Agenda for the **Parcel Tax Roll Review Panel** of Council of the Village of Pemberton to be held Thursday, March 8, 2018, at 8:30 a.m. at the **Council Chambers, 7400 Prospect Street.** This Parcel Tax Review Panel is held in accordance with Division 4 of the *Community Charter.*

As per Section 205 (1) of the *Community Charter*, subject to subsection (2), a person may make a complaint to the Parcel Tax Roll Review Panel on one or more of the following grounds:

- 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 the taxable frontage of a parcel;
- d) An exemption has been improperly allowed or disallowed.

ORDER OF BUSINESS

1. CALL TO ORDER

Lena Martin, Manager of Finance, to call the meeting to order.

2. APPOINTMENT OF THE CHAIR

Recommendation: THAT the Parcel Tax Roll Review Panel appoint a Chair.

3. APPROVAL OF THE AGENDA

Recommendation: THAT the agenda for the Parcel Tax Roll Review Panel Meeting be approved.

4. PARCEL TAX ROLL REPORTS

Recommendation One: THAT the four parcels not be provided an exemption.

5. COMPLAINTS RECIEVED

The list of those submitting a complaint will be provided following the close of the submission period which is Tuesday, March 6th at 4:30 p.m.

6. AUTHENTICATION

Recommendation Two: THAT the Parcel Tax Roll Review Panel confirm and authenticate the parcel tax assessment roll as amended by the Collector.

7. ADJOURNMENT

Recommendation: THAT the Parcel Tax Roll Review Panel Meeting be adjourned.

"This meeting is being recorded on audio tape for minute-taking purposes as authorized by the Village of Pemberton Audio recording of Meetings Policy dated September 14, 2010."



Date: March 8, 2018

To: Parcel Tax Review Panel

From: Lena Martin, Manager of Finance and Administration/ Tax Collector

Subject: Parcel Tax Roll Review Requests:

Roll # 560-00393.020 Roll # 560-00393.060 Roll # 560-00393.065 Roll # 560-01585.600

PURPOSE

To present to the Parcel Tax Review Panel Committee four (4) allowable complaints, received by the Collector, whereby the property owner is requesting an exemption under Section 205 (1) (c) of the *Community Charter.*

BACKGROUND AND COMMENTS

At the Regular Council Meeting No. 1464, held Tuesday, February 20th, 2018, Council appointed Councillor Craddock, Councillor Linklater and Council Ross be to the Parcel Tax Review Panel in accordance with section 204 (2) (a) of the *Community Charter*. At that meeting Council also scheduled the Parcel Tax Roll Review Panel meeting for March 8th, 2018 at 8:30 a.m. in order to authenticate the 2018 Parcel Tax Roll.

As per Section 204 (3) of the *Community Charter*, at least fourteen (14) days before the date set for the sitting of the Parcel Tax Roll Review Panel, the Collector must mail to the owner of every parcel of land that is to be taxed a notice stating

(a) the service in relation to which the parcel tax is to be imposed,

(b) the taxable area or the taxable frontage, if applicable,

(c) the time and place of the first sitting of the review panel, and

(d) that the parcel tax roll is available for inspection at the municipal hall during its regular office hours.

Parcel Tax notices were mailed on February 21st, 2018, fourteen (14) days before the March 8th Parcel Tax Roll Review meeting.

As per Section 205 (1) of the *Community Charter*, subject to subsection (2), a person may make a complaint to the Parcel Tax Roll Review Panel on one or more of the following grounds:

- 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 the taxable frontage of a parcel;
- d) an exemption has been improperly allowed or disallowed.

A complaint must not be heard by the Parcel Tax Roll Review Panel unless written notice of the complaint has been received by the Village of Pemberton at least forty-eight (48) hours before the time set for the first sitting of the Review Panel.

Both the Sewer Frontage No. Bylaw 136, 1979 and Water Frontage Bylaw No. 137, 1979 establish the frontage tax be applied as follows;

Section 1;

Total taxable frontage means the sum of the taxable frontage of the parcels of land which abut or are deemed to abut on the work or highway.

Section 2;

A tax shall be and is hereby imposed upon the owners of land or real property within the Corporation which is capable of being connected with any water/sewer main, whether or not the parcel of land is connected with such water/sewer main, the aforesaid tax to be hereinafter referred to as the "Frontage Tax"

DISCUSSION

Lot 4, Plan EPP64969, PID – 030-163-552, 560-00393.020

Staff reviewed written notice, dated March 6, 2018, (**Appendix A**) requesting a reduction to the Frontage Total in respect of a Village of Pemberton Right of Way on the south property line.

The Collector has reviewed the information and has determined that there is no allowance in the Water or Sewer Frontage Bylaw for a reduction based on a Right of Way, therefore, the Frontage Tax would be applicable in this situation.

