



Alberni-Clayoquot Regional District

PARCEL TAX REVIEW PANEL MEETING TUESDAY, FEBRUARY 26, 2019, 1:30 PM

Regional District Board Room, 3008 Fifth Avenue, Port Alberni, BC

AGENDA

	PAGE #
1. <u>CALL TO ORDER & APPOINTMENT OF CHAIRPERSON</u>	
<i>THAT Director _____ be appointed Chairperson of the Alberni-Clayoquot Regional District Parcel Tax Review Panel for 2019.</i>	
2. <u>APPROVAL OF AGENDA</u>	
<i>(motion to approve, including late items requires 2/3 majority vote)</i>	
3. <u>OVERVIEW OF PARCEL TAX ROLL REVIEW PROCESS</u>	
a. Overview of the Parcel Tax Review Process for 2019 – Info Report	4-6
4. <u>REQUESTS FOR AMENDMENTS</u>	
a. <u>REQUEST FOR DECISION</u>	
Request for Amendment – Raymond Dol	7-9
<i>THAT the Parcel Tax Roll Review Panel approve an exemption to the Beaver Creek Water Service Area and Beaver Creek Arena parcel taxes for the following properties as there is no opportunity to develop the parcels:</i>	
FOLIO: 770 00662.007	
LEGAL DESCRIPTION: Plan EPP47092, District Lot 25, Alberni Land District, that part shown as Area A	
FOLIO: 770 00662.008	
LEGAL DESCRIPTION: Plan EPP47092, District Lot 25, Alberni Land District, that part shown as Area B	
b. <u>REQUEST FOR DECISION</u>	
Request for Amendment – Peter and Carol Ryding	10-12
<i>THAT the Parcel Tax Roll Review Panel approve an exemption to the Beaver Creek Water Service Area and Beaver Creek Arena parcel taxes for the following properties for 2019:</i>	

Folio	Legal Description
01197.002	Lot 7, Block 3, Plan VIP 1488, District Lot 100, Alberni Land District
01197.003	Lot 8, Block 3, Plan VIP 1488, District Lot 100, Alberni Land District
01197.004	Lot 9, Block 3, Plan VIP 1488, District Lot 100, Alberni Land District
01197.005	Lot 10, Block 3, Plan VIP 1488, District Lot 100, Alberni Land District
01197.006	Lot 11, Block 3, Plan VIP 1488, District Lot 100, Alberni Land District
01197.007	Lot 12, Block 3, Plan VIP 1488, District Lot 100, Alberni Land District
01197.008	Lot 13, Block 3, Plan VIP 1488, District Lot 100, Alberni Land District
01197.009	Lot 14, Block 3, Plan VIP 1488, District Lot 100, Alberni Land District
01197.010	Lot 15, Block 3, Plan VIP 1488, District Lot 100, Alberni Land District
01197.011	Lot 16, Block 3, Plan VIP 1488, District Lot 100, Alberni Land District
01197.012	Lot 17, Block 3, Plan VIP 1488, District Lot 100, Alberni Land District
01197.013	Lot 18, Block 3, Plan VIP 1488, District Lot 100, Alberni Land District
01197.014	Lot 19, Block 3, Plan VIP 1488, District Lot 100, Alberni Land District
01197.015	Lot 20, Block 3, Plan VIP 1488, District Lot 100, Alberni Land District
01197.016	Lot 21, Block 3, Plan VIP 1488, District Lot 100, Alberni Land District
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01197.018	Lot 23, Block 3, Plan VIP 1488, District Lot 100, Alberni Land District
01197.019	Lot 24, Block 3, Plan VIP 1488, District Lot 100, Alberni Land District
01197.020	Lot 25, Block 3, Plan VIP 1488, District Lot 100, Alberni Land District
01197.021	Lot 26, Block 3, Plan VIP 1488, District Lot 100, Alberni Land District
01197.022	Lot 27, Block 3, Plan VIP 1488, District Lot 100, Alberni Land District
01197.023	Lot 28, Block 3, Plan VIP 1488, District Lot 100, Alberni Land District

