

CASTLEGAR

REPORT TO COUNCIL

DATE: March 23, 2026 **REPORT NO.:** 26-28
SUBMITTED BY: Manager of Financial Services **FILE NO.:** 1970-20
3900-20
SUBJECT: Storm Water Management Parcel Tax Roll Bylaw 1452

RECOMMENDATION: *(to be considered individually)*

- 1. THAT Council consider the required readings of the City of Castlegar Storm Water Management Parcel Tax Roll Bylaw 1452.**
 - 2. THAT Council appoint the Director of Finance & Technology, Manager of Financial Services, Chief Administrative Officer, or their designates to the 2026 Parcel Tax Roll Review Panel.**
 - 3. THAT Council establish the date and time of the 2026 Parcel Tax Roll Review Panel meeting to be Thursday, April 30, 2026, at 10:00 am.**
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PURPOSE:

To seek the required readings of the Storm Water Management Parcel Tax Roll Bylaw 1452, appoint members to the Parcel Tax Roll Review Panel, and establish the date and time of the Parcel Tax Roll Review Panel meeting in accordance with the *Community Charter*.

This recommendation is for consideration at the March 23, 2026, Committee of the Whole Meeting, three readings of the Bylaw at the March 23, 2026, Regular Council Meeting and adoption at the April 7, 2026, meeting.

SUMMARY/BACKGROUND

In 2016, the City implemented a parcel tax of \$150 to each parcel in the City for the planning, construction and maintenance of a storm water infrastructure network. In BC parcel taxes can only be valid for a maximum of 10 years and then need to be renewed or removed. The City of Castlegar Storm Water Management Parcel Tax Roll Bylaw No. 1235, 2016 expired in 2025. To continue to fund the storm water system, the city intends to evaluate different funding options including:

- Per parcel (current).
- By parcel area size.
- By parcel frontage.
- By area of impervious surface.
- By assessment;
- and potentially others.

Depending on the funding model chosen, significant work is required to determine the impact, for example measuring impervious areas for all lots. To be able to let staff and Council determine the best option and to continue to fund the Storm Water infrastructure system, staff are proposing to renew the current parcel tax for 3 years. If an updated funding model is approved before the completion of the proposed 3 year bylaw, then the current bylaw can be rescinded and updated.

Parcel Tax Roll Panel

In accordance with *Community Charter* sections 200-205, Council must prepare a parcel tax roll listing all parcels and their owners, along with taxable area or frontage where applicable. A review panel of at least three appointed members will consider any complaints about errors or omissions and authenticate the roll.

Notice of the panel meeting must be publicly advertised and mailed to all property owners in advance to ensure transparency and allow participation. This process ensures the tax is applied equitably to all parcels, protects property owners' rights, and provides a legally sound foundation for the parcel tax.

Requesting a correction to the parcel tax roll

Property owners can request an amendment to the parcel tax roll only with respect to their own property and only for the following reasons:

1. Error or omission of the name or address on the role.
2. Error or omission respecting the inclusion of parcel.
3. Error or omission respecting the taxable area or taxable frontage of a parcel.
4. An exemption had been improperly allowed or disallowed.

Legislation sets the requirements for imposing a Parcel Tax, the requirements and timelines are as follows:

- Adoption of a Storm Water Parcel Tax Roll Bylaw prior to adoption of a Storm Water Management Parcel Tax Bylaw and a Storm Water Management Parcel Tax Exemption Bylaw.
- Letters must be sent to all residents on the roll regarding the Storm Water Management Parcel Tax Bylaw and Parcel Tax Roll Panel Review Meeting at least 14 days in advance of the meeting.
- The parcel tax roll must be available for inspection at the municipal hall during its regular office hours until the date of the Parcel Tax Roll Panel Review Meeting.
- Public notice to be given in accordance with the *Community Charter* of the Parcel Tax Roll Panel Review Meeting date.
- The Parcel Tax Roll Review Panel can only consider written notices of the complaint as per Community Charter section 205 that have been given to the municipality at least 48 hours before the time set for the sitting of the review panel.
- After the review, the Parcel Tax Roll Review Panel must confirm and authenticate the parcel tax roll by certificate signed by a majority of its members
- Response letters must be sent to anyone who submitting written notice in accordance with the legislation notifying them of the outcome of the Panel sitting.