Lot 12, Plan EPP72120, PID - 030-193-494, 560-00393.060

Staff reviewed written notice, dated March 6, 2018 (**Appendix B**) requesting a reduction to the Frontage Total in respect of a Village of Pemberton Right of Way on the south property line.

The Collector has reviewed the information and has determined that there is no allowance in the Water or Sewer Frontage Bylaw for a reduction based on a Right of Way, therefore, the Frontage Tax would be applicable in this situation.

Lot 13, Plan EPP72120, PID - 030-193-508, 560-00393.065

Staff reviewed written notice. dated March 6, 2018 (**Appendix C**) requesting a reduction to the Frontage Total in respect of a Village of Pemberton Right of Way on the south property line.

Parcel Tax Roll Review Panel Report March 8, 2018 Page 3 of 3

The Collector has reviewed the information and has determined that there is no allowance in the Water or Sewer Frontage Bylaw for a reduction based on a Right of Way, therefore, the Frontage Tax would be applicable in this situation.

Lot 5, Plan EPP21848, PID – 028-961-102, 560-01585.600

Staff reviewed written notice, dated March 1, 2018 (**Appendix D**) requesting a reduction to the Water Frontage Total from 82.946 to 45.768 in respect of using the actual frontage on one section of the property.

The Collector has reviewed the information and has determined that there is an administrative error and that the measured distance was undervalued. As a result, the total Water Frontage calculated has been recalculated to 112.762. As per Water Frontage BL 137, 1979, where the number of metres of a parcel of land abuts a water main has more than Ninety (90) metres of frontage, the taxable frontage shall be deemed to be Ninety (90) metres.

Section 203 (2) *Community Charter* establishes that the Collector may correct errors on the parcel tax roll at any time before the roll is authenticated under section 206.

RECOMMENDATIONS

Recommendation One: THAT the four parcels not be provided an exemption.

Recommendation Two: THAT the Parcel Tax Roll Review Panel confirm and authenticate the parcel tax assessment roll as amended by the Collector.

Attachments:

- Appendix A: Lot 4, Plan EPP64969, PID 030-163-552, 560-00393.020, Notice, Complaint Received, Map of Parcel
- Appendix B: Lot 12, Plan EPP72120, PID 030-193-494, 560-00393.060, Notice, Complaint Received, Map of Parcel
- Appendix C: Lot 13, Plan EPP72120, PID 030-193-508, 560-00393.065, Notice, Complaint Received, Map of Parcel
- Appendix D: Lot 5, Plan EPP21848, PID 028-961-102, 560-01585.600, Notice, Complaint Received, Map of Parcel

Appendix A



PO Box 100 7400 Prospect St. Pemberton

CANADA VON2LO P. 604.894.6135

British Columbia

F. 604.894.6136

www.pemberton.ca

February 19, 2018

Sabre Holdings Corp PO Box 38 Pemberton, BC VON 2LO

Re: 1315 Eagle Dr, Lot 4, Plan EPP64969, PID - 030-163-552

Dear Property Owner,

As per the property listed above, each year before calculating Property Taxes, the Frontage Tax Listing for Water and Sewer services must be updated with respect to properties which were previously not applicable, either due to new developments or boundary extension. The new frontage area measured for this property is 25.067 meters for water and 25.067 meters for sewer.

As per by-law No. 137, (*Water Frontage Tax Bylaw*) this is done by measuring the actual frontage length. Where the number of meters of a parcel of land which abuts a water main has less than fifteen (15) meters of frontage the taxable frontage shall be deemed to be no less than the minimum of fifteen (15) meters, and where such parcel has more than ninety (90) meters of frontage, the taxable frontage shall be deemed to be no larger than the maximum of ninety (90) meters.

As per by-law No. 136, *(Sewer Frontage Tax Bylaw)* this is done by measuring the actual frontage length. Where the number of meters of a parcel of land which abuts a sewer main has less than fifteen (15) meters of frontage the taxable frontage shall be deemed to be no less than the minimum of fifteen (15) meters, and where such parcel has more than sixty (60) meters of frontage, the taxable frontage shall be deemed to be no larger than the maximum of sixty (60) meters.

A person may make a complaint to the parcel tax roll review panel on one or more of the following grounds: (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 the taxable frontage of a parcel; (d) an exemption has been improperly allowed or disallowed.

> Village of Pemberton Parcel Tax Review Panel Thursday, March 8, 2018 5 of 24

For a complaint to be reviewed, *written* notice must be received by the Village of Pemberton prior to 4:30 pm Tuesday March 6, 2018. The parcel tax review panel will sit on Thursday, March 8, 2018 at 8:30 a.m.

The parcel tax roll is available for public viewing at the Village Office reception desk as of Wednesday, March 21, 2018, Monday – Friday between the hours of 8:30 a.m. and 4:30 p.m.

