



Report Number: EC2022-0367

Meeting: Executive Committee

Meeting Date: 2022 March 15

NOTICE OF MOTION

RE: Tax Relief Measures for Properties Annexed Under Municipal Government Board Order 079/07 and Order in Council 333/2007

Sponsoring Councillor(s): Councillor Spencer

WHEREAS The City of Calgary had applied for the annexation of approximately 39 sections of land (25,000 acres) on the west, north and east sides of the City of Calgary to accommodate and manage the City's growth.

AND WHEREAS 680 properties were separated from Rocky View County and annexed into the City of Calgary in accordance with Municipal Government Board Order 079/07 (herein referred to as "the MGB Order") and Order in Council 333/2007.

AND WHEREAS the MGB Order and Order in Council 333/2007 contained provisions that required these properties to shift from a Rocky View County tax rate to a City of Calgary tax rate after a 15 year period which expired on December 31, 2021.

AND WHEREAS many of these properties have already transitioned to a City of Calgary tax rate prior to December 31, 2021 by triggering clause 7(1) of the MGB Order and Order in Council 333/2007.

AND WHEREAS many of these properties contain dwelling units but remain without City of Calgary piped water and sewer services while continuing to hold the Special Purpose – Future Urban Development (S-FUD) land use designation.

AND WHEREAS on January 1, 2022, the tax rates for 466 properties have changed from a Rocky View County tax rate to a City of Calgary tax rate due to the expiry of the tax transition period and without having triggered clause 7(1) of the MGB Order and Order in Council 333/2007.

AND WHEREAS these properties will see a significant increase on their 2022 property tax bill to be sent in May 2022.

AND WHEREAS there is no certain timeline for the subdivision, redesignation and/or connection of these properties to City of Calgary water and sanitary sewer services.

NOW THEREFORE BE IT RESOLVED that Council direct Administration to bring forward recommendations to the Executive Committee in early Q2 of 2022 to provide tax relief measures for any property that was annexed pursuant the MGB Order and Order in Council 333/2007 and which meets all the following criteria:

- The property did not trigger clause 7(1) of the MGB Order and Order in Council 333/2007 and continued to be taxed using the municipal tax rate established by Rocky View County up to and including the 2021 taxation year;

- The property contains a dwelling unit defined as a structure that contains two or more rooms used or designed to be used as a residence by one or more persons, a kitchen, living, sleeping and sanitary facilities as defined in the Land Use Bylaw 1P2007;
- The property has not been connected to City of Calgary water or sanitary sewer services; and
- The property is designated as the S-FUD land use district.