

Request for Decision

Title	Assessment Complaint Update – Roll 282000
Proposed Motion	That Council endorse the filing of an assessment complaint with the Land and Property Rights Tribunal regarding the 2022 assessment of Roll 282000.
Administrative Recommendation	Administration recommends that Council endorse the filing of an assessment complaint with the Land and Property Rights Tribunal regarding the 2022 assessment of Roll 282000.
Previous Council / Committee Direction	<p><u>April 25, 2023 Regular Council Meeting</u> Motion 155/23: That Council direct Administration to proceed as recommended by Administration in the confidential Request for Decision item 7.1 of the April 25, 2023 Regular Council Meeting Agenda.</p> <p><u>June 14, 2022 Regular Council Meeting</u> Motion 228/22: 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 (LPRT).</p>
Report	<p><u>Background Information</u></p> <ul style="list-style-type: none"> • The Sturgeon Refinery has filed an assessment complaint relating to the categorization of tanks for assessment purposes. Their position is that storage tanks should instead be categorized as processing tanks. • This change would reduce the assessment by \$73 million, which translates to a potential annual tax revenue reduction of approximately \$730,000. • The complaint applies to the 2021 assessment year, which affects the 2022 taxation year, and subsequent taxation years. This complaint has not yet been settled by the Land and Property Rights Tribunal (LPRT). • On February 28, 2023 Administration received the 2022 assessment for Sturgeon Refinery (NWR) and an internal review concluded that assessment class changes proposed by the Provincial Assessor to NWR Unit 9 -Tanks were applied to the 2022 assessment (2023 taxes).

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- The changes applied are part of a joint recommendation by the Provincial Assessor and NWR to resolve the complaint filed on the 2021 assessment.
 - Section 299.2(1) of the *Municipal Government Act* grants municipalities access to the Provincial assessment record. The County engaged several times with the Province to request tangible verifiable information that supports the assessment reclassification for tanks in NWR Unit-9.
 - The County retained legal counsel to understand and enforce its rights to receive the complete information used to prepare the proposed assessment changes.
 - A letter requesting the assessment details for NWR under MGA section 299.2 was sent to the Provincial Assessor on March 7, 2023.
 - The Provincial Assessor provided a response to the County's section 299.2(1) requests for information:
 - 1- *March 21, 2023 – Province provided a basic response related only to 2022 assessment.*
 - 2- *May 1, 2023 – Province provided a second response with incomplete data but included NWR's historical assessment files.*
 - The historical assessment files, details, and other related assertions provided by the Provincial Assessor are substantial in volume and scope and will require time to review. However, these exclude recent information such as emails, notes, and working documents used by assessors and NWR which provide important context on how NWR's 2021 assessment was prepared.
 - The County is supportive of accurate assessments based on factual and verifiable information. As such, substantial due diligence is being applied regarding this important matter.
 - The assessment complaint deadline for NWR's 2022 assessment is May 8, 2023. Consequently, time was of the essence to preserve the County's right to a correct assessment. As such, on the advice of legal counsel, Administration has filed an assessment complaint with the LPRT on the 2022 Assessment for Roll 282000.
 - Administration recommends that Council endorse the filing of the assessment complaint. Administration will continue to keep Council updated on the status of the complaint.
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Implication of Administrative Recommendation	<u>Strategic Alignment</u> Collaborative Governance & Operational Excellence <ul style="list-style-type: none"> Sturgeon County is committed to ensuring that property assessments are correct as assessments are used to calculate municipal tax levies. <u>Financial</u> <ul style="list-style-type: none"> The 2022 assessment represents a reduction in the assessment by \$73 million, which translates to a potential annual tax revenue reduction of approximately \$730,000.
Alternatives Considered	Council could direct Administration to not proceed with the 2022 assessment complaint filed with the Land and Property Rights Tribunal for Roll 282000.
Implications of Alternatives	Administration would withdraw its complaint with the Land and Property Rights Tribunal.
Follow up Action	1. Update Council on the status of the LPRT complaint (Assessment Services, ongoing).
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

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	Not consistent	Consistent	N/A
Planned Growth			
<ul style="list-style-type: none"> Internationally competitive to attract, grow and sustain diverse businesses; tenacious focus on new growth and innovation 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> Modern broadband and digital capabilities 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> Low cost, minimal red-tape regulations 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> Reliable and effective infrastructure planning; comprehensive land use and infrastructure planning 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Thriving Communities			
<ul style="list-style-type: none"> Beautiful, surprising places with high standards; integrated natural spaces & trail systems; healthy and resilient 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> Engaging cultural, historical, and civic amenities; strong community identity and pride 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> Safe, welcoming, and diverse communities; small community feel and personal connection; commitment to high quality of life 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Environmental Stewardship			
<ul style="list-style-type: none"> Clean air, land, and water; Carbon neutral municipal practices; circular economy opportunities 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> Conservation of natural areas and agricultural lands; enhanced greening and biodiversity; safekeeping ecosystems 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> Sustainable development; partnerships with industry and others to drive emission reductions 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Collaborative Governance			
<ul style="list-style-type: none"> Predictable and stable external relationships; volunteer partnerships 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> Meaningful connections with Indigenous communities 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Ongoing community consultation and engagement; transparent and action-oriented decision making based on sound rationale 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> Respectful and informed debate; clear and supportive governance processes 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Operational Excellence			
<ul style="list-style-type: none"> Engaged and effective people – Council, Admin and Volunteers; continuous learning and improvement mindset; nimble and bold, with strong leadership 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> 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 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> Future focused thinking to proactively respond to emerging opportunities and challenges 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Alternative revenue generation and service delivery models integrated strategic and business planning 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>