

Town of Drumheller COUNCIL MEETING AGENDA

Monday, July 8, 2019 at 4:30 PM
Council Chamber, Town Hall
224 Centre Street, Drumheller, Alberta



Page

1. CALL TO ORDER
2. MAYOR'S OPENING REMARK
3. ADOPTION OF AGENDA
4. MINUTES
- 4.1. ADOPTION OF REGULAR COUNCIL MEETING MINUTES
- 4.2. MINUTES OF MEETING PRESENTED FOR INFORMATION
- 4.3. BUSINESS ARISING FROM THE MINUTES
5. DELEGATIONS
- 3 - 4 5.1. Request for Subdivision Extension to go to Council - Jeff Laurien (*Motion Required*)
[PRMS Report - Poland Time Extension](#)
[Poland Bylaw #13.17](#)
6. REQUEST FOR DECISION REPORTS
- 6.1. CAO
- 5 - 7 6.1.1. Downtown Development - Roger Brooks Presentation Summary
- 6.1.2. Bylaw 09.19 - proposed LUB amendment to redesignate part of L.S. 7, S19-T28-R19-W4 from A (Agricultural) District to CR (Country Residential) District
[Bylaw 09.19](#)
[Bylaw 09.19 Overview Map](#)
- 6.2. DEPUTY CAO / DIRECTOR OF CORPORATE SERVICES
- 8 - 23 6.2.1. Council Policy #C-02-19 Relief of Municipal Property Tax on Destroyed Improvements
[Council Policy #C-02-19](#)
[Memorandum 6.2.1.](#)
- 6.3. DIRECTOR OF INFRASTRUCTURE SERVICES
- 24 - 25 6.3.1. Fountain and Outdoor Pool Operation Update
[Fountain Operating Costs - DCB - 2019Jun04 - V8](#)
- 6.4. DIRECTOR OF EMERGENCY / PROTECTIVE SERVICES
- 26 - 27 6.4.1. Request for Decision - Medical First Responders
[RFD - Medical First Responders](#)
- 6.5. MANAGER OF ECONOMIC DEVELOPMENT
- 6.6. COMMUNICATIONS OFFICER

- 6.7. REVIEW OF STRATEGIC PRIORITIES**
- 7. PRESENTATION OF QUARTERLY REPORTS BY ADMINISTRATION**
- 8. PUBLIC HEARING TO COMMENCE AT 5:30 PM**
- 9. PUBLIC HEARING DECISIONS**
- 10. UNFINISHED BUSINESS**
- 11. NOTICE OF MOTION**
- 12. COUNCILLOR REPORTS**
- 13. IN-CAMERA MATTERS**



Date: July 8, 2019
To: Town of Drumheller Council
From: Jeff Laurien, Director of Planning
Re: Poland Subdivision (80/150, 2017-048) Request for Time Extension

Purpose:

The purpose of this request is to receive an extension of one year from June 18, 2019, to June 18, 2020, to register the previously approved subdivision with Land Titles.

Background:

After the original subdivision was approved, it was discovered that the applicant's agent/surveyor did not realize that the subdivision needs to address an encroachment issue between the subject property and the property to the north. Thus, the application has been revised to address this matter.

After working with the applicant's agent to address this issue as part of the existing subdivision application rather than require a new application (which would require additional fees), a revised application was submitted on January 30, 2019. This application was found to be incomplete and the applicant's agent was informed on January 30, 2019, of what is necessary to submit for the application to be complete. Since January 30, 2019, the applicant's agent has not submitted the necessary information for the application to be complete. Thus, with the expiration of the original approval on June 18, 2019, the applicant's agent submitted a request to extend the time frame for expiration to June 18, 2020, on June 17, 2019 (one day before expiration).

Given that staff from Palliser requested the necessary information be submitted for the application to be complete on January 30, 2019 (over 5 months ago); and after repeated interaction (requests) with the applicant's agent attempting to get him to submit the necessary information; and that information has still not been submitted; it is questionable whether or not a time extension will result in the applicant's agent submitting the necessary information for the application to be complete. Thus, Palliser staff recommends Council consider this unique situation in making their decision as to whether or not to grant the requested time extension.

Recommendation:

Council consider all relevant information within this staff report to make a decision as to whether or not to grant the one year time extension to this subdivision.

**TOWN OF DRUMHELLER
BYLAW NUMBER 13.17**

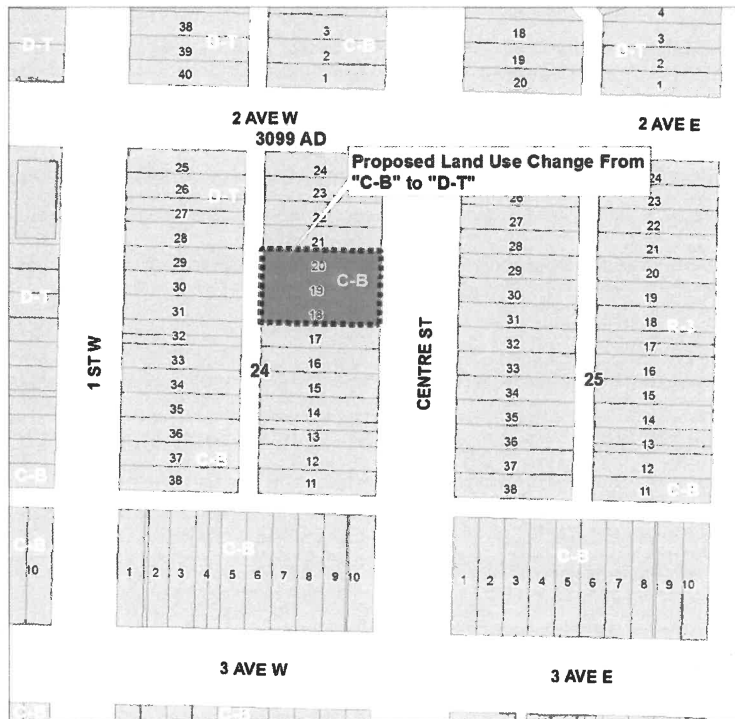
BEING A BYLAW TO AMEND LAND USE BYLAW NO. 10-08 FOR THE TOWN OF DRUMHELLER IN THE PROVINCE OF ALBERTA.

