

## Request for Decision

<b>Title</b>	<b>Municipal Property Tax Relief Policy Amendments</b>
<b>Proposed Motion</b>	That Council approve the amended Municipal Property Tax Relief Policy as presented.
<b>Administrative Recommendation</b>	Administration recommends that Council approve amendments to the Municipal Property Tax Relief Policy as presented by Administration and recommended by the Governance and Council Services Committee.
<b>Previous Council / Committee Direction</b>	<p><u>June 22, 2023 Governance and Council Services Committee Meeting</u> Motion 028/23: That the Committee recommend that Council approve amendments to the Municipal Property Tax Relief Policy as presented by Administration.</p> <p><u>November 30, 2021 Regular Council Meeting</u> Motion 507/21: That Council approve the Municipal Property Tax Cancellation, Reduction, Refund and Deferral Policy as presented.</p>
<b>Report</b>	<p><u>Background Information</u></p> <ul style="list-style-type: none"> <li>Section 347(1) of the <i>Municipal Government Act</i> (MGA) states that, if it considers it equitable to do so, Council may: <ul style="list-style-type: none"> <li>Cancel or reduce tax arrears;</li> <li>Cancel or refund all or part of a tax; or</li> <li>Defer the collection of a tax.</li> </ul> </li> <li>For ease of reference, the cancellation, reduction, refund, or deferral of a tax may also be referred to as “tax relief”.</li> <li>Section 203(2)(d) of the MGA states that Council cannot delegate decisions regarding tax relief to Administration or any other body.</li> <li>Council approved the existing Municipal Property Tax Cancellation, Reduction, Refund and Deferral Policy at the November 30, 2021 Council Meeting.</li> <li>The existing Policy acknowledges the following circumstances for residential municipal property tax relief:</li> </ul>

- Fire Loss – Administration confirms the fire loss, and if not suspicious, tax relief is recommended on a pro-rated value of property.
- Hardship – Taxpayer presents to Governance and Council Services Committee (GCSC) in open session, and the Committee makes a recommendation to Council.
- Other (failure to receive notice, payment errors or delays) – Taxpayer presents to GCSC in open session, and the Committee makes a recommendation to Council.
- Administration has identified issues with the current Policy, which has prompted the review of the Policy. Issues identified include:
  - Lack of clarity with respect to equity considerations
    - Non-receipt of notice or payment errors are treated the same as compassionate considerations (illness, loss of job, etc.)
    - Other municipal policies differentiate between compassionate and other grounds (ex. City of St. Albert)
  - Presenting to Council is perceived as a “first resort” rather than a “last resort”
    - Residents experiencing hardship should access support through Administration first
    - Opportunity to put onus on requestor to access municipal programs for support before presenting to GCSC or Council
  - Confidentiality
    - Currently, requests are presented in open session.
    - Although this process promotes transparency and supports adherence to equity, it results in discussion of highly sensitive and personal matters in public.
- In response to these identified issues, Administration proposes amendments to the Municipal Property Tax Relief Policy as identified in track changes in Attachment 1 and summarized below:
  - Acknowledgement of Compassionate Grounds Considerations
    - To differentiate from requests such as non-receipt of notice, payment errors, etc.
    - Contemplates residents receiving financial support through an established program when experiencing demonstrated hardship.
    - The County will not pay taxes, but may provide other financial support to enable the Taxpayer to make tax payments.
    - Taxpayers would not be considered for presentation to Council until they have exhausted all existing avenues for support (TIPP Bylaw Program, FCSS supports).

