



# **Village of Clyde Elected Officials Training and Orientation**

**November 8, 2017**

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# Outline

1. Introduction and Background
2. At the Parking Lot
3. The MGA
4. MGA Amendments
5. Governance & Administration
6. Finance, Assessment & Taxation
7. Planning & Development
8. Questions

# Introductions and Background

## Introductions

### Why are we here today?

- To explain your roles and responsibilities as an elected official
- To explain to you some of the most recent changes to the MGA
- To answer any questions you may have about your continued or new role with the Village

### Why are you here today?

- You're now an elected official
- To comply with Section 201.1(4)(a) Municipal Government Act
- To find out how these changes might impact your municipality and you

# At the Parking Lot

1. Items to discuss today
2. Emergent points to cover off before the day ends
3. Issues to check into and or call a friend
4. Items that will be followed up on in the future.



# The Constitution and You

- Your right to govern within your jurisdiction.
  - Where is the power?
  - Who can take that power away?
  - Why are bylaws and policy development important?
  - What guides the day to day activities?
- Questions????

# The MGA

- Governance & Administration (how local decisions are made)
- Assessment & Taxation (how to pay for services delivered)
- Planning & Development (how do we build and grow)



# MGA Amendments

- Bill 20 – Municipal Government Amendment Act (March 2015)
- Bill 21 – Modernized Municipal Government Act (December 2016)
- Bill 8 – An Act to Strengthen Municipal Government (May 2017)
- Proclaimed Oct 26, 2017 along with associated regulations

# MGA Amendments – Bill 21

Whereas Alberta's municipalities, governed by democratically elected officials, are established by the Province, and are empowered to provide responsible and accountable local governance in order to create and sustain safe and viable communities;

Whereas Alberta's municipalities play an important role in Alberta's economic, environmental and social prosperity today and in the future;

Whereas the Government of Alberta recognizes the importance of working together with Alberta's municipalities in a spirit of partnership to co-operatively and collaboratively advance the interests of Albertan generally; and

Whereas the Government of Alberta recognizes that Alberta's municipalities have varying interests and capacity levels that require flexible approaches to support local, inter-municipal and regional needs;

Therefore Her Majesty, by and with the advice and consent of the Legislative Assembly of Alberta, enacts as follows: .....

# Governance and Administration

## Part 1 – Purposes, Powers and Capacity of Municipalities

- Municipal Purposes (Section 3)
  - Provide good government
  - Provide services, facilities or other things that in the opinion of council are necessary or desirable
  - Develop and maintain safe and viable communities
  - To work collaboratively with neighboring municipalities to plan, deliver and fund intermunicipal services (Bill 21, Section 3)
  - To foster the well-being of the environment (Bill 8, Section 3(a.1))



# Governance and Administration

- Is the Municipal Government Act about government or governance? It is a hierarchy –provides a pyramidal structure that allows complex tasks to be managed.
  - Clear lines of accountability
  - Administrators accountable to elected officials
  - Elected officials accountable to voters
- What does it mean?
  - Governance differs from Government.
  - Focus is on social practices and activities.
  - Government is a focus on the province and institutions.



# Governance and Administration

## Part 2 - Bylaws

- General jurisdiction to pass bylaws (Section 7)
  - A council may pass bylaws for:
    - Health & safety of people
    - Protection of property
    - Nuisances including unsightly property
    - Transportation systems
    - Business activity
    - Services provided by or on behalf of the municipality
    - Public utilities
    - Wild & domestic animals and activities
    - Enforcement provisions



# Governance and Administration

- Powers under bylaws (Section 8)
  - A council may in a bylaw passed under this Division:
    - Regulate or prohibit
    - Deal with any development, activity, industry, or business
    - Provide for a system of licences, permits or approvals
    - Specify the fees for taxi
    - Provide for an appeal
- Geographic area of bylaws (Section 12)
  - A bylaw of a municipality applies only inside its boundaries unless agreed upon with the other municipality
- Revision and Consolidation of Bylaws (Sections 63 - 69)

# Governance and Administration

- Expropriation
- Roads
- Public Utilities
- Miscellaneous Powers
  - A municipality may provide any service or thing that it provided in all or part of the municipality in another municipal authority with the agreement of the other municipal authority (Section 54(a))
- Revision and Consolidation of Bylaws
  - A council may by bylaw revise any of its bylaws or any one or more provisions of them in accordance with this section (Bill 8 Section 63(1))



# Governance and Administration

## Part 3 – Special Municipal Powers and Limits on Municipal Powers

- Limits on Municipal Powers
  - If a municipality proposes to transfer or grant an estate or interest in land for less than its market value or a public park or recreation or exhibition grounds, the proposal must be advertised (Section 70(1))
  - Exceptions – for a public utility or a non-profit organization



# Governance and Administration

## Part 4 – Formation, Fundamental Changes and Dissolution

- Change in status may occur if the Minister receives a request from council, or receives a sufficient petition from the electors (Section 93)
- Amalgamation (Sections 100 – 112)
- Annexation (Sections 112.1 – 128)
- Dissolution (Sections 129 – 134.1)



# Governance and Administration

## Part 5 – Councils, Councillors and Council Committees

- Council and Council Committees
  - The council of a village or summer village consists of 3 councillors unless the council passes a bylaw specifying a higher odd number (Section 143(3))
  - A council may by bylaw establish maternity and parental leave for councillors (Bill 8 Section 144.1(1))
- Code of Conduct
  - A council must by bylaw establish a code of conduct governing the conduct of councillors (Bill 20 Section 146.1(1)) by July 23, 2018
  - Applies to all councillors equally
  - No disqualification provisions
- Code of Conduct Regulation
- Examples