WHEREAS pursuant to the provision of Section 639 of the *Municipal Government Act*, RSA 2000, Chapter M-26, the Council of the Town of Drumheller (hereinafter called the Council), has adopted Land Use Bylaw No. 10.08;

AND WHEREAS the Council deems it desirable to amend Land Use Bylaw No. 10-08; and

NOW THEREFORE the Council hereby amends Land Use Bylaw No. 10-08 as follows:

On Schedule "A", the Land Use District Map, redesignate ~~Lots 18, 19 and 20, Block 24, Plan 3099AD~~, Lots 39 and 40, Block 24, Plan 1712473 in the Town of Drumheller, from CB (Central Commercial) District to DT (Downtown Transition) District as shown on the plan below:



READ A FIRST TIME THIS 11th DAY OF December, 2017

READ A SECOND TIME **as amended** THIS 5th DAY OF February, 2018.

READ A THIRD TIME **as amended** AND PASSED THIS 5th DAY OF February, 2018.

MAYOR

CHIEF ADMINISTRATIVE OFFICER

Town of Drumheller

BYLAW NUMBER 09.19

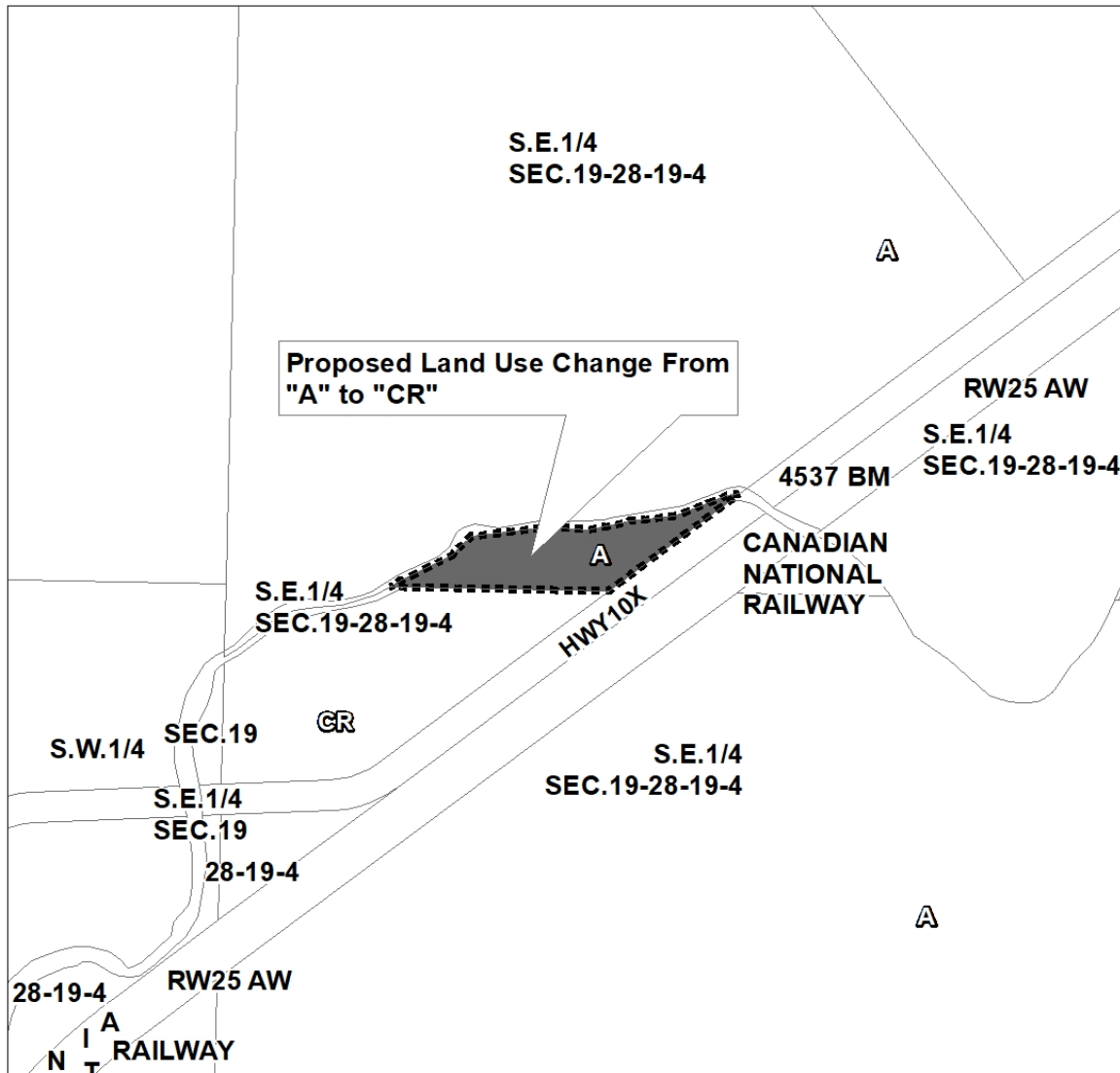
BEING A BYLAW TO AMEND LAND USE BYLAW 10-08 FOR THE TOWN OF DRUMHELLER IN THE PROVINCE OF ALBERTA.

