

Request for Decision

Title	Meadowview Golf & Country Club – Request for Reduction of 2023 Municipal Property Taxes
Proposed Motion	That Council refuse the request to reduce 2023 municipal property taxes for tax rolls 86000, 85000, 3516000, 3517001 and 3605001.
Administrative Recommendation	Administration recommends that Council refuse the request to reduce or cancel the 2023 property taxes for tax rolls 86000, 85000, 3516000, 3517001 and 3605001.
Previous Council / Committee Direction	<p><u>July 18, 2023 Regular Council Meeting</u> Motion 269/23: That Council refer the request from Trestle’s Edge Inc. / Meadowview Golf & Country Club for a reduction of 2023 municipal property taxes to Administration to present information and a recommendation at a future Council Meeting.</p> <p><u>April 20, 2023 Regular Council Meeting</u> Motion 143/23: That Council give third reading of Bylaw 1625/23.</p>
Report	<p><u>Background Information</u> Sturgeon County Transportation and Infrastructure</p> <ul style="list-style-type: none"> Rural roads and bridges provide a vital link to local areas within the County and serve as important arteries by connecting efficient and effective movement of people, goods, and services such as emergency vehicles providing access to healthcare. Rural roads and bridges also provide excellent access to rail, airports and highways and support the County’s economic prosperity and quality of life. The County’s municipal infrastructure network requires substantial annual investment and is the single largest expense for the County. Annually, the County reviews the accumulative effects of the capital infrastructure program including scheduling, engagement, planning and construction. As a result, the County incorporates continuous improvement actions.

Assessment and Taxation Information

- Trestle's Edge Inc. has 5 tax rolls within Sturgeon County that vary in assessment type. The table below provides further details pertaining to each tax roll.

Trestle Edge Inc. 2023 Account Summary					
Tax Roll	86000	85000	3516000	3517001	3605001
Address	26325 MEADOWVIEW DR	53517 RGE RGE RD 263A	53517 RGE RGE RD 263A	53517 RGE RGE RD 263A	54129 RGE RD 263
Description	76.35 acre, improved commercial parcel. Main golf-club house.	1 acre, vacant residential parcel. Adjacent to golf course.	46.8 acre, vacant commercial parcel. Golf fairway and greens.	10.4 acre, vacant commercial parcel. Golf fairway and greens.	4.05 acres, improved residential parcel.
Non Farm Land Vacant	-	178,500	-	-	-
Commercial Land	683,860	-	-	-	-
Commercial Building and Structures	1,386,550	-	-	-	-
Vacant Commercial/Ind Land	-	-	419,190	93,150	-
Taxable Residential	-	-	-	-	730,510
2023 Assessment Amount(s)	2,070,410	178,500	419,190	93,150	730,510
Municipal Tax	22,297	1,114	4,514	1,003	2,789
Education	8,930	459	1,808	402	1,878
Homeland Housing	175	15	35	8	62
2023 Levy Amount(s)	31,402	1,588	6,358	1,413	4,729

- All the above tax rolls are assessable and taxable property under the *Municipal Government Act (MGA)* and applicable regulations.
- Representatives from Trestle's Edge Inc. / Meadowview Golf & Country were in attendance at the July 18, 2023 Council Meeting to present information on their request for 2023 municipal property tax reduction (see Attachment 1) and to answer questions from members of Council. Council referred the request to Administration to present information and a recommendation at a future Council Meeting.
- Section 347 of the MGA states that, if Council considers it equitable to do so, it may cancel or refund all or part of a tax.
- Legal advice received by the County noted that in order for the County to provide tax relief in an equitable manner, it would need to be fair to all taxpayers affected by road construction. In addition, it was noted that the *Municipal Government Act (MGA)* does not provide any obligations as a result of temporary road work.
- Accordingly, Administration recommends that Council refuse the request to reduce or cancel the 2023 property taxes for tax rolls 86000, 85000, 3516000, 3517001 and 3605001.

External Communication

- Coverage of the September 12, 2023 Council Meeting.

Implication of Administrative Recommendation	<p><u>Strategic Alignment</u> Operational Excellence – The imposition of taxes owed is consistent with legislation, policies, and procedures and supports respectful and informed debate, clear and supportive governance processes, and long-term financial planning and sustainability.</p> <p><u>Organizational</u> Administration will issue a letter informing the ratepayer of Council’s decision.</p> <p><u>Financial</u> None.</p>
Alternatives Considered	That Council reduce municipal property taxes for tax rolls 86000, 85000, 3516000, 3517001 and 3605001 funded through the 2023 financial year end.
Implications of Alternatives	<p><u>Strategic Alignment</u> A decision to reduce municipal taxes would be inconsistent with effective short- and long-term financial planning. Ensuring equitable governance is administered among taxpayers is important. While this financial relief request is not material, other future requests may prove material and could impact Sturgeon County’s ability to be financially stable and fiscally responsible.</p> <p><u>Organizational</u> Administration would reduce the municipal taxes in accordance with Council direction and issue a letter informing the taxpayer of Council’s decision.</p> <p><u>Financial</u> Dependent on the value of the adjusting financial impact. This adjustment alone does not materially impact budget but must be deemed equitable by Council.</p>
Follow up Action	1. Send a letter to the ratepayer informing of Council’s decision (Corporate Finance & Treasury, September 2023).
Attachment(s)	1. Attachment 1: Trestle Edge - Meadowview Gold Tax Information
Report Reviewed by:	<p>Gary Mayhew, Acting Chief Operating Officer, Infrastructure Services</p> <p>Sabrina Duquette, Manager, Corporate Finance & Treasury</p> <p>Andrew Hayes, General Manager, Financial Services & Chief Financial Officer</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
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 checked="" 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 checked="" type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Future focused thinking to proactively respond to emerging opportunities and challenges 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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"/>