AND THAT the Parcel Tax Roll Review Panel direct staff to write a letter to the owners of the above properties recommending they consider some form of lot amalgamation in 2019 and further advise that parcel tax charges will be applicable starting in 2020.

c. REQUEST FOR DECISION

Request for Amendment – Erin Ryding

13

THAT the Parcel Tax Roll Review Panel approve an exemption to the Beaver Creek Water Service Area and Beaver Creek Arena parcel taxes for the following properties for 2019:

Folio	Legal Description
01197.024	Lot 29, Block 3, Plan VIP 1488, District Lot 100, Alberni Land District
01197.025	Lot 30, Block 3, Plan VIP 1488, District Lot 100, Alberni Land District
01197.026	Lot 31, Block 3, Plan VIP 1488, District Lot 100, Alberni Land District
01197.027	Lot 32, Block 3, Plan VIP 1488, District Lot 100, Alberni Land District
01197.028	Lot 33, Block 3, Plan VIP 1488, District Lot 100, Alberni Land District
01197.029	Lot 34, Block 3, Plan VIP 1488, District Lot 100, Alberni Land District

AND THAT the Parcel Tax Roll Review Panel direct staff to write a letter to the owner of the above properties recommending they consider some form of lot amalgamation in 2019 and further advise that parcel tax charges will be applicable starting in 2020.

5. AUTHENTICATION

THAT the following 2019 Parcel Tax Rolls be declared authenticated pursuant to section 206 of the Community Charter:

- a. **Bamfield Water System Local Service Area**
- b. **Bamfield Water System Treatment Plant Debt Local Service Area**
- c. **Beaver Creek Arena**
- d. **Beaver Creek Water System Local Service Area**
- e. **Cherry Creek Arena**
- f. **Salmon Beach Power Local Service Area**
- g. **Salmon Beach Sewage/Security/Garbage/Recreation/Transportation/Water Local Service Area**
- h. **South Long Beach Multi-Purpose Path Local Service Area**
- i. **Sproat Lake Arena**
- j. **Sproat Lake Community Association Local Service Area**

6. ADJOURN



INFORMATION REPORT

To: Parcel Tax Roll Review Panel
From: Teri Fong, CPA, CGA, Manager of Finance
Meeting Date: February 26, 2019
Subject: Overview of the Parcel Tax Review Process for 2019

Summary:

The following steps were carried as part of the parcel tax roll review for 2019:

1. BC Assessment updated the folio listing during 2018 to reflect subdivisions, consolidations and any other property changes that resulted in the addition or deletion of folios.
2. The Surveyor of Taxes loaded the database from BC Assessment into etaxBC for the Alberni-Clayoquot Regional District (ACRD) to review. All new folios are flagged by the Surveyor of Taxes as requiring investigation by the ACRD.
3. Advertisements were placed in the Alberni Valley News and the Westerly to advise of the parcel tax review process.
4. A full printed copy of the roll has been available for inspection at the ACRD office since early February.
5. The Manager of Finance provides the new folio listing to the Planning Assistant to review and confirm the nature of the new folios. All foreshore leases and crown properties are removed as they are considered exempt.
6. The ACRD mailed all owners of the newly identified folios a letter advising that their property will be added to the applicable 2019 parcel tax roll and information on how to request an amendment. There were 41 new parcels identified which will be potentially added in 2019. A copy of one of the letters has been attached for your information.
7. All requests for amendments to the roll are now presented as part of this agenda for consideration.
8. After all amendments are considered the 2019 Parcel Tax Rolls are to be authenticated by the Roll Review Panel.

Policy or Legislation:

Part 7, Division 4 of the Community Charter governs the parcel tax process.

Submitted by: _____

Teri Fong, CPA, CGA, Manager of Finance



February 7, 2019

Steven & Erin Anker

Port Alberni, BC

**Parcel Tax Assessment Notice
Beaver Creek Water Service Area
& Beaver Creek Arena**

Purpose of Notice

This notice is to inform the owners of the parcel described below that it has been determined that the Beaver Creek Water System and Beaver Creek Arena Parcel Taxes are applicable, as a result of subdivision, and therefore the parcel has been added to the respective Parcel Tax Rolls for 2019. A parcel of land is subject to the tax if it is within the Service Area boundaries. For the Beaver Creek Water System it does not matter if the service is connected but only if it is capable of being connected to the service.

