



STAFF REPORT

DATE: February 2, 2024
TO: Chair and Members,
Parcel Tax Roll Review Panel
FROM: Dave Leitch
Chief Administrative Officer

FILE:

RE: PARCEL TAX ROLL – CRAIG ROAD WATER SERVICE

PURPOSE/PROBLEM

To consider authenticating the Craig Road water service parcel tax roll for 2024.

EXECUTIVE SUMMARY

The 2024 parcel tax roll for the Craig Road water service has been open for public inspection in accordance with the *Local Government Act* and no complaints have yet been received for consideration by the Parcel Tax Roll Review Panel. However, the deadline for submission of complaints is Monday, February 5, 2024 at 8:45 a.m. In the event any complaints are received prior to the deadline they will be the subject of additional reports to the Panel.

This parcel tax was established for the sole purpose of retiring the debt associated with construction of the Electoral Area D water system extension to serve the Craig Road area roughly 20 years ago. The debt that was incurred is scheduled to be retired in 2026 after which there will be no further need to consider imposition of parcel taxes.

It may be noted that 13 parcels within the boundaries of the water service area have been exempted from imposition of the parcel tax pursuant to Bylaw No. 218. This is due to the fact that the owners of these parcels took advantage of a tax commutation opportunity and 'pre-paid' their share of the capital costs prior to the Regional District taking on debt payments through the Municipal Finance Authority.

RECOMMENDATIONS

1. THAT the report from the Chief Administrative Officer be received.
2. THAT the parcel tax roll for the Craig Road water service extension be authenticated for 2024 and subsequent years.

Respectfully:



Dave Leitch
Chief Administrative Officer

HISTORY/BACKGROUND FACTORS:

The *Local Government Act* provides that a parcel tax roll review panel must hear complaints and make corrections to a parcel tax roll in accordance with the following:

- before a parcel tax is imposed for the first time,
- where an existing parcel tax is to be imposed on a new property for the first time, or
- where a complaint has been received from a property owner on the basis that there is an error or omission respecting the inclusion of the parcel, an error or omission respecting the name or address associated with the parcel, or that an exemption has been improperly allowed or disallowed

Following consideration by the review panel of the circumstances indicated above and the making of any corrections it must, by resolution, authenticate the parcel tax roll in accordance with the statute.

POLICY ANALYSIS:

The fundamental purpose of the review panel is to hear complaints and make corrections to a parcel tax roll including the inclusion or exclusion of a parcel. In fulfilling its mandate, the review panel must be cognizant of the scope and limitations applicable to parcel taxes generally, as stated in the *Community Charter*.

Property subject to parcel tax

Dec
01/07

201. (1) Unless otherwise permitted under this or another Act, a parcel tax under this Division must be imposed on all parcels within the municipality, other than those that are exempt from the tax.
- (2) In the case of a service that is provided to land or improvements, a parcel tax under this Division may be imposed only on parcels that have the opportunity to be provided with the service, whether or not they are in fact being provided with the service.
- (3) A bylaw under section 200 [*parcel tax bylaw*] may provide for waiving or reducing the tax if the owner or a previous owner of the parcel has
- (a) provided all or part of the service at the owner's expense, or
 - (b) already paid towards the cost of the service on terms and conditions specified in the bylaw.

2003-26-201; 2007-14-201 (B.C. Reg. 354/2007).

In the case of the parcel tax roll applicable to the Craig Road water service, all parcels within the boundaries of the local service area (except those for which a prepayment of debt charges has been made) are liable for payment of the parcel tax in accordance with the bylaw which established the taxation parameters.

FINANCIAL IMPLICATIONS:

The financial implications related to the inclusion or exclusion of parcels are not part of the mandate of the Parcel Tax Roll Review Panel. The determination of whether or not it is appropriate to make changes to the parcel tax roll must be made by the Review Panel based on the application of the principles established in the statute and noted above.

CITIZEN/PUBLIC RELATIONS IMPLICATIONS:

In considering changes to a parcel tax roll, a review panel may establish its own procedures. In accordance with the principles of procedural fairness, the following process is proposed:

1. Receipt of report from the Chief Administrative Officer
2. Consideration of complaints from property owners (if any)
3. Determination of amendments arising from complaints or otherwise
4. Authentication of parcel tax roll as presented or as amended

Once a parcel tax roll has been authenticated and signed by members of the Parcel Tax Roll Review Panel, the review panel will have concluded its business in respect of that parcel tax roll until such time as may be necessary to consider further changes resulting from subdivision activity or other activity that requires reconsideration of the parcel tax roll.

