

| Agenda item: 5.5 | Agenda Item: 5.5 | |
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Request for Decision

| Title | Land and Property Rights Tribunal Intervenor Status Authorization |
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| Proposed Motion | That Council authorize Sturgeon County to become an intervenor in assessment complaint hearings filed for roll numbers 282000 and 494000 before the Land and Property Rights Tribunal. |
| Administrative Recommendation | Administration recommends that Council authorize Sturgeon County to become an intervenor on assessment complaints filed with the Land and Property Rights Tribunal (LPRT) for roll numbers 282000 and 494000. |
| Previous Council / Committee Direction | None. |
| Report | Background Information Annual designated industrial property assessments were mailed out on February 25, 2022, with a complaint deadline of May 6, 2022. |
| | The Land and Property Rights Tribunal (LPRT) advised Administration that two properties filed their assessment complaints before or on the May 6th complaint deadline. |
| | Roll 282000 filed a complaint requesting a change in assessment class from Non-residential to Machinery and Equipment for tank structures. The structures affected have not been specified; however, the impact could be as much as \$80 million in assessment (\$772,000 in taxes). |
| | Roll 494000 filed a complaint requesting approximately a \$15.5 million assessment reduction (\$149,000 in taxes) to recognize additional non- assessable costs on their 2021 assessment. |
| | Defending assessment complaints on designated industrial properties is primarily the responsibility of the Provincial Assessor. |
| | Becoming an intervenor in the LPRT complaint process protects Sturgeon county's ability to be kept apprised of developments with respect to these complaints and to provide input as needed to defend the assessment or manage potential impacts on current and future budgets. |
| | External Communication None required at this time. |

Relevant Policy/Legislation/Practices

Section 508(1) of the *Municipal Government Act* states, "When the council of a municipality considers that the interests of the public in the municipality or in a major part of the municipality are sufficiently concerned, the council may authorize the municipality to become a complainant or intervenor in a hearing before the Tribunal."

Implication of Administrative Recommendation

Strategic Alignment:

Operational Excellence

- The properties under review, roll 282000 and roll 494000 form a significant part of the assessment base (28% and 4% respectively) for Sturgeon County. Intervenor status in the LPRT complaint process protects Sturgeon County's ability to be kept apprised of developments and to manage any potential assessment impacts that could affect current and future budgets
- Administration considers participation in the complaint process to be in the public interest as referenced in section 508(1) of the *Municipal Government Act*.
- Acute awareness of developments for these assessment complaints will help Administration monitor and manage potential impacts on current and future budgets.

Organizational:

Defending assessment complaints on designated industrial properties is primarily the responsibility of the Provincial Assessor. However, Administration's time will be required to participate in the defence and/or discussions of any issues pertaining to these complaints.

Financial:

Designated Industrial Property complaints can be difficult and lengthy to process because they deal with complex technical regulated assessment issues and interpretation of corresponding regulations. Consequently, additional funding resources for legal services may be needed if these complaints proceed to lengthy Land and Property Rights Tribunal hearings that require a deeper involvement from Sturgeon County.

Alternatives Considered

- 1. Council could decide that Sturgeon County will not participate in the Land and Property Rights Tribunal process as an intervenor.
- Council could decide that Sturgeon County will participate as an observer in the process. However, there are no formal rights for observers to receive copies of all materials with respect to a complaint. As a result, adopting this approach would limit Administration's ability to monitor and manage potential impacts on current and future budgets.

Implications of Alternatives

Strategic Alignment:

A significant part of Sturgeon County's assessment base would be at risk of being reduced until the matter is resolved. Additionally, information pertaining to the defence and/or discussions of any issues on these

complaints could be delayed and/or decisions taken in absence of Sturgeon County as a stakeholder.

Organizational:

Inability to monitor and manage potential changes to the assessment base could limit or delay funding for future projects.

Financial:

None.

Follow up Action

- 1. File a formal application with the Land and Property Rights Tribunal for Sturgeon County to become an intervenor in the assessment complaints for rolls 282000 and 494000 (Assessment Services, June 2022).
- 2. Participate in the complaint process and update Council as needed on any developments for these complaints (Assessment Services expertise ongoing for duration of complaint process).

Attachment(s) None.

Report Reviewed by:

Luis Delgado, Manager, Assessment Services

Andrew Hayes, General Manager, Financial Services & Chief Financial Officer

Reegan McCullough, County Commissioner - CAO

Date Written: June 6, 2022

Council Meeting Date: June 14, 2022

Strategic Alignment Checklist

Vision: Offering a rich tapestry of historical, cultural, and natural experiences, Sturgeon County is a municipality that honours its rural roots and cultivates desirable communities. Uniquely situated to provide world-class agricultural, energy, and business investment opportunities, the County prioritizes responsible stewardship and dreaming big.

Guiding Principles: Collaboration | Accountability | Flexibility | Excellence | Safety | Future Readiness | Affordability | Innovation

| Community Outcome | | Consistent | N/A |
|---|--|------------|-------------|
| Planned Growth | | | |
| • Internationally competitive to attract, grow and sustain diverse businesses; tenacious focus on new growth and innovation | | | × |
| Modern broadband and digital capabilities | | | \boxtimes |
| Low cost, minimal red-tape regulations | | | × |
| Reliable and effective infrastructure planning; comprehensive land use and infrastructure planning | | | |
| Thriving Communities | | | |
| Beautiful, surprising places with high standards; integrated natural spaces & trail systems; healthy and resilient | | | ⊠ |
| Engaging cultural, historical, and civic amenities; strong community identity and pride | | | ⊠ |
| Safe, welcoming, and diverse communities; small community feel and personal connection; commitment to high quality of life | | | × |
| Environmental Stewardship | | | |
| Clean air, land, and water; Carbon neutral municipal practices; circular economy opportunities | | | \boxtimes |
| Conservation of natural areas and agricultural lands; enhanced greening and biodiversity; safekeeping ecosystems | | | \boxtimes |
| • Sustainable development; partnerships with industry and others to drive emission reductions | | | \boxtimes |
| Collaborative Governance | | | |
| Predictable and stable external relationships; volunteer partnerships | | | \boxtimes |
| Meaningful connections with Indigenous communities | | | \boxtimes |
| Ongoing community consultation and engagement; transparent and action-oriented decision making based on sound rationale | | | ⊠ |
| Respectful and informed debate; clear and supportive governance processes | | × | |
| Operational Excellence | | | |
| Engaged and effective people – Council, Admin and Volunteers; continuous learning and improvement mindset; nimble and bold, with strong leadership | | | ⊠ |
| Quality cost-effective service delivery; robust procurement and operational practices and policies; asset management and performance measurement; careful debt and reserve stewardship; long-term financial planning and sustainability | | × | |
| Future focused thinking to proactively respond to emerging opportunities and challenges | | × | |
| Alternative revenue generation and service delivery models integrated strategic and business planning | | | × |