# Governance and Administration

- Elections, Appointments and Ward System
  - The chief elected official of a village, summer village or municipal district is to be appointed by council unless a bylaw has been passed providing for that official to be elected by a vote of the electors (Section 150(2))
  - A council must appoint one or more councilors as deputy chief elected official so that only one councilor will hold that office at any one time and the office will be filled at all times (Section 152(1))
- Duties, Titles and Oaths of Councillors
  - Councillors have the following duties (Section 153):
    - Consider the welfare and interests of the municipality as a whole
    - Participate in the development and evaluation of the policies and programs of the municipality
    - Participate in the council meetings, committee meetings and other bodies to which they have been appointed
    - Obtain information about the operation or administration from the CAO
    - Keep confidential matters discussed in private at a council or committee meeting until discussed in public
    - Perform any other duty or function imposed by this or any other enactment or by the council



# Governance and Administration

- Promote an integrated and strategic approach to intermunicipal land use planning and service delivery with neighboring municipalities (Bill 21 Section 153(a.1))
- Adhere to the code of conduct established by the council under section 146.1(1) (Bill 20 Section 153(e.1))
- Where the CAO provides information referred to in section 153(d) to a councilor, the information must be provided to all other councilors as soon as is practicable (Bill 20 Section 153.1)
- A chief elected official in addition to performing the duties of a councilor must preside when in attendance at a council meeting (unless a bylaw provides otherwise) and perform any other duty imposed on a chief elected official by this or any other enactment or bylaw (Section 154(1))
- Term of Office
  - A chief elected official who is to be appointed under section 150 must be appointed at each organizational meeting unless otherwise provided by bylaw (Section 159(1))



# Governance and Administration

- Vacancies and Quorum
- Pecuniary Interest of Councilors
  - Subject to subsection (3) a councilor has a pecuniary interest in a matter if the matter could monetarily affect the councilor or an employer of the councilor or the councilor knows or should know that the matter could monetarily affect the councilor's family (Section 170(1))
  - Section 170(3) covers those instances when a councilor does not have a pecuniary interest
  - A council may by bylaw require a statement of disclosure by each councilor (Section 171)
  - Section 172 covers off what to do if a pecuniary interest exists or potentially exists. The councilor needs to disclose the general nature of the pecuniary interest prior to any discussion of the matter, abstain from voting and leave the room until the discussion and voting is completed. Some exceptions exist and are identified in section 172(2) & (3)
- Disqualification of Councilors (Section 174)
  - The councilor was not eligible for nomination as a candidate under the Local Authorities Election Act (LAEA)

# Governance and Administration

- Ceases to be eligible for nomination as a candidate under the LAEA
- Fails to file a disclosure statement as required under section 147.4 of the LAEA
- Becomes a judge, MP, Senator, or MLA
- Absent from all council meetings for 8 consecutive weeks unless authorized by Council resolution
- Is convicted of an offence punishable by imprisonment for 5 or more years
- Does not vote on a matter at a council meeting (some exceptions)
- Contravenes section 172 (disclosure of pecuniary interest)
- Has a pecuniary interest in an agreement that is not binding under section 173
- Uses information to gain a pecuniary benefit
- Becomes an employee of the municipality
- Becomes liable to the municipality under section 249 (civil liability of councilors)



# Governance and Administration

- Enforcement of Disqualification
  - A councilor that is disqualified must resign immediately (Section 175(1))
  - If a councilor does not resign immediately, the Council or an elector may apply to a judge of the Court of Queen's Bench
  - St. Albert and Thorhild examples
- Council Proceedings
  - A council may act only by resolution or bylaw (Section 180(1))
  - Voting
  - Passing a Bylaw
  - Meetings
    - Public presence at meetings (Bill 20, Section 197) incorporates five new subsections
    - Meetings through electronic communications are permitted (Section 199)



# Governance and Administration

## Part 6 – Municipal Organization and Administration

- Council's Role (Section 201)
  - Develop and evaluate the policies and programs of the municipality
  - Making sure the powers, duties, and functions of the municipality are appropriately carried out
  - Carrying out the powers, duties, and functions expressly given to it under this or any other enactment
- A municipality must offer orientation training to each councilor within 90 days after the councilor being elected (Bill 21 Section 201.1)
- Every Council must establish by bylaw a position of CAO (Section 205)
- Council must provide the CAO with an annual written performance evaluation (Section 205.1)



# Governance and Administration

- CAO responsibilities (Section 207)
  - Is the administrative head of the municipality
  - Ensures that the policies and programs of the municipality are implemented
  - Advises and informs council on the operation and affairs of the municipality
  - Performs the duties and functions and exercises the powers assigned
- Bill 20 Section 208 outlines the duties of the CAO
- Minutes of council meetings must be signed by the person presiding at the meeting and the CAO (Section 213(1))
- Bylaws must be signed by the CEO and CAO (Section 213(3))



# Governance and Administration

## Part 7 – Public Participation

- Every council must establish a public participation policy (Bill 20, 216.1) by July 23, 2018
- Petition Requirements (Sections 219 – 226)
- Meetings with the Public (Sections 227 – 229)
- Public Hearings are required before second reading of the bylaw or before council votes on the resolution (Section 230 (1))
- Petitions for Vote of the Electors – Advertised Bylaws and Resolutions (Section 231)
- Petitions for Vote of the Electors – New Bylaws (Sections 232 - 240)

# Governance and Administration

## Part 13 – Liability of Municipalities, Enforcement of Municipal Law

- Liability of Municipalities
  - A municipality is not liable for damage caused by any thing done or not done by the municipality in accordance with the authority of this or any other enactment unless the cause is negligence (Section 527.2)
- Liability of Councilors
  - Councilors are not liable for loss or damage caused by anything said or done or omitted to be done in good faith in the performance or intended performance of their functions, duties or powers (Section 535(2))
- Enforcement of Municipal Law

# Governance and Administration

- Challenging Bylaws and Resolutions occurs vis-à-vis an application to the Court of Queen's Bench (Section 536)
- Enforcement of Municipal Law
  - Municipal Inspections and enforcement (Section 542)
  - Court authorized inspections and enforcement (Section 543)
  - Order to remedy dangers and unsightly property (Section 546)
  - Adding amounts owing to property tax roll (Section 553.1)



