EXECUTIVE SUMMARY
Communities that desire an enhanced level of boulevard maintenance around streets and parks may raise funds to achieve such purpose either through the special tax levy process or through fees collected by homeowner associations (HOA) through encumbrances charged against property titles within the communities. In accordance with Section 382 of the Municipal Government Act (MGA), Council may pass a special tax bylaw to raise revenue for a specific service or purpose, including a boulevard tax and a recreational services tax. The special tax levy process was created to provide a self-funded mechanism for communities that desire, among other things, an enhanced level of boulevard maintenance around streets and parks. The available services include mowing and trimming; tree well and shrub bed maintenance; perennial and annual flowers; litter control; and snow removal.

While the majority of communities that participate in the Enhanced Landscape Maintenance (ELM) Program are funded privately through encumbrances charged against property titles within the community and they are not subject to the special tax levy process, a number of ELM communities participate annually in the special tax levy process and have either an established long-term enhanced Landscape Maintenance Agreement or Pathways Snow Removal Agreement with The City of Calgary.

This report provides an update on 2019 activities, the 2020 process, and requests three readings of the proposed 2020 Special Tax Bylaw for the 12 participating communities. The bylaw and maps for participating communities are included in Attachment 1. Also included in Attachment 1 (page 1, bullet # 4) are the proposed ancillary costs revisions to address what participating communities have conveyed regarding insufficient funding to administer their program within the current maximum allowable administration fee. The 2020 Special Tax Bylaw Annual Budget Summary for participating communities is included in Attachment 2.

ADMINISTRATION RECOMMENDATION:
That the Standing Policy Committee on Community and Protective Services recommend that Council give three readings to the proposed 2020 Special Tax Bylaw (Attachment 1).

RECOMMENDATION OF THE STANDING POLICY COMMITTEE ON COMMUNITY AND PROTECTIVE SERVICES, 2020 MARCH 11:
That Council give three readings to the Proposed Bylaw 16M2020.

PREVIOUS COUNCIL DIRECTION / POLICY
Administration provides reports on special tax bylaws on an annual basis, with the most recent report (CPS2019-0447) receiving Council approval on 2019 April 8.

On 2017 March 13 Council approved CPS2017-0210 (Calgary Parks Enhanced Maintenance Program Review) and directed Administration to implement the proposed program amendments contained in 2017 and 2018.
Proposed 2020 Special Tax Bylaw

BACKGROUND

Calgary Parks has offered a process for the enhanced landscape maintenance of park spaces and boulevards in Calgary communities since 1996. The program was formalized in 2002, following an increase in community interest and Council support. Communities are asked each fall to consider maintaining, lowering or raising their levy for the following year. Special tax levies and the associated Landscape Maintenance Agreement or Pathways Snow Removal Agreement are established at the request of an organized community group such as a community association or HOA. This process allows communities to generate sufficient funds to facilitate additional park or other green-space maintenance services. With additional funding in place, such organized community groups may then enter into the ELM Program to enhance the landscape maintenance of public boulevards and parks (for example with additional mowing and flower planting, or increased litter pick up) or provide additional snow clearing on City pathways beyond the standard level currently provided by Calgary Parks. A Landscape Maintenance Agreement or Pathways Snow Removal Agreement is established between The City and the participating ELM community – the contract elements identify the specific land involved, define mutual roles and responsibilities and describe a set of maintenance guidelines. Calgary Parks closely monitors the services performed by ELM communities and their contractors. This ensures that The City remains accountable for the level of service provided and for the City land and assets where the enhanced maintenance is being undertaken.

Following a request from an organized community group to establish an enhanced maintenance program, The City guides the group through a comprehensive engagement process to confirm and establish a tax levy for those homeowners. The community group petitions the property owners within the community and requires a two-thirds (2/3) majority to proceed with the tax levy. For communities with approved tax levies, Roads - Local Improvements Section annually mails notices to all the property owners in the affected communities to advise the property owners of the proposed special tax, along with their right to petition against the special tax. Further, every five years, participating communities are required to re-evaluate their desire to continue in the program by holding a public meeting and community vote to confirm ongoing support for the tax levy. A 50 per cent plus one simple majority of the property owners in attendance is required. If this is not attained, then a petition process must be followed whereby two-thirds (2/3) of the community is required to support the cancellation of the special levy. The City liaises with the tax levy communities throughout the year to support the residents in meeting their reporting obligations as per requirement of the ELM Program.

