

**City of Salmon Arm
Parcel Tax Roll Review Panel**

**Monday, March 11, 2024, 7:00 p.m.
Council Chambers of City Hall
500 – 2 Avenue NE, Salmon Arm, BC**

Pages

- 1. CALL TO ORDER**
- 2. PARCEL TAX ROLL REVIEW PANEL FOR 73 AVENUE WATER MAIN EXTENSION
PARCEL TAX - APPEALS**
 - 2.1 Authentication of 2024 73 Avenue Water Main Extension Parcel Tax Assessment Roll
 - 2.1.1 Chief Financial Officer – 2024 73 Ave Water Main Extension Parcel Tax Roll 3 - 4

Motion for Consideration
THAT: this 73 Avenue Water Main Extension Parcel Tax Assessment Roll, comprised of 6 parcels, is hereby confirmed by the Parcel Tax Roll Review Panel of the City of Salmon Arm and, except as may be amended on further appeal, is hereby certified to be the 73 Avenue Water Main Extension Parcel Tax Assessment Roll.
- 3. ADJOURNMENT**
- 4. CALL TO ORDER**
- 5. PARCEL TAX ROLL REVIEW PANEL FOR TRANSPORTATION PARCEL TAX -
APPEALS**
 - 5.1 Authentication of 2024 Transportation Parcel Tax Assessment Roll
 - 5.1.1 Chief Financial Officer – 2024 Transportation Parcel Tax Roll 5 - 7

Motion for Consideration
THAT: this Transportation Parcel Tax Assessment Roll, comprised of 8,160 parcels, is hereby confirmed by the Parcel Tax Roll Review Panel of the City of Salmon Arm and, except as may be amended on further appeal, is hereby certified to be the Transportation Parcel Tax Assessment Roll.
- 6. ADJOURNMENT**
- 7. CALL TO ORDER**
- 8. PARCEL TAX ROLL REVIEW PANEL FOR WATER AND SEWER - APPEALS**
 - 8.1 Authentication of 2024 Water and Sewer Frontage Tax Assessment Roll
 - 8.1.1 Chief Financial Officer – 2024 Water and Sewer Frontage Parcel Tax Rolls 8 - 11

Motion for Consideration

THAT: this frontage tax assessment roll, comprised of 7,461 properties for water and 6,531 for sewer, and representing a total taxable frontage of 720,006 feet for water and 505,710 feet for sewer, is hereby confirmed by the Parcel Tax Roll Review Panel of the City of Salmon Arm and, except as may be amended on further appeal, is hereby certified to be the frontage tax assessment roll for Water and Sewer.

9. ADJOURNMENT



REQUEST FOR DECISION

To: Mayor & Members of Council

Title: Chief Financial Officer – 2024 73 Ave Water Main Extension Parcel Tax Roll

Date: March 11, 2024

Motion for Consideration:

THAT: this 73 Avenue Water Main Extension Parcel Tax Assessment Roll, comprised of 6 parcels, is hereby confirmed by the Parcel Tax Roll Review Panel of the City of Salmon Arm and, except as may be amended on further appeal, is hereby certified to be the 73 Avenue Water Main Extension Parcel Tax Assessment Roll.

Background:

Sections 200 to 209 of the Community Charter set the requirements for determining and authenticating the City's annual parcel tax assessment rolls. It also requires the Parcel Tax Roll Review Panel to consider complaints and direct corrections be made to the roll as applicable. Further, the Panel is required to authenticate the roll prior to assessing parcel taxes.

As a result, the Parcel Tax Roll Review Panel must consider any complaints respecting the 73 Avenue Water Main Extension Parcel Tax and must authenticate the assessment roll annually.

To be considered by the panel, a complaint must be received in writing by the City and must include the name, phone number, and identify the property and the stated grounds of the complaint. The deadline to submit a complaint was 11:00 am on Friday, March 8, 2024.

Pursuant to Section 205 of the Community Charter, the Panel is limited to a review and correction of the rolls regarding:

- a) An error or omission respecting a name or address on the parcel tax roll;
- b) An error or omission respecting the inclusion of a parcel;
- c) An error or omission respecting the taxable area or the taxable frontage of a parcel; and/or
- d) An exemption that has been improperly allowed or disallowed.

Section 208 of the Community Charter allows the collector to amend the parcel tax roll in relation to any matter referred to in Section 205 or on the collector's own initiative before the roll is authenticated.

Legislative authority / plans / reports:

	Official Community Plan		Master Plan (list actual plan)
X	Community Charter/LGA		Other
	Bylaw/Policy		Corporate Strategic Plan
	Zoning Bylaw		2024-2028 Financial Plan
			Long Term Financial Plan

Financial Considerations:

The 73 Avenue Water Main Extension Parcel Tax is imposed pursuant to Section 216 [*Local Service Taxes*] to recover the cost of providing municipal water service to the Local Service Area. The annual parcel tax is equal to the interest and principal debt repayment of the amount borrowed by the City to undertake such works.

