

6.3.ii Policy

SPECIAL PROPERTY TAX REQUISITION

Trust Council: December 10, 2004

Amended: June 16, 2005

A. PURPOSE:

1. To permit an individual Local Trust Committee to request a special property tax requisition for additional operations that are not included within the general operations of all local trust committees. Special property tax requisitions are approved by the Islands Trust Council.

B. REFERENCES:

1. *Islands Trust Act*, S. 14(3)(c)(iii), and S. 47(5)

C. POLICY:

1. General
 - a) The *Islands Trust Act* provides the Islands Trust Council with the necessary authority to implement a special property tax requisition in respect of a local trust area;
 - b) A proposed special requisition related to a local trust area must be incorporated into the annual Islands Trust budget bylaw and approved by the Islands Trust Council.
2. Budget Submission
 - a) “Additional operations” of a local trust committee are those activities and programs that are deemed by the Islands Trust Council to be:
 - i) Programs or services not offered in all local trust areas;
 - ii) Enhanced service levels that reflect unique demands; and
 - iii) Beyond the capacity of the base budget.
 - b) Local Trust Committees wishing to propose a specific “additional operation” must ascertain and develop a budget program request, to be presented for preliminary consideration by Trust Council in December of each year.
 - c) The proposed program or activity must be within the Local Trust Committee’s jurisdiction pursuant to the *Islands Trust Act*. Legal advice on that matter may be obtained in accordance with the Islands Trust Legal Advice Policy.
3. Evaluation Criteria
 - a) The Islands Trust Council will evaluate and include a Local Trust Committee’s local initiative or program in the preliminary Islands Trust’s general budget if any of the following criteria apply:
 - i) the program is considered to be a base service of the Local Trust Committee;
 - ii) the program is a scheduled official community plan review or land use bylaw update; and
 - iii) the program has Trust-wide implications and benefits.
 - b) If none of the above criteria apply or if Trust Council does not approve a LTC funding request, then the Local Trust Committee can propose a special requisition for its area as a means of funding the proposed program.

- c) A special property tax requisition will not be considered by Trust Council for an amount totaling less than \$5,000 per Local Trust Committee.
4. Public Consultation
- a) The Local Trust Committee must solicit feedback from the public in the local trust area, minimally through a mechanism of advertising and otherwise advising the public of the purpose and cost of the proposed special requisition.
 - b) The feedback received, if any, must be considered by the Islands Trust Council prior to the final adoption of any bylaw that incorporates the special property tax requisition.
5. Approval
- a) The proposed special property tax requisition must be formally requested by resolution of the Local Trust Committee before being considered by the Islands Trust Council.
 - b) The proposed special requisition will be presented for approval to Trust Council in March of each year.
 - c) When presented to Trust Council, the special requisition proposal must be accompanied by a completed Special Property Tax Requisition Checklist in section 7 below.
 - d) The special requisition(s) will be included in the Islands Trust budget bylaw and forwarded by the Islands Trust Council to the Minister of Community, Aboriginal and Women's Services for approval. If the Minister approves, the Minister will subsequently forward the requisitions to the Surveyor of Taxes, for collection within the relevant jurisdictions.
 - e) The Surveyor of Taxes adds a collection fee to the requisition in calculating the amount of the levy to be assessed to property owners.
6. Funds Allocation
- a) Once approved by Islands Trust Council within the annual budget bylaw, the Local Trust Committee is authorized to undertake the approved initiative at its discretion.
 - b) The Local Trust Committee must not authorize the expenditure of funds, generated through the special property tax requisition, for any purpose other than that for which the requisition was approved.
 - c) Any funds, generated through the special requisition, which are unspent at the conclusion of the fiscal year, will be held in reserve for the Local Trust Committee's use in the subsequent fiscal year to:
 - i) complete the previously approved initiative or program; or
 - ii) undertake a new program, subject to a further resolution of the Local Trust Committee to do so.
 - d) Unspent funds can not be used to offset a general property tax requisition.

7. Special Property Tax Requisition Checklist

Budget Submission

Description of Task	Deadline	Date Completed
Planning staff develop “additional operations” budget proposal on behalf of LTCs prior to December Trust Council meeting	November FPC meeting	
Director of Local Planning Services presents “additional operations” budget proposals at December Trust Council, with input from LTCs	December Trust Council meeting	
If December Trust Council does not approve the LTC “additional operations” budget proposal:		
LTC passes resolution to pursue special property tax requisition to fund the “additional operations” budget proposal	January	
- copy of resolution attached		
LTC requests staff to conduct public consultation on the special tax requisition proposal:	Mid-February	
- copy of advertisement attached		
- if public meeting held, minutes of the discussion attached		
- written summary of public feedback attached		
Staff prepare Request for Decision proposed by LTC for March Trust Council binder, requesting a bylaw to authorize a special property tax requisition. The RFD will include an assessment of organizational and other implications, a completed copy of this checklist along with any attached documentation.	February FPC meeting	