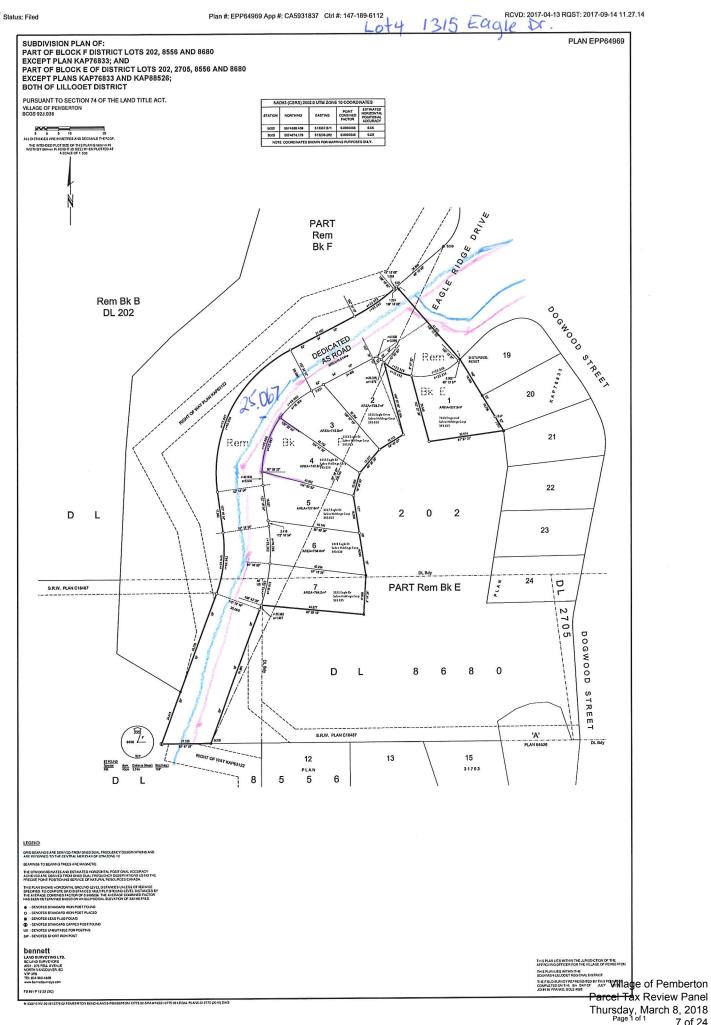
If you require any additional information please feel free to contact me directly at <u>Imartin@pemberton.ca</u>, 604 894 6135 ext 225.

Sincerely, VILLAGE OF PEMBERTON

L.

Lena Martin Manager of Finance and Administration

> Village of Pemberton Parcel Tax Review Panel Thursday, March 8, 2018 6 of 24



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7 of 24





March 6, 2018

RECEIVED

Village of Pemberton

Village of Pemberton Parcel Tax Review Panel Po Box 100 Pemberton, BC VON 2L0

Dear the Parcel Tax Review Panel,

RE: 1315 Eagle Dr., Lot 4, Plan EEP64969, PID - 030-163-522

Please accept this letter as our formal complaint for 1315 Eagle Dr., Lot 4. As per your letter February 19, 2018 the Village of Pemberton has indicated the frontage area measured is 25.067 meters for water and 25.067 meters for sewer.

Referencing:

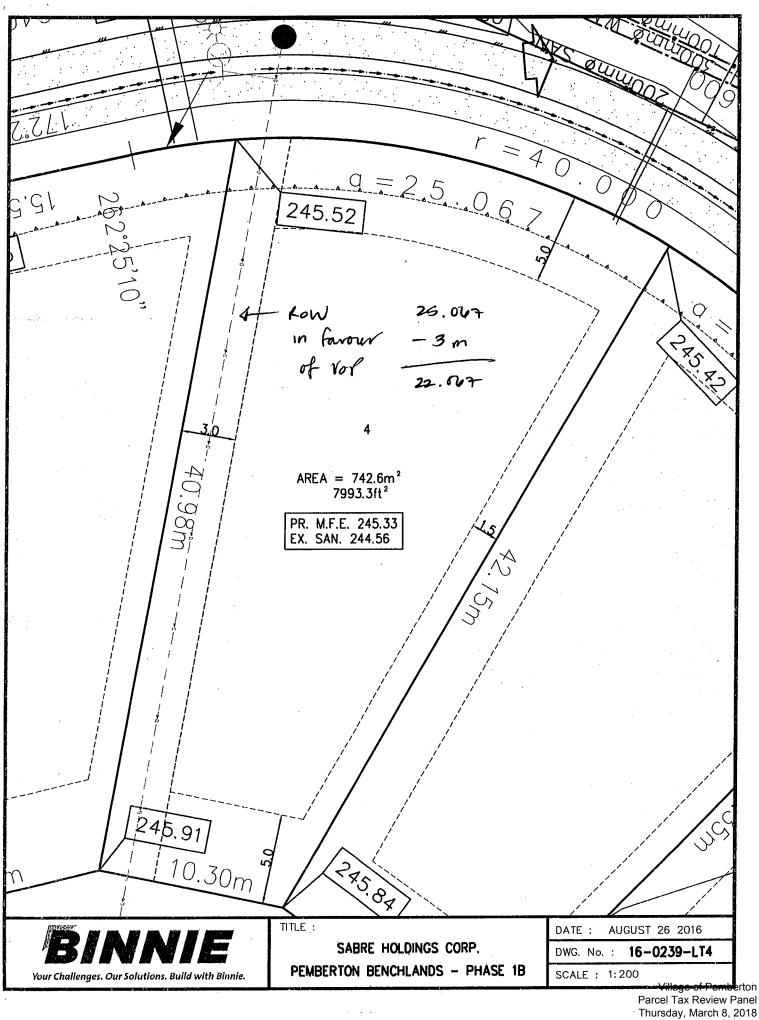
BINNIE DWG No.: 16-0239-LT4

There is an error respecting the taxable area of this parcel. We would like to bring your attention to the 3.00 meter Village of Pemberton, Right Of Way on the south property line. Therefore we request that the taxable area of this parcel be amended to 22.067 meters for the water and 22.067 meters for the sewer.

We thank you for your time and consideration regarding this matter and look forward to further correspondence.

Regards,

Erin Worrod Assistant Administrator Sabre Holdings Corp.



n 8, 2018 9 of 24 Appendix B



PO Box 100 7400 Prospect St. Pemberton British Columbia CANADA VON2LO

P. 604.894.6135 F. 604.894.6136

www.pemberton.ca

February 19, 2018

Sabre Holdings Corp PO Box 38 Pemberton, BC VON 2L0

Re: 1312 Eagle Dr, Lot 12, Plan EPP72120, PID - 030-193-494

Dear Property Owner,

As per the property listed above, each year before calculating Property Taxes, the Frontage Tax Listing for Water and Sewer services must be updated with respect to properties which were previously not applicable, either due to new developments or boundary extension. The new frontage area measured for this property is 17.931 meters for water and 17.931 meters for sewer.

As per by-law No. 137, (Water Frontage Tax Bylaw) this is done by measuring the actual frontage length. Where the number of meters of a parcel of land which abuts a water main has less than fifteen (15) meters of frontage the taxable frontage shall be deemed to be no less than the minimum of fifteen (15) meters, and where such parcel has more than ninety (90) meters of frontage, the taxable frontage shall be deemed to be no larger than the maximum of ninety (90) meters.

As per by-law No. 136, (Sewer Frontage Tax Bylaw) this is done by measuring the actual frontage length. Where the number of meters of a parcel of land which abuts a sewer main has less than fifteen (15) meters of frontage the taxable frontage shall be deemed to be no less than the minimum of fifteen (15) meters, and where such parcel has more than sixty (60) meters of frontage, the taxable frontage shall be deemed to be no larger than the maximum of sixty (60) meters.

A person may make a complaint to the parcel tax roll review panel on one or more of the following grounds: (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 the taxable frontage of a parcel; (d) an exemption has been improperly allowed or disallowed.

> Village of Pemberton Parcel Tax Review Panel Thursday, March 8, 2018 10 of 24

For a complaint to be reviewed, *written* notice must be received by the Village of Pemberton prior to 4:30 pm Tuesday March 6, 2018. The parcel tax review panel will sit on Thursday, March 8, 2018 at 8:30 a.m.

