



## Legislation Details (With Text)

**File #:** BL-20-018      **Version:** 1      **Name:**  
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**File created:** 3/31/2020      **In control:** City Council  
**On agenda:** 5/19/2020      **Final action:**  
**Title:** Bylaw 29/2020 Tax Rate Bylaw (1st, 2nd and 3rd readings)  
Presented by: Greg Dahlen, Senior Manager, Assessment & Taxation

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. 2020 Tax Rate Bylaw, 2. Report on 2019 Assessment & 2020 Taxes, 3. 2020 Tax Rate Bylaw Presentation

Date	Ver.	Action By	Action	Result
5/19/2020	1	City Council	receive first reading	Pass
5/19/2020	1	City Council	received second reading	Pass
5/19/2020	1	City Council	consent to third reading	Pass
5/19/2020	1	City Council	adjourned Public Hearing	Pass

**TAMRMS#: B06**

### Bylaw 29/2020 Tax Rate Bylaw (1st, 2nd and 3rd readings)

Presented by: Greg Dahlen, Senior Manager, Assessment & Taxation

### RECOMMENDATION(S)

1. That Bylaw 29/2020, being a bylaw to authorize the rates of property taxation for 2019 be read a first time.
2. That Bylaw 29/2020 be read a second time.
3. That unanimous consent be given for consideration of third reading of Bylaw 29/2020.
4. That Bylaw 29/2020 be read a third and final time.

### PURPOSE OF REPORT

The purpose of this report is to:

1. Summarize the changes in the 2019 taxable assessment base.
2. Set the municipal property tax rates resulting from the 2020 approved budget.
  - a. General Municipal Levy Tax Rates
  - b. Servus Place Capital Debenture Tax Rates

c. Annexation Lands Tax Rates

3. Set the education property tax rates required for the 2020 Provincial Education Requisition.
4. Set the Homeland Housing Foundation tax rates required for the 2020 requisition.
5. Set the “Designated Industrial Property” tax rate required for the 2020 requisition.
6. Summarize the impact that 2020 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

## **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 2020 Assessment & Taxation Notice at the end of May 2020 via Canada Post.

Given the COVID-19 pandemic, the City has opted to extend the property tax payment deadline to Sep 30, 2020. No penalties for late payment will thus be applied until Oct 1, 2020. All property assessments carry the right of appeal. Deadline for property assessment appeals is Aug 7, 2020.

## **IMPLICATIONS OF RECOMMENDATION(S)**

### Financial:

Passing of this bylaw will provide funding as per the 2020 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 2020 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:

- 1) 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. Such a change may slightly affect the timing of passing of the tax rate bylaw and subsequently the timing of mailout of the Assessment & Tax notices.

Report Date: May 19, 2020

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Deputy Chief Administrative Officer: Kerry Hilts

Chief Administrative Officer: Kevin Scoble