Prepared by: T. Yates, Corporate Services Manager

Attachment: Bylaw No. 218 (consolidated)
Craig Road Water Service Parcel Tax Roll
Map of Craig Road Water service area



**CRAIG ROAD WATER SERVICE PARCEL TAX BYLAW 2015
(CONSOLIDATED)**

The following is a consolidated version of Bylaw No. 218, which was adopted January 15 2022 and includes the following amendment bylaws:

BYLAW No.	BYLAW NAME	ADOPTED	PURPOSE
SRD 490	Craig Road Water Service Parcel Tax Bylaw 2015, Amendment No.1	March 15, 2023	To clarify the circumstances under which parcel taxes may be adjusted for properties within the Craig Road water system.

Unless certified on the last page, this bylaw should not be relied upon for legal purposes. There may be pending updates or revisions to this bylaw. Please contact the Corporate Services Department for the Strathcona Regional District for the most current



BYLAW NO. 218

A BYLAW TO IMPOSE PARCEL TAXES ON ELIGIBLE PROPERTIES WITHIN THE CRAIG ROAD WATER SERVICE AREA

WHEREAS the Regional District may, pursuant to Section 200 of the *Community Charter*, impose a parcel tax to provide all or part of the funding for a service;

AND WHEREAS the Regional District has established a service in the Craig Road area to finance the cost of extending the community water system;

AND WHEREAS the capital costs of the water system extension have been met by issuance of debenture debt which will be fully retired in 2026;

AND WHEREAS individual properties benefitting from the system extension were provided an opportunity to commute their share of the capital costs;

NOW THEREFORE the Board of Directors of the Strathcona Regional District, in open meeting assembled, enacts as follows:

Definition

1. In this bylaw, '**commuted properties**' means those parcels included on Schedule 'A' which have prepaid their share of water system extension costs.

Preparation of Parcel Tax Roll

2. The preparation of a parcel tax roll for the Craig Road water service is hereby directed.

Parcel Tax Imposed

3. There is hereby imposed an annual parcel tax on all properties within the Craig Road water service area that are identified as liable for payment of parcel taxes on the Craig Road water service parcel tax roll.

Parcel Tax Amount

4. The amount of the parcel tax shall be sufficient to cover all costs associated with the retiring of the debt for the water system extension.

SRD 490

Basis of Parcel Tax

- 5. The basis for imposing the parcel tax shall be a single amount for each parcel pursuant to s.202(2)(a) of the *Community Charter* unless a different amount is determined in accordance with section 7A.

Parcel Tax Terminated

- 6. The parcel taxes imposed pursuant to section 2 shall be in effect until the year 2026.

Parcel Taxes Waived

- 7. The commuted properties included on Schedule 'A', being those confirmed as having prepaid their share of water system extension costs, are hereby exempted from the imposition of parcel taxes under this bylaw pursuant to s.201(3) of the *Community Charter*.

SRD 490

Changes to Commuted Properties

- 7A. If the legal description of a commuted property changes as a result of subdivision, consolidation, resurvey or other process that alters its boundaries, that part of the property that was previously included within the boundaries of the commuted property shall continue to be treated as exempt from parcel taxation and the remainder of the property shall be subject to such fair and equitable imposition of parcel taxes as may be determined.

Surplus Rebated

- 8. In the event there is a surplus of funds following the retirement of the debt for the water system extension, the surplus shall be rebated fairly to all parcels based on the number of years that each parcel was liable for payment of parcel taxes.

Repeal

- 9. Bylaw No. 2994, being Craig Road Water Service Parcel Tax Bylaw 2007, is repealed.

Citation

- 10. This bylaw may be cited for all purposes as Bylaw No. 218, being Craig Road Water Service Parcel Tax Bylaw 2015.

SCHEDULE 'A'

List of Commuted Properties

1. Strata Lot 1 of Section 34, Township 4, Comox Land District, Plan VIS4623
2. Strata Lot 4 of Section 34, Township 4, Comox Land District, Plan VIS4623
3. Strata Lot 5 of Section 34, Township 4, Comox Land District, Plan VIS4623
4. Lot A of Section 34, Township 4, Comox Land District, Plan VIP61808
5. Lot B of Section 34, Township 4, Comox Land District, Plan VIP61808
6. Lot C of Section 34, Township 4, Comox Land District, Plan VIP61808
7. Lot 1 of Section 34, Township 4, Comox Land District, Plan VIP61814
8. Lot 2 of Section 34, Township 4, Comox Land District, Plan VIP61814
9. Lot 1 of Section 34, Township 4, Comox Land District, Plan VIP61818
10. Lot 2 of Section 34, Township 4, Comox Land District, Plan VIP61818
11. Lot 3 of Section 34, Township 4, Comox Land District, Plan VIP61818
12. Lot 1 of Section 34, Township 4, Comox Land District, Plan VIP61824
13. Lot 2 of Section 34, Township 4, Comox Land District, Plan VIP61824



