

## PROPOSED 2018 SPECIAL TAX BYLAW

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### 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 and a recreational services tax. The special tax levy process was created to provide a self-funded mechanism for communities that desire, among other things, an enhanced level of boulevard maintenance around streets and parks. The available services include mowing and trimming; tree well and shrub bed maintenance; perennial and annual flowers; litter control; and snow removal. A number of communities participate annually in the levy process and have either an established long-term enhanced Landscape Maintenance Agreement (LMA) or Pathways Snow Removal Agreement (PSRA) with The City of Calgary.

This report provides an update on 2017 activities, the 2018 process, and requests three readings of the proposed 2018 Special Tax Bylaws for participating communities. The bylaw and maps for participating communities are included in Attachment 1. The 2018 budget summary for participating communities is included in Attachment 2. Calgary Parks completed a review of the Enhanced Landscape Maintenance (ELM) Program last year and Council approved program amendments in March 2017 (CPS2017-0210). These amendments have either been completed or are currently being implemented in order to improve communications, consistency, and clarity around the ELM Program. A summary of progress on the ELM Program amendments is included in Attachment 3.

### ADMINISTRATION RECOMMENDATION(S)

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

1. Give three readings to the proposed 2018 Special Tax Bylaw (Attachment 1).

### PREVIOUS COUNCIL DIRECTION / POLICY

Administration provides reports on special tax bylaws on an annual basis, with the most recent report (CPS2017-0338) receiving Council approval on 2017 April 10.

On 2017 March 13 Council approved CPS2017-0210 (Calgary Parks Enhanced Maintenance Program Review) and directed Administration to implement the proposed program amendments contained in Attachment 1 over 2017 and 2018.

On 1996 February 26, Council approved FB96-04, Christie Estates Special Tax Bylaw Evaluation, a special tax process and procedure.

### BACKGROUND

Calgary Parks has offered a process for the enhanced landscape maintenance of park spaces and boulevards in Calgary communities since 1996. In 1996, Council approved the Christie Estates Special Tax Bylaw as an acceptable method to collect funds for the enhancement of such spaces. The program was formalized in 2002, following an increase in community interest and Council support.

The Enhanced Landscape Maintenance Program (ELM) allows 'operators,' typically community groups such as community associations or home owners' associations, to generate operating

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funds to enhance the level of service in public parks and boulevards in their community beyond the standard level currently provided by Calgary Parks (ie: mowing and trimming; tree well and shrub bed maintenance; perennial and annual flowers; and litter control).

Special tax levies and the enhanced service agreements (LMA and PSRA) are established at the request of an organized community group such as a community association. This process allows communities to generate sufficient funds required to operate additional park or other green-space maintenance services. A LMA or PSRA is established between The City and the participating community – the contract elements identify the specific land involved, define mutual roles and responsibilities and describe a set of maintenance guidelines.

There are 12 communities coming forward for approval in the city-wide special tax levy program in 2018 with this report (Attachment 1). An annual budget summary for these communities is provided as Attachment 2. Following a request from a community group to establish an enhanced maintenance program, The City guides the group through a comprehensive engagement process to confirm and establish a tax levy for those homeowners. The community group petitions the property owners within the community and requires a two-thirds (2/3) majority in support of the petition to proceed with the tax levy. For communities with approved tax levies, Roads - Local Improvements Section annually mails notices to all the property owners in the affected communities to advise the property owners of the proposed special tax, along with their right to petition against the special tax.

Further, every five years, participating communities are required to re-evaluate their desire to continue in the program by holding a public meeting and community vote to confirm ongoing support for the tax levy. A 50 per cent plus one simple majority of the property owners in attendance is required. If this is not attained, then a petition process must be followed whereby 66.7% of the community supports the cancellation of the special tax levy. The City liaises with the tax levy communities throughout the year to support the residents in meeting their reporting obligations as required by the policy.

In 2017, Administration undertook a review of the ELM Program (CPS2017-0210) and this included engagement with participating communities, non-participating communities, Councillors, and internal staff. As per Council approval on 2017 March 13, amendments to the program are currently being implemented in order to improve communications, consistency, and clarity (Attachment 3).

### **INVESTIGATION: ALTERNATIVES AND ANALYSIS**

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

The Special Tax Bylaw was consolidated in 2015 to streamline the approval process at Council. Proposed wording for the 2018 Special Tax Bylaw for the 12 communities continuing in the program is included in Attachment 1. The Special Tax Bylaw 2018 Annual Budget Summary

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lists the tax levy and total taxes collected in 2017, and the proposed tax levy and budget data for the 12 participant communities in 2018 (Attachment 2). The annual budget for each community is the product of the tax levy and total property count. Communities are asked each fall to consider maintaining, lowering or raising their levy for the following year.

### **Stakeholder Engagement, Research and Communication**

Community homeowners are engaged through the initial survey required to establish the tax levy. Residents receive annual written notification and have further opportunity to review the program prior to the five-year renewal vote as described in the Background section above. The City also liaises with tax levy communities throughout the year as required.

### **Strategic Alignment**

This report aligns with the Council approved Action Plan 2015-2018: “Respond to the needs and aspirations of the citizens of Calgary”. The report also aligns with the goals and objectives of the following documents:

- 2020 Sustainability Direction
- Calgary Open Space Plan
- Calgary Parks Enhanced Maintenance Program Review

### **Social, Environmental, Economic (External)**

#### **Social**

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

#### **Environmental**

Landscape maintenance programs incorporate The City’s best practices of urban forestry, water management, integrated pest and turf management to support biodiversity within Calgary’s urban ecosystem.

#### **Economic (external)**

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

### **Financial Capacity**

#### **Current and Future Operating Budget:**

Participating communities are eligible to request an annual inflationary increase of up to three percent through the tax levy process. The 2018 Annual Budget Summary identifies the three per cent inflationary requests that were received from Christie Park, Diamond Cove, Hawkwood, as well as Douglasdale with a two percent increase. Communities with an operating surplus from a prior year may lower their tax levy rate until the surplus is depleted. Total revenue for the 2018 Special Tax Bylaw, is approximately \$1.65 million. Further details including 2017 data are outlined in the annual budget summary (Attachment 2).

#### **Current and Future Capital Budget:**

No budget implications.

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### **Risk Assessment**

The provisions within the enhanced LMA or PSRAs between The City and each community or homeowners association mitigate the associated risks to The Corporation. The overall Enhanced Maintenance Program Review that was recently approved by Council on 2017 March 13 further mitigates risks by improving the clarity, consistency, and communication around the program.

### **REASON(S) FOR RECOMMENDATION(S):**

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 and a recreational services tax. In 2018, 12 communities have confirmed their continued participation in the program.

### **ATTACHMENT(S)**

1. Proposed Wording for a 2018 Special Tax Bylaw for Communities in The City of Calgary
2. 2018 Special Tax Bylaw – Annual Budget Summary
3. ELM Program Amendments – 2018 Status Update