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THE MUNICIPALITY OF THE VILLAGE OF LIONS BAY

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**PARCEL TAX ROLL REVIEW PANEL MEETING  
OF THE VILLAGE OF LIONS BAY  
HELD ON THURSDAY, MARCH 11, 2021 at 7:00 PM  
COUNCIL CHAMBERS, 400 CENTRE ROAD, LIONS BAY  
AND VIA ZOOM VIDEO CONFERENCE**

**TO JOIN ZOOM MEETING CLICK ON THE LINK: <https://us02web.zoom.us/j/84863405450>  
TO JOIN VIA PHONE, DIAL 778 907 2071 AND ENTER MEETING ID 848 6340 5450**

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**AGENDA**

- 1. Call to Order (by Corporate Officer)**
- 2. Appointment of Chair**
- 3. Approval of the Agenda**
- 4. Public Questions & Comments**
- 5. Reports**
  - A. CFO – Information Report: Parcel Tax Calculation
- 6. New Business**
  - A. Complaints Received by 7 pm, March 9, 2021 re. Kelvin Grove Wastewater Treatment Plant Parcel Tax Roll – *None*
  - B. Review and Authentication of Parcel Tax Roll by Panel
    - i. Chair to confirm no changes to the roll (or that changes directed have been made, if any)*
    - ii. THAT the Kelvin Grove Wastewater Treatment Plant Parcel Tax Roll be authenticated and the Certificate of Authentication be signed by the Panel.*
- 7. Public Questions & Comments**
- 8. Adjournment**
  - A. Generally; or
  - B. To a specific time, date and place if the meeting is to be continued.



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<b>Type</b>	<b>Information Report</b>		
<b>Title</b>	<b>Kelvin Grove Wastewater Treatment Plant Parcel Tax Roll Calculation</b>		
<b>Author</b>	<b>Pamela Rooke</b>	<b>Reviewed By:</b>	<b>Peter DeJong</b>
<b>Date</b>	<b>March 9, 2021</b>	<b>Version</b>	
<b>Issued for</b>	<b>Kelvin Grove Wastewater Treatment Plant Parcel Tax Roll Review Panel Meeting of March 11, 2021</b>		

**Recommendation:**

THAT the Information Report, “Kelvin Grove Wastewater Treatment Plant Parcel Tax Roll Calculation” be received.

**Attachments:**

1. Request for Decision Report “Kelvin Grove Waste Water Treatment Plant Parcel Tax Bylaw”, dated February 4, 2021 for the February 9, 2021 Council meeting;

**Key Information:**

Cost of Wastewater Treatment Plant:	\$1,128,692
Less transfer from Sewer Surplus:	<u>200,000</u>
Net Cost of Wastewater Treatment Plant:	928,692
Plus Interest at 1.61% (= to MFA rate) over 10 year amortization period:	<u>78,710</u>
Total Cost to be Repaid over 10 year amortization period:	1,007,402
Total Cost divided amongst 96 parcels:	\$10,494
Annual Cost divided amongst 96 parcels:	<b>\$1,049</b>
Option to pre-pay full cost by May 1, 2021, saving \$820 over 10 years:	<b>\$9,674</b>

**Follow Up Action and Communication:** None



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<b>Type</b>	<b>Request for Decision</b>		
<b>Title</b>	<b>Kelvin Grove Waste Water Treatment Plant Parcel Tax Bylaw</b>		
<b>Author</b>	<b>Peter DeJong</b>	<b>Reviewed By:</b>	<b>Pamela Rooke</b>
<b>Date</b>	<b>February 4, 2021</b>	<b>Version</b>	
<b>Issued for</b>	<b>February 9, 2021 Regular Council Meeting</b>		

### **RECOMMENDATION**

THAT the Kelvin Grove Wastewater Treatment Plant Parcel Tax Bylaw No. 586, 2021 be read a first, second and third time.

### **ATTACHMENTS**

1. Bylaw No. 586 as set out above.

### **KEY INFORMATION**

At the January 19, 2021 Regular Council Meeting, staff were directed to prepare a parcel tax bylaw for the Kelvin Grove Wastewater Treatment Plant (WWTP) based on a unit rate over a 10 year period. The total cost of the WWTP is \$1,128,692. The amount to be repaid by the parcel tax is \$928,692, the total cost less \$200,000 transferred from the sewer surplus. Interest is calculated based upon the Municipal Finance Authority 10 year rate of 1.61%. The total amount to be repaid over 10 years (including interest) by each parcel is \$10,494 or \$1,049 per year. A taxpayer can choose to prepay in full the parcel tax in a lump sum of \$9,674 by May 1, 2021, which represents the total repayment amount without interest.

### **OPTIONS**

1. Approve the recommendation above and give the bylaw three readings;
2. Amend the bylaw and then give it three readings;
3. Refer the bylaw back to staff for revisions.

### **PREFERRED OPTION**

Option 1 is the preferred option as the draft presented has been written based upon the requirements of the *Community Charter* and a review of precedent bylaws and receipt of legal advice. The dollar figures are in accordance with the project expenditures and the number of parcels which will share the burden of repayment over 10 years. If any new parcels are created, they will be added to the parcel tax roll in accordance with the



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legislation and a revised roll will be created and notice of the same distributed. The Municipality's lot for sale at 35 Kelvin Grove Way will be included in the original roll.

### **FOLLOW UP ACTION**

Assuming three readings are given, the bylaw will be brought back to the February 16, 2021 Special Council meeting for adoption. At the Special Meeting, Council will be asked to consider the following draft resolution regarding the mandatory establishment of a parcel tax roll review panel:

### **Draft Resolution for February 16, 2021 Special Council Meeting**

#### **Parcel Tax Roll Review Panel**

*Moved/Seconded*

THAT the Village of Lions Bay Parcel Tax Roll Review Panel, authorized by the *Community Charter*, is hereby established and shall be comprised of the following three Council members, all of whom shall be appointed for that purpose by Council for the 2021 calendar year, ending December 31, 2021:

- *Council member name 1*
- *Council member name 2*
- *Council member name 3*

AND THAT the Parcel Tax Roll Review Panel shall fulfill its duties in accordance with the provisions of the *Community Charter* and the Council establishes \_\_\_am/pm on \_\_\_\_\_ in Council Chambers as the time and place for the sitting of the panel, which may be, in whole or in part, via electronic means in accordance with Council Procedures Bylaw No. 476, 2015, as amended, and Ministerial Order M192, to the extent applicable;

AND THAT advance notice as required by the *Community Charter* of the time and place for the sitting of the Parcel Tax Review Panel shall be published in two consecutive editions of the Village Update, which provides notice that the Council considers is reasonably equivalent to that which would be provided by newspaper publication if it were practicable.