Category : All
 Rate : [318PT] To [318PT]
 Class : All
 Folio Status : A,S

Folio No. : All
 Year : 2024

**Craig Road Water Service
 Parcel Tax Roll**

Process Grant-in-lieu : Y

<----- Folio No. ----->			Start	End			
Jur.	Roll No.	Name	Year	Year	Category	Rate	Class
772	05351.130	FULTON, CHRISTOPHER J AND FULTON, MADELEINE E Property Address: 4040 CRAIG RD V9H1N3 Legal Description: LOT: 2; SECTION: 34; PLAN NUMBER: VIS4623; LAND DISTRICT: 15; TOWNSHIP: 4; MANUAL CLASS CODE: 0157; NEIGHBORHOOD CODE: 772520; ACTUAL USE: 060; Regional District: 31;	2007	9999	09	318PT	00
772	05351.135	DUNCAN, CRAIG D Property Address: 4048 CRAIG RD V9H1N3 Legal Description: LOT: 3; SECTION: 34; PLAN NUMBER: VIS4623; LAND DISTRICT: 15; TOWNSHIP: 4; MANUAL CLASS CODE: 0157; NEIGHBORHOOD CODE: 772520; ACTUAL USE: 060; Regional District: 31;	2007	9999	09	318PT	00
772	05351.150	NELSON, RACHEL I AND NELSON, DEREK K Property Address: 3040 JODY LYNNE WAY V9H1N3 Legal Description: LOT: 6; SECTION: 34; PLAN NUMBER: VIS4623; LAND DISTRICT: 15; TOWNSHIP: 4; MANUAL CLASS CODE: 0157; NEIGHBORHOOD CODE: 772520; ACTUAL USE: 060; Regional District: 31;	2007	9999	09	318PT	00
772	05356.680	OSTER, JOSEPH N AND OSTER, DELORES B Property Address: 3070 NEIGEL CRES V9H1N3 Legal Description: LOT: C; SECTION: 34; PLAN NUMBER: VIP61244; LAND DISTRICT: 15; TOWNSHIP: 4; MANUAL CLASS CODE: 0147; NEIGHBORHOOD CODE: 772520; ACTUAL USE: 000; Regional District: 31;	2007	9999	09	318PT	00
772	05356.700	MOIR, MELISSA K AND MOIR, JAMES A Property Address: 4064 CRAIG RD V9H1N3 Legal Description: LOT: 3; SECTION: 34; PLAN NUMBER: VIP61814; LAND DISTRICT: 15; TOWNSHIP: 4; MANUAL CLASS CODE: 0167; NEIGHBORHOOD CODE: 772520; ACTUAL USE: 060; Regional District: 31;	2007	9999	09	318PT	00
772	05356.750	MOORE, ARNOLD D AND MOORE, LINDA E Property Address: 3086 NEIGEL CRES V9H1N3 Legal Description: LOT: A; SECTION: 34; PLAN NUMBER: VIP64811; LAND DISTRICT: 15; TOWNSHIP: 4; MANUAL CLASS CODE: 0157; NEIGHBORHOOD CODE: 772520; ACTUAL USE: 000; Regional District: 31;	2007	9999	09	318PT	00
772	05356.780	HAGEL, PENNEY L Property Address: ISLAND HWY S Legal Description: LOT: 1; SECTION: 34; PLAN NUMBER: VIP67490; LAND DISTRICT: 15; TOWNSHIP: 4; NEIGHBORHOOD CODE: 772520; ACTUAL USE: 061; Regional District: 31;	2007	9999	09	318PT	00
772	05356.850	ACORN, BASIL D Property Address: 4008 DARNELL RD V9H1N3 Legal Description: LOT: 1; SECTION: 3; PLAN NUMBER: EPP56952; LAND DISTRICT: 15; TOWNSHIP: 1; MANUAL CLASS CODE: 0145; NEIGHBORHOOD CODE: 772520; ACTUAL USE: 060; Regional District: 31;	2017	9999	09	318PT	00
772	05356.855	MILLS, DANA A AND WILSON, JOEL M Property Address: 4005 CRAIG RD V9H1N3 Legal Description: LOT: 2; SECTION: 3; PLAN NUMBER: EPP56952; LAND DISTRICT: 15; TOWNSHIP: 1; MANUAL CLASS CODE: 0145; NEIGHBORHOOD CODE: 772520; ACTUAL USE: 060; Regional District: 31;	2017	9999	09	318PT	00
772	05356.860	GIRARD, BROOKE R Property Address: 3111 NEIGEL CRES V9H1N3 Legal Description: LOT: 3; SECTION: 34; PLAN NUMBER: EPP56952; LAND DISTRICT: 15; TOWNSHIP: 4; MANUAL CLASS CODE: 0155; NEIGHBORHOOD CODE: 772520; ACTUAL USE: 060; Regional District: 31;	2017	9999	09	318PT	00
772	05356.865	VEARY, CHRISTOPHER J AND VEARY, TRACY M Property Address: 3093 NEIGEL CRES V9H1N3 Legal Description: LOT: 4; SECTION: 34; PLAN NUMBER: EPP56952; LAND DISTRICT: 15; TOWNSHIP: 4; MANUAL CLASS CODE: 0157; NEIGHBORHOOD CODE: 772520; ACTUAL USE: 060; Regional District: 31;	2017	9999	09	318PT	00
772	05356.870	JOHNSTON, STEPHEN M AND JOHNSTON, ERIKA A Property Address: 4027 CRAIG RD V9H1N3 Legal Description: LOT: 5; SECTION: 34; PLAN NUMBER: EPP56952; LAND DISTRICT: 15; TOWNSHIP: 4; MANUAL CLASS CODE: 0145; NEIGHBORHOOD CODE: 772520; ACTUAL USE: 180; Regional District: 31;	2017	9999	09	318PT	00