WHEREAS pursuant to the provision of Section 639 of the *Municipal Government Act*, RSA 2000, Chapter M-26, the Council of the Town of Drumheller (hereinafter called the Council), has adopted Land Use Bylaw No. 10-08;

AND WHEREAS the Council deems it desirable to amend Land Use Bylaw 10-08; and

NOW THEREFORE the Council hereby amends Land Use Bylaw 10-08 as follows:

In Schedule A, Land Use Districts Map, redesignate Part of L.S. 7, S19-T28-R19-W4, in the Town of Drumheller, from A (Agricultural) District to CR (Country Residential) District as shown on the plan below:



AGENDA ITEM #6.1.2.

READ A FIRST TIME THIS ___th DAY OF _____, 2019

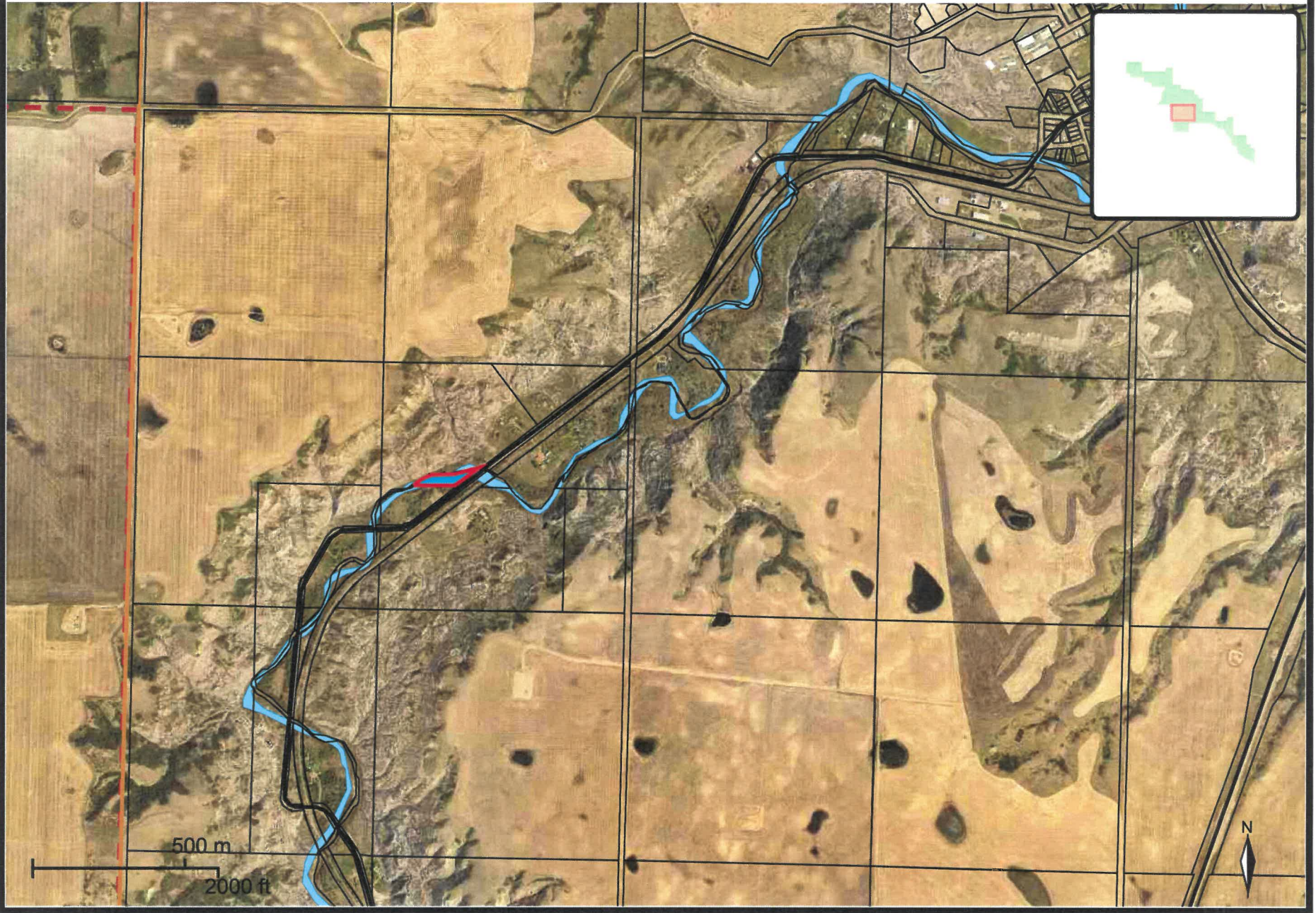
READ A SECOND TIME THIS ___th DAY OF _____, 2019.

READ A THIRD TIME AND PASSED THIS ___th DAY OF _____, 2019.

