

Division 4 — Parcel Taxes

Parcel tax bylaw

- 200** (1)A council may, by bylaw, impose a parcel tax in accordance with this Division to provide all or part of the funding for a service.
- (2)A bylaw under subsection (1) must do the following:
- (a)state the service for which the tax is imposed;
 - (b)state the years for which the tax is imposed;
 - (c)identify the parcel tax roll under this Division that is to be used to impose the tax;
 - (d)state the basis on which the tax is to be imposed, as referred to in section 202 (2) [*basis of taxation for parcel taxes*];
 - (e)impose the tax in accordance with subsection (3).
- (3)A bylaw under subsection (1) must impose the parcel tax as follows:
- (a)in the case of a tax to be imposed on the basis provided under section 202 (2) (a) [*single amount per parcel*], by establishing the amount to be paid as tax;
 - (b)in the case of a tax to be imposed on the basis provided under section 202 (2) (b) or (c) [*taxable area or taxable frontage*], by establishing either
 - (i)the rate of tax to be paid per unit of taxable area or taxable frontage, or
 - (ii)rates of tax to be paid for different ranges of taxable area or taxable frontage.
- (4)The municipality must make available to the public, on request, a report respecting how amounts or rates were determined for the purposes of subsection (3).
- (5)In each year that a parcel tax is imposed under this Division, it is deemed to be imposed on January 1 of the year, unless expressly provided otherwise by the bylaw under subsection (1).

Property subject to parcel tax

- 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.

Parcel tax roll for purpose of imposing tax

202 (1) A council may, by bylaw, direct the preparation of a parcel tax roll for the purposes of imposing a parcel tax.

(2) A bylaw under subsection (1) must establish the basis on which a parcel tax may be imposed using the parcel tax roll, which may be on the basis of one or more of the following:

- (a) a single amount for each parcel;
- (b) the taxable area of the parcel;
- (c) the taxable frontage of the parcel.

(3) If the bylaw provides a basis under subsection (2) (b) or (c), it must establish how the taxable area or taxable frontage of a parcel is to be determined, subject to the following:

- (a) the methods for determination must be based on the physical characteristics of the parcel and may be different for parcels having different classes of physical characteristics;
- (b) the basis established for parcels having one class of physical characteristics must be fair and equitable as compared with the basis established for parcels having other classes of physical characteristics.

Content of parcel tax roll

203 (1) A parcel tax roll must set out the following:

- (a) the parcels on which the tax is to be imposed;
- (b) the name and address of the owner of each parcel;
- (c) unless the tax is imposed on the basis of a single amount for each parcel, the taxable area or the taxable frontage of each parcel, as applicable;

(d)if the name of a holder of a registered charge is included on the assessment roll under section 4 of the *Assessment Act* for a parcel, the name and address of that person.

(2)The collector may correct errors on the parcel tax roll at any time before the roll is authenticated under section 206.

(3)Once it has been prepared by the collector, the parcel tax roll must be available for public inspection.

(4)If requested by an owner, the collector must amend a parcel tax roll that is to be available for public inspection by omitting or obscuring the address of the owner or other information about the owner in order to protect the privacy or security of the owner.

(5)A request under subsection (4) continues to apply to other parcel tax rolls under this Division until the request is rescinded.

Parcel tax roll review panel

204 (1)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 and must authenticate the roll in accordance with this Division.

(2)For the purposes of this Division, the council must

- (a)appoint at least 3 persons as the members of the parcel tax roll review panel,
- (b)establish the time and, if applicable, place for the sitting of the panel,
- (c)determine whether the sitting will be conducted by means of electronic or other communication facilities, and
- (d)publish notice of the sitting in accordance with section 94 [*public notice*].

(2.1)A notice under subsection (2) (d) must state the following:

- (a)the time and, if applicable, place of the sitting of the review panel;
- (b)if the sitting is conducted by means of electronic or other communication facilities, the way in which the sitting is to be conducted by those means.