# Governance and Administration

## Part 14 – General Ministerial Powers

- Intermunicipal Disagreements
  - The minister may: (a) conduct an investigation or hold an inquiry; (b) appoint a mediator; or (c) make a decision to settle the disagreement (Section 570)
- Inspections
  - The minister may require that any matter connected with the management, administration or operation to be inspected on the Minister's initiative or on the request of the council (Section 571)



# Finance, Assessment and Taxation

## Part 8 – Financial Administration

- Budgets
- Borrowing
- General Matters
  - Civil Liability of Councillors
- Audited Financial Statements

# Finance, Assessment and Taxation

## Part 9 – Assessment and Property

- Preparation of Assessments
- Assessment Roll
- Assessment Notices
- Preparation of Supplementary Assessments
- Equalized Assessments

# Finance, Assessment and Taxation

## Part 10 – Taxation

- Property Tax
- Business Tax
- Community Revitalization Levy
- Special Tax
- Local Improvement Tax
- Recovery of Taxes Related to Land
- Recovery of Taxes Not Related to Land

# Finance, Assessment and Taxation

## Part 11 – Assessment Review Boards

- Establishment & Function of ARB
- Decisions of ARB

# Finance, Assessment, Taxation

## Part 12 – Municipal Government Board

- Jurisdiction of MGB **Jurisdiction of the Board**
- **488(1)** The Board has jurisdiction
  - (a) to hear complaints about assessments for linear property,
  - (b) to hear any complaint relating to the amount set by the Minister under Part 9 as the equalized assessment for a municipality,
  - (c) repealed 2009 c29 s34,
  - (d) to decide disputes between a management body and a municipality or between 2 or more management bodies, referred to it by the Minister under the *Alberta Housing Act*,

# Planning and Development Related to 17

- (e) to inquire into and make recommendations about any matter referred to it by the Lieutenant Governor in Council or the Minister,
- (f) to deal with annexations in accordance with Part 4,
- (g) to decide disputes involving regional services commissions under section 602.15,
- (h) to hear appeals pursuant to section 619,
- (i) to hear appeals from subdivision decisions pursuant to section 678(2)(a), and
- (j) to decide intermunicipal disputes pursuant to section 690.



# ASSESSMENT 101

**Municipal Property Tax Administrators (MPTA)**

**Created by Brad Hurt, AMAA, CAE  
For the Alberta Assessors'  
Association**

**Presented today by Ron Cust AMAA  
(RET) with Permission of the AAA**

# Acknowledgement and Disclaimer



*“Property assessment is the cornerstone of municipal financing. The importance of ensuring that the highest quality assessment services are provided to every urban and rural municipality cannot be overstated.” (Practicing Assessment in Alberta Handbook Preface)*

*The Alberta Assessors’ Association Assessment 101 course material was created by Brad Hurt, AMAA, CAE for training purposes for municipal employees administering property tax policy as an introduction to property tax assessment. The Association gratefully acknowledges Mr. Hurt’s contribution and has since endorsed the material for use by members for training, information and orientation purposes.*

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*The information contained herein is intended to be accurate and up to date; however, it is provided strictly “as is” on the date first delivered (May 1, 2017).*

# WHAT IS AN ASSESSOR?



- Person employed by the Municipality to prepare and defend the assessment roll in accordance with the Municipal Government Act (MGA) and the Regulations.
- The “Designated Assessor” is appointed by the Municipality and **MUST** have qualifications pursuant to Provincial Statutes. These include the following designations:
  - AMAA – Accredited Municipal Assessor of Alberta
  - CAE – Certified Assessment Evaluator
  - AACI – Accredited Appraiser Canadian Institute

# WHAT IS ASSESSMENT?



- Property Assessment is the process of calculating/assigning a dollar value to each property for the purpose of property taxation.
- Based on Legislation, this “dollar value” can be:
  - Market Value
  - Regulated Value

# MARKET VALUE



- Section 1(n) of the MGA defines market value as:
  - “the amount that a property, as defined in section 284(1)(r), might be expected to realize if it is sold on the open market by a willing seller to a willing buyer”
- Section 284(1)(r) defines property as:
  - a parcel of land,
  - an improvement, or
  - a parcel of land and the improvements to it;

# REGULATED VALUE



- A regulated value is a rate set by the Province. Property types assessed with regulated rates are:
  - Farmland (Agricultural Use Value)
  - Railway
  - Machinery & Equipment
  - Linear Property
- These types of properties, for various reasons, are difficult to assess using the market value standard.

**REGULATED VALUE**

**≠**

**MARKET VALUE**

# FARMLAND



- Farmland is NOT assessed at market value. This property type is assessed based on regulated rates set by the Province and on the **PRODUCTIVE CAPABILITY** of the soil.
  - Irrigated Farmland = \$450/Acre
  - Non-Irrigated Farmland = \$350/Acre
- If a residence(s) is situated on farmland then 3 acres of land **MUST** be assessed at market value. The remaining land remains assessed using the regulated rates.

# FARM RESIDENCES



- Rural Assessment Policy (RAP)
- Exemption applied to residence(s) based on the total assessed value of farmland owned by assessed person
- Maximum RAP exemption on first residence = \$61,540
- Maximum RAP exemption on secondary residences = \$30,770

Assessed Value of Residence	\$300,000
Assessed Value of Farmland	\$40,000
Taxable Assessed Value of Residence	<hr/> \$260,000

# WHAT IS TAXATION?



- Taxation is the process of applying a tax rate (mill rate) to a property's assessed value to determine the taxes payable by the owner of that property.
- Property taxes are the major revenue source of local governments.