	<ul style="list-style-type: none"> <li>○ Changes to Request Processing <ul style="list-style-type: none"> <li>▪ Where the CAO determines that there may be an unreasonable invasion of privacy, the matter could be scheduled for a closed session.</li> <li>▪ Removal of GCSC role as efficiencies with this process have not been realized.</li> </ul> </li> <li>• The proposed amendments were presented at the June 22, 2023 Governance and Council Services Committee Meeting. Following discussion, the Committee recommended that Council approve amendments to the Municipal Property Tax Relief Policy as presented by Administration.</li> </ul> <p><u>External Communication</u></p> <ul style="list-style-type: none"> <li>• Coverage of the item at the June 27, 2023 Regular Council Meeting.</li> <li>• If amendments to the Policy are approved by Council, resources will be developed and made available on the County website to route taxpayers through the process to request municipal tax relief.</li> </ul> <p><u>Relevant Policy/Legislation/Practices</u></p> <ul style="list-style-type: none"> <li>• MGA sections 347(1) and 203(2)(d)</li> </ul>
<b>Implication of Administrative Recommendation</b>	<p><u>Strategic Alignment</u>  <b>Collaborative Governance</b> – Clear and supportive governance processes; transparent and action-oriented decision making based on sound rationale.</p> <p><u>Organizational</u>  None.</p> <p><u>Financial</u>  None.</p>
<b>Alternatives Considered</b>	<p>Council could propose additional or alternative amendments to the Municipal Property Tax Relief Policy prior to approving it.</p>
<b>Implications of Alternatives</b>	<p><u>Strategic Alignment</u>  <b>Collaborative Governance</b> – Clear and supportive governance processes; transparent and action-oriented decision making based on sound rationale.</p> <p><u>Organizational</u>  Dependent on amendments proposed.</p> <p><u>Financial</u>  Dependent on amendments proposed.</p>

<b>Follow up Action</b>	<ol style="list-style-type: none"> <li>1. Obtain Mayor and CAO signatures on the Policy (Legislative Services, June 2023).</li> <li>2. Prepare materials to advise the public on processes established by the amended Municipal Property Tax Relief Policy (Corporate Finance &amp; Treasury, FCSS, Corporate Communications, Q3 2023).</li> </ol>
<b>Attachment(s)</b>	<ol style="list-style-type: none"> <li>1. Attachment 1: Municipal Property Tax Relief Policy (redline)</li> <li>2. Attachment 2: Municipal Property Tax Relief Policy (final)</li> </ol>
<b>Report Reviewed by:</b>	<p>Jesse Sopko, General Manager, Corporate Services</p> <p>Reegan McCullough, County Commissioner – CAO</p>

## 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
<b>Planned Growth</b>			
<ul style="list-style-type: none"> <li>Internationally competitive to attract, grow and sustain diverse businesses; tenacious focus on new growth and innovation</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> <li>Modern broadband and digital capabilities</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> <li>Low cost, minimal red-tape regulations</li> </ul>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>Reliable and effective infrastructure planning; comprehensive land use and infrastructure planning</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Thriving Communities</b>			
<ul style="list-style-type: none"> <li>Beautiful, surprising places with high standards; integrated natural spaces &amp; trail systems; healthy and resilient</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> <li>Engaging cultural, historical, and civic amenities; strong community identity and pride</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> <li>Safe, welcoming, and diverse communities; small community feel and personal connection; commitment to high quality of life</li> </ul>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Environmental Stewardship</b>			
<ul style="list-style-type: none"> <li>Clean air, land, and water; Carbon neutral municipal practices; circular economy opportunities</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> <li>Conservation of natural areas and agricultural lands; enhanced greening and biodiversity; safekeeping ecosystems</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> <li>Sustainable development; partnerships with industry and others to drive emission reductions</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Collaborative Governance</b>			
<ul style="list-style-type: none"> <li>Predictable and stable external relationships; volunteer partnerships</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> <li>Meaningful connections with Indigenous communities</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> <li>Ongoing community consultation and engagement; transparent and action-oriented decision making based on sound rationale</li> </ul>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>Respectful and informed debate; clear and supportive governance processes</li> </ul>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Operational Excellence</b>			
<ul style="list-style-type: none"> <li>Engaged and effective people – Council, Admin and Volunteers; continuous learning and improvement mindset; nimble and bold, with strong leadership</li> </ul>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>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</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> <li>Future focused thinking to proactively respond to emerging opportunities and challenges</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> <li>Alternative revenue generation and service delivery models integrated strategic and business planning</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>