Alternatives & Implications:

The Parcel Tax Roll Review Panel may direct the correction of the parcel tax roll respecting any matter referred to under Section 205. The Parcel Tax Roll Review Panel only has the authority to amend the parcel tax roll following the receipt of a qualifying complaint. If no such qualifying complaints are received, the parcel tax roll must be confirmed and authenticated by the panel. The City has not received any complaints.

Communication:

Before a parcel tax is imposed for the first time, the collector must mail to each owner of a parcel of land that is to be taxed a notice stating the service in relation to the parcel tax, the taxable area, frontage or rate and the time and place of the review panel. There are not any new parcels and therefore notices have not been mailed.

The City must also publish notice of the sitting of the Parcel Tax Roll Review Panel in accordance with Section 94 [public notice]. Notice was published in the Salmon Arm Observer on February 21st and 28th, 2024.

The parcel tax rolls have been open for inspection at the Customer Service counter of City Hall. In addition the City’s website included notice of the event on its calendar and Council Committee – Parcel Tax Roll Review Panel landing page.

Prepared by: Chief Financial Officer
Reviewed by:
Approved by: Chief Administrative Officer

Attachments:
• None



REQUEST FOR DECISION

To: Mayor & Members of Council

Title: Chief Financial Officer – 2024 Transportation Parcel Tax Roll

Date: March 11, 2024

Motion for Consideration:

THAT: this Transportation Parcel Tax Assessment Roll, comprised of 8,160 parcels, is hereby confirmed by the Parcel Tax Roll Review Panel of the City of Salmon Arm and, except as may be amended on further appeal, is hereby certified to be the Transportation Parcel Tax Assessment Roll.

Background:

Sections 200 to 209 of the *Community Charter* set the requirements for determining and authenticating the City's annual parcel tax assessment rolls. It also requires the Parcel Tax Roll Review Panel to consider complaints and direct corrections be made to the roll as applicable. Further, the Panel is required to authenticate the roll prior to assessing parcel taxes.

As a result, the Parcel Tax Roll Review Panel must consider any complaints respecting the Transportation Parcel Tax and must authenticate the assessment roll annually.

To be considered by the panel, a compliant must be received in writing by the City and must include the name, phone number, and identify the property and the stated grounds of the complaint. The deadline to submit a complaint was 11:00 am on Friday, March 8, 2024.

Pursuant to Section 205 of the *Community Charter*, the Panel is limited to a review and correction of the rolls regarding:

- a) An error or omission respecting a name or address on the parcel tax roll;
- b) An error or omission respecting the inclusion of a parcel;
- c) An error or omission respecting the taxable area or the taxable frontage of a parcel;
and/or
- d) An exemption that has been improperly allowed or disallowed.

Section 208 of the *Community Charter* allows the collector to amend the parcel tax roll in relation to any matter referred to in Section 205 or on the collector's own initiative before the roll is authenticated.

3 property owners with interest in 18 parcels were initially identified for inclusion on the transportation parcel tax assessment roll and were provided notice as detailed below.

Following this, it was determined that 2 of the owners are exempt from parcel taxation. As a result, the assessment rolls were amended to remove these parcels (15). The motion for consideration reflects these adjustments.

Legislative authority / plans / reports:

	Official Community Plan		Master Plan (list actual plan)
X	Community Charter/LGA		Other
	Bylaw/Policy		Corporate Strategic Plan
	Zoning Bylaw		2024-2028 Financial Plan
			Long Term Financial Plan

Financial Considerations:

The Transportation Parcel Tax is imposed to recover the annual costs of constructing and operating a transportation network for the convenience and safety of residents and businesses within Salmon Arm. A parcel tax of \$150 per parcel is imposed on each parcel or group of parcels of real property within the City.

Alternatives & Implications:

The Parcel Tax Roll Review Panel may direct the correction of the parcel tax roll respecting any matter referred to under Section 205. The Parcel Tax Roll Review Panel only has the authority to amend the parcel tax roll following the receipt of a qualifying complaint. If no such qualifying complaints are received, the parcel tax roll must be confirmed and authenticated by the panel. The City has not received any complaints.

Communication:

Before a parcel tax is imposed for the first time, the collector must mail to each owner of a parcel of land that is to be taxed a notice stating the service in relation to the parcel tax, the taxable area, frontage or rate and the time and place of the review panel. Notices have been mailed.

The City must also publish notice of the sitting of the Parcel Tax Roll Review Panel in accordance with Section 94 [public notice]. Notice was published in the Salmon Arm Observer on February 21st and 28th, 2024.

