

## Special Tax Levy: Background

- Parks and Open Spaces has offered opportunities for property owners to invest additional dollars into enhancing the landscape maintenance of boulevards, parks, and open spaces in Calgary communities since 1996.
- The Special Tax Bylaw is a funding mechanism that allows communities to self-fund enhanced levels of landscape maintenance and/or snow and ice control while supporting community priorities.
- Special tax levies are initiated at the request of a representative community organization like a resident's association, homeowner's association, or community association who are required to enter into a City of Calgary program and either a Landscape Maintenance Agreement for enhanced landscape maintenance services (ELM) in boulevards, parks and open spaces or a Snow Removal and Ice Control Agreement on pathways (SNIC).
- Guided by The City, all communities with a special tax levy have completed a comprehensive engagement process to confirm property owner support for the levy. To initiate a special tax levy, each community organization must complete a successful community wide petition acquiring support from two-thirds of property owners who are in favour of the special tax levy.
- Representative community organizations are also required to confirm continued support for the special tax levy through a public meeting and reaffirmation vote every five years with property owners. 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.
- Once a special tax levy has been initiated special tax levy funds must be used for enhanced landscape maintenance costs (including ancillary costs) which are identified at the initiation of the special tax levy through a community wide petition and outlined in either a Landscape Maintenance Agreement and/or Snow and Ice Control Agreement with The City.
- Parks and Open Spaces provides direct oversight and liaises with the community organizations utilizing the special tax levy as a funding mechanism. An assigned liaison supports the community organization 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.
- The City, in collaboration with representative community organizations, annually informs property owners in participating communities of the special tax levy, proposed special tax rates, contact information for their representative community organization, and the right to petition against the special tax levy through a Notice of Intention letter in the fall.

## Community Funding Mechanisms for Additional Landscape Services and Activities (ELM/SNIC)

This document outlines two funding mechanisms that are utilized by Parks and Open Spaces' partners to self-fund community priorities relating to enhanced levels of landscape maintenance services, and snow removal and ice control activities that are above and beyond the City's base level of service. These funding mechanisms are currently utilized within two programs, Enhanced Landscape Maintenance (ELM), and Snow Removal and Ice Control (SNIC).

### Community Funding Mechanisms

There are two funding mechanisms that communities may utilize to generate funds to invest in the city's parks and open spaces. Both funding mechanisms collect annual funds from property owners in a designated area and have a community partner responsible for use and oversight of the monies.

#### Special Tax Levy

Upon Council approval of a successful community wide petition by a community organization, property owners pay a special tax levy. These funds are collected by the City and transferred to the community organization. Use of these funds limited to landscape activities or services identified in the petition and monitored by the City.

#### Caveat on Title

Property owners directly pay annual fees to a community organization like a Residents' or Homeowners' Association through a caveat registered on a property title.

Use of these funds are at the sole discretion of the organization. All additional landscape activities on public lands require City permissions and approval.

### City of Calgary Base Level Service

Every community in Calgary receives a consistent, standardized base level of service for landscape maintenance in the parks and open spaces. This includes mowing, trimming and planted bed maintenance. In addition, the City completes snow removal and ice control on designated pathways.

#### ***Enhanced Landscape Maintenance (ELM)***

*As a requirement of the ELM program the ELM community partners assume responsibility for delivering the City's base level of service for designated parks and open space in their neighbourhood and are provided an annual allocation of the City's operating funds for the agreed upon activities. These operating funds are determined by area size and activities undertaken and is equivalent to the amount the City would have spent on the landscape maintenance activities for the designated areas.*

