

Agenda Item: D.2

Request for Decision

Title | Amendment of Bylaw 1366/16 – 2016 Taxation Rates **Proposed Motion** 1. That Council give first reading to Bylaw 1370/16 Amendment to 2016 Taxation Rate Bylaw 1366/16. 2. That Council give second reading to Bylaw 1370/16 Amendment to 2016 Taxation Rate Bylaw 1366/16. 3. That Council provides unanimous consent to proceed with third and final reading to Bylaw 1370/16. 4. That Council give third and final reading to Bylaw 1370/16 Amendment to 2016 Taxation Rate Bylaw 1366/16. Administrative That Council approves this Bylaw in a manner that is consistent with the Recommendation budget and fiscal planning direction through Council's approval of the 2016 Budget and the recently approved Bylaw 1366/16. **Previous Council** April 26, 2016: Direction 1. Motion 133/16 - That Council give second reading to Bylaw 1366/16 2016 Taxation Rates as amended. 2. Motion 134/16 - That Council give third reading to Bylaw 1366/16 2016 Taxation Rates. April 12, 2016 - Motion 113/16: 1. That Council gives first reading to Bylaw 1366/16 2016 Taxation Rates. Report **Background Information** As was the case in the 2015 Taxation Rates Bylaw, a minimum tax of \$25 is included in the 2016 taxation year to address the cost of assessing and maintaining tax records on properties that pay less than \$25 in municipal taxes. However, the line in the approved bylaw stipulating the minimum tax was inadvertently omitted from Bylaw 1366/16. While the minimum \$25 taxation rate was referenced in the Request for Decision, Bylaw 1366/16 which was brought forward for second and third readings on April 26, 2016, did not include this minimum tax amount.

Date Written: April 29, 2016 Council Meeting Date: May 10, 2016

External Communication

N/A

Relevant Policy/Legislation/Practices:

Section 353 of the *Municipal Government Act*, RSA 2000 c.M-26, requires Council to pass an annual property tax bylaw.

Financial:

• The County will raise approximately \$10,000 in municipal property tax revenue from a minimum tax of \$25.

Implication of Administrative Recommendation

Organizational:

Due date for payment will be June 30, 2016, similar to regular tax payments. Printing of tax notices will commence early May, following the amendment of the Bylaw.

Combined tax/assessment notices must be ready for mailing May 27, 2016. Assessment complaints must be submitted by July 26, 2016.

Alternatives Considered

None. It was the intention to include the minimum levy in the original Bylaw 1366/66 passed on April 26, 2016.

Implications of Alternatives

Strategic Alignment:

N/A

Organizational:

Due date for payments will be June 30, 2016, similar to regular tax payments. Printing of tax notices will commence early May, following the amendment of the Bylaw.

Combined tax/assessment notices must be ready for mailing May 28, 2016. Assessment complaints must be submitted by July 27, 2016.

Financial:

N/A

Follow up Action

1. Finance Services to mail tax notices and Corporate Communications will advertise that the tax notices have been mailed

Attachment(s)

- 1. Bylaw 1370/16 Amendment to 2016 Taxation Rate Bylaw 1366/16
- 2. Bylaw 1366/16 2016 Taxation Rates

Report Reviewed by:

MART

Ed Kaemingh, Manager Financial Services

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Rick Wojtkiw, GM Corporate Support

Peter Tarnawsky , County Commissioner – CAO

Strategic Alignment Checklist

Vision: Sturgeon County: a diverse, active community that pioneers opportunities and promotes initiative while embracing rural lifestyles.

Mission: Provide quality, cost effective services and infrastructure to meet the diverse needs of the Sturgeon County community, while improving competitiveness and sustainability.

Focus Areas	Not consistent	N/A	Consistent
Strong Local Governance and Regional Leadership			
We promote consistent and accountable leadership through collaborative and transparent processes (Strategic Plan, pg. 27 MDP)		×	
Consistent with neighborhood role (see MDP), master plans,, policies		×	
Considers fiscal stability and sustainability			×
Has a positive impact on regional and sub-regional cooperation		×	
Respect the Natural Environment			
We acknowledge the importance of a healthy environment and will minimize and monitor our impact on ecosystems (Strategic Plan, pg. 27 MDP)		×	
Compliance with Provincial and Federal regulations and/or legislation		×	
Ensure effective environmental risk management		⊠	
Community Identity & Spirit			
We will build upon our strengths, where together we will create an inclusive, caring community (Strategic Plan, (Strategic Plan, pg. 27 MDP)		×	
Promotes and/or enhances residents' identification with Sturgeon County		×	
Enhances service provision through community partnerships		×	
Supports Sturgeon County's cultural history			
Planned Growth and Prosperity			
We encourage varied and integrated enterprises that enhance our strong economic base, while balancing the needs of the community and natural environment. (Strategic Plan, pg. 27 MDP)		×	
 Does the proposal align with the Integrated Regional Growth Strategy (map/policies) pg. 26 MDP 		×	
Considers cumulative costs and long-term funding implications		×	
Targets growth around current or planned infrastructure		×	
Maintain and Enhance Strong Communities			
We are committed to a safe, secure community, where our residents are respected and provided with access to opportunities. (Strategic Plan, pg. 27 MDP)		×	
Positive impact on residents' quality of life			
Supports and promotes volunteer efforts			
Provides programs and services that are accessible to all residents		\boxtimes	
Operational Excellence			<u> </u>
We have the organizational capability to deliver consistent and defined levels of service to all stakeholders in a professional, efficient, and cost effective manner		⊠	
Staff have the knowledge, skills and capability to perform their jobs			
Streamlines operational processes and policies		×	
Promotes engagement and professional interaction with stakeholders		\boxtimes	
Considers a cost-structure which allows Sturgeon County to remain competitive within a regional, national and global context			⊠

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