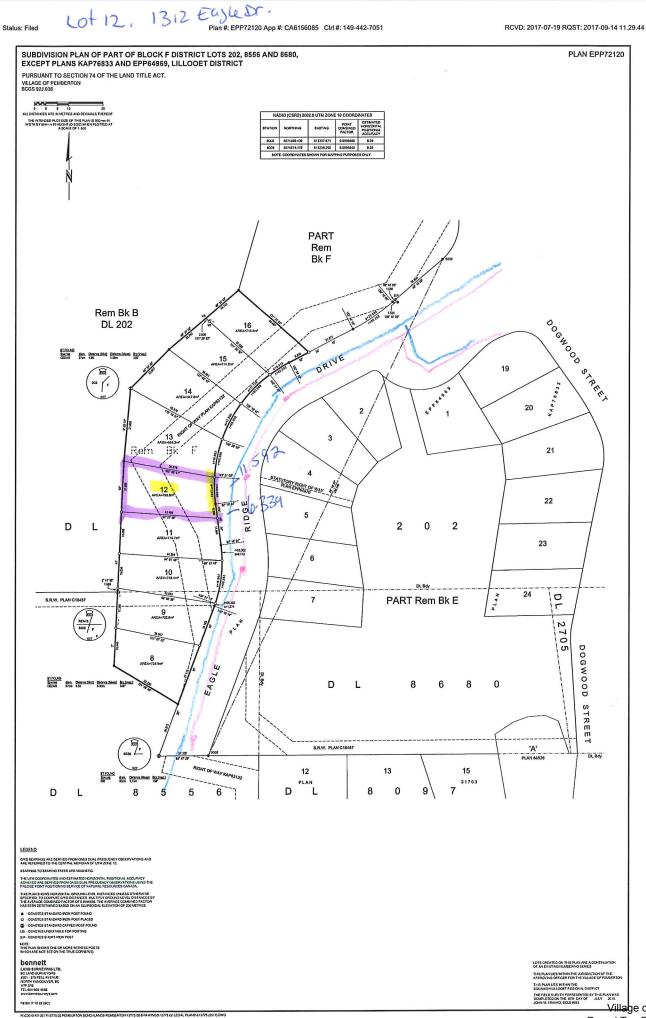
The parcel tax roll is available for public viewing at the Village Office reception desk as of Wednesday, March 21, 2018, Monday – Friday between the hours of 8:30 a.m. and 4:30 p.m.

If you require any additional information please feel free to contact me directly at <u>Imartin@pemberton.ca</u>, 604 894 6135 ext 225.

Sincerely, VILLAGE OF PEMBERTON

Lena Martin Manager of Finance and Administration

> Village of Pemberton Parcel Tax Review Panel Thursday, March 8, 2018 11 of 24



Village of Pemberton Parcel Tax Review Panel Thursday, March 8, 2018 12 of 24



PO BOX 38, PEMBERTON, B.C. VON 2L0



March 6, 2018

Village of Pemberton Parcel Tax Review Panel Po Box 100 Pemberton, BC VON 2L0 RECEIVED MAR 0.6 2018 Village of Pemberton

Dear the Parcel Tax Review Panel,

RE: 1312 Eagle Dr., Lot 12, Plan EEP72120, PID - 030-193-494

Please accept this letter as our formal complaint for 1312 Eagle Dr., Lot 12. As per your letter February 19, 2018 the Village of Pemberton has indicated the frontage area measured is 17.931 meters for water and 17.931 meters for sewer.

Referencing:

Bennett Land Surveying Ltd. PLAN EPP79281

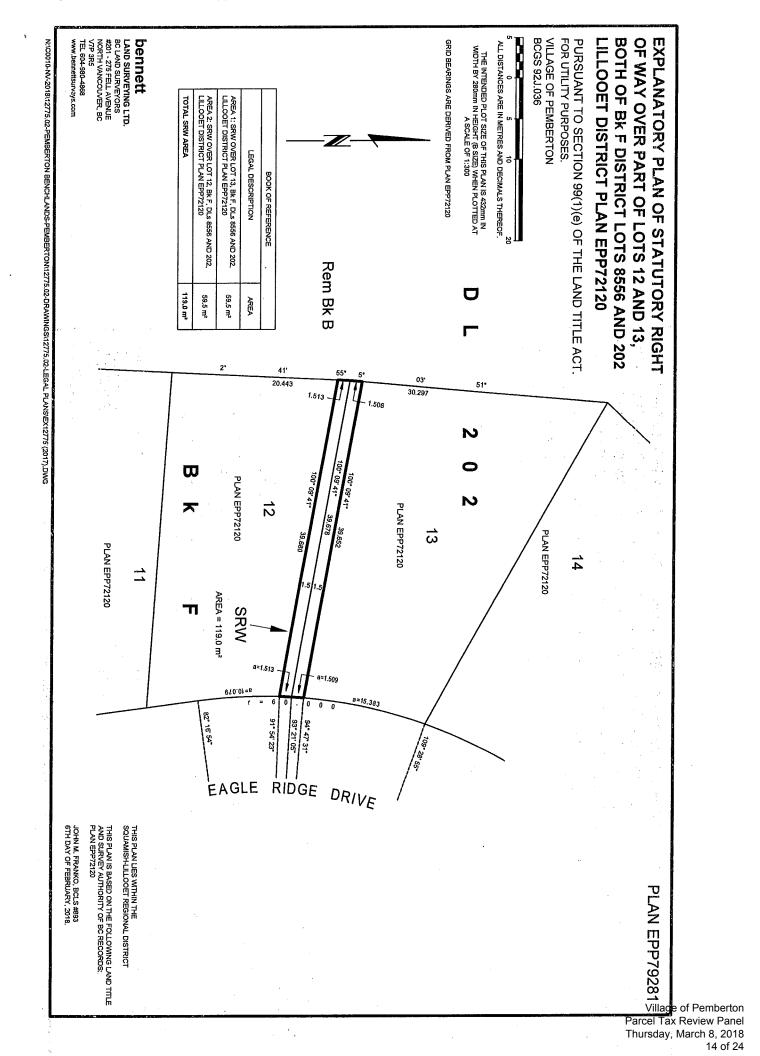
There is an error respecting the taxable area of this parcel. We would like to bring your attention to the 1.513 meter Village of Pemberton, Right Of Way on the south property line. Therefore we request that the taxable area of this parcel be amended to 16.418 meters for the water and 16.418 meters for the sewer.