Category : All
 Rate : [318PT] To [318PT]
 Class : All
 Folio Status : A,S

Folio No. : All
 Year : 2024

**Craig Road Water
 Service Parcel Tax Roll**

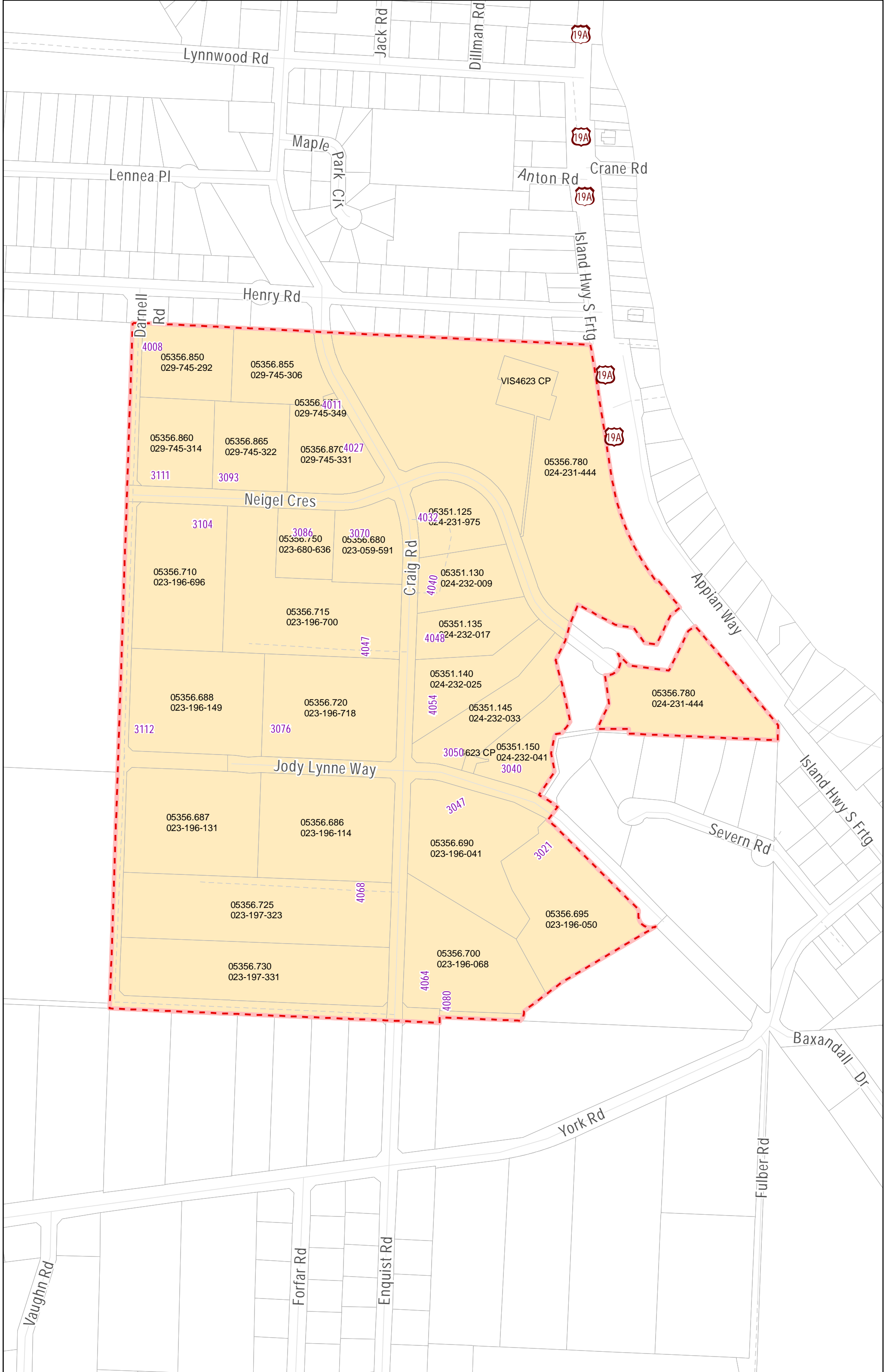
Process Grant-in-lieu : Y

<----- Folio No. ----->			Start	End			
Jur.	Roll No.	Name	Year	Year	Category	Rate	Class
772	05356.880	HAGEL, PENNEY L Property Address: 4008 CRAIG RD Legal Description: LOT: 1; SECTION: 3; PLAN NUMBER: EPP111352; LAND DISTRICT: 15; TOWNSHIP: 1; NEIGHBORHOOD CODE: 772520; ACTUAL USE: 061; Regional District: 31;	2024	9999	09	318PT	00
772	05356.885	FISCHER, KEVIN L AND FISCHER, JOANNE S Property Address: 3053 NEIGEL CRES Legal Description: LOT: 2; SECTION: 34; PLAN NUMBER: EPP111352; LAND DISTRICT: 15; TOWNSHIP: 4; NEIGHBORHOOD CODE: 772520; ACTUAL USE: 061; Regional District: 31;	2024	9999	09	318PT	00
772	05356.890	HAGEL, PENNEY L Property Address: 3031 Neigel Cres Legal Description: LOT: 3; SECTION: 3; PLAN NUMBER: EPP111352; LAND DISTRICT: 15; TOWNSHIP: 1; NEIGHBORHOOD CODE: 772520; ACTUAL USE: 061; Regional District: 31;	2024	9999	09	318PT	00
772	05356.895	HAGEL, PENNEY L Property Address: ISLAND HWY S Legal Description: LOT: 4; SECTION: 34; PLAN NUMBER: EPP111352; LAND DISTRICT: 15; TOWNSHIP: 4; NEIGHBORHOOD CODE: 772520; ACTUAL USE: 061; Regional District: 31;	2024	9999	09	318PT	00

Total Processed Folio (16) ...

Please note the amount will be determined after the 2024 Parcel Tax Roll Review Panel has authenticated the roll and after the SRD Board of Directors has adopted the 2024-2028 Financial Plan.

Until that time, no amount will be shown in the Parcel Tax Roll.



4008

05356.850
029-745-292

05356.855
029-745-306

05356.4011
029-745-349

05356.860
029-745-314

05356.865
029-745-322

05356.870
029-745-331

3111

3093

VIS4623 CP

05356.780
024-231-444

Neigel Cres

3104

05356.710
023-196-696

05356.750
023-680-636

05356.680
023-059-591

05351.125
024-231-975

4032

05351.130
024-232-009

4040

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023-196-700

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023-196-718

3112

3076

05351.140
024-232-025

4054

05351.145
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05356.780
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Jody Lynne Way

05351.150
024-232-041

3050

623 CP

3040

05356.687
023-196-131

05356.686
023-196-114

3047

05356.690
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3021

Severn Rd

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023-197-323

4068

05356.695
023-196-050

05356.730
023-197-331

4064

05356.700
023-196-068

4080

York Rd

Baxandall Dr

Vaughn Rd

Forfar Rd

Enquist Rd

Fulber Rd