This report is for the 2020 Special Tax Bylaw which allows a community to generate funds through a tax levy to enhance the landscape service beyond the standard level currently provided by Calgary Parks. There are 12 communities coming forward for approval in the city-wide special tax levy program in 2020 with this report (Attachment 1). The majority of these communities use the special tax levy for enhanced maintenance of boulevards around streets and parks, with one community (McKenzie Lake) only using the levy for snow removal on pathways. An annual budget summary for these communities is provided as Attachment 2.

INVESTIGATION: ALTERNATIVES AND ANALYSIS

Environmental sustainability and appropriate horticultural practices are priorities for The City. The City is committed to managing all special tax levy processes and enhanced maintenance.
Proposed 2020 Special Tax Bylaw

agreements in accordance with current open space management best practices. Administration routinely engages tax levy communities regarding implementation of innovative and environmentally sustainable management practices.

The Special Tax Bylaw was consolidated in 2015 to streamline the approval process at Council. Proposed wording for the 2020 Special Tax Bylaw for the 12 communities continuing in the program is included in Attachment 1. The 2020 Special Tax Bylaw Annual Budget Summary lists the tax levy and total taxes collected in 2019, and the proposed tax levy and budget data for the 12 participant communities in 2020 (Attachment 2). The annual budget for each community is the product of the tax levy and total property count.

Stakeholder Engagement, Research and Communication

Property owners are engaged through an initial community survey to establish the state of readiness and availability of resources for the special tax levy process. Once the special tax levy is in place, residents receive annual written notification and have further opportunity to review the program prior to the five-year renewal vote as described in the Background section above. The City also liaises with tax levy communities throughout the year as required. Participating communities are eligible to request an annual inflationary increase of up to three percent through the tax levy process. The 2020 Special Tax Bylaw - Annual Budget Summary identifies the three per cent inflationary requests that were received from Christie Park, Diamond Cove, and Patterson Hills. Communities with an operating surplus from a prior year may lower their tax levy rate until the surplus is depleted. Total revenue for the 2020 Special Tax Bylaw is approximately $1.66 million. Further details are outlined in the annual budget summary (Attachment 2).

Calgary Parks provides direct oversight of the program and is The City liaison with Special Tax Levy communities. The program is one of many ways Community Services works collectively to meet the needs of Calgary’s communities. Program support is also provided by Calgary Roads and Law, with other Community Services business units providing support as required.

Strategic Alignment

This report aligns with One Calgary citizen priority a Healthy and Green City and the Parks and Open Space and Sidewalks and Pathways lines of service. The report also aligns with the goals and objectives of the following documents:

- 2020 Sustainability Direction
- Calgary Open Space Plan (March 2003)
- Calgary Parks Enhanced Maintenance Program Review (March 2017)

Social

Community based landscape maintenance programs enhance the liveability of neighbourhoods and encourage collaboration and community pride among residents.

Environmental

Landscape maintenance programs incorporate The City’s best practices of water management, pest and turf management to support biodiversity within Calgary’s urban ecosystem and support The City of Calgary’s Environmental Policy (UCS2012-0144) and the Climate Resilience Strategy and Action Plans (UCS2018-0688).
Community Services Report to
SPC on Community and Protective Services
2020 March 11

Proposed 2020 Special Tax Bylaw

Economic
High quality park space favourably impacts the image and economy of Calgary and is associated with indirect benefits including increased land values and tax revenues.

Financial Capacity

**Current and Future Operating Budget:**
There are no operating budget implications as ELM communities receive an annual operating grant from The City which matches the baseline level of service that Calgary Parks would provide for landscape maintenance in the community.

**Current and Future Capital Budget:**
There are no capital budget implications associated with the ELM program.

Risk Assessment
The provisions within the enhanced Landscape Maintenance Agreement or Pathways Snow Removal Agreement between The City and each community or homeowners association mitigate the associated risks to The Corporation. The overall Enhanced Maintenance Program Review that was recently approved by Council in 2017 further mitigates risks by having improved clarity, consistency, and communication around the program.

**REASON(S) FOR RECOMMENDATION(S):**
In accordance with Section 382 of the Municipal Government Act (MGA), Council may pass a special tax bylaw to raise revenue for a specific service or purpose, including a boulevard tax and a recreational services tax. In 2020, 12 communities have confirmed their desire to continue participating in the program.

**ATTACHMENT(S)**
1. Attachment 1 – Proposed Bylaw 16M2020
2. Attachment 2 – 2020 Special Tax Bylaw – Annual Budget Summary