



Legislation Details (With Text)

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On agenda:	5/21/2019	Final action:			
Title:	2019 Tax Rate Bylaw Presented by: Greg Dahlen, Senior Manager of Assessment & Taxation Services, Finance & Assessment Department				
Sponsors:					
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Attachments:	1. 2019 Tax Rate Bylaw, 2. Report on 2018 Assessment & 2019 Taxes, 3. 2019 Tax Rate Bylaw Presentation				

Date	Ver.	Action By	Action	Result
5/21/2019	1	City Council	approved	
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TAMRMS#: B06

2019 Tax Rate Bylaw

Presented by: Greg Dahlen, Senior Manager of Assessment & Taxation Services, Finance & Assessment Department

RECOMMENDATION(S)

1. That Bylaw 19/2019, being a bylaw to authorize the rates of property taxation for 2019 be read a first time.
2. That Bylaw 19/2019 be read a second time.
3. That unanimous consent be given for consideration of third reading of Bylaw 19/2019.
4. That Bylaw 19/2019 be read a third and final time.

PURPOSE OF REPORT

The purpose of this report is to:

1. Summarize the changes in the 2018 taxable assessment base.
2. Set the municipal property tax rates resulting from the 2019 approved budget.
 - a. General Municipal Levy Tax Rates

- b. Servus Place Operating Levy Tax Rates
 - c. Servus Place Capital Debenture Tax Rates
 - d. Annexation Lands Tax Rates
3. Set the education property tax rates required for the 2019 Provincial Education Requisition.
4. Set the Homeland Housing Foundation tax rates required for the 2019 requisition.
5. Set the “Designated Industrial Property” tax rate required for the 2019 requisition.
6. Summarize the impact that 2019 tax levies and requisitions will have on residential and non-residential properties.
7. Provide tax payment information including deadlines and penalty amounts.

ALIGNMENT TO PRIORITIES IN COUNCIL’S STRATEGIC PLAN

N/A

ALIGNMENT TO LEVELS OF SERVICE DELIVERY

Tax Account Administration - Administration of the annual and supplementary tax levy, preauthorized payment system, school support declarations, property tax collection process, and land title office changes.

ALIGNMENT TO COUNCIL DIRECTION OR MANDATORY STATUTORY PROVISION

As per Sections 353 - 356 of the *Municipal Government Act*, Council must pass a property tax bylaw annually.

The property tax bylaw authorizes the Council to impose a tax in respect of property in the municipality to raise revenue to be used toward the payment of the expenditures and transfers set out in the budget of the municipality, and the requisitions.

The property tax bylaw must set and show separately all the tax rates that are to be imposed to raise the revenue required.

BACKGROUND AND DISCUSSION

Please refer to the attachment for the body of the report.

STAKEHOLDER COMMUNICATIONS OR ENGAGEMENT

Approved tax rates and tax impacts will be communicated to property owners via press release, upon passing of the tax rate bylaw.

Property owners will be sent their combined 2019 Assessment & Taxation Notice at the end of May 2019 via Canada Post. Delivery via mail is a legislative obligation.

Property owners will have the ability to review their assessment during June and July 2019, and all property assessments carry the right of appeal. Deadline for property assessment appeals is approximately Aug 6, 2019.

IMPLICATIONS OF RECOMMENDATION(S)

Financial:

Passing of this bylaw will provide funding as per the 2019 approved Municipal Operating Budget.

Legal / Risk:

The *Municipal Government Act*, pursuant to Part 10, Division 2, requires a bylaw to establish property tax rates, against assessed property, to raise sufficient tax revenue to fund municipal services and to provide for various requisitions from outside organizations such as the Alberta School Foundation Fund (ASFF) and Homeland Housing.

Program or Service:

Passing of this bylaw will provide funding for the programs and service levels as approved in the 2019 Municipal Operating Budget.

Organizational:

None at this time

ALTERNATIVES AND IMPLICATIONS CONSIDERED

If Council does not wish to support the recommendation, the following alternatives could be considered:

- a. A differing general municipal tax split could be implemented by Council. This would alter the tax impacts affecting the municipal portion of property taxes between the residential and non-residential property classes. Council would direct administration to amend the tax split to a specified percentage, and thus alter the tax impacts affecting the residential versus non-residential property classes, as compared to the effects as articulated in this report. Such a change would affect the timing of passing of the tax rate bylaw and subsequently the timing of mailout of the Assessment & Tax notices.

Report Date: May 21, 2019

Author: Greg Dahlen

Department: Finance & Assessment Department

Deputy Chief Administrative Officer: Kerry Hilts

Chief Administrative Officer: Kevin Scoble