

**Operational Services Report to
Community Development Committee
2024 February 14**

**ISC: UNRESTRICTED
CD2024-0109**

Proposed 2024 Special Tax Bylaw to Support the Enhanced Landscape Maintenance Program

PURPOSE

The purpose of this report is to pass the 2024 Special Tax Levy Bylaw (8M2024) so the communities that have chosen to use this funding mechanism can receive the funding expected in 2024 for enhanced levels of landscape maintenance and/or snow and ice control activities in their specific community.

PREVIOUS COUNCIL DIRECTION

The bylaw has been approved by council every year since 2002.

On April 25, 2023, Council passed a special tax bylaw (12M2023) to raise revenue for a specific service or purpose.

RECOMMENDATION:

That the Community Development Committee forward this report to the March 19th Regular Meeting of Council.

That the Community Development Committee recommend that Council give three readings to the proposed 2024 Special Tax Bylaw 8M2024 (Attachment 2).

CHIEF ADMINISTRATIVE OFFICER/GENERAL MANAGER COMMENTS

The General Manager concurs with this report.

HIGHLIGHTS

- There is a clear desire in some communities to pay for a higher level of service than what is covered by the tax base. The special tax bylaw gives communities a way to self-fund enhanced levels of landscape maintenance and/or snow and ice control if that is something they want.
- The special tax bylaw, created in 2002, is a valued tool and funding mechanism for those community organizations that need a way to collect community generated funds for enhanced landscape maintenance and/or snow and ice control in their community.
- There are currently 12 communities using the special tax levy as a funding mechanism for the Enhanced Landscape Maintenance program and Snow and Ice Control program, supported by over 26,000 property owners.
- Changes in the proposed 2024 Special Tax Bylaw 8M2024 (Attachment 2) reflect the requested special tax levy rates and budgets for each participating community (Attachment 3), as submitted by the community partner.
- Special tax levy funds must be used for specific services which are identified in the initial community wide petition and outlined in either a Landscape Maintenance Agreement and/or Snow and Ice Control Agreement with The City.
- Pursuant to Section 382 (1) of the Municipal Government Act, Council has the authority to pass a special tax bylaw to raise revenue for a specific service or purpose.

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- Council may pass a special tax bylaw annually to allow communities, where residents have requested a special tax levy be imposed, to raise funds for activities related to enhanced maintenance of boulevards around streets and parks and snow removal on pathways. The special tax bylaw is presented to Council annually.
- Strategic Alignment to Council's Citizen Priorities: A healthy and green city.
- Previous Council Direction is included as Attachment 1.

DISCUSSION

The 2024 Special Tax Bylaw allows property owners to invest additional 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 currently using this bylaw who wish to continue in the special tax levy program in 2024. There are eleven communities that use these funds on enhanced maintenance of boulevards, greenspaces, and parks. One community (McKenzie Lake) uses the levy funds 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 opportunities for property owners to invest additional dollars into enhancing the landscape maintenance of park spaces and boulevards in Calgary communities since 1996. One of these opportunities was formalized in 2002 as the Enhanced Landscape Maintenance program following an increase in community interest and Council support. The special tax levy funds collected in a community are managed by an approved community partner which may be a community association, resident's association, or homeowner's association. Administration works with these community partners to determine proposed special tax rates, advise on efforts to demonstrate continued property owner support for the special tax levy, and provide oversight of the associated Landscape Maintenance Agreements or Snow and Ice Control Agreements. Communities that do not use a special tax levy as a funding mechanism but have a Landscape Maintenance Agreements or Snow and Ice Control Agreement will typically collect funds from property owners through a caveat registered on their property title. This funding mechanism is often used by resident's associations, or homeowner's associations.

Special tax levies and the associated Landscape Maintenance Agreements or Snow and Ice Control Agreements are established at the request of an organized community group like a resident's association, homeowner's association, or community association. This funding mechanism allows communities to generate funds to facilitate additional park or other green-space maintenance services. With this funding mechanism, organized community groups opt into the Enhanced Landscape Maintenance program to enhance the landscape maintenance of public boulevards and parks (for example services including mowing, trimming; tree well, shrub and flower bed maintenance; litter control; and snow removal beyond the standard level). A Landscape Maintenance Agreement or Snow and Ice Control Agreement is executed between The City and the organized community groups. The contract terms identify the specific land involved, define mutual roles and responsibilities, and describe a set of maintenance guidelines. Parks and Open Spaces monitors use of special tax levy funds and the services delivered by the organized community group to ensure the level of service provided are appropriate and meet the City's standards and requirements.