The above timelines must be closely followed in order to meet the May deadline for continuing the parcel tax in 2026.

Storm Water Management Parcel Tax and Exemption Bylaws

Staff will bring forward the Storm Water Management Parcel Tax Bylaw and the Storm Water Management Parcel Tax Exemption Bylaw for consideration of three readings at the April 7, 2026, Regular Council Meeting.

ALTERNATIVES:

1. Council could choose not to adopt the 2026 Storm Water Management Parcel Tax Roll Bylaw. Staff does not recommend this because not being able to charge Storm Water Parcel Tax in 2026 would reduce collected revenues by approximately \$536,000 annually.
2. Council could choose to appoint different members, including those on Council to the Parcel Tax Roll Review Panel.

IMPLICATIONS:

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|--------------------------|---|
| (1) Social | N/A |
| (2) Environmental | N/A |
| (3) Personnel | N/A |
| (4) Financial | Approximately 10 hours of combined staff time will be required to prepare and fulfill the legislative requirements with imposing the Storm Water Management Parcel Tax Bylaw. |

POLICY IMPLICATIONS:

These recommendations support the following 2023-2027 Council Strategic Plan priority of: Governance & Service Excellence pillars:

- Make Transparent Decisions
- Show Fiscal Stewardship
- Be Efficient & Effective
- Asset Management Planning

IMPLEMENTATION TO BE ABLE TO MEET THE TAX NOTICE DEADLINE:

- April 7, 2026, Regular Meeting: Adoption of the Storm Water Parcel Tax Roll Bylaw, three readings of the Storm Water Management Parcel Tax Bylaw and the Storm Water Management Parcel Tax Exemption Bylaw.
- April 13, 2026, Special Council Meeting: Adoption of the Storm Water Management Parcel Tax Bylaw and the Storm Water Management Parcel Tax Exemption Bylaw.
- April 14, 2026, Letters sent to all residents regarding the Storm Water Management Parcel Tax Bylaw and Parcel Tax Roll Panel Review Meeting.
- April 16 and 23, 2026 Notice of the Parcel Tax Roll Panel Review Meeting in the Castlegar News.
- April 28, 2026, is the deadline for submissions to be received by the panel for consideration of corrections.

- April 30, 2026, Parcel Tax Roll Panel Review Meeting to authenticate the parcel tax roll.
- May 1, 2026, response letters sent to any necessary residents notifying of the authentication of the parcel tax roll.

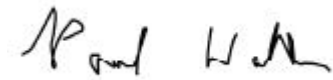
COMMUNICATION:

In accordance with the *Community Charter*:

- Public Notice will be provided in the April 16 and April 23 editions of the Castlegar News.
- Letters will be sent to all residents regarding the date and time of the Roll Panel Review Meeting and the authentication of the roll.

Respectfully submitted,

Approved by



Paul Wallin,
Manager of Financial Services

Chris Barlow, A.Sc.T.
Chief Administrative Officer

Storm Water Management Parcel Tax Roll Bylaw

Bylaw 1452

A bylaw to direct the preparation of a parcel tax roll for the purpose of imposing a parcel tax for storm water management.

WHEREAS: Section 202 of the *Community Charter*, authorizes the City to direct the preparation of a parcel tax roll to be used as the basis for imposing a parcel tax;

AND WHEREAS: The City operates a storm water management service, a service which includes undertaking studies in relation to, and constructing, improving, operating and maintaining, storm water management works and systems throughout the City;

AND WHEREAS: The City wishes to direct the preparation of a parcel tax roll for the purpose of facilitating the imposition of a parcel tax for its storm water management service;

NOW THEREFORE the Council of the City of Castlegar hereby enacts as follows:

1. The Collector is hereby directed to prepare a parcel tax roll, to be known as the "Storm Water Management Parcel Tax Roll," comprised of all parcels in the City of Castlegar, except those that are exempt from the tax.

Basis upon which Parcel Tax may be imposed

1. The parcel tax which may be imposed on the basis of the Storm Water Management Parcel Tax Roll is \$150.00 for each parcel for each year the parcel tax is imposed.

This bylaw may be cited for all purposes as "City of Castlegar Storm Water Management Parcel Tax Roll Bylaw 1452, 2026."

READ A FIRST TIME this day of

READ A SECOND TIME this day of

READ A THIRD TIME this day of

ADOPTED this day of

Mayor

Director of Corporate Services