(3)At least 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, if applicable, place of the first sitting of the review panel,

(c.1)if the first sitting of the review panel is conducted by means of electronic or other communication facilities, the way in which the first sitting is to be conducted by those means, and

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

Review panel to hear complaints and make corrections

205 (1)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.

(2)A complaint must not be heard by the parcel tax roll review panel unless written notice of the complaint has been given to the municipality at least 48 hours before the time set for the first sitting of the review panel.

(3)The parcel tax roll review panel may direct the correction of the parcel tax roll respecting any matter referred to in subsection (1).

(4)As a limit on subsection (3), a correction that would

(a)include a parcel on the parcel tax roll that had not been included before, or

(b)increase the taxable area or taxable frontage of a parcel on the parcel tax roll

must not be directed until 5 days after notice has been mailed to the owner of the parcel.

(5)The notice under subsection (4) must state

(a)the intention of the parcel tax roll review panel,

(b)the time and, if applicable, place set for the panel to give its direction, and

(c) if the direction is given by means of electronic or other communication facilities, the way in which the direction is to be given by those means.

(6) The following sections of the *Assessment Act* apply in relation to the hearing of complaints by a parcel tax roll review panel:

(a) section 32 (3), (4) and (5) [*complaints by local government or assessor*];

(b) section 33 (3) [*contents of notice of complaint*];

(c) section 35 (1) (b) and (c) and (2) [*notice of hearing to complainant*];

(d) section 37 [*notice of withdrawal of complaint*];

(e) section 38 (2) (a), (7) (a) and (b) and (9) [*review panel procedures*];

(f) section 40 [*burden of proof*].

(7) In applying a section of the *Assessment Act* referred to in subsection (6) of this section,

(a) a reference to a complaint is to be read as a reference to a complaint under subsection (1) of this section,

(b) a reference to the assessment roll is to be read as a reference to a parcel tax roll,

(c) a reference to the assessor is to be read as a reference to the collector,

(d) a reference to a review panel is to be read as a reference to a parcel tax roll review panel, and

(e) a reference to a property is to be read as a reference to a parcel.

Daily schedule of review panel

205.1 (1) The daily schedule of matters for review and consideration by a parcel tax roll review panel, as set by the collector, must be posted

(a) at the place where the parcel tax roll review panel is to meet, if sittings of the parcel tax roll review panel are conducted in person, or

(b) at the public notice posting places, if sittings of the parcel tax roll review panel are conducted by means of electronic or other communication facilities.

(2) The parcel tax roll review panel must deal with complaints and collector recommendations in accordance with the daily schedule referred to in subsection (1) unless the parcel tax roll review panel considers a change in the daily schedule necessary or desirable in the circumstances.

(3) For the purposes of subsection (2), the chair of the parcel tax roll review panel may adjourn the sittings of the parcel tax roll review panel

(a) from day to day or from time to time, and

(b) if the sittings of the parcel tax roll review panel are conducted in person, from place to place within the geographic area of the parcel tax roll review panel's jurisdiction.

Authentication of parcel tax roll

206 (1) The chair of the parcel tax roll review panel must review the parcel tax roll to confirm that the directed corrections have been made and must report this to the review panel.

(2) After receiving the report, the review panel must confirm and authenticate the parcel tax roll by certificate signed by a majority of its members.

(3) Within 10 days after a parcel tax roll is authenticated, the collector must mail notice of the decision made by the parcel tax roll review panel, or of its refusal to adjudicate the complaint made, to

(a) the owner of the property to which the decision relates, and

(b) the complainant, if the complainant is not the owner.

(4) Notice under subsection (3) must include a statement that the decision may be appealed to the Supreme Court in accordance with section 207.

Appeal to Supreme Court from review panel decision

207 (1) A decision of the parcel tax roll review panel may be appealed to the Supreme Court by a person entitled to notice under section 206 (3) or by the municipality.