# WHAT IS A MILL RATE?



- The Mill Rate (or Tax Rate) is the relationship between the total taxable assessed value and the tax levy.

$$\frac{\text{Municipal Budget}}{\text{Taxable Assessment}} = \text{Mill Rate}$$

- Mill Rates fall under the following three categories:
  - Residential
  - Non-Residential (includes Linear and M&E)
  - Farmland

# PROVINCIAL EDUCATION



- The amount of taxes needed for education is set by the Province but are collected by the Municipality through property taxes.
  - The education portion is approximately 30% of the total property tax amount shown on the assessment notice.
- Who pays this tax?
  - All property owners:
    - It does not matter if your property is residential/non-residential
    - It does not matter if you have children in school or at all
    - It does not matter if you are a senior citizen

# WHAT IS ASSESSED?



- The MGA outlines what types of property are assessable for taxation, but not all property are assessable for property tax purposes.
- A few examples of non-assessable property are:
  - Municipal Water Treatment Plants
  - Farm Buildings
  - Airport improvements (roads, sidewalks, runways, reservoirs, etc....)
  - Light standards

# TAXABLE OR EXEMPT?



- The MGA exempts several types of properties from taxation:
  - Schools
  - Churches/Cemeteries
  - Hospitals
  - Nursing Homes
  - Municipally Owned Properties
  - Crown
- COPTER
  - *Community Organization Property Tax Exemption Regulation*
- Some property is assessable but exempt from taxation, while other property is simply non-assessable.

# TAXABLE OR EXEMPT?

- The MGA Bill 21:

Proposed **by adding the following after subsection (2):**

**(2.1)** For the purposes of the definition of “summer village residence” in subsection (1)(z.1), “building” includes a manufactured home, mobile home, modular home or travel trailer but does not include a tent.



# ASSESSMENT STANDARDS



- The MGA and *Matters Relating to Assessment and Taxation Regulation (MRAT)* define the method and standards that must be met when assessments are prepared.
- A property assessment based on MARKET VALUE must:
  - be prepared using mass appraisal
  - be estimate of the value of the fee simple estate in the property, and
  - reflect typical market conditions for properties similar to that property;

# MASS APPRAISAL



- Section 1(n) of MRAT defines mass appraisal as:  
“the process of preparing assessments for a group of properties using standard methods and common data and allowing for statistical testing”
- Mass Appraisal allows the Assessor to accurately value a large number of properties in a short period of time.

# HOW ARE ASSESSMENTS PREPARED



- Valuation and Condition Dates
  - In Alberta, there are two key legislated dates by which certain assessment processes must be complete – the valuation date and physical condition date.
- Valuation Date
  - Assessed value must reflect market conditions as of July 1 of the assessment year.
- Condition Date
  - Assessed values must reflect the physical condition of a property as of December 31 of the assessment year.

# HOW ARE ASSESSMENTS PREPARED



- Assessors can utilize three different approaches to value when assessing property:
  - Cost Approach
    - Non-residential and special purpose properties
  - Sales Comparison Approach
    - Residential properties
  - Income Approach
    - Multi-family, commercial, and industrial properties

# COST APPROACH



- This approach to value is based on the premise that market participants relate the value of their property to the cost of construction.
- Under this approach, the value of a property is determined by adding the value of the land to the current cost of constructing the improvement(s) and then subtracting an amount for depreciation.
- The cost approach is a very reliable when valuing new/nearly new improvements or properties that exchange very seldom in the market place.

# SALES COMPARISON APPROACH



- This approach to value is based on the premise that the value of a property is directly related to the prices of comparable properties.
- Under this approach, value is determined by comparing properties similar to the one being assessed that have recently sold or are listed for sale.
  - Adjustments for differences are made to the sale price of the comparable properties being analyzed to bring them more in line with the property being assessed.

# INCOME APPROACH



- This approach to value is based on the premise that the value of a property reflects the quality and quantity of the income\* it is expected to generate.
  - \*REAL ESTATE INCOME ONLY
- The Assessor:
  - collects lease rates and expense information
  - places properties into similar groupings (based on type, use, age, size, quality of construction, etc....)
  - assigns a “market rent” to each property based on its grouping

# INCOME APPROACH



- The Assessor.....:
  - applies standardized deductions for vacancy and collection losses and deductions for operational expenses to create a

NET OPERATING INCOME (NOI)

- NOI is then divided by a market derived capitalization rate to determine a final value.

VALUE = NOI / CAP RATE

- \* Capitalization Rate represents the return of and return on the investment.

# MARKET-MODIFIED COST APPROACH



- This approach can be considered a hybrid of both the Cost and Sales Comparison approaches.
- It is used by the majority of Municipalities in the Province.
- Under this approach:
  - all improvements are first valued based on the cost approach
  - improvements are placed into groupings based on comparability (age, construction type, size, location)
  - values are adjusted based on what properties similar to each group are selling for

# ASSET



- Assessment Shared Systems Environment
  - Provincial database designed by Municipal Affairs to monitor the quality of assessments throughout Alberta.
  - Ensures that assessed values comply with quality standards.
- On an annual basis, a Municipalities' Assessment Database must be loaded directly to ASSET by February 28.
- Any changes made after this date (i.e. corrections or changes resulting from appeals) are loaded throughout the year.

# ASSET



- Time adjustments applied by the Assessor are reviewed to ensure correctness.
- Assessment information and sales information are examined to ensure completeness.
- Assessment/Sales ratio tests are conducted to determine whether assessed values meet legislated quality standards.

# ASSESSMENT COMPLIANCE



- Assessment/Sales Ratios (ASR) must meet the standards set out in the *Matters Relating to Assessment and Taxation (MRAT)* Regulation.

Assessed Value = \$500,000

Sale Price = \$525,000

ASR =  $\$500,000 / \$525,000$

ASR = 0.95 or 95%

# ASSESSMENT COMPLIANCE



- Municipal Affairs places all sales into groupings using various criteria to check the accuracy of the assessment:
  - Type of property – vacant, multi-family, single-family, commercial, industrial
  - Value Ranges
- The MRAT regulation states that the median ASR must be between 95% and 105% for each group or subgroup.

