

REPORT

Finance and Office of the Chief Administrative Officer

To: Mayor Johnstone and Members of Council
Date: April 8, 2024

From: Shehzad Somji
CFO/Director of Finance
File:

Lisa Spitale
Chief Administrative Officer
Item #: 2024-186

Subject: Parcel Tax Roll Review Panel

RECOMMENDATION

That the Parcel Tax Roll Review Panel convene at 6:00p.m., Monday April 22, 2024 in Council Chambers at City Hall, 511 Royal Ave, New Westminster to identify, confirm and authenticate the parcel tax roll;

That staff be directed to prepare the parcel tax roll for Parcel Tax Roll Review Panel consideration and provide appropriate notification in accordance with the Community Charter.

PURPOSE

The purpose of this report is to receive Council direction and approval to set a date and time for the sitting of the Parcel Tax Roll Review Panel, prepare parcel tax rolls and bylaws for subsequent consideration with respect to the Uptown Business Improvement Area Bylaw No. 8424, 2023.

BACKGROUND

New Westminster has two Business Improvement Areas (BIA), one in the Downtown commercial area and the other in the Uptown commercial area. The Uptown BIA was established in 2013, for a five-year period, and renewed in 2018 for another five-year period, ending December 31, 2023.

The Uptown BIA has been broadly supported during past renewal processes:

- The 2013 establishment recorded 4 of 50 properties opposed (8%), equal to 2% of assessed value opposed
- The 2018 renewal recorded 3 of 49 properties opposed (6%), equal to 1% of assessed value opposed

At the September 18, 2023 Uptown Business Association board meeting, the membership passed a resolution to request a five-year renewal term for the Uptown BIA, based on four program pillars: Street Beautification, Street Activation, Promotion and Marketing and Outreach.

At the October 16, 2023 Council meeting, Council recommended that the renewal process be commenced and that the notice requirements under the Community Charter be initiated. Uptown BIA Bylaw No. 8424, 2023 was given three readings (Attachment 1).

At the November 27, 2023 Council meeting, Council approved both the Uptown and Downtown Business Association 2024 Business Promotion Scheme Budgets (Attachment 2).

At the December 11, 2023 Council meeting, Council received results from the petition in opposition to the initiative plan for the Uptown BIA, which were certified as insufficient and adopted Bylaw No. 8424, 2023 (Attachment 3).

ANALYSIS

In accordance with the Community Charter:

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

By resolution of Council, on November 7, 2022, all members of Council were appointed as the Parcel Tax Roll Review Panel for the years 2023-2026. Past practice has been that all members of Council sit for the Parcel Tax Roll Review Panel, however Section 204 of the Charter requires that a minimum of three members do so.

Notification by mail to all affected property owners is required at least two weeks in advance of the sitting of the Parcel Tax Review Panel. Notice shall be posted to the City's Public Notice posting places and pursuant to Public Notice Bylaw No. 8417, 2023, via the following additional means of publication:

- a) electronically via CityPage, and email subscription service; and

- b) printed and posted to one or more information boards at the New Westminster Public Library.

The required CityPage publications will be carried out on April 11th & April 18th (Attachment 5) and the required mail-out to affected property owners (Attachment 4) will be done on April 9th, so the earliest appropriate date for the sitting of the Parcel Tax Roll Review Panel would be April 22, 2024.

Under Section 205(1) a property owner may make a complaint to the parcel tax roll review panel on one or more of the following grounds:

- there is an error or omission respecting a name or address on the parcel tax roll;
- there is an error or omission respecting the inclusion of a parcel;
- there is an error or omission respecting the taxable area or the taxable frontage of a parcel;
- an exemption has been improperly allowed or disallowed.

Deadline for written complaints will be 4:30p.m., Friday April 19, 2024.

Per Community Charter Section 205(2) a complaint may not be heard by the Parcel Tax Review Panel unless written notice of the complaint was made to the municipality at least forty-eight (48) hours before the time set for the first sitting of the parcel tax review panel.

Per Section 208(10) of the Community Charter, if no complaints are received, the parcel tax roll will be considered to be authenticated.

NEXT STEPS

The process of renewal under the initiative plan is summarized by the following steps:

Activity		Target Date
1	BIA establishing bylaw delineating area and establishing dollar amount for each year, given 3 readings, not adopted until after the report on sufficiency and validity of petition against.	Oct. 16, 2023
2	Mailing of notice to all affected property owners per last revised assessment roll and first notice provided via CityPage e-newsletter per Public Notice Bylaw of intention to establish BIA for a five year period commencing January 1, 2024.	Oct. 19, 2023
3	Second notice provided via posting to Library notice boards per Public Notice Bylaw. Property owners have 30 days from the date of this notice to respond in the negative (petition against).	Oct. 20, 2023
4	Documentation of responses by property owners (report on sufficiency and validity of petition against) by Corporate Officer. The petition against must be signed by property	Nov. 20, 2023

	owners representing at least 50% of the number of property owners and 50% of the assessed values in the designated areas in order to be successful.	
5	BIA establishing bylaw adopted if petition against is not successful.	Dec. 11, 2023
6	Council direct staff to prepare BIA Assessment Roll and set time of Assessment Roll Review Panel.	Apr. 8, 2024
7	Parcel Tax Roll Review Panel advertised, and detailed notices mailed to all property owners.	Apr. 9 - 22, 2024
8	Review Panel held to confirm Parcel tax Roll.	Apr. 22, 2024
9	Local Service Parcel Tax bylaws prepared and adopted.	Apr. 22, 2024
10	Levy calculated and billed with normal property tax notices.	May 15, 2024

FINANCIAL IMPLICATIONS

Annual BIA budgets are funded through a local area service property tax on business and light industry properties (BC Assessment Class 5 and Class 6 properties) within the boundaries established by the BIA bylaw. Through that tax, the grant provided by the municipality for the business promotion schemes of the business improvement area is recovered. Since BIAs are funded through property taxes levied on Class 5 and 6 within the designated BIA boundaries, there are no financial implications to the City of New Westminster.

INTERDEPARTMENTAL LIAISON

This report has been prepared by the Finance Department and Office of the CAO staff.

OPTIONS

The following options are presented for Council consideration:

1. **That** Parcel Tax Roll Review Panel convene at 6:00p.m., Monday April 22, 2024 in Council Chambers at City Hall, 511 Royal Ave, New Westminster to identify, confirm and authenticate the parcel tax roll;
2. **That** staff be directed to, prepare parcel tax roll for Parcel Tax Review Panel consideration and provide appropriate notification to property owners in accordance with Community Charter.
3. **That** Council provide staff with alternative direction.

Staff recommends Option 1 and Option 2.

ATTACHMENTS

Attachment 1: October 16, 2023 - Uptown Business Improvement Association Renewal 2024 - 2028

Attachment 2: November 27, 2023 - Uptown Business Association and Downtown New Westminster BIA - 2024 Business Promotion Scheme Budget Approvals

Attachment 3: December 11, 2023 - Renewal of Uptown New Westminster Business Improvement Area - Results from Notification of Affected Property Owners

Attachment 4: DRAFT Letter to Property Owners

Attachment 5: DRAFT Public Notice

APPROVALS

This report was prepared by:

Indeep Johal, Manager, Financial Services

This report was reviewed by:

Craig MacFarlane, Manager of Legal Services

Blair Fryer, Senior Manager Communications & Economic Development

Carolyn Armanini, Senior Planner Economic Development

This report was approved by:

Shehzad Somji, CFO/Director of Finance

Lisa Spitale, Chief Administrative Officer