written complaints. If any complaints related to the addition or refusal to adjust a particular parcel tax are received, a Parcel Tax Review Panel must be established to consider the complaints. Council must appoint at least three people as members of the review panel, establish the time and place, and provide advance notice of the time and place.

EXECUTIVE SUMMARY:

The establishment of the Parcel Tax Review Panel and the time and place of sitting is an annual action of Council. The time and place of the 2023 Parcel Tax Review Panel is proposed to be February 22, 2023, at 3:00 pm at the CVRD Civic Room, 770 Harmston Ave, Courtenay. Council members available for the 2023 Parcel Tax Review Panel include Councillors Morin, McCollum and Hillian.

CAO RECOMMENDATION:

To establish the time and place of the Parcel Tax Review Panel as Wednesday, February 22, 2023 at 3:00 pm at the CVRD Civic Room, 770 Harmston Ave, Courtenay.

Respectfully submitted,

Geoff Garbutt, M.P.I., MCIP, RPP
City Manager (CAO)

BACKGROUND:

In accordance with Sections 208 of the *Community Charter*, a parcel tax roll review panel must be convened to consider and respond to any complaints regarding a new or refusal to amend an existing parcel tax. The Parcel Tax Review Panel must consider any complaints prior to the annual property tax levy.

DISCUSSION:

Each year parcel taxes are calculated and assessed on all new or newly subdivided properties added to the water and sewer distribution system within the City of Courtenay. The property owners are provided notice of the amount to be added to their annual property tax notice, and that they have an opportunity to make an appeal at the annual Parcel Tax Review Panel if written notice is received at City Hall at least 48 hours prior to February 22, 2023. If no complaints are received, the parcel tax roll, as amended, is deemed to have been authenticated and the Parcel Tax Review Panel will be cancelled.

FINANCIAL IMPLICATIONS:

Parcel taxes for water and sewer are assessed in accordance with the water and sewer frontage tax bylaws, and for 2023 are anticipated to generate \$1,226,500 for the water fund, and \$2,108,200 for the sewer fund. These revenues assist in the funding required to carry out capital and operational works for the provision of these two utility services, and have been included in the respective 2023-2027 Financial Plans.

ADMINISTRATIVE IMPLICATIONS:

On Council approval of the time and place for the Parcel Tax Review Panel, staff will notify affected property owners by letter of both their assessment for 2023, as well as their opportunity to appeal the assessment with the review panel.

ASSET MANAGEMENT IMPLICATIONS:

Not Applicable

STRATEGIC PRIORITIES REFERENCE:

While not specifically referenced in the City's strategic plan or strategic priorities, this activity is a statutory requirement, and utilizes staff resources in carrying out the actions required.

OFFICIAL COMMUNITY PLAN REFERENCE:

There is no applicable reference in the Official Community Plan.

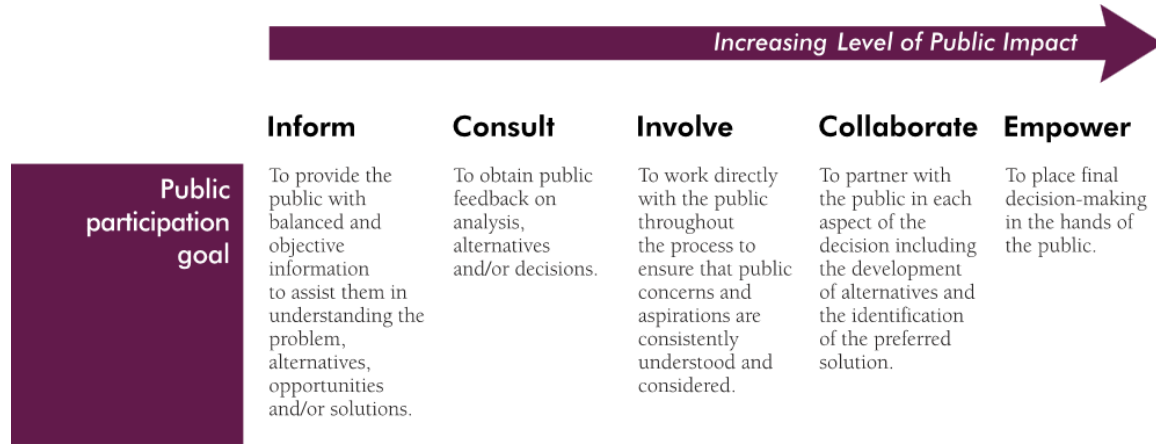
REGIONAL GROWTH STRATEGY REFERENCE:

There is no applicable reference in the Regional Growth Strategy.

CITIZEN/PUBLIC ENGAGEMENT:

Affected property owners are notified in writing of both the amount of the parcel tax assessed, and their opportunity to appeal the assessment. The City will inform the public based on the IAP2 Spectrum of Public Participation:

http://c.ymcdn.com/sites/www.iap2.org/resource/resmgr/imported/IAP2%20Spectrum_vertical.pdf



OPTIONS:

OPTION 1: To establish the time and place of the Parcel Tax Review Panel as Wednesday, February 22, 2023 at 3:00 pm at the CVRD Civic Room, 770 Harmston Ave, Courtenay. [RECOMMENDED]

OPTION 2: That Council set another time and place for the sitting of the Parcel Tax Review Panel.

While Option 2 is offered, Council should be aware that sufficient time for mailing the notice letters to property owners, meeting the statutory advertising requirements, and meeting of the panel to review and authenticating the 2023 parcel tax roll must all be considered in setting the date.

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