

# Summary of Proposed Amendments

**CFO, City Treasurer & Deputy City Treasurer Bylaw 34M2021** (Attachment 4) and **Municipal Assessor Bylaw 49M2007** (Attachment 5 – office consolidation including amendments from Bylaws 15M2016 and 48M2017), would both be amended by the proposed bylaws. The specifics of the proposed amendments are outlined below.

## **Bylaw Amendments to Shift Authorities from City Treasurer to Municipal Assessor**

The substantive proposed amendments are to shift delegated authorities relating to taxation from the City Treasurer (Director, Finance) to the Municipal Assessor (City Assessor/Director, Assessment & Tax), to reflect the movement of the taxation service line from Finance to Assessment & Tax.

The authorities being moved from the City Treasurer to the Municipal Assessor include:

- Preparing and sending tax notices for all taxable property and businesses, pursuant to section 333 of the *Municipal Government Act* (“MGA”).
- Certifying the date that tax notices are sent, pursuant to section 336 of the MGA.
- Make agreements with taxpayers for the Tax Installment Payment Plan, pursuant to section 340 of the MGA and the Tax Installment Payment Plan Bylaw 9M2002 (updated in November 2022 to reflect the Municipal Assessor’s role in administering the TIPP program).
- Determining the property or business a tax payment is to be applied to, if a taxpayer of multiple properties/businesses does not specify which property or business the payment is to be applied to, pursuant to section 343 of the MGA.
- Issuing Tax Certificates, pursuant to section 350 of the MGA (a process currently administered via the CityOnline portal).
- Determine the distribution of taxes and tax arrears imposed in respect of a parcel among parcels of land created by a subdivision, pursuant to section 429.1 of the MGA.
- Issuing distress warrants to recover tax arrears, pursuant to section 439 of the MGA.
- Certifying all or part of assessment or tax rolls and notices as being true copies of the original, and issuing statutory declarations to the same effect as admissible evidence to the Assessment Review Board or the Land and Property Rights Tribunal, pursuant to sections 482 and 525 of the MGA.
- Adding amounts unpaid or owing by the owner of a parcel, property, or business to the property or business tax roll, pursuant to sections 553, 553.1 and 553.2 of the MGA.

## Other Bylaw Amendments

In addition to the above authorities that are being shifted between the two roles, other amendments that are included in the proposed replacement bylaws include:

- Clarification of the Municipal Assessor's existing, but not previously comprehensively defined, delegated authorities in property assessment and taxation by incorporating a Schedule to summarize delegated authorities to the Municipal Assessor (including property assessment and taxation-related functions of the "municipality," as well as of "designated officers" and council delegation) from or in accordance with the *Municipal Government Act*, the *Education Act*, and the relevant regulations.
- Clarifying the delegation of authority to the City Treasurer to pay requisition amounts under the Education Act to the appropriate school board per the *Education Act*.
- Renaming the existing designated officer position of "Deputy City Treasurer" to "Deputy Director – Finance," to reflect updated organizational structure and position title.