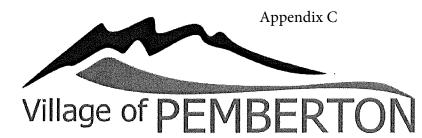
We thank you for your time and consideration regarding this matter and look forward to further correspondence.

Regards,

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Erin Worrod Assistant Administrator Sabre Holdings Corp.





February 19, 2018

PO Box 100 7400 Prospect St. Pemberton British Columbia CANADA VON2LO

P. 604.894.6135 F. 604.894.6136

www.pemberton.ca

Sabre Holdings Corp PO Box 38 Pemberton, BC VON 2L0

Re: 1310 Eagle Dr, Lot 13, Plan EPP72120, PID - 030-193-508

Dear Property Owner,

As per the property listed above, each year before calculating Property Taxes, the Frontage Tax Listing for Water and Sewer services must be updated with respect to properties which were previously not applicable, either due to new developments or boundary extension. The new frontage area measured for this property is 16.892 meters for water and 16.892 meters for sewer.

As per by-law No. 137, (Water Frontage Tax Bylaw) this is done by measuring the actual frontage length. Where the number of meters of a parcel of land which abuts a water main has less than fifteen (15) meters of frontage the taxable frontage shall be deemed to be no less than the minimum of fifteen (15) meters, and where such parcel has more than ninety (90) meters of frontage, the taxable frontage shall be deemed to be no larger than the maximum of ninety (90) meters.

As per by-law No. 136, (Sewer Frontage Tax Bylaw) this is done by measuring the actual frontage length. Where the number of meters of a parcel of land which abuts a sewer main has less than fifteen (15) meters of frontage the taxable frontage shall be deemed to be no less than the minimum of fifteen (15) meters, and where such parcel has more than sixty (60) meters of frontage, the taxable frontage shall be deemed to be no larger than the maximum of sixty (60) meters.

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> Village of Pemberton Parcel Tax Review Panel Thursday, March 8, 2018 15 of 24

For a complaint to be reviewed, *written* notice must be received by the Village of Pemberton prior to 4:30 pm Tuesday March 6, 2018. The parcel tax review panel will sit on Thursday, March 8, 2018 at 8:30 a.m.

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If you require any additional information please feel free to contact me directly at <u>Imartin@pemberton.ca</u>, 604 894 6135 ext 225.

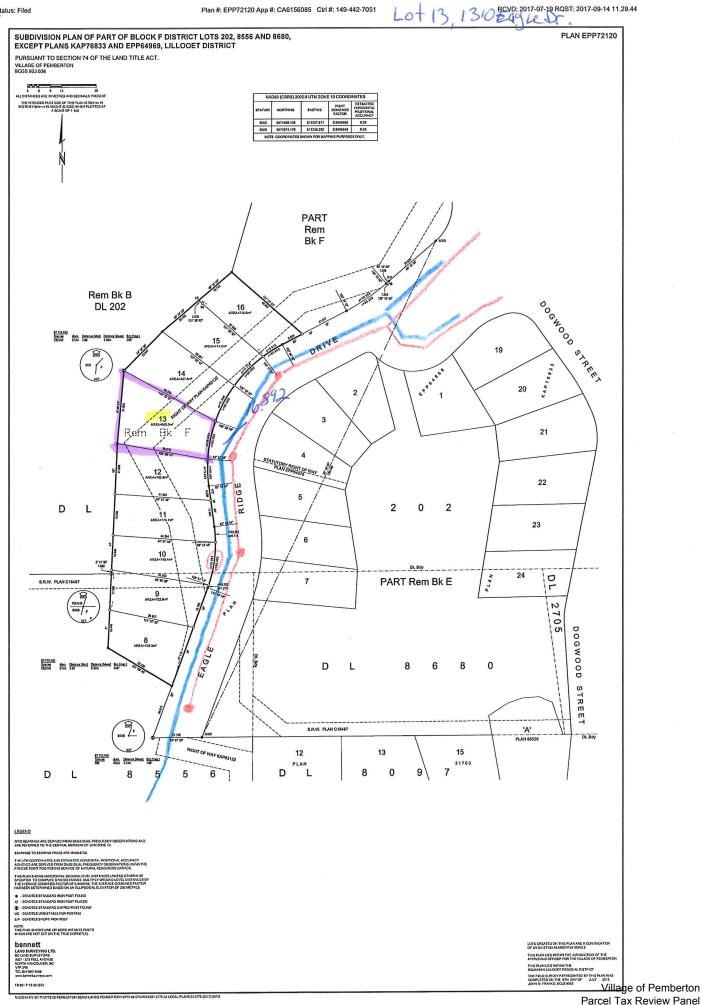
Sincerely, VILLAGE OF PEMBERTON

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Lena Martin Manager of Finance and Administration

