



## Legislation Text

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**TAMRMS#:** B06

### **Bylaw 16/2017 - 2017 Tax Rate Bylaw**

Presented by: Greg Dahlen, Director Assessment & Taxation

#### **RECOMMENDATION(S)**

1. That Bylaw 16/2017, being a bylaw to authorize the rates of property taxation for 2017 be read a first time.
2. That Bylaw 16/2017 be read a second time.
3. That unanimous consent be given for consideration of third reading of Bylaw 16/2017.
4. That Bylaw 16/2017 be read a third and final time.

#### **PURPOSE OF REPORT**

The purpose of this report is to:

1. Summarize the changes in the 2016 taxable assessment base.
2. Set the municipal property tax rates resulting from the 2017 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 2017 Provincial Education Requisition.
4. Set the Homeland Housing tax rates required for the 2017 requisition.
5. Summarize the impact that 2017 tax levies and requisitions will have on residential and non-residential properties.
6. Provide tax payment information including deadlines and penalty amounts.

#### **COUNCIL DIRECTION**

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 2017 Assessment & Taxation Notice at the end of May 2017 via mail.

Property owners will have the ability to review their assessment during June and July 2017, and all property assessments carry the right of appeal. Deadline for property assessment appeals is July 31, 2017.

## IMPLICATIONS OF RECOMMENDATION(S)

### Financial:

- Passing of this bylaw will provide funding as per the 2017 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 the Sturgeon Foundation.

### Program or Service:

- Passing of this bylaw will provide funding for the programs and service levels as approved in the 2017 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.

## **STRATEGIC CONNECTIONS**

- a) City of St. Albert Strategic Plan (Policy C-CG-02) - Pillars of Sustainability
  - ECONOMIC - We prosper and excel through a strong and diverse economy that is supported by forward-thinking commerce, outstanding local businesses and a dynamic downtown core.
- b) Governance Strategy
  - Council is committed to ensuring that the City of St. Albert is a responsive, accountable government that delivers value to the community.
- c) Corporate Objectives (See Corporate Business Plan)
  - Deliver programs and services that meet or exceed our standards
  - Exercise strong fiscal management
- d) Council Policies, Bylaws or Federal/Provincial statutes
  - Policy C-FS-05 Budget & Taxation Guiding Principles
  - Municipal Government Act, Sections 353-356

Report Date: May 15, 2017

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Committee/Department: Corporate Services

General Manager: Michelle Bonnici

City Manager: Kevin Scoble