

Previous Council Direction: Special Tax Bylaw

Date	Reference	Overview
2023 April 25	CD2023-0064 (Bylaw #12M2023)	Council passed a special tax bylaw to raise revenue for a specific service or purpose, including a boulevard tax and a recreational services tax.
2022 March 17	CD2022-0104 (Bylaw #6M2022)	Council passed a special tax bylaw to raise revenue for a specific service or purpose, including a boulevard tax and a recreational services tax.
2021 March 22	CPS2021-0265 (Bylaw #14M2021)	Council passed a special tax bylaw to raise revenue for a specific service or purpose, including a boulevard tax and a recreational services tax.
2020 April 6	CPS2020-0296 (Bylaw #)16M2020	<p>Council passed a special tax bylaw to raise revenue for a specific service or purpose, including a boulevard tax and a recreational services tax.</p> <p>This included changes to the proposed ancillary costs to address what participating communities have conveyed regarding insufficient funding to administer their program within the current maximum allowable administration fee.</p>
2019 April 8	CPS2019-0447 (Bylaw #18M2019)	<p>Council passed a special tax bylaw to raise revenue for a specific service or purpose, including a boulevard tax and a recreational services tax.</p> <p>Twelve (12) communities have confirmed their desire to continue participating in the program.</p>
2018 March 19	CPS2018-0250 (Bylaw #16M2018)	<p>Council passed a special tax bylaw to raise revenue for a specific service or purpose, including a boulevard tax and a recreational services tax.</p> <p>In 2018, Calgary Parks will no longer be offering to be the landscape provider in these enhanced communities and will be transitioning the landscape service provisioning to the communities to manage.</p>

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		All the existing communities that previously had Calgary Parks perform maintenance have received a service cancellation letter prior to the end of their landscape service agreements.
2017 April 05	CPS2017-0338 (Bylaw #20M2017)	Council passed a special tax bylaw to raise revenue for a specific service or purpose, including a boulevard tax. Twelve (12) communities confirmed their continued participation in the program.
2016 April 06	CPS2016-0262 (Bylaw #24M2016)	Council passed a special tax bylaw to raise revenue for a specific service or purpose, including a boulevard tax. The Edgemont community has undergone the process to be considered for the program in 2016 and the proposed bylaw and map for Edgemont is included in the Attachment. In support of the 2016 special tax for the Landscape Enhancement & Appreciation Fund (LEAF) special tax, members of the Edgemont community acquired the signatures of more than two-thirds of the property owners who will be liable to pay the LEAF Tax. A petition opposing the LEAF Tax was also circulated in the Edgemont community; however, the petition did not secure the number of signatures required to prevent the LEAF Tax from being considered by this Committee and Council.
2016 March 02	CPS2016-0199 (Bylaw #19M2016)	Council passed a special tax bylaw to raise revenue for a specific service or purpose, including a boulevard tax. The report provided an update on 2015 activities, the process, and requests three readings of the proposed 2016 Special Tax Bylaws for participating communities. Ten (10) communities have confirmed their continued participation in the program.
2015 April 13	CPS2015-0327 (Bylaw #19M2015)	Council passed a special tax bylaw to raise revenue for a specific service or purpose, including a boulevard tax.

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2017 March 13	CPS2017-0210 (Calgary Parks Enhanced Maintenance Program Review)	<p>City Council approved several principles and recommendations resulting from Calgary Parks' review of the ELM Program.</p> <p>The three main themes of the review were to:</p> <ul style="list-style-type: none"> • Improve Communication • Improve Clarity • Improve Consistency <p>These amendments have either been completed or are currently being implemented to improve communications, consistency, and clarity around the ELM Program.</p>
2016 November 02	CPS2016-0869 (Calgary Parks Enhanced Horticulture Evaluation)	<p>Administration was directed to continue the banner / flower pilot program to further explore modest floral horticultural improvements in local parks and open spaces city-wide.</p> <p>All enhanced communities spend a significant percentage of their additional enhancement funds on flowers. There is a ten-fold difference in cost and investment between the two levels of maintenance.</p>
2016 March 02	CPS2016-0198 (Calgary Parks Proposed Enhanced Maintenance Program Review)	<p>Administration has completed a review of the ELM Program using the following framework: define scope, assess current state, develop program options, and report back.</p>
2009 February 10	Bylaw CSPS007 (Enhanced Maintenance Agreement and Infrastructure Agreements amendment)	<p>This policy is a tool used for the development industry (landscape architects, engineers, consultants, Resident and Community Associations) for the management and administration of enhanced park features - Optional Amenities. More specifically addresses the issues of lifecycle, on-going maintenance, financial concerns, and legal implications.</p> <p>This policy also addresses the need for consistent administration of Maintenance Agreements and Special Tax Levies and</p>