# ASSESSMENT COMPLIANCE



- The Coefficient of Dispersion (COD), which measures the spread of sales, must be less than 15 for residential properties and less than 20 for non-residential properties.
- The Assessment Roll is not “legal” unless it meets these standards set out in MRAT.
  - The Designated Assessor will not be able to “Declare” the Assessment Roll until corrections are made to bring assessed values into compliance with the legislated quality standards.

# ASSESSMENT COMPLIANCE



- ASSET could be considered a “Stage 1” audit that is legislatively required to be met by the Assessor every year.
- Municipal Affairs also conducts a more thorough audit, known as a “Detailed Audit”, on all Municipalities in Alberta over a five year period.

# ASSESSMENT APPEALS



- The *Matters Relating to Assessment Complaints (MRAC)* Regulation provides ratepayers with the legal right to appeal their property assessment.
  - MRAC was enacted in 2010
  - Appeal Period changed from 30 days to 60 days
  - Two levels of Appeal:
    - Local Assessment Review Board (LARB)
      - Residential (3 dwellings or less) and Farmland
    - Composite Assessment Review Board (CARB)
      - Everything Else

# SUPPLEMENTARY



- Supplementary Assessments allow a Municipality to assess and tax property in the same year.
    - Must be authorized by Municipal Bylaw
    - Applies to new construction, or
    - Completed construction
- that is either occupied or completed during all or part of the year.

