

Memo



Date: March 2, 2011
File: 0280-30
To: City Manager
From: City Clerk
Subject: 2011 Parcel Tax Review Panel

Report Prepared by: Corinne Boback, Legislative Coordinator

Recommendation:

THAT Council sets the time and the place for the 2011 Parcel Tax Review Panel at 11:45am on Wednesday, April 13, 2011 in meeting room 4D-Layer Cake Mountain, 4th Floor, City Hall, 1435 Water Street, Kelowna, BC.

Purpose:

To establish a date, time and location for the 2011 Parcel Tax Review Panel.

Background:

The *Community Charter* requires that Council appoint the members of the annual Parcel Tax Review Panel and establish the time and place for the sitting of the panel.

The members of the Parcel Tax Review Panel are Councilor Reid, Councilor James and Councilor Stack.

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; Lot A, Section 30, Township 25, ODYD, Plan 20714, and Lot A, Section 30, Township 26, ODYD, Plan 30655 except Plan M15406 and Part of Closed Lane in Section 30 crosshatched on Plan M15406, Township 26, ODYD for the Plant Improvement Program for Brandt's Creek Tradewaste Plant located on Ethel and Richter Street.

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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 Manager by 4pm Friday, April 8, 2011.

Internal Circulation:
Financial Services

Legal/Statutory Authority:
Community Charter Sections 204 & 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 Kelowna Daily Courier and the Capital News on Friday, March 25th and Friday, April 1st, 2011.

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:

Existing Policy: NA

Financial/Budgetary Considerations: NA

Personnel Implications: NA

External Agency/Public Comments: NA

Community & Media Relations Comments: NA

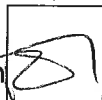
Alternate Recommendation: NA

Submitted by:



S. Fleming, City Clerk

Approved for inclusion



R. Mayne

cc:

George King, Revenue Manager