

Report to Council



Date: March 19, 2018

File: 0615-02

To: City Manager

From: City Clerk

Subject: Aspen Road Parcel Tax Bylaw No. 11572 and 2018 Parcel Tax Review Panel

Report Prepared by: Legislative Coordinator

Recommendation:

THAT Council receives for information the report from the City Clerk dated March 19, 2018 directing staff to impose a parcel tax under Section 200 of the *Community Charter* on the benefiting parcels in the Aspen Road Local Service Area.

AND THAT Bylaw No. 11572, being the Aspen Road Local Area Service Parcel Tax be forwarded for reading consideration.

AND FURTHER THAT Council set the 2018 Parcel Tax Roll Review Panel meeting for April 11, 2018 at 11:45am in meeting room 4A-Knox Mountain, 4th Floor, City Hall, 1435 Water Street, Kelowna, BC.

Purpose:

To give reading consideration to Bylaw No. 11572 to impose a parcel tax on all benefiting parcels in the Local Area Service No. 41 (Aspen Road) for 20 years starting on July 3, 2018 up to and including the 2037 taxation year, and to set the date, time and location for the 2018 Parcel Tax Roll Review Panel Meeting.

Background:

On February 16, 2018 Council received the Approval of the Electors by an Owner Initiated process under the Community Charter, and the LAS establishment and loan authorization Bylaw No. 11275 was adopted. The loan authorization was for improvements which included all things necessary in providing for the installation of a new 150mm PVC Main complete with the necessary Valves, Tee's, and Elbows; installation of new water service to property line complete with new curb stops; installation of a fire hydrant for fire protection; paving of the portion of road that is disturbed by construction;

decommission of the existing water system; installation of a Pressure Reducing Valve inside home; and installation of a Water Meter inside home.

Since adoption of the bylaw, the works on the Local Area Service for Aspen Road have now been completed. A parcel tax on all the benefiting parcels within this Local Area Service will be set for 20 years starting July 3, 2018 up to and including the 2037 taxation year.

Before Bylaw No. 11572 can be adopted, a Parcel Tax Roll Review will have to be held to provide property owners in a local area service with the opportunity to review the assessment roll. The members appointed by Council to the Parcel Tax Review Panel are Councillor DeHart, Councillor Hodge and Councillor Singh.

The Parcel Tax Roll Review Panel is held to provide property owners in a local service area with the opportunity to review the assessment roll. The Panel must consider any complaints based on one or more of the following grounds for the parcel tax roll:

- 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
- d) an exemption has been improperly allowed or disallowed.

The Parcel Tax Roll Review Panel will hear any complaints on the following completed local service area identified on Schedule "A" as attached to this report.

If a property owner wishes to file a complaint on the above noted properties, they must provide written notice of the complaint to the Revenue Supervisor by 4pm Friday, April 6, 2018.

Internal Circulation:

Financial Services

Legal/Statutory Authority:

Community Charter, Sections 200, 201, 202, 204 and 205.

Legal/Statutory Procedural Requirements:

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.

Community Charter, Section 94 – Post on a notice board and advertise 2 consecutive weeks in a local newspaper.

The required advertisements will be placed in the Daily Courier Wednesday, March 28 and Wednesday, April 4, 2018.

Community Charter, Section 204(3) – Financial Services will mail letters to owners of affected parcels 14 days prior to the Parcel Tax Review Panel meeting date stating:

- a) the service in relation to which the parcel tax is to be imposed;
- b) the taxable area;

- c) the time and place of the sitting of the review panel; and
- d) that the parcel tax roll is available for inspection at the municipal hall during its regular business hours.

Considerations not applicable to this report:

Legal/Statutory Procedural Requirements:

Existing Policy:

Financial/Budgetary Considerations:

Personnel Implications:

External Agency/Public Comments:

Community & Media Relations Comments:

Alternate Recommendation:

Submitted by:

S. Fleming, City Clerk

Approved for inclusion:



R. Mayne, Divisional Director, Corporate & Protective Services

cc:

- A. Schumacher, Revenue Supervisor
- B. G. Filafilo, Accounting Operations Manager