Parcel Identifier

The following property has been identified as being within the Beaver Creek Water System and Beaver Creek Arena Service Areas:

FOLIO: 770 00768.020

LEGAL DESCRIPTION: Lot B, Plan EPP76217, District Lot 40, Alberni Land District

Parcel Tax Roll Review Panel

In order to be added to the parcel tax roll a review panel must consider any complaints respecting the parcel tax roll and then must authenticate the roll. A Parcel Tax Roll Review Panel sitting has been scheduled for Tuesday, February 26, 2019 at 1:30pm in the Regional District Board Room located at 3008 5th Avenue, Port Alberni, BC.

Amendments to the Roll

Property owners may make a complaint regarding the parcel tax roll to the Parcel Tax Roll Review Panel for the following:

- 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. An exemption has been improperly allowed or disallowed.

Public Inspection

The assessment roll is available for inspection at the Regional District office during regular office hours beginning on February 4, 2019.

Requests for Amendments to the Roll

If a property owner has a complaint on any of the grounds above, you must deliver your complaint in writing, no later than **11:30am** on **Friday, February 22, 2019**. Requests may be delivered by mail to the Regional District office, 3008 Fifth Avenue, Port Alberni, BC, V9Y 2E3 or by email tfong@acrd.bc.ca.

For further information please contact:

Teri Fong, CPA, CGA, Collector
Alberni-Clayoquot Regional District
(250)720-2715
tfong@acrd.bc.ca



REQUEST FOR DECISION

To: Parcel Tax Roll Review Panel
From: Teri Fong, CPA, CGA, Manager of Finance
Meeting Date: February 26, 2019
Subject: Request for Amendment – Raymond Dol

Recommendation:

That the Parcel Tax Roll Review Panel approve an exemption to the Beaver Creek Water Service Area and Beaver Creek Arena parcel taxes for the following properties as there is no opportunity to develop the parcels:

FOLIO: 770 00662.007
LEGAL DESCRIPTION: Plan EPP47092, District Lot 25, Alberni Land District, that part shown as Area A

FOLIO: 770 00662.008
LEGAL DESCRIPTION: Plan EPP47092, District Lot 25, Alberni Land District, that part shown as Area B

Summary:

The attached letter was received from Raymond Dol regarding the above properties. The consolidation process outlined in the letter has been confirmed with the planning department, in fact the new property was registered with Land Titles on February 13, 2019. BC Assessment staff stated that these folios will remain on the roll for 2019 because the Assessment Act requires BC Assessment to reflect the Land Title records as of November 30th, 2018. The folios will be removed from the roll in 2020.

The Subdivision plan has been included for your information with the folio's being discussion highlighted in yellow.

Submitted by: _____
Teri Fong, CPA, CGA, Manager of Finance

Raymond Dol
6895 Lamarque Road
Port Alberni, B.C.

February 16, 2019

Alberni-Clayoquot Regional District
3008 Fifth Avenue
Port Alberni, B.C.

RE: Parcel Tax Assessment Notice

Parcel Identifier:

Folio: 770 00662.007
Legal Description: Plan EPP47092, District Lot 25, Alberni Land District, that part shown as Area A

Folio: 770 00662.008
Legal Description: Plan EPP47092, District Lot 25, Alberni Land District, that part shown as Area B

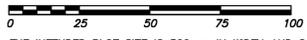
The existence of these parcels is both an error, and temporary. These parcels were formerly undeveloped roads. The 3 individuals currently shown as having ownership of these parcels have been in a very long process of closing the roads, purchasing the properties, consolidating the properties onto adjoining lands that belong to the same individuals, and reconfiguring the lot line. The end result does not increase the number of lots that the owners have title to prior to starting the road closure process. The ACRD has been involved throughout this process and has all the files needed to confirm my explanation. Under normal circumstances a road can not be closed and put into an individual's name as a separate title, but rather has to be consolidated onto an adjoining property as a simultaneous transaction. At some point an error was made that has resulted in the titles remaining separate. No one seems to know how this happened nor has anyone involved in the process seen this happen before. Regardless, the final approved plan is being registered in Land Titles at this time and may likely be complete prior to you reviewing this letter. As a result of this registration the 2 parcels described above will no longer exist and this conversation will become moot. I have written this letter in case there is a minor delay in the registration and to prevent any further errors or confusion.

