

PROPOSED 2014 SPECIAL TAX BYLAWS

EXECUTIVE SUMMARY

In accordance with Section 382 of the Municipal Government Act (MGA), Council may pass a special tax bylaw to raise revenue for a specific service or purpose, including a boulevard tax. A number of communities annually participate in the levy process and have established long-term Enhanced Landscape Maintenance Agreements with The City of Calgary. The following annual report provides an update on the 2014 process and requests three readings to the proposed 2014 Boulevard Tax Bylaws.

ADMINISTRATION RECOMMENDATION(S)

That the SPC on Community and Protective Services recommend that Council:

1. Receive for information the Special Tax Bylaws 2014 Annual Budget Summary as contained in Attachment 1; and
2. Give three readings to the proposed 2014 Boulevard Tax Bylaws.

PREVIOUS COUNCIL DIRECTION / POLICY

On 1996 February 26, Council approved FB96-04, Christie Estates Special Tax Bylaw Evaluation, a special tax process and procedure. Administration provides reports on special tax bylaws on an annual basis, with the most recent report, CPS2013-0333 receiving Council approval on 2013 April 8.

BACKGROUND

Boulevard Tax Levies and Enhanced Landscape Maintenance Agreements are established at the request of an organized community group. The boulevard tax levy process was created to provide a self-funded mechanism for communities that desired enhanced level of park boulevard maintenance; particularly in communities with limited fundraising opportunities to support enhanced landscape maintenance, or in communities that wish to maintain a previous standard of maintenance provided by a developer. Communities establish an Enhanced Landscape Maintenance Agreement with The City, identifying the specific land involved, defining mutual roles and responsibilities and outlining maintenance provisions. Currently, eleven communities participate in the program city-wide (Attachment 1).

INVESTIGATION: ALTERNATIVES AND ANALYSIS

Environmental sustainability and conservation issues are priorities for The City of Calgary. Parks is committed to managing all special tax levy maintenance processes in accordance with current open space management best practices. Parks routinely engages tax levy communities regarding implementation of innovative and environmentally sustainable management practices.

The Special Tax Bylaws 2014 Annual Budget Summary provides 2013 actuals and proposed tax levy and budget data for the eleven participating communities in 2014 (Attachment 1).

Proposed wording for the 2014 Boulevard Tax Bylaws for the eleven communities are included in Attachment 2.

Stakeholder Engagement, Research and Communication

Following a request from a community group to establish a tax levy, The City undertakes a comprehensive community engagement process. All property owners within the community are

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petitioned. A two-thirds (2/3rds) majority in support of the petition is required to proceed with the tax levy.

Annually, the Local Improvements section of Roads mails notices to all the property owners in the affected communities, advising the property owners of the proposed special tax, along with their right to petition against the special tax.

Further, every five years, involved communities are required to re-evaluate their participation by holding a public meeting and community vote to confirm ongoing support for the tax levy.

In addition, Parks routinely liaises with the tax levy communities throughout the year to support the residents' reporting obligations as required by the policy.

Strategic Alignment

This report aligns with Council's Fiscal Plan for Calgary 2012-2014:
"Investing in great communities and a vibrant urban fabric"

Further, the report also aligns with the goals and objectives of the following documents:

- 2020 Sustainability Direction

Calgary Open Space Plan

Social, Environmental, Economic (External)

Social

Community-based landscape maintenance programs enhance the liveability of neighbourhoods and encourage collaboration among residents.

Environmental

Landscape maintenance programs incorporate Parks best practices around urban forest, water management, and integrated pest management.

Economic (external)

High quality park space favourably impacts the image and economy of Calgary and is associated with indirect benefits including increased land values.

Financial Capacity

Current and Future Operating Budget:

Currently there is a provision within the tax levy process to allow an annual inflationary increase, upon request from the community. In 2013 Parks received inflationary requests for a 3% increase the 2014 tax levy from the following communities: Citadel, Diamond Cove, Douglas Glen, Douglasdale, Patterson Hills, Royal Oak Estates and Valley Ridge. McKenzie Lake has nearly eliminated their operating surplus and subsequently will revert to their original tax levy.

Total revenue in the 2014 Special Tax Bylaws, Program 445 Parks, is approximately \$1.1 million. Further detail, along with 2013 data is outlined in the annual budget summary (Attachment 1).

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Current and Future Capital Budget:

There are no capital budget implications associated with this report.

Risk Assessment

The risks to The City of Calgary are mitigated through the provisions within the Enhanced Landscape Maintenance Agreements with each community or resident association.

REASON(S) FOR RECOMMENDATION(S):

The boulevard special tax levy process provides a self-funded mechanism for communities that desire an enhanced level of park boulevard maintenance; particularly in communities with limited fundraising opportunities to adequately resource enhanced landscape maintenance.

ATTACHMENT(S)

1. Special Tax Bylaws 2014 Annual Budget Summary
2. Proposed Wording for the 2014 Boulevard Tax Bylaws