MAYOR

CHIEF ADMINISTRATIVE OFFICER

Bylaw- 09.19 site map





DRUMHELLER

COUNCIL POLICY



COUNCIL POLICY # C-02-19

Relief of Municipal Property Tax on Destroyed Improvements

1.0 Policy Statement

- 1.1 Improvements that have been destroyed or rendered uninhabitable or unusable as a result of extenuating circumstances may be considered for relief against municipal taxes levied in the year of destruction.

The granting of municipal property tax relief is at the sole discretion of Council.

2.0 Purpose of Policy

- 2.1 The purpose of this policy is to provide guidance for Council when exercising its discretionary power under Section 347(1) of the Municipal Government Act in response to a request for the cancellation of property taxes as a result of the destruction of improvement(s); to ensure that requests for tax cancellation, reduction or refund are dealt with in a fair and consistent manner.

3.0 Policy Guiding Principles

- 3.1 Council will take into account the following guiding taxation principles whenever consideration for cancellation of municipal property tax is being given:
- Fairness and equity to taxpayers
 - Stability and predictability of revenue
 - Transparency, simplicity and efficiency
 - Accountability

4.0 Definitions

Throughout this Policy

- 4.1 “*Act*” means the Municipal Government Act RSA200, c M-26 as amended
- 4.2 “*Council*” means the council that has been elected to represent the citizens of the Town of Drumheller
- 4.3 “*Municipal Tax Relief*” means municipal tax relief under Section 347 of the Act and can include a cancellation, deferral, reduction or refund
- 4.4 “*Requisitions*” includes but is not limited to, the Alberta School Foundation Fund (ASFF) and requisitions pursuant to ss 359, 359.1 and 359.2 of the *Act* and designated industrial property requisitions pursuant to s 359.3 of the *Act*

5.0 General

- 5.1 All requests for relief of municipal property tax must be submitted in writing to the Director of Corporate Services who will prepare and present a Request for Decision to Council.
- 5.2 All property types are eligible for municipal tax relief consideration against destructed improvements.
- 5.3 Properties under consideration for municipal tax relief remain subject to the due date as per the Notice of Assessment and Property Tax. Late penalty charges are not eligible for relief.
- 5.4 Municipal tax relief granted by motion of Council will be applied to the property roll once approval of a new development permit has been met.

6 Property Tax Levy Cancellation, Reduction, Refund or Deferral

- 6.1 Section 347(1) of the *Act* provides that
If a council considers it equitable to do so, it may, generally or with respect to a particular taxable property or business, do one or more of the following, with or without conditions:
 - a) cancel or reduce tax arrears;
 - b) cancel or refund all or part of a tax;
 - c) defer the collection of tax
- 6.2 Buildings and/or improvements that become uninhabitable, unusable or destroyed as a result of extenuating circumstances such as fire may be eligible for relief by way of municipal property tax levy cancellation. When considering a request for relief under this policy, Council will
 - a) restrict any cancellation of taxes granted to the municipal tax levy only. Affected property owners will remain responsible for all requisition portions of the tax bill
 - b) apply any consideration given to the assessed value of the destroyed building/improvement(s) only. Vacant land assessment will remain fully taxable
 - c) pro-rate any consideration granted due to extenuating circumstances from the date the damage occurred to the end of the taxation year, rounded to the nearest month, to a maximum of \$2,000.

Date: June 24, 2019

Chief Administrative Officer

Mayor of Drumheller



DRUMHELLER

COUNCIL POLICY



COUNCIL POLICY # C-xx02-19

Relief of Municipal Property Tax on Destroyed Improvements

1.0 Policy Statement

- 1.1 Improvements that have been destroyed or rendered uninhabitable or unusable as a result of extenuating circumstances may be considered for relief against municipal taxes levied in the year of destruction.

The granting of municipal property tax relief is at the sole discretion of Council.

2.0 Purpose of Policy

- 2.1 The purpose of this policy is to provide guidance for Council when exercising its discretionary power under Section 347(1) of the Municipal Government Act in response to a request for the cancellation of property taxes as a result of the destruction of improvement(s); to ensure that requests for tax cancellation, reduction or refund are dealt with in a fair and consistent manner.

3.0 Policy Guiding Principles

- 3.1 Council will take into account the following guiding taxation principles whenever consideration for cancellation of municipal property tax is being given:

- Fairness and equity to taxpayers
- Stability and predictability of revenue
- Transparency, simplicity and efficiency
- Accountability

4.0 Definitions

Throughout this Policy

- 4.1 “*Act*” means the Municipal Government Act RSA200, c M-26 as amended
- 4.2 “*Council*” means the council that has been elected to represent the citizens of the Town of Drumheller
- 4.3 “*Municipal Tax Relief*” means municipal tax relief under Section 347 of the Act and can include a cancellation, deferral, reduction or refund
- 4.4 “*Requisitions*” includes but is not limited to, the Alberta School Foundation Fund (ASFF) and requisitions pursuant to ss 359, 359.1 and 359.2 of the *Act* and designated industrial property requisitions pursuant to s 359.3 of the *Act*

5.0 General

5.1 All requests for relief of municipal property tax must be submitted in writing to the Director of Corporate Services who will prepare and present a Request for Decision to Council.

5.2 All property types are eligible for municipal tax relief consideration against destructed improvements.

5.3 Properties under consideration for municipal tax relief remain subject to the due date as per the Notice of Assessment and Property Tax. Late penalty charges are not eligible for relief.

5.35.4 Municipal tax relief granted by motion of Council will be applied to the property roll once approval of a new development permit has been met.