# SUPPLEMENTARY



- Scenario 1

December 31, 2016 – Vacant lot worth \$100,000

2017 Property Tax = \$100,000 x Tax Rate

March 1, 2017 – Start construction on \$400,000 house

September 30, 2017 – Construction Complete

Supplemental 2017 Tax = (\$400,000 x Tax Rate) x 3/12

# SUPPLEMENTARY



- Scenario 2

December 31, 2016 – \$100,000 lot value

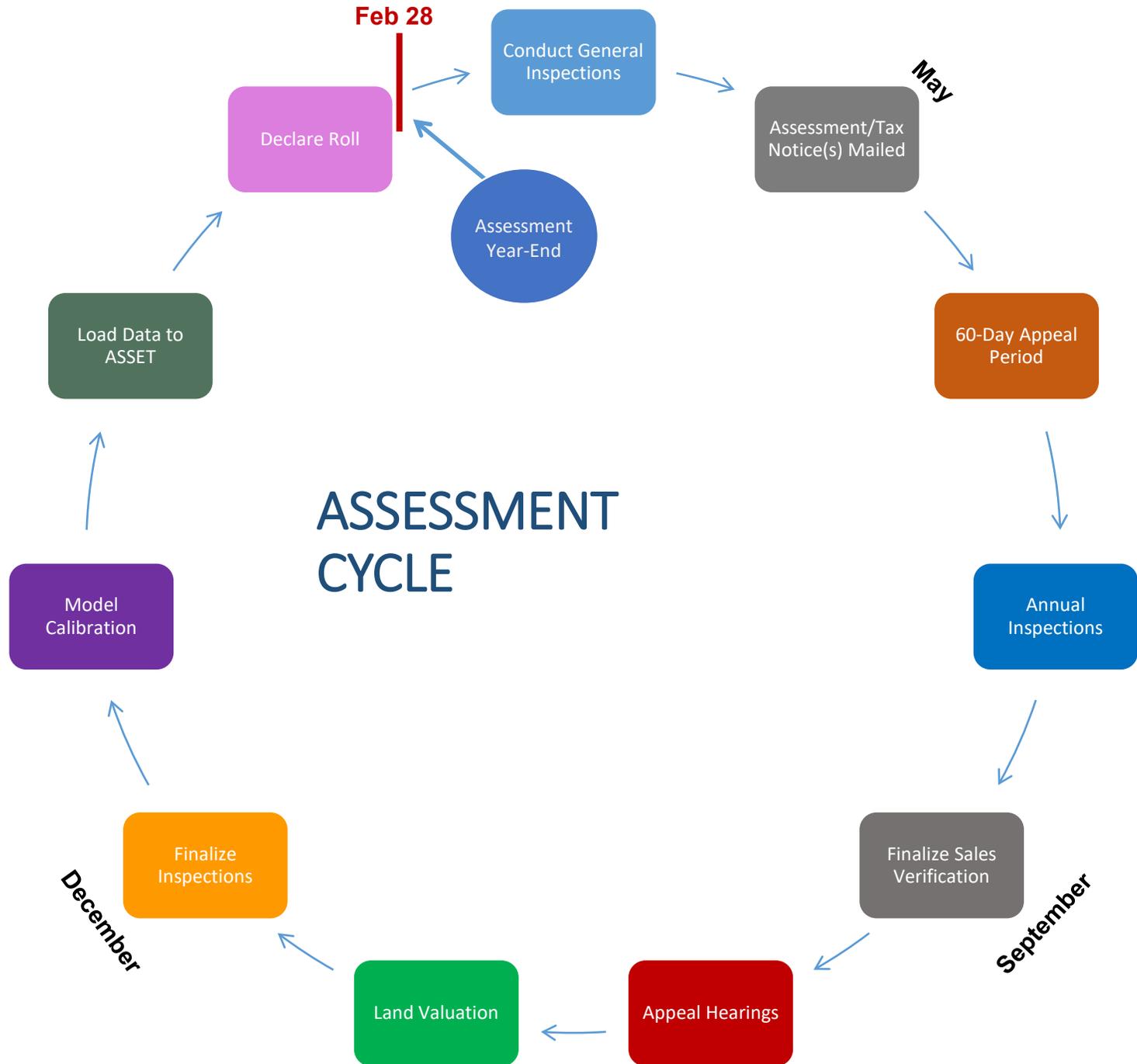
\$400,000 house is half complete

2017 Property Tax =  $(\$100,000 + 200,000) \times \text{Tax Rate}$

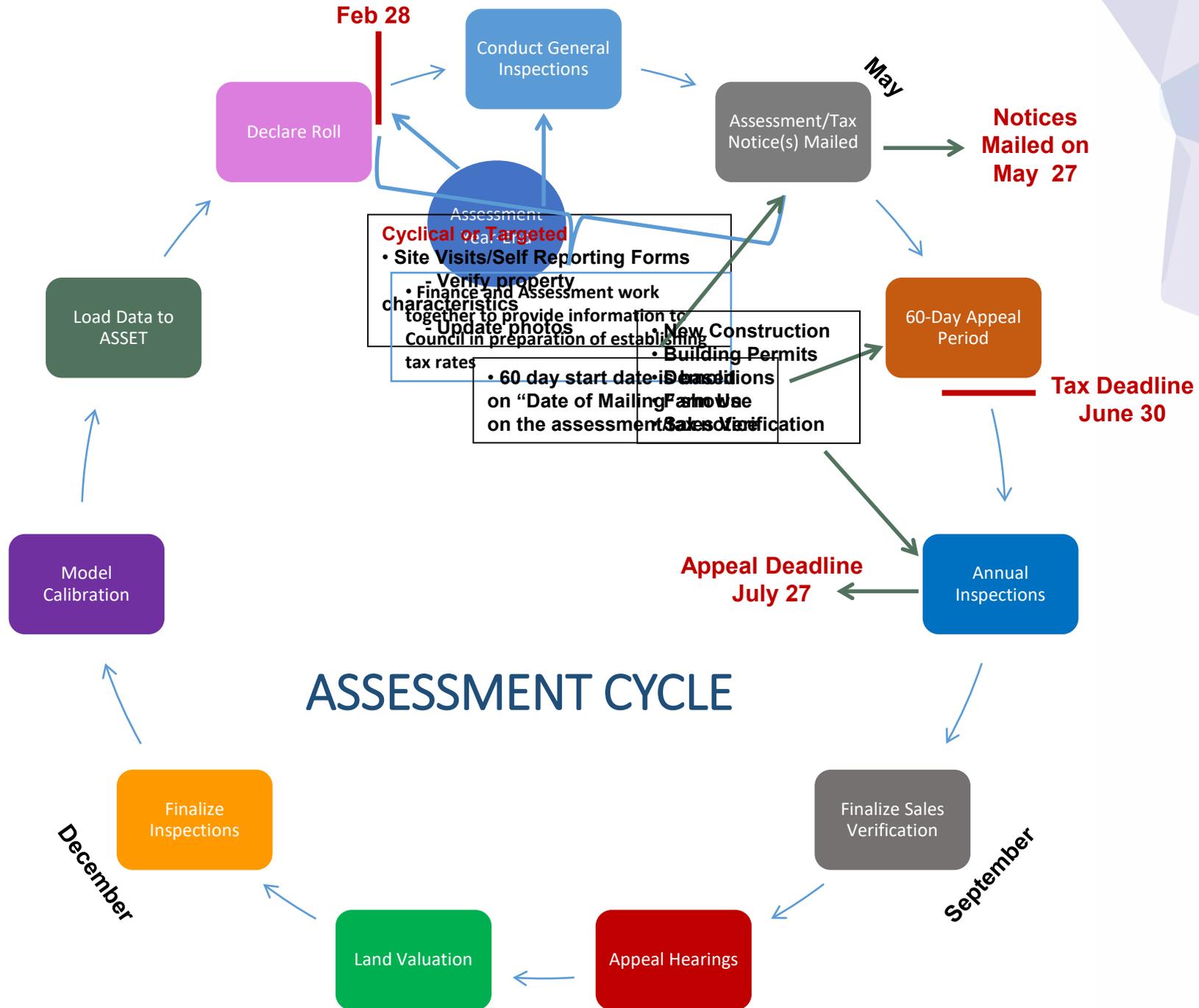
April 30, 2017 – Construction Complete