The parcel tax rolls have been open for inspection at the Customer Service counter of City Hall. In addition the City’s website included notice of the event on its calendar and Council Committee – Parcel Tax Roll Review Panel landing page.

Prepared by: Chief Financial Officer
 Reviewed by:
 Approved by: Chief Administrative Officer

Attachments:

- None



REQUEST FOR DECISION

To: Mayor & Members of Council

Title: Chief Financial Officer – 2024 Water and Sewer Frontage Parcel Tax Rolls

Date: March 11, 2024

Motion for Consideration:

THAT: this frontage tax assessment roll, comprised of 7,461 properties for water and 6,531 for sewer, and representing a total taxable frontage of 720,006 feet for water and 505,710 feet for sewer, is hereby confirmed by the Parcel Tax Roll Review Panel of the City of Salmon Arm and, except as may be amended on further appeal, is hereby certified to be the frontage tax assessment roll for Water and Sewer.

Background:

Sections 200 to 209 of the *Community Charter* set the requirements for determining and authenticating the City's annual parcel tax assessment rolls. It also requires the Parcel Tax Roll Review Panel to consider complaints and direct corrections be made to the roll as applicable. Further, the Panel is required to authenticate the roll prior to assessing parcel taxes.

As a result, the Parcel Tax Roll Review Panel must consider any complaints respecting the Water and Sanitary Sewer Frontage Parcel Tax and must authenticate the assessment rolls annually.

To be considered by the panel, a compliant must be received in writing by the City and must include the name, phone number, and identify the property and the stated grounds of the complaint. The deadline to submit a complaint was 11:00 am on Friday, March 8, 2024.

Pursuant to Section 205 of the *Community Charter*, the Panel is limited to a review and correction of the rolls regarding:

- a) An error or omission respecting a name or address on the parcel tax roll;
- b) An error or omission respecting the inclusion of a parcel;
- c) An error or omission respecting the taxable area or the taxable frontage of a parcel; and/or
- d) An exemption that has been improperly allowed or disallowed.

Section 208 of the Community Charter allows the collector to amend the parcel tax roll in relation to any matter referred to in Section 205 or on the collector’s own initiative before the roll is authenticated.

3 property owners with interest in 18 parcels were initially identified for inclusion on the water frontage tax assessment roll and were provided notice as detailed below.

Additionally, 4 property owners with interest in 12 parcels were initially identified for inclusion on the sewer frontage tax assessment roll and were provided notice as detailed below.

Following this, it was determined that 2 of the owners are exempt from parcel taxation. As a result, the assessment rolls were amended to remove these parcels (15 from water and 10 from sewer) and their associated taxable frontage from both the water and sewer assessment rolls. The motion for consideration reflects these adjustments.

Legislative authority / plans / reports:

	Official Community Plan		Master Plan (list actual plan)
X	Community Charter/LGA		Other
	Bylaw/Policy		Corporate Strategic Plan
	Zoning Bylaw		2024-2028 Financial Plan
			Long Term Financial Plan

Financial Considerations:

The Water and Sewer Frontage Parcel Taxes are imposed to recover all or part of the annual costs of constructing and operating a water and sewer system for the benefit of residents and businesses within Salmon Arm. A tax is imposed upon the owners of land or real property within the City which is capable of being connected with any water/sewer main, whether or not the parcel of land is connected.

The parcel tax levied is the product of the taxable foot-frontage and the annual rate. The annual rate to be paid per taxable foot of frontage is:

- Water - \$2.08
- Sewer - \$1.98

Alternatives & Implications:

The Parcel Tax Roll Review Panel may direct the correction of the parcel tax roll respecting any matter referred to under Section 205. The Parcel Tax Roll Review Panel only has the authority to

amend the parcel tax roll following the receipt of a qualifying complaint. If no such qualifying complaints are received, the parcel tax roll must be confirmed and authenticated by the panel. The City has not received any complaints.

Communication:

Before a parcel tax is imposed for the first time, the collector must mail to each owner of a parcel of land that is to be taxed a notice stating the service in relation to the parcel tax, the taxable area, frontage or rate and the time and place of the review panel. Notices have been mailed.

The City must also publish notice of the sitting of the Parcel Tax Roll Review Panel in accordance with Section 94 [*public notice*]. Notice was published in the Salmon Arm Observer on February 21st and 28th, 2024.

The parcel tax rolls have been open for inspection at the Customer Service counter of City Hall. In addition the City's website included notice of the event on its calendar and Council Committee – Parcel Tax Roll Review Panel landing page.

Prepared by: Chief Financial Officer
Reviewed by:
Approved by: Chief Administrative Officer

Attachments:

- None