(2) In order for a person entitled to notice to appeal a decision, within 10 days after the notice is mailed or otherwise delivered to the person, the person must serve on the municipality a written notice of intention to appeal that

(a) is signed by the person, or by the person's solicitor or an agent authorized in writing, and

(b) sets out the grounds of appeal.

(3) In order for the municipality to appeal a decision, within 10 days after the date on which the parcel tax roll is authenticated, it must serve a written notice as described in subsection (2) on the property owner affected by the appeal and, if applicable, on the complainant.

(4)The court must set a date for hearing the appeal, notice of which must be given to the municipality, the property owner and, if applicable, the complainant.

(5)On an appeal under this section,

(a)the collector must produce before the court the parcel tax roll and all records in that officer's possession affecting the matter, and

(b)the court must hear the appeal, including evidence given on oath before it, in a summary manner.

(6)The court may adjourn the hearing of an appeal under this section and defer judgment in its discretion, but so that all appeals may be determined within 30 days from the authentication of the parcel tax roll by the parcel tax roll review panel.

(7)If an appeal is not decided within the time referred to in subsection (6), the decision of the parcel tax roll review panel stands.

(8)A decision of the Supreme Court under this section may be appealed on a question of law to the Court of Appeal with leave of a justice of the Court of Appeal.

Updating the parcel tax roll

208 (1)The collector may amend the parcel tax roll in relation to a matter referred to in section 205 (1) [*grounds for complaints to review panel*] on receiving a request under subsection (2) or on the collector's own initiative.

(2)A person who owns a parcel included on a parcel tax roll may request that the roll be amended under this section respecting a matter referred to in section 205 (1), but only in relation to the person's own property.

(3)In each year after the first year in which a parcel tax is imposed, the municipality must publish in accordance with section 94 [*public notice*] a notice indicating the following:

(a)the parcel tax roll is available for inspection at the municipal hall during its regular office hours;

(b)a person who owns a parcel included on the parcel tax roll may request that the roll be amended respecting a matter referred to in section 205 (1) [*complaints to review panel*], but only in relation to the person's own property;

(c)the time by which a request must be made in order to be considered for that year.

(4)A request under subsection (2) must be made in writing to the municipality before the time specified in the notice.

(5) Notice of an amendment, or a refusal to make an amendment requested under subsection (2), must be mailed to the owners of parcels in relation to which the amendment was made or the request received, and for the purposes of sending notices to these owners, section 205 (4) and (5) [*notice of sitting by review panel*] applies.

(6) A person who is an owner referred to in subsection (5) may make a complaint on one or more of the grounds set out in section 205 (1) [*complaints to review panel*], but only in relation to the person's own property.

(7) A complaint under subsection (6) is made by giving written notice of the complaint to the municipality within 30 days after the date on which the notice under subsection (5) was delivered.

(8) If a municipality receives a complaint in accordance with subsection (7), it must establish a parcel tax roll review panel to deal with the complaint, and for these purposes sections 205 to 207 [*review panel process*] apply.

(9) A parcel tax roll review panel under subsection (8) only has authority to amend the parcel tax roll in relation to parcels in respect of which a complaint under subsection (6) has been made.

(10) If no complaints under subsection (6) are received, the parcel tax roll as it is amended under subsection (1) is deemed to have been authenticated by a parcel tax review panel.

Validity of parcel tax roll

209 Subject to amendment under section 207 [*appeal to Supreme Court*] and despite any omission, defect or error in procedure, in a parcel tax roll, in a notice or in the omission to deliver a notice,

(a) the initial parcel tax roll, as authenticated by the parcel tax roll review panel, is valid and binding on all parties concerned until amended under section 208 [*updating the parcel tax roll*], and

(b) any subsequent parcel tax roll prepared under section 208 that is authenticated or deemed to be authenticated by a parcel tax roll review panel under that section is valid and binding on all parties concerned until any further amendments are made under that section.