Supplemental 2017 Tax =  $(\$200,000 \times \text{Tax Rate}) \times 8/12$

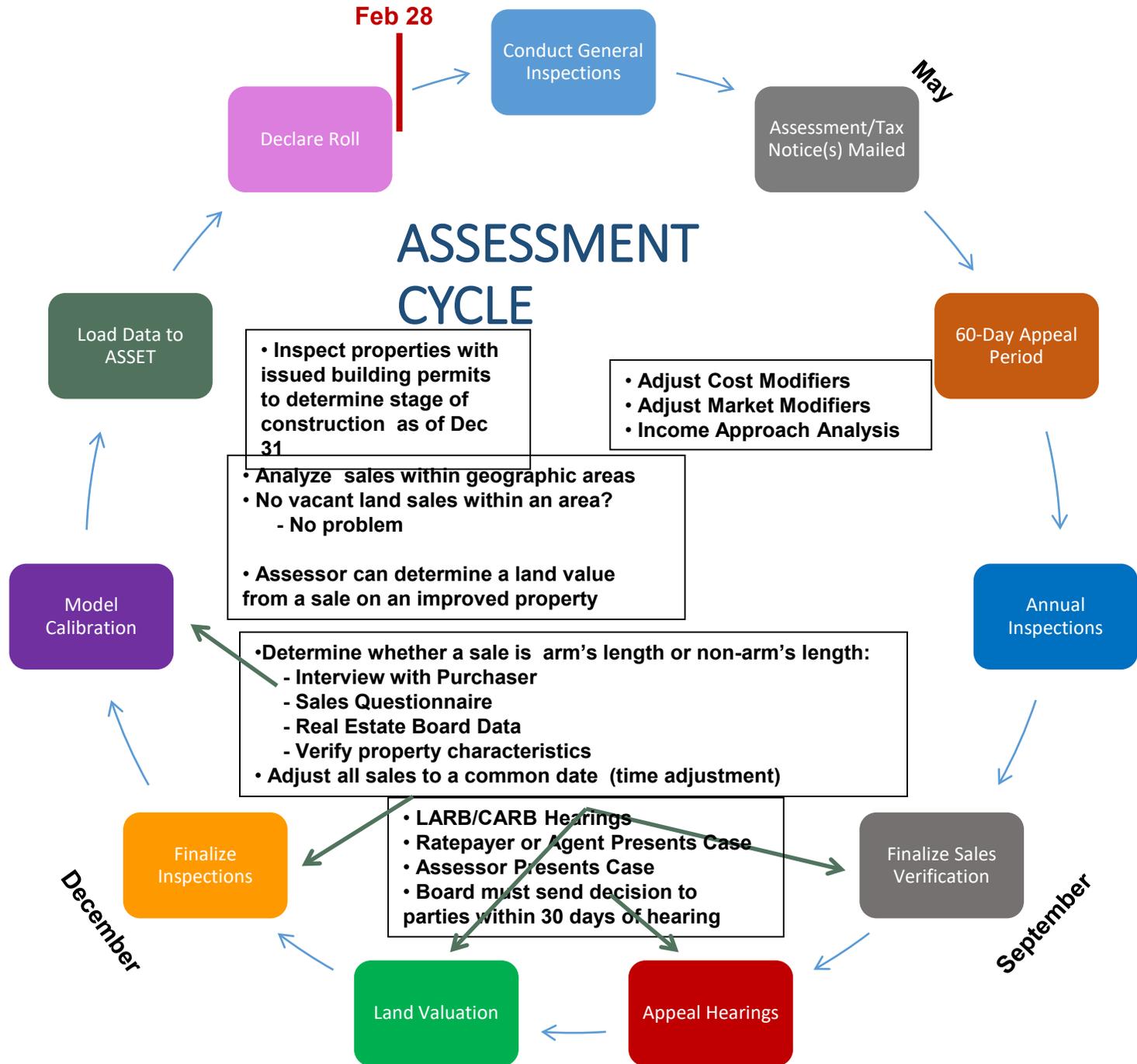
# ASSESSMENT CYCLE

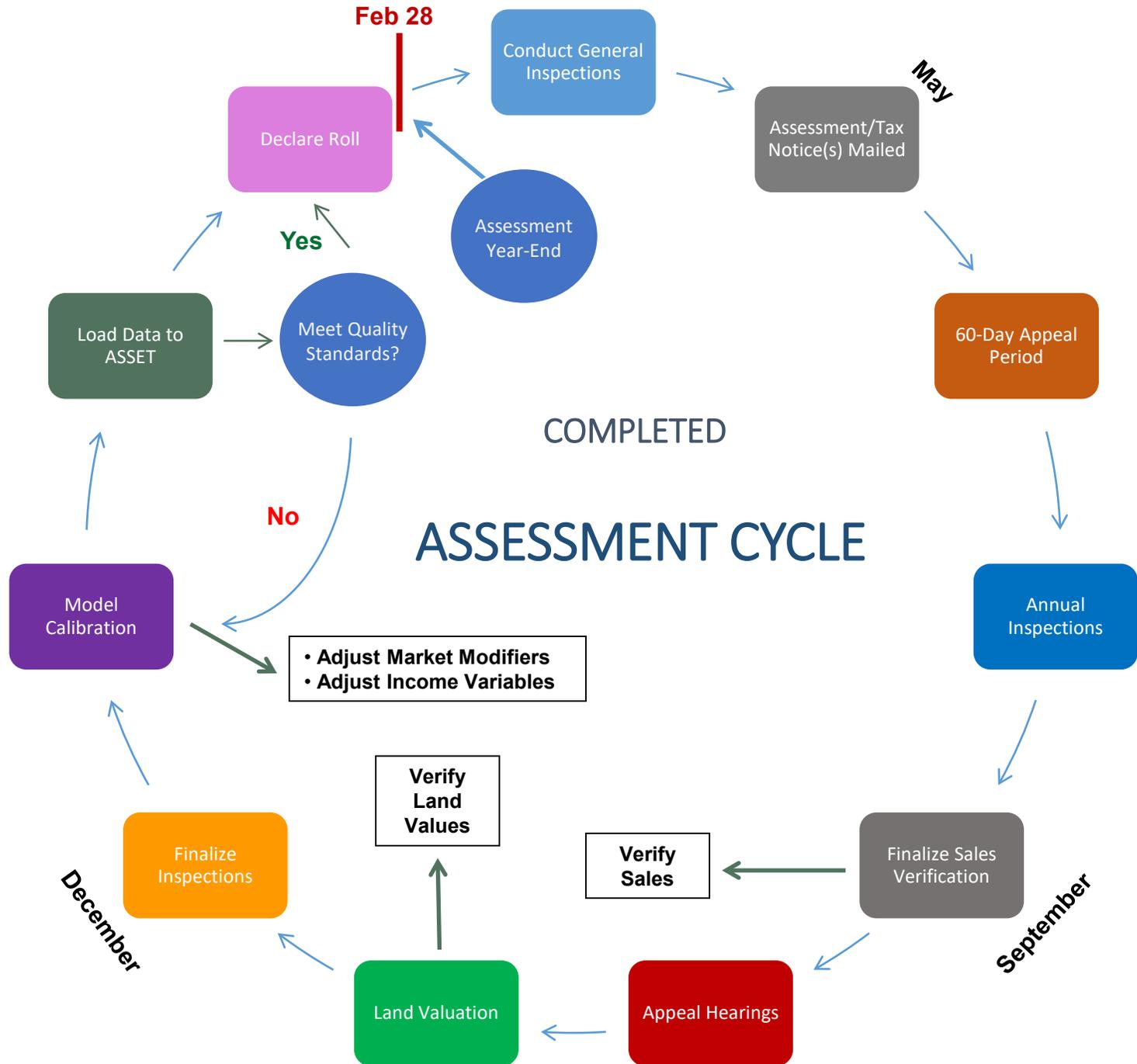


# ASSESSMENT CYCLE



# ASSESSMENT CYCLE





# SUMMARY



- Assessors DO NOT determine how much property tax ratepayers must pay to a Municipality.
- The amount of municipal taxes needed to operate are determined by Council on an annual basis.
- Property Assessment is simply a distribution mechanism to fairly and equitably distribute the tax burden amongst all property.