6 Property Tax Levy Cancellation, Reduction, Refund or Deferral

6.1 Section 347(1) of the Act provides that

If a council considers it equitable to do so, it may, generally or with respect to a particular taxable property or business, do one or more of the following, with or without conditions:

- a) cancel or reduce tax arrears;
- b) cancel or refund all or part of a tax;
- c) defer the collection of tax

6.2 Buildings and/or improvements that become uninhabitable, unusable or destroyed as a result of extenuating circumstances such as fire may be eligible for relief by way of municipal property tax levy cancellation. When considering a request for relief under this policy, Council will

- a) restrict any cancellation of taxes granted to the municipal tax levy only. Affected property owners will remain responsible for all requisition portions of the tax bill
- b) apply any consideration given to the assessed value of the destroyed building/improvement(s) only. Vacant land assessment will remain fully taxable
- c) pro-rate any consideration granted due to extenuating circumstances from the date the damage occurred to the end of the taxation year, rounded to the nearest month, to a maximum of \$~~x,xxx~~2,000.

Date: June ~~xx~~24, 2019

Chief Administrative Officer

Mayor of Drumheller



DRUMHELLER

MEMORANDUM



Date: July 3, 2019

To:	Darryl Drohomerski, C.E.T., CAO	Dept.:	
From:	Marie Walroth	CC:	
Subject:	Bylaw or Policy Responses		

Here is the list of the municipalities, or counties, that were contacted regarding property tax forgiveness or cancellation that may relate to tragedies such as fire etc., and their replies, if any:

- Airdrie – no policy, refers to MGA
- Bowden – no policy; landowner must write letter to council
- Strathmore – no policy, refers to MGA
- Kneehill County – no policy, refers to MGA
- Lacombe - no policy; landowner must write letter to council
- Brooks – no policy, refers to MGA
- Calgary – no policy, events such as city wide flood have been given forgiveness in the past; no 'one-off'
- Edmonton – copy attached
- Red Deer – copy attached

No response to my inquiry from the following communities:

- Camrose
- Chestermere
- Cold Lake
- Lethbridge
- Sundre
- Wheatland County
- Starland County
- Medicine Hat
- Cochrane
- Stettler County
- Three Hills

CORPORATE SERVICES

Telephone: (403) 823-1314

<p>\\townhall.dinosaurvalley.com\drumheller\home\DDrohomerski\My Documents\Tax Cancellation Forgiveness - Memo.doc</p>	<p>Created by Marie Walroth Page 1 of 1</p>	<p>mwalroth@dinosaurvalley.com</p>
--	---	------------------------------------

- 1 As stated in MGA 347(1), if Council considers it equitable to do so, it may, generally or with respect to a particular taxable property or business or class of taxable property or business, do one or more of the following, with or without conditions:
 - (1) Cancel or reduce tax arrears
 - (2) Cancel or refund all or part of a tax
 - (3) Defer the collection of the tax

- 2 When considering a request for cancellation of property taxes, Council will take into account the following **Generally Accepted Principles of Taxation**:
 - (1) Fairness and Equity to All Taxpayers
 - (2) Sustainability of Revenues Raised
 - (3) Simplicity, Transparency and Efficiency of the Tax System
 - (4) Predictability and Stability
 - (5) Competitiveness

- 3 General:
 - (1) All requests for tax cancellation must be presented to Council in writing.
 - (2) Council will review all requests for tax cancellation in the last fiscal quarter of the year.
 - (3) All property types can be considered for tax relief.

- 4 Property Tax Levy Cancellation:
 - (1) When extenuating circumstances result in the building and/or improvements being destroyed (partially or completely), uninhabitable or unusable, Council will apply the following in determining the direction to take with respect to a request for property tax levy cancellation:
 - (a) The property owner will be responsible for any requisition portions of the tax bill and only the municipal portion of the taxes will be considered for cancellation.
 - (b) Only the building/improvements portion of the taxes will be considered for cancellation.
 - (c) Any tax cancellation attributed to the extenuating circumstances will be prorated from the time of damage to the end of the taxation period.

- 5 Property Tax Penalty Cancellation:
 - (1) Responsibility for late payment will be the determinant as to whether the tax penalty is cancelled.
 - (a) Council will consider tax relief only when the responsibility for the penalty being incurred rests with The City.

 THE CITY OF Red Deer	Council Policy	
	Property Tax Cancellation	
	Policy Type: GOVERNANCE PROCESS	GP-F-2.4

Document History:

Policy Adopted	September 30, 2013
----------------	--------------------

Administrative Revisions:

Date:	Description:
July 27, 2017	Converted to the newest template format.

CITY POLICY



POLICY NUMBER: C607

REFERENCE:

This Policy replaces the Tax Adjustment and Rebate Criteria that was passed in 1998 and Policy C543 which was adopted in 2009.

ADOPTED BY:

Edmonton City Council
January 22, 2019

SUPERSEDES:

Policy C543 and the Tax Adjustments and Rebate Criteria

PREPARED BY: Finance and Corporate Services
Assessment and Taxation Branch
Branch Manager

DATE: January 22, 2019
Review Date: 2021

TITLE: Retroactive Municipal Tax Relief

Page 1 of 9

BACKGROUND:

In 1998, Edmonton City Council approved a set of tax adjustment and rebate criteria that assisted administration in determining when various types of property tax rebates were warranted. In 2009, Edmonton City Council also adopted Policy C543 which allowed for tax rebates for certain entities such as non profits that were in the process of constructing new facilities. In recent years Edmonton City Council has made decisions that have relaxed and to some extent broadened the requirements and application of these two older policies. In 2017, the Government of Alberta passed the Edmonton City Charter into law which has a clause that explicitly allows Edmonton City Council to delegate some of its tax cancellation authority. As a result of the time that elapsed since the original policies were adopted and the recent council decisions indicating the old policies needed to be updated, this Policy has been prepared to assist Edmonton City Council, taxpayers, and any delegate of Edmonton City Council on the requirements to qualify for municipal tax relief in the City of Edmonton.