> Village of Pemberton Parcel Tax Review Panel Thursday, March 8, 2018 16 of 24





Parcel Tax Review Panel Thursday, March 8, 2018 17 of 24



PO BOX 38, PEMBERTON, B.C. VON 2L0



RECEIVED

MAR 0.6 2018

Village of Pemberton

March 6, 2018

Village of Pemberton Parcel Tax Review Panel Po Box 100 Pemberton, BC VON 2LO

Dear the Parcel Tax Review Panel,

RE: 1310 Eagle Dr., Lot 13, Plan EEP72120, PID - 030-193-508

Please accept this letter as our formal complaint for 1310 Eagle Dr., Lot 13. As per your letter February 19, 2018 the Village of Pemberton has indicated the frontage area measured is 16.892 meters for water and 16.892 meters for sewer.

Referencing:

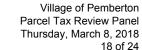
Bennett Land Surveying Ltd. PLAN EPP79281

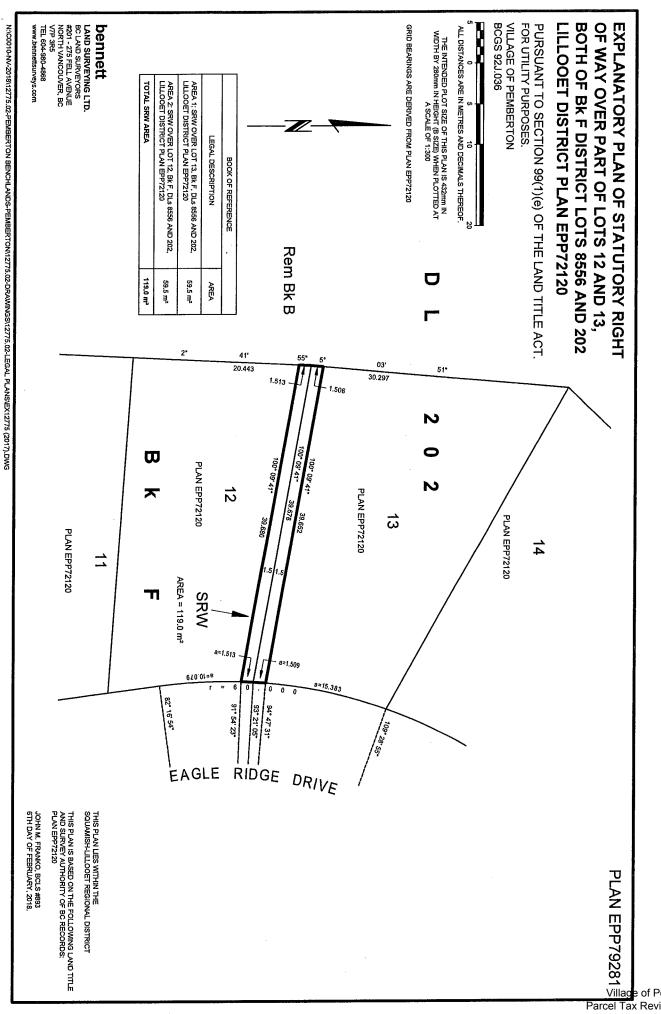
There is an error respecting the taxable area of this parcel. We would like to bring your attention to the 1.509 meter Village of Pemberton, Right Of Way on the south property line. Therefore we request that the taxable area of this parcel be amended to 15.383 meters for the water and 15.383 meters for the sewer.

We thank you for your time and consideration regarding this matter and look forward to further correspondence.

Regards,

Erin Worrod Assistant Administrator Sabre Holdings Corp.





Village of Pemberton Parcel Tax Review Panel Thursday, March 8, 2018 19 of 24



PO Box 100 7400 Prospect St. Pemberton British Columbia CANADA VON2LO

P. 604.894.6135 F. 604.894.6136

www.pemberton.ca

February 19, 2018

Connie & Gerald Tulloch PO Box 36 Pemberton, BC VON 2LO

Re: 7374 Pemberton Farm Road E, Lot 5 Plan EPP21848, PID - 028-961-102

Dear Property Owner,

As per the property listed above, each year before calculating Property Taxes, the Frontage Tax Listing for Water and Sewer services must be updated with respect to properties which were previously not applicable, either due to new developments or boundary extension. The new frontage area measured for this property is 82.946 meters for water and 60 meters for sewer.