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Guided by The City, all communities with the special tax levy have completed a comprehensive engagement process to confirm property owner support for the levy. Each organized community group has completed a successful community wide petition acquiring a two-thirds majority in favour of the special tax levy, which is required to proceed.

Participating organized community groups are required to confirm ongoing support for the special tax levy through a public meeting and reaffirmation vote every five years. A 50 per cent plus one simple majority of the property owners in attendance at that meeting is required to continue with the special tax levy. If the reaffirmation vote is not successful, a community wide petition is required to confirm that two-thirds of property owners support the cancellation of the special tax levy.

Parks and Open Spaces provides direct oversight and liaises with the organized community groups responsible for the use of the special tax levy funds. An assigned liaison supports the organized community groups throughout the year with reporting, providing relevant information, operational requests and navigating City services. Program support is also provided by Mobility - Local Improvements, Law, and other business units as required. In addition to this, The City informs property owners, with approved special tax levies, of proposed special tax rates, contact information for their organized community group, and the right to petition against the special tax levy annually through an annual Notice of Intent.

EXTERNAL ENGAGEMENT AND COMMUNICATION

- | | |
|--|--|
| <input checked="" type="checkbox"/> Public engagement was undertaken | <input type="checkbox"/> Dialogue with interested parties was undertaken |
| <input type="checkbox"/> Public/interested parties were informed | <input type="checkbox"/> Public communication or engagement was not required |

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. There is also a reaffirmation vote every five years to ensure continued community support. Once the special tax levy is in place, registered property owners receive annual written notification of the proposed special tax amount. The City also liaises with organized community groups throughout the year, supporting them with information to respond to property owner inquiries.

IMPLICATIONS

Social

The 12 communities with a special tax levy have an organized community group responsible for the use of funds, determining the community's needs and execution of the landscape maintenance service. These organizations utilize local volunteers to administer and/or support the services provided which contributes to building connectivity between people and the environment, increasing community pride, and developing the capacity of local leaders. Communities investing in enhanced landscape maintenance services increase the liveability of neighbourhoods and encourage residents to spend more time utilizing and appreciating the parks and open spaces.

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Environmental

Special tax levy supported landscape maintenance services incorporate The City's best practices of water, 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

Well maintained and managed parks and open spaces favourably impact the image and economy of Calgary and is indirectly associated with increased land values and tax revenue. The 12 special tax bylaw communities all employ local landscaping or snow removal companies and source plants and supplies from local businesses. The special tax levy, as a funding mechanism, also provides an avenue for property owners to invest directly into their neighbourhood parks and open spaces which benefits all who live, work, or play in the community.

Service and Financial Implications

No anticipated financial impact

There are no operating budget implications as the special tax levy generates the revenue that is transferred to organized community groups to cover all costs associated with enhanced landscape services.

As part of the special tax levy process, participating organized community groups are eligible to request an annual inflationary increase, or decrease of no more than three per cent. For the 2024 Special Tax Bylaw seven communities have requested an inflationary increase as outlined in Attachment 3. Total revenue for the proposed 2024 Special Tax Bylaw is approximately \$1.7 million, collected from 26,845 dwellings. Further details are outlined in the annual budget summary (Attachment 3).

RISK

The risk of not approving this is that the money these communities are expecting to support enhanced levels of service would not be provided. They would still receive their operating grant, but this would have a considerable impact on each of these 12 communities' abilities to complete Enhanced Landscape Maintenance activities through contracts that are likely scheduled to begin work this spring.

If it was not approved, we would have to work with these communities and potentially phase out this program with them. Then, only communities who have caveat on title would be able to participate in the Enhanced Landscape Maintenance program. An unexpected delay of these funds through this annual process would likely create a reputational risk for The City.

Risks related to the inappropriate use of funds are mitigated through the requirements outlined in the Enhanced Landscape Maintenance or Snow and Ice Control Agreements in place between The City and each organized community group. In addition, assignment of City liaison mitigates the risk of organized community groups providing landscape maintenance standards that do not comply or are prohibited by The City. Finally, Parks and Open Spaces continuously

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**Proposed 2024 Special Tax Bylaw to Support the Enhanced Landscape
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assesses and implements program improvements to mitigate risks associated with changes to maintenance standards while maintaining positive partnerships.

ATTACHMENTS

1. Previous Council Direction
2. Proposed Bylaw Number 8M2024
3. 2024 Special Tax Bylaw – Annual Budget Summary
4. Community Funding Mechanisms
5. Presentation

Department Circulation

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

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