



**REQUEST FOR DECISION**

**To:** Curtis Slingerland, Chief Administrative Officer

**CC:** Board of Directors, CCRD

**From:** Yene Byun, Chief Financial Officer

**Meeting Date:** April 7, 2022

**Subject:** Parcel Tax Review Panel for Hagensborg Water Service

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**Recommendation:**

***THAT the Board of Directors of the Central Coast Regional District appoints a Parcel Tax Roll Review Panel (PTRRP) and the chair of the review panel as follows:***

- 1. Area C Director as Chair and Area D Director as a member***
- 2. CAO***

***THAT the parcel tax roll review panel will meet on April 19, 2022 at 12pm virtually to consider written requests and authenticate the parcel tax roll for the Hagensborg Water Local Service.***

**Issue/Background Summary:**

The Order of Lieutenant Governor in Council No.624 which is effective on January 01, 2021 orders that the rights, property and assets of the Hagensborg Waterworks District are transferred to and vested in the Central Coast Regional District (CCRD).

In 2021, the CCRD has not had the establishing/converting/continuation bylaws for fire protection and water service delivery adopted until the end of Q2.

The Regional District has directly invoiced the ratepayers for 2021 parcel taxes, which has been the practice in the past as the authority of the Hagensborg Waterworks Districts bylaws which remain in effect until the CCRD amends or repeals them.

Unlike the authority of Improvement districts, a regional district may specify which method of property taxation, property value or parcel, is used. However, it is the B.C. government that levy taxes on behalf of a regional districts .

The parcel tax roll review is in accordance with the *Community Charter* legislation as a statutory requirement.

The Parcel tax roll review process consists of following;

**1) Preparation of annual parcel tax roll**

The Assessor (Chief Financial Officer) must prepare parcel tax rolls annually pursuant to a parcel tax roll bylaw.

2) **Public Notice**

The parcel tax roll must be available for public inspection in accordance with *Community Charter* Section 208. During this authentication process, a person may request amendments to a Parcel Tax Roll. A person who owns a parcel included on a Parcel Tax Roll may request that the roll be amended, but only in relation to the person's own property.

3) **Parcel Tax Review Panel**

A board must establish a review panel to consider any complaints about the roll and to authenticate it. The board will appoint at least 3 members to the parcel tax roll review panel and designate a chair of the review panel.

4) **Review panel to hear complaints and make corrections**

Complaints to the review panel are to be in writing and are to make corrections with respect to the following only:

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

5) **Sitting of the Parcel Tax Roll Review Panel**

The *Community Charter* requires that a Parcel Tax Roll Review Panel (PTRRP) must establish the time and place for the sitting of the panel to hear any matters referred to in *Community Charter* Section 205 (1) [complaints to the parcel tax roll review panel] and to authenticate the parcel tax roll.

In accordance with Part 7 Division 4 of the *Community Charter*, the CCRD is undertaking an annual authentication of the 2022 parcel tax rolls for the Hagensborg Water Service. The purpose of the Parcel Tax Roll review is to ensure that the information is correct for billing parcel tax for 2022.

1) Preparation of Parcel Tax Roll

The Chief Financial Officer as Assessor has prepared the 2022 parcel tax rolls for the Hagensborg Waterworks service as the authority of the Hagensborg Waterworks District Eight Assessment Bylaw 242, which remains in effect until the CCRD amends or repeals it.

2) Public Notice

Advertisement was placed in the Coast Mountain News on March 31, advising the public of the availability of the rolls for review and the process to file notices of correction. Notices were posted on the CCRD website and on the regional district bulletin boards in the Bella Coola Townsite post office and Bella Coola Coop. and Hagensborg post office and Hagensborg store. The 2022 Parcel Tax Roll has been made available for public inspection at the administration office of the Central Coast Regional District, 626

Cliff Street, Bella Coola, BC during regular office hours from March 30 through April 8, 2022.

The deadline to receive a written notice is Tuesday, April 12, 2022 no later than 4:30 pm.

**Policy, Bylaw or Legislation:**

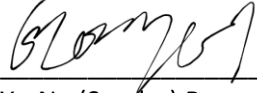
Hagensborg Water Service Parcel Tax Bylaw No. 513

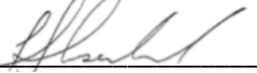
Section 388 of the *Local Government Act*

Division 4 of the *Community Charter*

**Financial/Budgetary Implications:**

The anticipated amount of the parcel taxes for the year of 2022 is \$26,857 which was based on the actual 2021 figures and was included in the 2022-2026 five-year financial plan adopted by the board in March. There will be no change

Respectfully Submitted by:   
Ye-Ne (Sandra) Byun, Chief Financial Officer

Approved by:   
Curtis Slingerland, Chief Administrative Officer