# Planning and Development

## Part 15.1 – Regional Service Commissions

- Establishment and Operation
  - additional provisions for conducting meetings in private have been passed (Bill 20 Section 602.08)
- Powers
- Financial Matters
- Minister's Powers
- Transitional



# Planning and Development

## Part 16 – Miscellaneous

- Requirements for Advertising
  - Published once a week for 2 consecutive weeks
  - Mailed to every residence affected
  - Published on the municipality's website (Bill 20, section 606(c))
  - Given by a method provided for in a bylaw under section 606.1 (Bill 20, section 606(d))
- Advertisement Bylaw (Bill 20, section 606.1)
  - Council may by bylaw provide for one or more methods, which may include electronic means, for advertising proposed bylaws, resolutions, meetings, and public hearings
- Sending Documents (Bill 20, section 608)
  - Can now send an electronic document if the recipient has consented and it is possible to make a copy of the document from the electronic submission



# Planning and Development

## Part 17 – Planning and Development

- Definitions
  - New definitions: community recreation facility and conservation reserve (Bill 21 section 616)
- Land Use Policies
  - Section 622 has been replaced in its entirety (Bill 21)
- Planning Authorities
  - Council must by bylaw provide for a subdivision authority and subject to section 641 a development authority
  - Council may by bylaw enter into an agreement for a regional services commission, intermunicipal service agency, municipal planning commission
  - Council must by bylaw establish a subdivision development appeal board (sdab) or enter into an agreement with one or more municipalities to establish an intermunicipal sdab

# Planning and Development

- Statutory Plans
  - Intermunicipal Developments Plans (IDP) are now mandatory (Bill 21, section 631 (1))
  - Minister may provide an exemption (Bill 21, section 631(1.1))
  - An IDP must address
    - Future land use
    - Future development
    - Transportation
    - Financing and programming of intermunicipal infrastructure
    - Intermunicipal programs relating to physical, social and economic development
    - Environmental matters
    - Provision of intermunicipal services and facilities
    - Any other matters related to the physical, social or economic development of the area



# Planning and Development

- All municipalities must now adopt a Municipal Development Plan (MDP) (Bill 21 section 632) by April 1, 2021
- Every municipality must compile and keep updated a list of any policies made under Part 17 of the MGA, publish them on the municipality's website by January 1, 2019 (Bill 21, section 638.2)
- Land Use
  - Every municipality must pass a land use bylaw
- Development Levies and Conditions
  - Offsite levies can now be used for capital expenditures (Bill 21, section 648(2.1))
    - Community recreation facilities
    - Fire halls
    - Police stations
    - Libraries



# Planning and Development

## Part 17 – Planning and Development

- Subdivision of Land
  - A subdivision authority must within 20 days of receipt of an application, determine if it is complete (Bill 21, section 653.1(1))
- Reserve Land, Land for Roads and Utilities
  - Owners of land being subdivided must provide land and/or money in lieu
    - Roads
    - Public utilities
    - Environmental reserve
    - Conservation reserve (Bill 21, section 661.1 and section 664.(2))
  - Municipality cannot dispose of conservation reserve (Bill 21, section 674.1))



# Planning and Development

- Subdivision and Development Appeals
  - Subdivision appeals to SDAB or MGB
  - Development authority must within 20 days of receipt determine whether the application is complete (Bill 21, section 683.1)
  - Development authority must render a decision within 40 days (Bill 21, section 684). Some exceptions
  - Court of Appeal
- Intermunicipal Disputes
  - Filed with MGB
- Bylaws and Regulations
  - Must have a public hearing on planning bylaws before second reading



# Planning and Development

## Part 17.1 – Growth Management Boards

- May form a growth management board on a voluntary basis (Bill 21, section 708.011)
- Must prepare a growth management plan



# Planning and Development

## Part 17.2 – Intermunicipal Collaboration (Bill 21)

- Purpose (Bill 21, section 708.27)
  - Provide for integrated and strategic planning
  - Steward scarce resources efficiently
  - Ensure municipalities contribute funding to services
- Municipalities must create a framework (Bill 21, 708.28) by April 1/2020
- Exceptions (Bill 21, 708.28(4))
  - Part of a Growth Management Board
  - Minister provides an exemption order
- Intermunicipal Collaboration Framework Regulation

# Planning and Development

- Framework must list (Bill 21, section 708.29(1)(a))
  - Services being provided by each municipality
  - Services being shared
  - Services provided by third parties
- Framework must identify (Bill 21, section 708.29(1)(b))
  - Services best provided on a municipal basis
  - Services best provided on an intermunicipal basis
  - Services best provided by third parties

# Planning and Development

- Framework must address services relating to (Bill 21, section 708.29(2))
  - Transportation
  - Water & wastewater
  - Solid waste
  - Emergency services
  - Recreation
  - Any other services where those services benefit residents in both municipalities
- Framework must contain an adopted intermunicipal development plan as an appendix (Bill 21, section 708.3)
- Framework must be completed at least every 5 years (Bill 21, section 708.32)
- Framework created by matching bylaws (Bill 21, section 708.33)

# Planning and Development

- Arbitration will commence if municipalities do not agree within two years (Bill 21, section 708.34)
- Arbitrator has 1 year in which to create a framework (Bill 21, section 708.36)



# Words of Advice

- Updated MGA
- Pecuniary Interest
- Clarification about Meetings (especially in camera)
- Annual Council Agenda
- Seek clarity immediately on exemption status
- Apply for Alberta Community Partnership Grant
- MGA Reference for CAO's

# Questions

- Have we missed anything listed in the Parking Lot?
- Any other questions?