

## **Parcel Tax Roll Review Panel**

**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 in accordance with this Division.

(2) For the purposes of this Division, the council must

(a) appoint at least 3 persons as the members of the parcel tax roll review panel,

(b) establish the time and place for the sitting of the panel, and

(c) have advance notice of the time and place published in accordance with section 94 [*public notice*].