



Legislation Details (With Text)

File #: BL-17-004 **Version:** 1 **Name:**
Type: Bylaw **Status:** Passed
File created: 12/19/2016 **In control:** City Council
On agenda: 3/6/2017 **Final action:** 3/6/2017
Title: Bylaw 11/2017 - 2017 Supplementary Assessment Bylaw
Presented by: Greg Dahlen, Director Assessment & Taxation Services

Sponsors:

Indexes:

Code sections:

Attachments: 1. 2017 Supplementary Bylaw

Date	Ver.	Action By	Action	Result
3/6/2017	1	City Council	approved	Pass
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TAMRMS#: B06

Bylaw 11/2017 - 2017 Supplementary Assessment Bylaw

Presented by: Greg Dahlen, Director Assessment & Taxation Services

RECOMMENDATION(S)

1. That Bylaw 11/2017, being the 2017 Supplementary Assessment Bylaw, be read a first time.
- 1.
2. That Bylaw 11/2017 be read a second time.
- 2.
3. That unanimous consent be given for consideration of third and final reading of Bylaw 11/2017.
4. That Bylaw 11/2017 be read a third and final time.

PURPOSE OF REPORT

If a municipality wishes to require the preparation of supplementary assessments for improvements, Council must pass a supplementary assessment bylaw authorizing the assessments to be prepared for the purposes of imposing a tax. The bylaw must be passed by May 1 of the tax year in question.

COUNCIL DIRECTION

A Supplementary Tax Bylaw is passed annually. In 2016, Supplementary Tax Bylaw 1/2016 was passed by Council on February 22, 2016.

BACKGROUND AND DISCUSSION

A municipality may prepare a supplementary assessment for any improvements, excepting linear property, that are completed or occupied during the current taxation year that were not included in the current year's assessment and tax notice. The supplementary assessment and tax notices include any assessment that has been placed on the property as a result of new buildings (improvements) completed and/or occupied. A supplementary assessment applies only to improvements, and not to land.

Supplementary assessments will be sent out in August and October 2017. They typically apply to new houses, condominiums, warehouses, or commercial buildings that were unfinished as of December 31, 2016, and were then completed and occupied during the spring-summer-fall of 2017. A supplementary assessment & tax notice includes that portion of the building assessment that was not included in the original May 2017 assessment & tax notice. Tax amounts are pro-rated from the date of completion or occupancy to December 31, 2017.

The bylaw is being brought forward to comply with the section 313 of the Municipal Government Act, which requires a municipality to pass a supplementary property assessment bylaw annually, prior to May 1, to authorize the municipality to carry out a supplementary assessment. The purpose and format of this bylaw remains the same as its predecessor.

STAKEHOLDER COMMUNICATIONS OR ENGAGEMENT

All affected residential property owners are typically notified in advance by mail, of an impending supplementary assessment.

Information on supplementary assessments is contained on the City of St. Albert website, to help explain the process to the public.

All supplementary assessments carry the right of appeal, utilizing the same appeal process as is employed for annual assessments.

IMPLICATIONS OF RECOMMENDATION(S)

- a) Financial:
 - Supplementary municipal tax revenue is budgeted at \$275,000 for 2017. Dependent on the pace and timing of construction completions, the actual revenue amount may be lower than or exceed this figure.
- b) Legal / Risk:
 - The City cannot impose supplementary assessments without passing of the bylaw.
- c) Program or Service:
 - None at this time.
- d) 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) Alternative 1: Council could opt to not pass a Supplementary Assessment Bylaw, and forego the municipal revenue associated with it.

STRATEGIC CONNECTIONS

- a) Council's Strategic Outcomes and Priorities
 - CULTIVATE ECONOMIC PROSPERITY: A diversified, robust and resilient economic foundation to support growth and community service delivery.
- b) Long Term Plans
 - N/A
- c) Corporate Objectives (See Corporate Business Plan)
 - Exercise strong fiscal management
- d) Council Policies
 - C-FS-05, Budget and Taxation Guiding Principles
- e) Other Plans or Initiatives (Business Plans, Implementation Strategies, etc.)
 - N/A

Report Date: March 6, 2017

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Committee/Department: Development Services

General Manager: Gilles Prefontaine

City Manager: Kevin Scoble