Sincerely,
Raymond Dol

SUBDIVISION PLAN OF LOT 1, PLAN 19851, LOT B, PLAN 32236, AND THOSE PARTS OF DISTRICT LOT 25 AS SHOWN AS AREA A AND AREA B ON PLAN EPP47092, ALL IN DISTRICT LOT 25, ALBERNI DISTRICT, AND LOT D, LOOP FARMS, ALBERNI DISTRICT, PLAN VIP83761

PLAN EPP83310

BCGS 92F.036



THE INTENDED PLOT SIZE IS 560mm IN WIDTH AND 864mm IN HEIGHT (D SIZE) WHEN PLOTTED AT A SCALE OF 1:1250.

NOTE

GRID BEARINGS ARE DERIVED FROM DIFFERENTIAL DUAL FREQUENCY GNSS OBSERVATIONS AND ARE REFERRED TO THE CENTRAL MERIDIAN OF UTM ZONE 10 (123° WEST LONGITUDE).

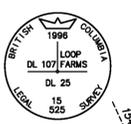
THIS PLAN SHOWS HORIZONTAL GROUND-LEVEL DISTANCES UNLESS OTHERWISE SPECIFIED, TO COMPUTE GRID DISTANCES MULTIPLY GROUND-LEVEL DISTANCES BY THE AVERAGE COMBINED FACTOR OF 0.99981388. THE AVERAGE COMBINED FACTOR HAS BEEN DETERMINED BASED ON A MEAN ELLIPSOIDAL ELEVATION OF 47.01 METRES.

THE UTM COORDINATES AND ESTIMATED HORIZONTAL POSITIONAL ACCURACY ACHIEVED ARE DERIVED FROM DUAL FREQUENCY GNSS OBSERVATIONS POST-PROCESSED USING NATURAL RESOURCE CANADA'S PRECISE POINT POSITIONING (PPP) SERVICE.

