

**Community Services Report to  
SPC on Community and Protective Services  
2021 March 10**

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CPS2021-0265  
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**Proposed 2021 Special Tax Bylaw to Support the Enhanced Landscape Maintenance Program**

**RECOMMENDATION:**

That the SPC on Community and Protective Services recommend that Council give three readings to the proposed 2021 Special Tax Bylaw (Attachment 2).

**RECOMMENDATION OF THE STANDING POLICY COMMITTEE ON COMMUNITY AND PROTECTIVE SERVICES, 2021 MARCH 10:**

That Council give three readings to **Proposed Bylaw 14M2021**, 2021 Special Tax Bylaw (Attachment 2).

**HIGHLIGHTS**

- Council is required to pass a special tax bylaw each year to serve the communities who have chosen to participate in the Enhanced Landscape Maintenance (ELM) program.
- **What does this mean to Calgarians?** The special tax levy process was created to provide a self-funded mechanism for communities that desire an enhanced level of landscape maintenance around boulevards and parks.
- **Why does this matter?** 27 communities participate in the ELM program – 12 of them use a special tax levy to fund the program and require this bylaw to pass annually. The remaining 15 communities use encumbrances charged against property titles to support enhanced landscape maintenance or snow removal.
- The proposed 2021 Special Tax Bylaw (Attachment 2) contains no community changes from the Council-approved 2020 Special Tax Bylaw.
- 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.
- The available services include mowing and trimming; tree well and shrub bed maintenance; perennial and annual flowers; litter control; and snow removal.
- All 27 ELM communities have entered into a Landscape Maintenance Agreement or Pathways Snow Removal Agreement with The City of Calgary.
- In March 2020 Council passed a special tax bylaw (16M2020) to raise revenue for a specific service or purpose, including a boulevard tax and a recreational services tax.
- Strategic Alignment to Council's Citizen Priorities: A healthy and green city
- Previous Council Direction is included as Attachment 1.

**DISCUSSION**

The 2021 Special Tax Bylaw allows communities to generate funds through a special 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 levy program in 2021 (Attachment 3). 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 3.

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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. Administration works with these communities each fall to determine if rates will be maintained, lowered or increased 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 Home Owners Association. This process allows communities to generate sufficient funds to facilitate additional park or other green-space maintenance services. With additional funding in place, these 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. 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, ensuring 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 special tax levy for its homeowners. The community group petitions the property owners within the community and requires a two-thirds majority to proceed with the tax levy. Communities with approved special tax levies have annual notices sent to all impacted property owners to advise them of the proposed special tax, along with their right to petition against the special tax.

Participating communities are required to revisit their enrollment in the program by holding a public meeting and community vote every five years to confirm ongoing support for the special 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 of the community is required to support the cancellation of the special levy. The City liaises with the special tax levy communities throughout the year to support the residents in meeting their reporting obligations as per requirements of the ELM Program.

Calgary Parks provides direct oversight of the program and is The City liaison with Special Tax Levy communities. Program support is also provided by Calgary Roads and Law, with other Community Services business units providing support as required.

**STAKEHOLDER ENGAGEMENT AND COMMUNICATION (EXTERNAL)**

- ☒ Public Engagement was undertaken
- ☐ Public Communication or Engagement was not required
- ☐ Public/Stakeholders were informed
- ☐ Stakeholder or customer dialogue/relations were undertaken

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Property owners are engaged by their community through an initial community petition 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 above. The City also liaises with special tax levy communities throughout the year as required.

**IMPLICATIONS**

**Social**

Community based landscape maintenance programs enhance the liveability of neighbourhoods and encourage collaboration, connection and community pride among residents. Local volunteers administer the program within their neighbourhood with guidance from the Parks liaison and as a result are building community capacity, connectivity and their own confidence as local leaders.

**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).

**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. The 12 participating communities all hire local landscaping or snow removal companies to execute the work and purchase plants and supplies from local greenhouses.

**Service and Financial Implications**

*Existing operating funding – Base (\$0)*

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.

Participating communities are eligible to request an annual inflationary increase of up to three per cent through the special tax levy process. The 2021 Special Tax Bylaw – Annual Budget Summary (Attachment 3) identifies the three per cent inflationary requests that were received from Christie Park and Hawkwood. Communities with an operating surplus from a prior year may lower their tax levy rate until the surplus is depleted. Total revenue for the 2021 Special Tax Bylaw is approximately \$1.67 million. Further details are outlined in the annual budget summary (Attachment 3).

**RISK**

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 recommendations, approved by Council, further mitigate risks by having improved clarity, consistency, and communication around the program.

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**ATTACHMENTS**

1. Previous Council Direction
2. **Proposed Bylaw 14M2021**
3. 2021 Special Tax Bylaw – Annual Budget Summary

Department Circulation

General Manager	Department	Approve/Consult/Inform
Jill Floen	Law	Consult