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		operates as a manual for both Residents and Community Associations affected.
2009 January 07	CPS2009-05 (Special Tax Levy Bylaw – Amendment)	An amendment to the voting procedure to the Parks Special Tax Levy Policy. The proposed changes allow for the vote every 5 years, continuing with or eliminating the Special Tax Levy, to take place at the AGM, rather than a separate mail out vote. The communities feel that this will be more cost effective and easier to administer.
2008 November 24	NM2008-51 (Notice of Motion: Enhanced Landscape Maintenance and Infrastructure Agreements – Special Tax Levy)	Notice of Motion directing Administration to prepare an amended policy to include a vote to occur every 5 years to continue in the agreement with 50% +1.
2004 September 1	CPS2004-61 (Enhanced Landscape Maintenance and Infrastructure Agreements – Proposed Amendments)	This agreement was created as a template for all future agreements. This was a revision of CPS2003-09 based on feedback given in Stakeholder Workshops held with Residents and Community Associations.
2003 March 03 2003 February 05	CPS2003-09 (Enhanced Community Features and Passive Space in New Communities)	Development of consistent City policy for the funding (i.e., capital, operations, and maintenance) of enhanced features and green space that are incorporated into new communities.
2002 July 22	NM2002-39	Council directed Administration to bring forward recommendations through the Calgary Planning Commission for a consistent City policy for approval of new communities planning to incorporate enhanced features and green space that would address initial funding and funding

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		after the development has been Final Acceptance Certificate (FAC).
2002 July 02 2002 June 19	CPS2002-50 (Enhanced Landscape Maintenance and Infrastructure Agreements)	<p>The proliferation of requests for Special Tax Levies and various kinds of maintenance agreements to facilitate enhanced landscape maintenance and infrastructure requires a review of the current City administrative policy and procedures.</p> <p>It was recommended that the use of Special Tax Levies for enhanced services they should be restricted to only enhanced boulevard and landscape maintenance.</p> <p>Administration was requested to develop consistent corporate policies and procedures and template for the use of Special Tax Levies (Enhanced Maintenance Agreement, Infrastructure Agreements and Optional Amenities Agreements).</p> <p>Administration was requested to review the continued use of Special Tax Levies, upon completion of a comprehensive Community Policy and a review of sustainability and funding alternatives available to facilitate desired levels of Park maintenance on a City-wide basis.</p>
2002 April 08	C2002-21 Follow Up Report to FB2002-15, Christie Park Petition (pg. 130 - 133)	<p>The program was formalized in 2002, following an increase in community interest and Council support.</p> <p>The City recognized a need to review current guidelines governing our administration of these programs and bring forward to Council. The report will detail The City's role in these programs and provide new guidelines for inception and administration.</p>
2002 March 05	FB2002-15 2002 Special Tax Bylaws (Boulevard Maintenance) (pg.27 - 31)	This report provided approval to continue the "special tax" for the boulevard maintenance programs in Christie Park, Patterson Heights, Citadel, Diamond Cove and Douglasdale. To establish a new "special tax" for boulevard

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	Bylaw: #11M2002, #12M2002, #13M2002, #14M20002, #15M2002, #16M2002	maintenance for the community of Douglas Glen.
1996 February 26	FB96-04 Christie Estates Special Tax Bylaw Evaluation (pg.31) Bylaw #19M96	<p>Christie Estates Special Tax Bylaw Evaluation (19M96) Authorized the imposition of a 1996 Boulevard tax for the community of Christie Estate; & accept the report on the Christie Estate Project & approve procedures & process for future processing of the Special Tax Provisions of the Municipal Government Act MGA.</p> <p>Christie Estates Special Tax Bylaw is an alternative method to generate operating funds for the enhancement of community parks and green spaces. In accordance with Section 382 of the MGA, a Council may pass a special tax bylaw to raise revenue to pay for a specific service or purpose, including a boulevard tax. Administration provides reports on special tax bylaws on an annual basis, with the most recent report.</p>