

Operational Services Report to
Community Development Committee
2025 February 06

ISC: UNRESTRICTED
CD2025-0037

Proposed 2025 Special Tax Bylaw to Support the Landscape Maintenance Services Delivered by Community Organizations

PURPOSE

The purpose of this report is to pass the 2025 Special Tax Bylaw (1M2025). This revenue is used by these communities to deliver 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 March 19, 2024, Council passed the Special Tax Bylaw (8M2024) to collect revenue, which is generated through a special tax levy, to deliver enhanced levels of landscape maintenance and/or snow and ice control activities in specific communities.

RECOMMENDATION(S):

That the Community Development Committee forward this report to the March 18th Regular Meeting of Council.

That the Community Development Committee recommend that Council give three readings to the proposed 2025 Special Tax Bylaw 1M2025 (Attachment 2).

CHIEF ADMINISTRATIVE OFFICER/GENERAL MANAGER COMMENTS

The General Manager concurs with this report.

HIGHLIGHTS

- The Special Tax Bylaw, created in 2002, is a valued tool and funding mechanism for those community organizations that require a source of community generated revenue to fund enhanced landscape maintenance and/or snow and ice control services in their community.
- 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, which must be approved annually.
- Council may pass a special tax bylaw annually to allow communities, where property owners 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.
- Total revenue for the proposed 2025 Special Tax Bylaw 1M2025 (Attachment 2) is approximately \$1.7 million, collected from over 26,845 dwellings which reflects the requested 2025 special tax levy rates and budgets for each participating community. Further details are outlined in the annual budget summary (Attachment 3).
- Strategic Alignment to Council's Citizen Priorities: A healthy and green city.
- Previous Council Direction is included as Attachment 1.

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DISCUSSION

The Special Tax Bylaw is a funding mechanism that allows property owners to invest additional funds to enhance the landscape maintenance services in their community beyond the standard level currently provided by The City. There are 12 communities currently included in this bylaw who wish to continue in the special tax levy program in 2025. There are 11 communities that use these funds on enhanced maintenance of boulevards, public parks, and public open spaces. One community (McKenzie Lake) who uses the special tax levy funds for snow and ice control on pathways.

Each of these community organizations are required to enter into a City of Calgary program and associated legal agreement with The City for the specific type of enhanced landscape maintenance services desired. An annual budget summary for these communities is provided in Attachment 3. This funding mechanism applies to less than half of all Enhanced Landscape Maintenance (ELM) communities. All other ELM communities collect funds from property owners through a caveat registered on property title and would continue to have an agreement with The City. For enhanced snow and ice control services, community organization would have a separate agreement for that work.

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 wide 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 exists for the special tax levy. Once the special tax levy is in place, registered property owners receive annual written notification each fall of the proposed special tax amount. The City also liaises with community organizations throughout the year, supporting them with information to respond to property owner inquiries.

IMPLICATIONS

Social

These 12 community organizations utilize local volunteers to administer and/or support the services provided within their neighbourhood contributing to building community connectivity between people and the environment, increasing community pride and developing the capacity of local leaders. Communities investing in enhanced landscape maintenance services enhance the livability 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 for 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 businesses and source plants and supplies from local companies.

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 costs associated with enhanced landscape maintenance services.

As part of the special tax levy process, participating community organizations are eligible to request an annual inflationary increase or decrease of no more than three per cent. For the 2025 Special Tax Bylaw, eight communities have requested an inflationary increase.

RISK

Not approving the Special Tax Bylaw would impact the community organization's budget and ability to deliver enhanced landscape maintenance services. Each of these 12 communities rely on the special tax levy as a stable source of revenue to deliver enhanced landscape maintenance services. There is also a risk of financially impacting our community partners if they are put in a position of needing to prematurely cancel contracted landscape maintenance services.

If the Special Tax Bylaw is not approved, support for these communities to cancel the special tax levy and potentially phase out the current enhanced landscape maintenance services in the community would be required. The City would potentially need to terminate current agreements with these community organizations, reducing the number of ELM partners to only communities with caveat on title.

Risks related to the inappropriate use of funds are mitigated through the submission and reporting requirements outlined in the Landscape Maintenance or Snow and Ice Control Agreements in place between The City and each organized community group.

ATTACHMENT(S)

1. Previous Council Direction and Background
2. Bylaw Number 1M2025
3. 2025 Special Tax Bylaw – Annual Budget Summary
4. Community Funding Mechanisms

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5. Special Tax Bylaw Presentation

Department Circulation

General Manager/Director	Department	Approve/Consult/Inform
Kyle Ripley	Parks and Open Spaces	Approve
Doug Morgan	Operational Services	Approve
Lynne Davies	Law Department	Inform
Les Tochor	Finance	Inform

Author: Community Parks Initiatives Team, Parks and Open Spaces, Operational Services