



THE CORPORATION OF THE CITY OF COURTENAY

## STAFF REPORT

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

**File No.:** 1950-02  
**Date:** March 22, 2023

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### PURPOSE:

The purpose of this report is to provide information regarding the statutory requirement for the Parcel Tax Review Panel meeting.

### POLICY ANALYSIS:

Sections 204, 205, 206 and 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 no complaints related to the addition or refusal to adjust a particular parcel tax are received, the parcel tax roll is deemed to be authenticated per Section 208 (10) of the Community Charter.

### EXECUTIVE SUMMARY:

No written notices were received by the deadline regarding an error or omission in the 2023 Sewer Frontage and / or the Water Frontage Tax additions therefore the parcel tax roll is deemed to be authenticated per section 208 (10) of the Community Charter.

- The 2023 parcel tax roll for sewer frontage is 205,590.65 meters
- The 2023 parcel tax roll for water frontage is 209,685.61 meters

### CAO RECOMMENDATION:

THAT Council receive report for information as the parcel tax roll is deemed to be authenticated per Section 208 (10) of the Community Charter.

Respectfully submitted,

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

**BACKGROUND:**

The City of Courtenay Sewer Service Frontage Bylaw No. 2767, 2013 and Water Service Frontage Tax Bylaw No. 2766, 2013 and its amendments were adopted to impose an annual frontage parcel tax on properties that have sewer and / or water infrastructure on the property boundary.

The *Community Charter* mandates that the parcel tax roll frontage be authenticated before the tax is imposed for the first time. Section 208(1) of the *Community Charter* also mandates annual review and authentication of the parcel tax roll. The Parcel Tax Roll Review requirements pursuant to section 205 of the *Community Charter* permits:

A person may make a complaint to the parcel tax roll review panel on one or more of the following grounds:

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

**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 were provided notice of the amount to be added to their annual property tax notice, and that they have had an opportunity to make an appeal at the annual Parcel Tax Review Panel.

Public Notice of the Parcel Tax Roll Review Panel was published in the Comox Valley Record on February 8 and February 15, 2023 pursuant to sections 94 and 204 of the *Community Charter*.

**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, \$2,108,200 for the sewer fund and \$1,226,500 for the water 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.

The 2023 Parcel Tax Rolls have a total taxable frontage of 205,590.65 meters for Sewer Frontage and 209,685.61 meters for Water Frontage. This equates to the following parcel taxes to be collected in 2023.

- Sewer Frontage Tax - \$2,105,248.25 under Sewer Service Frontage Bylaw No. 2767, 2013
- Water Frontage Tax - \$1,224,563.99 under Water Service Frontage Tax Bylaw No. 2766, 2013.

**Taxable Frontage Schedule:**

Taxable Frontage Year	2022	2023	Additions
Sewer Frontage in meters	204,853.52m	205,590.65m	737.13m
Water Frontage in meters	208,978.96m	209,685.61m	706.65m

**ADMINISTRATIVE IMPLICATIONS:**

A copy of the 2023 Parcel Tax Roll will be posted to the City's website. No print version will be produced this year unless specifically requested as the report is 327 pages long.

**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.

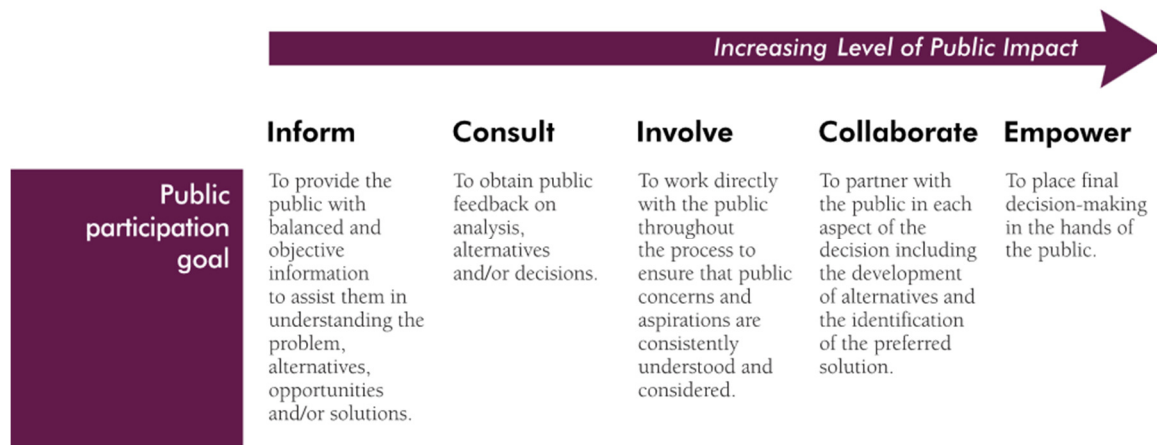
**REGIONAL GROWTH STRATEGY REFERENCE:**

There is no applicable reference in the Regional Growth Strategy.

**CITIZEN/PUBLIC ENGAGEMENT:**

Affected property owners were 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](http://c.ymcdn.com/sites/www.iap2.org/resource/resmgr/imported/IAP2%20Spectrum_vertical.pdf)



**OPTIONS:**

OPTION 1: THAT Council receive report for information as the parcel tax roll is deemed to be authenticated per Section 208 (10) of the Community Charter.

OPTION 2: THAT alternative direction be provided to staff.

Prepared by:



Rachel McColm  
Finance Clerk

Concurrence:



Adam Langenmaier, BBA, CPA, CA  
Director of Financial Services

Concurrence:



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