This policy is subject to any specific provisions of the Municipal Government Act or other relevant legislation or Union Agreement.

Policy Statement:

Any Municipal Tax Relief remains at the sole discretion of Edmonton City Council. This Policy is to guide and assist Edmonton City Council in the decisions relating to Municipal Tax Relief.

Municipal taxation and associated Penalties may qualify for Municipal Tax Relief if they meet the terms of this policy. Municipal Tax Relief will not be granted on Provincial Tax and Requisitions. Penalties associated with Provincial Tax and Requisitions will only be cancelled when there is a change to the assessment pursuant to a tribunal or a court decision. In each case that a tax cancellation or refund is granted, interest that has accumulated since the original payment was made will also be credited to the taxpayer.

When considering a request for cancellation of municipal taxes, Edmonton City Council will take into account the following principles which are the basic principles that were used in the creation of this Policy.

- Fairness and equity to taxpayers
- Sustainability of revenues raised
- Simplicity, transparency and efficiency of the tax system
- Predictability and stability
- Competitiveness

Any decision made by Edmonton City Council on whether to grant or refuse Municipal Tax Relief is entirely discretionary, and will be final with no right of appeal.

The purpose of this Policy is to:

- a. Guide Edmonton City Council's discretionary power to grant retroactive tax cancellations and refunds pursuant to Section 347 of the *Municipal Government Act* and the *Edmonton City Charter*.
- b. Ensure that requests for retroactive tax cancellation, reductions, and refunds are dealt with in a fair and consistent manner.

1. DEFINITIONS

Throughout this Policy and the associated procedures:

- 1.1 "Act" means the *Municipal Government Act* RSA 2000, c M-26 as amended.
- 1.2 "City Administration" includes any individual employed by the City of Edmonton, or who is otherwise acting on behalf of the City of Edmonton.

This policy is subject to any specific provisions of the Municipal Government Act or other relevant legislation or Union Agreement.

1.3 “Edmonton City Council” means the council that has been elected to represent the citizens of the City of Edmonton.

1.4 “Immediate Family Member” means immediate family limited to a spouse, a child, a grandchild, a sibling, a parent, or a grandparent. Family members through fostering or adoption will be treated in a similar fashion as blood relatives.

1.5 “Municipal Tax Relief” means municipal tax relief under Section 347 of the Act, and can include a cancellation, deferral, a reduction or a refund.

1.6 “Penalties” means penalties imposed under ss 344 and 345 of the Act.

1.7 “Provincial Tax and Requisitions” includes, but is not limited to, the provincial education property tax and requisitions pursuant to ss 359, 359.1, and 359.2 of the Act and designated industrial property requisitions pursuant to s 359.3 of the Act, and also includes the equivalent education amount applied as part of a community revitalization levy as referenced in any community revitalization levy rate bylaw.

1.8 “Tax Payment Period” is the period between the tax notice mail out and the associated tax payment deadline.

2. SUPPORTED MUNICIPAL TAX RELIEF

2.1 Unless otherwise specifically listed below, the deadline for making any application for Municipal Tax Relief will be 3 months after the tax due date or the end of the tax year, whichever is later.

2.2 The following types of requests are situations where Edmonton City Council will typically support Municipal Tax Relief:

2.2.1 Errors of Fact

- Where there is an objective error of fact in the assessment process that took place in the prior assessment year, and this error of fact has been proven by objective evidence, a cancellation, representing the difference in taxation once the error of fact has been corrected, to a maximum of \$1,000.00, will be considered for any municipal taxes and Penalties in the prior taxation year. An objective error of fact includes items such as an incorrect calculation of size, incorrectly assessing an improvement when the improvement does not exist, assessing a business that was out of operation, failing to adjust a local improvement levy to account for a new sidewalk or existing curb crossing, making a substantiated error in the exemption of a property, incorrectly adding an item to the tax roll, or valuing land as serviced when there is no servicing. An objective error of

This policy is subject to any specific provisions of the Municipal Government Act or other relevant legislation or Union Agreement.

fact must be reported to the municipality within 6 months of the current year's tax due date in order for cancellation to be considered;

- Taxes and Penalties on any portion of a property held under lease by a religious body, when the only reason that the City did not exempt the religious body was that the City was not aware of the lease. The application must be initiated by the owner *within a year of occupancy* and the religious body must provide a letter saying that they are aware of the request, and aware that the cancellation will be dealt with in accordance with this Policy. The owner must provide a letter saying that the benefit of the cancellation will be given to the religious body. This provision only applies to the previous years' taxes and related Penalties since the current year would be dealt with through an amended assessment notice.

2.2.2 *Payment Errors*

- Penalties relating to errors in the processing of a payment where the error was either partially or completely the responsibility of the City of Edmonton;
- Penalties arising as a result of an error in the payment process made by a taxpayer, a taxpayer's representative, or a taxpayer's bank, where:
 - A. A payment has been received by the City of Edmonton;
 - B. The error resulted in uncertainty as to how to apply the payment, or the error caused the payment to be applied to the incorrect account; and
 - C. It was possible to resolve the error in a way that does not cause a potential detriment to the City of Edmonton or another City of Edmonton taxpayer that is satisfactory to Edmonton City Council, or its delegate.

