

DATE OF MEETING APRIL 3, 2023

AUTHORED BY JAMIE SLATER, MANAGER, FINANCIAL SERVICES & SPECIAL PROJECTS

SUBJECT Council Appointments to 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 2023-DEC-31.

BACKGROUND

Section 204 of the *Community Charter* requires that a Parcel Tax Roll Review Panel must 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 below:

- 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, if applicable, place for the sitting of the panel,
 - (c) determine whether the sitting will be conducted by means of electronic or other communication facilities, and
 - (d) publish notice of the sitting 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, if applicable, place of the first sitting of the review panel,
 - (c.1) if the first sitting of the review panel is conducted by means of electronic or other communication facilities, the way in which the first sitting is to be conducted by those means, and
- (d) that the parcel tax roll is available for inspection at the municipal hall during its regular office hours

The panel meets once a year, and the next meeting is scheduled to be held Wednesday, 2023-APR-19 at 2:00 pm in the Board Room, City of Nanaimo Service and Resource Centre, 411 Dunsmuir Street, Nanaimo.

DISCUSSION

The City of Nanaimo is required by legislation to appoint at least three Council members to the Parcel Tax Roll Review Panel.

In 2023, the Morningside Drive Local Area Service Parcel Tax is scheduled to commence, and there will be parcel taxes that are imposed for the first time in 2023. This requires a sitting of the Parcel Tax Roll Review Panel to authenticate the roll.

Of the five properties in the Morningside Drive Local Area Service, two properties have elected to choose the Parcel Tax option, so the Parcel Tax Roll will include two properties.

OPTIONS

1. That Council appoint at least three Council members and one alternate to the Parcel Tax Roll Review Panel for a term ending 2023-DEC-31.

SUMMARY POINTS

- The Community Charter requires that a Parcel Tax Roll Review Panel must 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 Wednesday, 2023-APR-19 at 2:00 pm in the Board Room, City of Nanaimo Service and Resource Centre, 411 Dunsmuir Street, Nanaimo.

Submitted by:

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Concurrence by:

Laura Mercer
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