

Proposed 2023 Special Tax Bylaw to Support the Enhanced Landscape Maintenance Program

RECOMMENDATION:

That the Community Development Committee recommend that Council give three readings to the proposed 2023 Special Tax Bylaw (Attachment 2).

RECOMMENDATION OF THE COMMUNITY DEVELOPMENT COMMITTEE, 2023 MARCH 16:

That Council give three readings to Proposed 2023 Special Tax Bylaw **12M2023** (Attachment 2).

HIGHLIGHTS

- Council is required to pass a special tax bylaw in Q1 of each year to allow communities who have chosen to participate in the Enhanced Landscape Maintenance (ELM) program to generate funds to enhance the landscape services in their community beyond the standard level currently provided by The City.
- **What does this mean to Calgarians?** The special tax bylaw was created to provide a self-funded mechanism for communities that desire an enhanced level of landscape maintenance around boulevards and parks and/or snow and ice control.
- **Why does this matter?** There are 27 communities that participate in the ELM program and 12 of them use a special tax bylaw to fund the program that requires this bylaw to pass annually. The remaining 15 communities use encumbrances registered against property titles to support enhanced landscape maintenance or snow removal.
- The proposed 2023 Special Tax Bylaw (Attachment 2) is substantially similar to the 2022 bylaw. The proposed levy increase (Attachment 3) requested from applicable communities being the main difference.
- 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 accordance with Section 382 of the Municipal Government Act (MGA).
- The allowable services, which can be funded through the special tax bylaw, 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 and/or Snow and Ice Control Agreement with The City.
- Council has passed a special tax bylaw to fund the ELM program in Calgary communities since it was formalized in 2002.
- Previous Council Direction is included as Attachment 1.

DISCUSSION

The 2023 Special Tax Bylaw allows communities to generate funds through a special tax levy to enhance the landscape services in their community beyond the standard level currently provided by The City. There are 12 communities coming forward for approval in the city-wide special tax levy program in 2023 (Attachment 3). The majority of these communities use the

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special tax levy for enhanced maintenance of boulevards, greenspaces and parks. One community (McKenzie Lake) uses the levy for snow and ice control on pathways. An annual budget summary for these communities is provided in Attachment 3.

Parks and Open Spaces 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 Snow and Ice Control Agreement are established at the request of an organized community group such as a community association or homeowner's association (HOA). 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 Snow and Ice Control Agreement is executed 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. Parks and Open Spaces 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 public 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 those homeowners. The community group petitions the property owners within the community and requires a two-thirds majority to proceed with the special 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 tax levy. The City liaises with the special tax levy communities throughout the year to support the residents in meeting their reporting.

Parks and Open Spaces provides direct oversight of the program and is The City's liaison with special tax levy communities. Program support is also provided by Calgary Roads, Law, and other business units as required.

EXTERNAL ENGAGEMENT AND COMMUNICATION

- Public engagement was undertaken Public/interested parties were informed

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|--|--|
| <input type="checkbox"/> Dialogue with interested parties was undertaken | <input type="checkbox"/> Public communication or engagement was not required |
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Property owners are engaged 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. The City also liaises with special tax levy communities throughout the year.

IMPLICATIONS

Social

Community based landscape maintenance programs enhance the liveability of neighbourhoods and encourage collaboration, connection, and community pride among residents. The 12 special tax bylaw participating organizations are either Community or Homeowner's Associations. Local volunteers administer the program within their neighbourhood with guidance from the Calgary Park's 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 special tax bylaw 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 Parks and Open Spaces would have provided 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. For the 2023 Special Tax Bylaw eight communities have requested an inflationary increase as outlined in Attachment 3. Total revenue for the proposed 2023 Special Tax Bylaw is approximately \$1.7 million. Further details are outlined in the annual budget summary (Attachment 3).

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RISK

The provisions within the Enhanced Landscape Maintenance Agreement or Snow and Ice Control Agreement between The City and each community or homeowner's association mitigate the associated risks to The City. The overall Enhanced Maintenance Program Review, approved by Council in 2017, further mitigates risks by having improved clarity, consistency, and communication around the program. Completed program improvements include a revised Landscape Maintenance Agreement, updated website and resources as well as development of standard maintenance costs and operating grant allotments.

ATTACHMENT(S)

1. Previous Council Direction
2. **Proposed Bylaw 12M2023**
3. 2023 Special Tax Bylaw – Annual Budget Summary

Department Circulation

General Manager/Director	Department	Approve/Consult/Inform
Kyle Ripley	Parks and Open Spaces	Approve
Doug Morgan	Operational Services	Approve