2.2.3 *Death and Illness Resulting in the Late Payment of Taxes*

- Penalties, for a period not exceeding 2 months, arising as a result of a death of the taxpayer when the death preceded the payment due date and was within the Tax Payment Period;
- Penalties, for a period not exceeding 2 months, arising as a result of a death in the Immediate Family of the taxpayer, when the death preceded the payment due date and was within the Tax Payment Period;
- Penalties, for a period not exceeding 2 months, arising as a result of unexpected life threatening illness to the taxpayer or an Immediate Family Member that was first diagnosed within the Tax Payment Period, or where a prognosis relating to a life threatening illness worsened during the Tax Payment Period;

This policy is subject to any specific provisions of the Municipal Government Act or other relevant legislation or Union Agreement.

- Penalties, for a period not exceeding 2 months, arising as a result of the emergency hospitalization of the taxpayer. The taxpayer must have been hospitalized within the Tax Payment Period.

2.2.4 Destruction of Improvements

- When an event takes place that results in a building being completely destroyed or damaged in a way that renders the building uninhabitable for the remainder of the current tax year, the prorated taxes and any accrued Penalties to a maximum of \$1,000, on the value of the building from the date of the event until the end of the year will be considered for cancellation. Any calculation under this provision will be rounded to the nearest full month. This provision does not apply to buildings that are voluntarily demolished.

2.2.5 Construction of Exempt Facilities

- Taxes relating to the construction or renovation of an exempt non-profit facility as dealt with in this Policy under the category New Construction or Renovation of Exempt Non-profit Facilities.

2.2.6 Late Payment Penalties on a Successful Appeal

- Penalties that have been applied when a taxpayer makes a late payment but has an assessment reduced as a result of a successful appeal shall be forgiven. In this circumstance Penalties shall be recalculated based on the new assessed value and these Penalties shall remain owing. Any additional Penalties directly relating to the reduction shall be forgiven. In this situation, no application is required.

3. MUNICIPAL TAX RELIEF THAT WILL NOT BE SUPPORTED

3.1 While all decisions relating to Municipal Tax Relief will remain at the sole discretion of Edmonton City Council, the following types of requests are situations where Edmonton City Council will usually refuse to grant Municipal Tax Relief:

3.1.1 Payment Errors

- Penalties arising as a result of an error in the payment process made by a taxpayer, a taxpayer's representative, or a taxpayer's bank, that resulted in the payment being received late;
- Penalties arising as a result of an error in the payment process made by a taxpayer, a taxpayer's representative, or a taxpayer's bank, where in the opinion of Edmonton City

This policy is subject to any specific provisions of the Municipal Government Act or other relevant legislation or Union Agreement.

Council, or its delegate, it was not possible to resolve the error in a way that does not cause a potential detriment to other taxpayers or the City of Edmonton.

3.1.2 *Payment Delivery Issues*

- Penalties arising from a delay in payment resulting from a postal strike;
- Penalties arising from a delay in payment resulting from lost or misplaced mail or a lost or misplaced courier delivery unless it can be shown that the City of Edmonton was partly or solely responsible for the lost or misplaced payment.

3.1.3 *Failure to Receive Notices*

- Unless otherwise dealt with in this Policy, Penalties arising from the late payment of taxes, including late payments that arise as a result of a claim that the taxpayer did not receive a tax notice in a timely fashion or at all;
- Penalties that arise as a result of a claim that a taxpayer did not receive a tax notice as a result of a change to an email or other address, unless the City of Edmonton made an error in processing the request.

3.1.4 *Payments of Other Charges*

- Amounts added to the tax roll, including any Penalties, associated with orders or notices issued under the Act or any other legislation such as the *Weed Control Act SA 2008 c.5.1*, awards ordered by quasi-judicial tribunals or the courts, or any other costs that a municipality is legislatively authorized to place on the tax roll;

3.1.5 *Disputes about Amounts Owing*

- Any claim that a decision of an assessment review board or other assessment tribunal is incorrect, leading to incorrect taxation;
- Any claim that an assessment is incorrect when a party has failed to file an assessment complaint, or filed such a complaint late;
- Alleged errors in taxes from an error in judgement in the assessment process, or an error in fact where there is no evidence to support the error.

3.1.6 *Litigation Issues*

- Any taxes and Penalties that arise from the failure to make payments as a result of probate, administration of an estate, foreclosure, receivership, or bankruptcy

This policy is subject to any specific provisions of the Municipal Government Act or other relevant legislation or Union Agreement.

proceedings, unless a court has ordered that no payments relating to municipal taxes should be paid during the proceedings;

- No entity will be granted Municipal Tax Relief if they have received a grant or other financial assistance from the City of Edmonton or another level of Government, whether the grant or assistance is tied to assessment or tax or not, and there is a dispute about whether the entity is abiding by the terms of that grant or assistance;
- Any claim to reduce taxes or Penalties where a taxpayer is attempting to claim a set-off as a result of an unrelated allegation of liability against the City of Edmonton;
- No Municipal Tax Relief shall be granted for any period of time that an organization is operating a piece of land or a building illegally, including situations where final approvals have not been granted.

3.1.7 Forgiveness of Non-municipal Taxation

- No Municipal Tax Relief shall be given for Provincial Tax and Requisitions.

