

Corporate Planning & Financial Services Report to
Executive Committee
2023 December 06

ISC: UNRESTRICTED
EC2023-1158

Bylaw Amendments to Reflect Organizational Realignment

PURPOSE

The purpose of this report is to recommend amendments to the Municipal Assessor Bylaw 49M2007 and the CFO, City Treasurer & Deputy City Treasurer Bylaw 34M2021 to align with changes made to Director and business unit responsibilities resulting from the merger of Assessment & Tax in the recent organizational realignment.

PREVIOUS COUNCIL DIRECTION

This is an Administration-initiated report without previous Council direction. Other reports relating to the corporate organizational realignment are outlined in Attachment 1 for context.

RECOMMENDATION:

That the Executive Committee recommend that Council:

1. Give three readings to Proposed Bylaw A (Attachment 2) to amend the Municipal Assessor Bylaw 49M2007; and
2. Give three readings to Proposed Bylaw B (Attachment 3) to amend the Chief Financial Officer, City Treasurer & Deputy City Treasurer Bylaw 34M2021.

RECOMMENDATION OF THE EXECUTIVE COMMITTEE, 2023 DECEMBER 6:

That Council:

1. Give three readings to Proposed Bylaw **5M2024** (Attachment 2) to amend the Municipal Assessor Bylaw 49M2007; and
2. Give three readings to Proposed Bylaw **6M2024** (Attachment 3) to amend the Chief Financial Officer, City Treasurer & Deputy City Treasurer Bylaw 34M2021.

CITY MANAGER/GENERAL MANAGER COMMENTS

The Chief Financial Officer and General Manager Corporate Planning & Financial Services concurs with this report.

HIGHLIGHTS

- Administration is recommending bylaw changes to reflect the organizational realignment merger of Assessment & Tax. The Taxation service was previously based in Finance.
- The proposed changes shift existing delegated authorities from the City Treasurer (Director, Finance) to the Municipal Assessor (Director, Assessment & Tax) related to the administration of the property tax system, such as administration of the Tax Installment Payment Plan (TIPP) and issuing Tax Certificates. The proposed amendments are technical and administrative in nature and reflect the current authorities exercised by the Municipal Assessor. There are no new authorities being created, and the delegated authorities remain at the Director level.
- Updated bylaws will also ensure that authorities and corporate functions are clearly delegated to the proper business units and are consistent, organized, and transparent.

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- Proposed Bylaw A (attachment 2) will amend the current Municipal Assessor Bylaw 49M2007 to introduce a schedule outlining delegated authorities for clarity, and to incorporate tax matters previously addressed in the Chief Financial Officer, City Treasurer & Deputy City Treasurer Bylaw 34M2021.
- Proposed Bylaw B (attachment 3) will amend the current CFO, City Treasurer & Deputy City Treasurer Bylaw 34M2021 to remove tax matters being moved to the Municipal Assessor Bylaw and update the Deputy City Treasurer title to Deputy Director - Finance.

DISCUSSION

With the deployment of the corporate realignment project in August 2022, Assessment and most of the Taxation service line in Finance were merged into a single combined business unit: Assessment & Tax. This merger reflects that Calgarians experience property assessment and taxation as a single, integrated system.

Administration has since identified the authorities that are currently delegated by existing bylaws to the City Treasurer but fit better under the portfolio of the Municipal Assessor post-realignment.

Administration has also reviewed the *Municipal Government Act* and the *Education Act*, relevant regulations, and existing bylaws and practices to recommend additional amendments to provide greater transparency around existing practices within Assessment & Tax. Beyond providing greater transparency to Calgarians who may seek to understand the property assessment and taxation system, it is also important to ensure delegated authorities in the bylaws properly align with how those authorities and functions are exercised in practice: outdated or inaccurate delegations can create ambiguity or confusion.

A detailed summary of proposed amendments included in the proposed bylaws is included as Attachment 6. The proposed amendments will:

- Transfer several existing delegated authorities from the City Treasurer (Director, Finance) to the Municipal Assessor (Director, Assessment & Tax).
- Provide greater clarity around the roles and responsibilities of Administration in property assessment and taxation, including various delegations of authority described by the Municipal Government Act and Education Act as responsibilities or functions of the “municipality” and of “designated officers.”
- Ensure bylaws properly align with existing practices and exercise of delegated authorities, removing inconsistencies with the new corporate structure. The Deputy City Treasurer title is also being updated to Deputy Director – Finance.
- Assist Calgarians consulting the bylaws in understanding the complex property assessment and taxation system and identifying who they can contact with questions or concerns by ensuring accurate positions are listed.

The proposed amendments do not add any new delegated authorities or alter the level of authority required for decision-making (i.e., delegated authorities remain the same, and remain at the Director level).

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EXTERNAL ENGAGEMENT AND COMMUNICATION

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

Law was consulted on the drafting of the proposed bylaws.

IMPLICATIONS

Social

Not applicable.

Environmental

Not applicable.

Economic

Not applicable.

Service and Financial Implications

No anticipated financial impact.

RISK

The proposed bylaws realign existing functions with the new corporate structure and do not involve substantive changes or additions to delegated powers, duties, or functions. Accurate and updated bylaws for delegated authorities are essential for proper governance, transparency in corporate actions, and compliance with legislation. Outdated delegations of authority can lead to confusion and inconsistencies in municipal decisions or may lead to legislative non-compliance.

If the proposed bylaw amendments are not approved, the City Treasurer will continue to be responsible for decision-making on taxation matters that no longer fall within their portfolio.

ATTACHMENTS

1. Previous Council Direction, Background
2. **Proposed Bylaw 5M2024**
3. **Proposed Bylaw 6M2024**
4. For Reference – Municipal Assessor Bylaw 49M2007 (Currently in-force)
5. For Reference – CFO, City Treasurer & Deputy City Treasurer Bylaw 34M2021 (Currently in-force)
6. Summary of Proposed Amendments
7. Presentation

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Department Circulation

General Manager/Director	Department	Approve/Consult/Inform
Carla Male, Chief Financial Officer/General Manager	Corporate Planning & Financial Services	Approve
Eddie Lee, Director/City Assessor	Assessment & Tax	Approve
Les Tochor, Director	Finance	Approve

Author: Assessment & Tax – Policy & Strategy

City Clerks: C. Doi / J. Booth