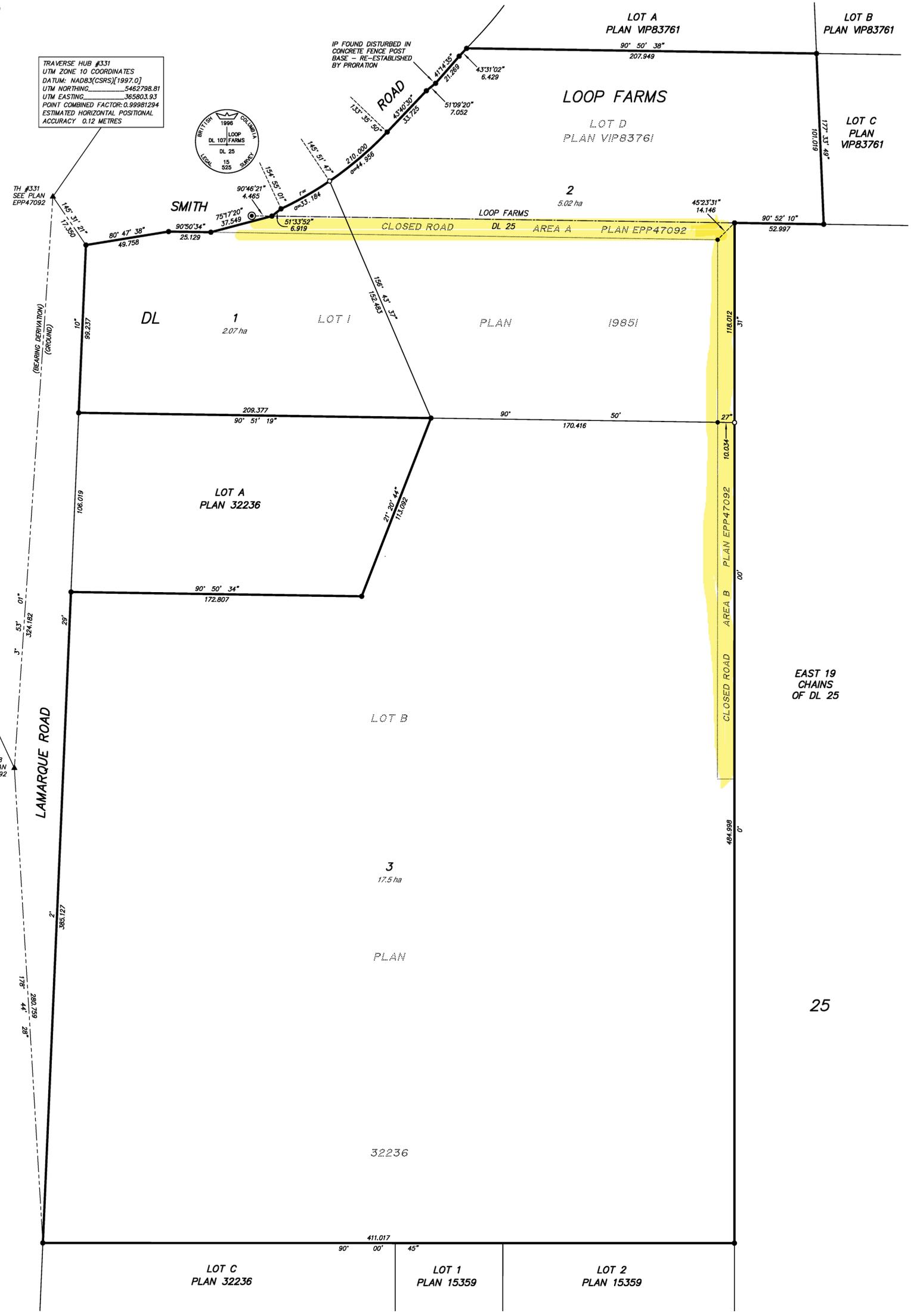
LEGEND

- DENOTES STANDARD CONCRETE POST FOUND
- DENOTES STANDARD IRON POST FOUND
- DENOTES STANDARD IRON POST SET
- ▲ DENOTES GNSS TRAVERSE HUB FOUND

TRAVERSE HUB #331
 UTM ZONE 10 COORDINATES
 DATUM: NAD83(CSRS)(1997.0)
 UTM NORTHING: 5462798.81
 UTM EASTING: 365803.93
 POINT COMBINED FACTOR: 0.99981294
 ESTIMATED HORIZONTAL POSITIONAL ACCURACY 0.12 METRES



TRAVERSE HUB #348
 UTM ZONE 10 COORDINATES
 DATUM: NAD83(CSRS)(1997.0)
 UTM NORTHING: 5462475.43
 UTM EASTING: 365781.97
 POINT COMBINED FACTOR: 0.99981481
 ESTIMATED HORIZONTAL POSITIONAL ACCURACY 0.08 METRES



SIMS ASSOCIATES
 LAND SURVEYING LTD.
 223 FERN ROAD W.
 QUALICUM BEACH, B.C. V9K 1S4
 PHONE: 250-752-9121
 FAX: 250-752-9241
 FILE NUMBER: 14-233-S
 DRAWING NUMBER: 14-233 SUB2.dwg

THIS PLAN LIES WITHIN THE AGRICULTURAL LAND RESERVE.
 THIS PLAN LIES WITHIN THE JURISDICTION OF THE APPROVING OFFICER FOR THE MINISTRY OF TRANSPORTATION AND INFRASTRUCTURE.
 MOTI eDAS FILE: 2016-00111
 THIS PLAN LIES WITHIN THE ALBERNI-CLAYOQUOT REGIONAL DISTRICT.
 THE FIELD SURVEY REPRESENTED BY THIS PLAN WAS COMPLETED THE 8TH DAY OF MAY, 2018.
 NEIL J. BAUDER BCLS #989



REQUEST FOR DECISION

To: Parcel Tax Roll Review Panel

From: Teri Fong, CPA, CGA, Manager of Finance

Meeting Date: February 26, 2019

Subject: Request for Amendment – Peter and Carol Ryding

Recommendation:

That the Parcel Tax Roll Review Panel approve an exemption to the Beaver Creek Water Service Area and Beaver Creek Arena parcel taxes for the following properties for 2019:

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AND THAT the Parcel Tax Roll Review Panel direct staff to write a letter to the owners of the above properties recommending they consider some form of lot amalgamation in 2019 and further advise that parcel tax charges will be applicable starting in 2020.

