
TO: Regional District of Nanaimo Board **MEETING:** January 22, 2019
FROM: Jeannie Bradburne
Director of Finance **FILE:** 1970-10
SUBJECT: Parcel Tax Review Panel

RECOMMENDATIONS

1. That the Board appoint the Chair, the Manager, Administrative Services, and the Director of Finance to preside as the parcel tax review panel.
2. That the 2019 parcel tax review panel be held at 4:00 pm on February 26, 2019 in the Board Chambers, 6300 Hammond Bay Road, if required.

SUMMARY

The Parcel Tax Roll Review Panel must be established to hear complaints respecting the parcel tax roll. Once complete, the roll will be authenticated and sent to the Surveyor of Taxes for the February 27, 2019 deadline. Should no written complaints in compliance with section 205 of the *Community Charter* be received by 48 hours prior to the scheduled date, the sitting of the Parcel Tax Roll Review Panel will be cancelled.

BACKGROUND

Per Section 204 of the *Community Charter*, a Board must appoint at least 3 persons as the members of the Parcel Tax Roll Review Panel.

Per section 205 (1) of the *Community Charter*, a person may only 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.

Per section 205 (3) of the *Community Charter*, a complaint must not be heard by the parcel tax roll review panel unless written notice of the complaint has been given to the municipality at least 48 hours before the time set for the first sitting of the review panel. Should no complaints be received in writing by 4:00 pm on February 24, 2019, the parcel tax roll review panel will be cancelled.

ALTERNATIVES

There are no alternatives because it is a legislative requirement.

FINANCIAL IMPLICATIONS

There are no financial implications to establishing a parcel tax review panel. There are minimal costs to advertise the time and place of the panel per section 94 [*public notice*] of the *Community Charter*.

STRATEGIC PLAN IMPLICATIONS

Not applicable.



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January 11, 2019

Reviewed by:

- D. Wells, General Manager, Corporate Services
- P. Carlyle, Chief Administrative Officer