

DATE OF MEETING | MARCH 4, 2019 |

AUTHORED BY | SKY SNELGROVE, STENO COORDINATOR, LEGISLATIVE SERVICES |

SUBJECT | **COUNCIL APPOINTMENTS TO THE PARCEL TAX ROLL REVIEW PANEL** |

## **OVERVIEW**

### **Purpose of Report**

To request that Council appoint no less than three Council members to the Parcel Tax Roll Review Panel as required under the Community Charter. |

### **Recommendation**

That Council appoint at least three Council members and one alternate to the Parcel Tax Roll Review Panel for a term ending 2019-DEC-31.

## **BACKGROUND**

The Parcel Tax Roll Review Panel (Panel) meets once a year and the next meeting is scheduled for Tuesday, 2019-MAR-26 at 9:00 a.m. in the Boardroom, Service and Resource Centre.

Section 204 of the *Community Charter* requires that the Panel be established in order to hear any complaints respecting the Parcel Tax Roll and to authenticate the Roll. An excerpt from the *Charter* is included:

- 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].
- (3) At least 14 days before the date set for the sitting of the parcel tax roll review panel, the collector must mail to the owner of every parcel of land that is to be taxed a notice stating
- (a) the service in relation to which the parcel tax is to be imposed,
  - (b) the taxable area or the taxable frontage, if applicable,
  - (c) the time and place of the first sitting of the review panel, and
  - (d) that the parcel tax roll is available for inspection at the municipal hall during its regular office hours.

The Panel only meets if complaints regarding the Parcel Tax Roll are received within the parameters set out in section 205 of the *Community Charter*. If a complaint is received the appointed members will be notified. Historically, a Panel meeting has not been held. |

### **OPTIONS**

1. That Council appoint at least three Council members and one alternate to the Parcel Tax Roll Review Panel for a term ending 2019-DEC-31.
  - **Budget Implication:** Councillors do not receive additional remuneration for sitting on the Panel.
  - **Legal Implication:** Appointment of a least three members is required under Section 204 of the *Community Charter*.
  
2. That Council provide alternate direction regarding appointments to the Parcel Tax Roll Review Panel. |

### **SUMMARY POINTS**

- | The *Community Charter* requires that a Parcel Tax Roll Review Panel be established and that at least three Council members be appointed to the Panel.
- The next Parcel Tax Roll Review Panel meeting is scheduled for Tuesday, 2019-MAR-26 at 9:00 a.m. in the Boardroom, Service and Resource Centre. |

#### **Submitted by:**

Sky Snelgrove  
Steno Coordinator, Legislative Services

#### **Concurrence by:**

Sheila Gurrie  
City Clerk

Laura Mercer  
Acting Director, Financial Services |

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