

DATE OF MEETING MARCH 1, 2021

AUTHORED BY SKY SNELGROVE, STENO COORDINATOR/DEPUTY CORPORATE OFFICER

SUBJECT **2021 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 2021-DEC-31.

BACKGROUND

The Parcel Tax Roll Review Panel (Panel) meets annually. The next meeting is scheduled for Thursday, April 1, 2021 at 10:00 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. Section 204 of the *Community Charter* is provided:

- (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.

DISCUSSION

The Panel will only meet 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. Councillors Brown, Hemmens and Turley were the previous Council appointees to the Panel with Councillor Maartman appointed as the alternate.

OPTIONS

1. That Council appoint at least three Council members and one alternate to the Parcel Tax Roll Review Panel for a term ending 2021-DEC-31.
 - The advantages of this option: Council is required to appoint members in accordance with the *Community Charter*.
 - The disadvantages of this option: The appointed Council members must be available to attend the meeting on Thursday 2021-APR-01 at 10:00 a.m.
 - Financial Implications: There are no expected financial implications.
2. That Council provide alternative direction.
 - The advantages of this option: Council must appoint at least three members to the Parcel Tax Roll Review Panel in order to comply with the *Community Charter*.
 - The disadvantages of this option: The Parcel Tax Roll Review Panel is a legislated panel and implications may occur if members were not appointed to the Panel.
 - Financial Implications: Depending on direction received, financial implications may vary.

SUMMARY POINTS

- Council is required to appoint at least three members to the Parcel Tax Roll Review Panel in accordance with Section 204 of the *Community Charter*.
- The Parcel Tax Roll Review Panel is scheduled to meet on Thursday, 2021-APR-01 at 10:00 a.m. in the Boardroom, Service and Resource Centre.
- The Panel will only meet if a complaint is received in accordance with Section 205 of the *Community Charter*.

Submitted by:

Sheila Gurrie,
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Concurrence by:

Barb Wardill,
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Laura Mercer,
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Shelley Legin,
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