Desired Outcome:

To consistently apply parcel tax to the folios within the ACRD.

Summary:

BC Assessment has combined, for many years, the 22 folios listed above with the main folio that includes the owner’s residence. The attached map outlines the folios in orange for your information. During 2018, the owners sold 6 lots which caused BC Assessment to review the property, separating the property into 22 folios. During the process of selling the lots the owners were unaware that BC Assessment had split the folio and were surprised to receive the Parcel Tax Assessment Notice from the ACRD. The Manager of Finance and the planning department have worked with the owners as well as BC Assessment to better understand their situation and options. ACRD staff requested that BC Assessment re-amalgamate the lots for 2019 to provide the owner time to proceed with some form of consolidation process through Land Titles but were informed that this is not possible as it will produce an error in the Assessment Roll. The combination of multiple PID’s under the same folio is only permitted under the Assessment Act in certain situations, none of which apply to these properties.

Therefore, staff recommend that the Parcel Tax Roll Review Panel provide an exemption for 2019 and that ACRD staff follow up with the owner advising that folios will become taxable in 2020 unless a consolidation process occurs through the Land Title office. This recommendation is based on a principle of fairness as there are many other situations like this in the region, including in this immediate neighborhood.

Background:

Planning staff have advised BC Assessment that there are many similar situations throughout the ACRD with multiple lots being grouped under a single folio. BC Assessment is planning on conducting a review of the ACRD roll later in 2019 to ensure that all properties with multiple PID’s are reflected appropriately on the Assessment Roll. After this review BC Assessment will communicate directly with affected owners so they can understand what is occurring. Staff have requested that the ACRD be advised of all of these changes.

Policy or Legislation:

The Community Charter Part 7, Division 4 provides the ACRD the authority to impose a parcel tax. The Assessment Act governs the procedures followed by BC Assessment.

Options Considered:

Staff considered many options when investigating this group of folios. Options included applying the parcel tax to each individual folio resulting in 22 new folios for 2019. The issue with this approach is that the size of the lots make them not developable and some form of consolidation would be required in order to proceed with development. Therefore staff do not recommend this option.

Another option that was discussed by staff was to arbitrarily combine the lots based on the average size of lots in the neighborhood but this approach obviously has complications and essentially picks random folios for which to attach the parcel tax charges. This option is not recommended by staff for 2019 but may be an option in future years if the owners do not implement the process to consolidate some of these lots.



Submitted by: _____
Teri Fong, CPA, CGA, Manager of Finance



REQUEST FOR DECISION

To: Parcel Tax Roll Review Panel
From: Teri Fong, CPA, CGA, Manager of Finance
Meeting Date: February 26, 2019
Subject: Request for Amendment – Erin Ryding

Recommendation:

That the Parcel Tax Roll Review Panel approve an exemption to the Beaver Creek Water Service Area and Beaver Creek Arena parcel taxes for the following properties for 2019:

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AND THAT the Parcel Tax Roll Review Panel direct staff to write a letter to the owner of the above properties recommending they consider some form of lot amalgamation in 2019 and further advise that parcel tax charges will be applicable starting in 2020.

Desired Outcome:

To consistently apply parcel tax to the folios within the ACRD.

Summary:

As described in the above report entitled ‘Request for Amendment – Peter and Carol Ryding’ these 6 folios were purchased from a block of lots in 2018. The map included with the report above outlines the folios in blue for your information. The situation and recommendations is the same as in the prior report.

Submitted by: _____
Teri Fong, CPA, CGA, Manager of Finance