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# **REPORT FOR CONSIDERATION**

All

1 Director/1 vote

All

1 Director/1 vote

All

1 Director/1 vote

Majority

Majority

2/3 Majority

- TO: Chair and Directors File No.: PAR 1.0, 2025 FROM: Cindy Paton, Manager of Community Services DATE: March 7, 2025 SUBJECT Proposed Shell-Glen Fire Protection Service Parcel Tax Imposition Amendment Bylaw No. 3381, 2025 SUMMARY: Purpose: Consider Amending Parcel Tax Imposition Bylaw Attachments: 1. Consolidated Bylaw No. 2799, 2013 2. Draft Amendment Bylaw No. 3381, 2025 Previous Reports: None ENTITLEMENT HOW VOTE **RECOMMENDATION(S):** COUNTED
  - 1. THAT the report dated March 7, 2025 regarding "Proposed Shell-Glen Fire Protection Service Parcel Tax Imposition Amendment Bylaw No. 3381, 2025" be received for information.
- THAT Shell-Glen Fire Protection Service Parcel Tax Imposition Bylaw No. 2799, 2013, Amendment Bylaw No. 3381, 2025 be now introduced and given first, second and third readings.
- 3. THAT Shell-Glen Fire Protection Service Parcel Tax Imposition Bylaw No. 2799, 2013, Amendment Bylaw No. 3381, 2025 be adopted.

## ISSUE(S):

In 2013, the Board adopted Shell-Glen Fire Protection Service Parcel Tax Imposition Bylaw No. 2799, 2013 which provides the authority to impose a parcel tax on real property, as well as identifies the amount of tax to be collected from each property within the service area. When a folio is added to or removed from the service area, or the requisition changes effecting the amount of the parcel tax to be collected from each taxable property within the service area, it necessitates the amendment of the parcel tax imposition bylaw to reflect the actual amount to be collected per property.

The Board is being asked to consider three readings and adoption of Shell-Glen Fire Protection Service Parcel Tax Imposition Bylaw No. 2799, 2013, Amendment Bylaw No. 3381, 2025 which proposes to correctly reflect the amount of parcel tax to be charged per taxable property within the service area.

### **RELEVANT POLICIES:**

- 1. Local Government Act ss. 378 and 388:
  - provides for the cost of a service to be recovered by a parcel tax
  - provides for the collection of taxes in electoral area
- 2. Community Charter ss. 200
  - outlines content requirements for a parcel tax imposition bylaw

### STRATEGIC PRIORITIES ALIGNMENT:



#### SERVICE RELEVANCE:

The purpose of this service is to provide fire protection to properties within the service area, as well as to Fort George Indian Reserve #2 (Shelley Reserve South Side) through a fee-for-service agreement with the Lheidli T'enneh First Nation.

#### FINANCIAL CONSIDERATION(S):

The parcel tax requisition for the Shell-Glen Fire Protection Service remains at \$13,860 for 2025, unchanged from 2024. The number of taxable properties has increased from 378 to 379 within the Shell-Glen Fire Protection Service area. This results in a decrease to the parcel tax payable per taxable property of \$0.19 from \$36.76 to \$36.57.

#### OTHER CONSIDERATION(S):

Proposed Shell-Glen Fire Protection Service Parcel Tax Imposition Bylaw No. 2799, 2013, Amendment Bylaw No. 3381, 2025 meets the requirements of the *Community Charter* by specifically identifying the amount of tax to be paid per property.

#### **DECISION OPTIONS:**

- 1. Approve recommendations.
  - Shell-Glen Fire Protection Service Tax Imposition Bylaw No. 2799, 2013, Amendment Bylaw No. 3381, 2025 will reflect the actual amount to be collected from each taxable property within the service area.

#### Other Options:

- a. do not approve amendment to bylaw
  - the parcel taxes collected will be less than the amount authorized in the parcel tax imposition bylaw and the Regional District will not be in compliance with legislative requirements.

#### COMMENTS:

Consideration and adoption of Shell-Glen Fire Protection Service Parcel Tax Imposition Bylaw No. 2799, 2013 Amendment Bylaw No. 3381, 2025 will ensure compliance with the *Community Charter* by identifying the correct amount of parcel tax to be collected from each taxable property within the service area.

Respectfully submitted,

"Cindy Paton"

Cindy Paton Manager of Community Services

CP:ed