As per by-law No. 137, *(Water Frontage Tax Bylaw)* this is done by measuring the actual frontage length. Where the number of meters of a parcel of land which abuts a water main has less than fifteen (15) meters of frontage the taxable frontage shall be deemed to be no less than the minimum of fifteen (15) meters, and where such parcel has more than ninety (90) meters of frontage, the taxable frontage shall be deemed to be no larger than the maximum of ninety (90) meters.

As per by-law No. 136, *(Sewer Frontage Tax Bylaw)* this is done by measuring the actual frontage length. Where the number of meters of a parcel of land which abuts a sewer main has less than fifteen (15) meters of frontage the taxable frontage shall be deemed to be no less than the minimum of fifteen (15) meters, and where such parcel has more than sixty (60) meters of frontage, the taxable frontage shall be deemed to be no larger than the maximum of sixty (60) meters.

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> Village of Pemberton Parcel Tax Review Panel Thursday, March 8, 2018 20 of 24

For a complaint to be reviewed, *written* notice must be received by the Village of Pemberton prior to 4:30 pm Tuesday March 6, 2018. The parcel tax review panel will sit on Thursday, March 8, 2018 at 8:30 a.m.

The parcel tax roll is available for public viewing at the Village Office reception desk as of Wednesday, March 21, 2018, Monday – Friday between the hours of 8:30 a.m. and 4:30 p.m.

If you require any additional information please feel free to contact me directly at <u>Imartin@pemberton.ca</u>, 604 894 6135 ext 225.

Sincerely, VILLAGE OF PEMBERTON

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-61

Lena Martin Manager of Finance and Administration

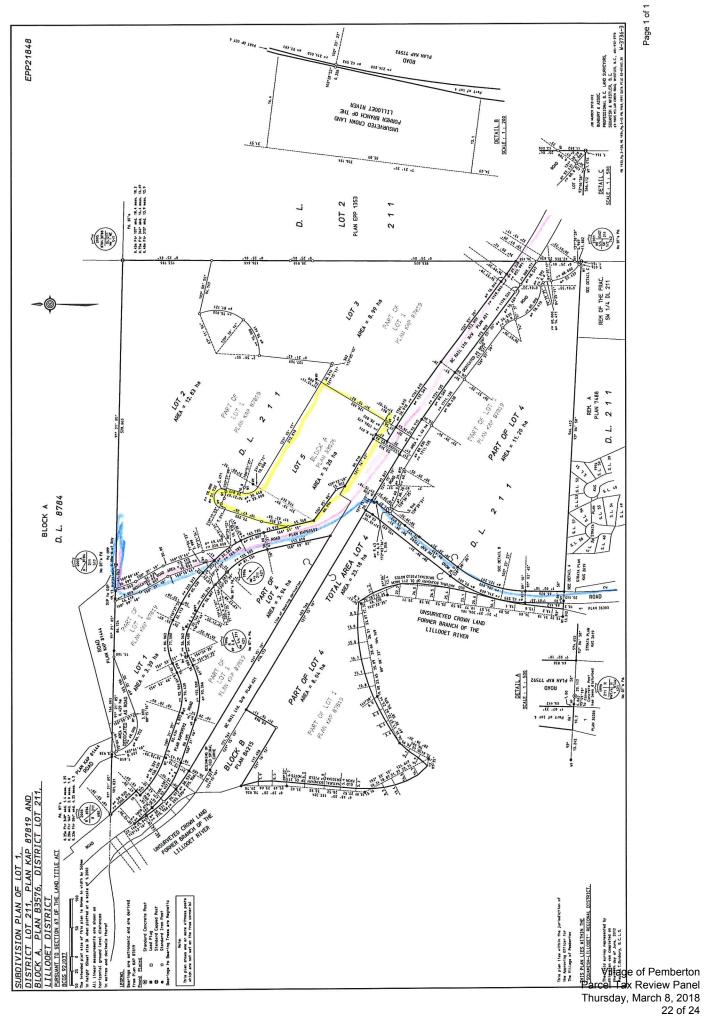
> Village of Pemberton Parcel Tax Review Panel Thursday, March 8, 2018 21 of 24

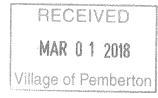
Lot 5. 7374 Remberton Farman

Plan #: EPP21848 App #: EPP21848 Ctrl #: 135-163-2902 (Altered)

Status: Filed







MARCH 1 2018

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VILLAGE OF PEMBERTON

I Have attached a map for you to review It shows where the water line runs a distance of 45.768 meters not a distance of 82.946 meters. I will be waiting for your reply. Thanks for all your work

Sincerely Jerry Tulloch

Village of Pemberton Parcel Tax Review Panel Thursday, March 8, 2018 23 of 24