3.1.8 Non-qualifying Renovations

- No Municipal Tax Relief shall be given for construction or renovation projects, unless the construction or renovation project qualifies under the category of New Construction or Renovation of Exempt Non-profit Facilities.

3.1.9 Incorrect Party

- Any request where the party asking for Municipal Tax Relief is different from the party who was responsible for paying the taxes (such as where a property transfers or sells) unless the party that is responsible for paying the taxes supports the request.

3.1.10 Financial Hardship or a Good Payment Record

- Requests for relief for financial hardship that does not otherwise qualify under the terms of this Policy;
- Requests for relief even when there is a history of a good payment record that does not otherwise qualify under the terms of this Policy.

3.1.11 Outside the timelines or exceeding the maximums

- Taxes or Penalties that are supported Municipal Tax Relief, but are made outside the timelines to apply;

This policy is subject to any specific provisions of the Municipal Government Act or other relevant legislation or Union Agreement.

- Any requests that exceed a maximum that is otherwise set under the terms of this Policy.

3.1.12 *Deferrals of taxes*

- *Any requests for deferrals of taxes.*

3.2 City Administration will take no action on requests that this Policy indicates will not receive support unless asked to do so by a member of Edmonton City Council by way of a notice of motion or other similar council request or action.

4. NEW CONSTRUCTION OR RENOVATION OF EXEMPT NON-PROFIT FACILITIES

4.1 Tax cancellation for owners of property who are renovating or constructing a facility for which a building permit has been issued, and that would otherwise qualify for a Municipal Tax Exemption upon completion of the construction, will be supported under the following conditions:

- Organizations described in the Act under Section 362(1)(d) school buildings, 362(1)(e) hospital buildings, 362(1)(h) nursing homes, 362(1)(k) religious buildings, 362(1)(l)(iii) buildings used for burial purposes, 362(1)(m) lodge accommodations and 362(1)(n) non-profit organizations excluding student dormitories, and in the *Community Organization Property Tax Exemption Regulation* A.R. 281/98 (COPTER), will be given consideration. Non-profit organizations that do not fall under these sections of the Act will not qualify for Municipal Tax Relief;
- Applications for cancellation can be made at any time after a building permit has been issued. However, consideration for the cancellation will not be processed until the building has been completed, and is being used for the purpose for which it was designed;
- Before final consideration, an exemption application and all necessary forms to prove exemption eligibility must have been submitted to the City Administration for review, and it must have been determined that the organization and the property meets all requirements necessary to qualify, either wholly or partly, for exemption as set out in the Act and COPTER;
- Final consideration shall not be given unless all appropriate permits and approvals, including a completion certificate, have been issued by the City of Edmonton;
- The cancellation period commences at the time building foundations are laid, or at the time a significant renovation project commences that makes an area taxable, for any period of construction to a maximum of 36 months. Taxes that have been deferred from dates that are

This policy is subject to any specific provisions of the Municipal Government Act or other relevant legislation or Union Agreement.

prior to the maximum of 36 months or taxes from prior to foundations being laid shall not be eligible for forgiveness;

- Where a building is only partially being used for an exempt purpose, only the portion of the building that is being used for the exempt purpose shall be eligible for the cancellation;
- A municipal tax cancellation shall not be made if the exempt entity is not the owner of the property unless the exempt entity has an active lease with the property owner during the term of renovation or construction; and
- Penalty cancellation will not be considered for any period while the building is being operated illegally, including situations where a property is being used but final approvals have not been granted.

This policy is subject to any specific provisions of the Municipal Government Act or other relevant legislation or Union Agreement.

Fountain, Predicted 2019 Costs

Item	Fountain Status	Water Loss	Chemicals	Labour	Repairs	Total
2019 Season Costs	Operating	\$37,378.04	\$8,880.04	\$11,828.57	\$4,237.50	\$62,324.16

Year	Water Volume
	cu.m
2019 Predicted	19,882
2018	2,202
2017	12,605

Fountain Water Volume	25000	US Gallons
	94635.25	L
	94.63525	cu.m.

Water

Fountain Status	Date	Measured			Day		Water Rate \$1.88 \$/cu.m.	Daily Water Cost	Period of 2019 Operation			2019 Water Loss Cost	Fountain Equip	
		Time	Duration hrs	Amount		24 Pro-Rate			Amount cu.m.	Start	End			Duration Days
				L	cu.m.									
Operating	27-May-19	2pm to 7am	17	38,790	39	1.41176471	54.76	\$1.88	\$102.95	3-Jun-19	3-Sep-19	92	\$9,471.70	57.87%
Nonoperating	28-May-19	4pm to 8am	16	15,000	15	1.5	22.50	\$1.88	\$42.30	3-Jun-19	3-Sep-19	92	\$3,891.60	23.78%
Operating	3-Jun-19	1244 to 1046	22	46,916	47	1.09090909	51.18	\$1.88	\$96.22	3-Jun-19	3-Sep-19	92	\$8,852.28	54.08%
Operating	4-Jun-19	1046 to 1500	4.25	7,897	8	5.64705882	44.59	\$1.88	\$83.84	3-Jun-19	3-Sep-19	92	\$7,713.12	47.12%
Operating	5-Jun-19	1500 to 0830	17.5	51,480	51	1.37142857	70.60	\$1.88	\$132.73	3-Jun-19	3-Sep-19	92	\$12,211.17	74.60%
Operating	17-Jun-19		25		64	0.96	61.44	\$1.88	\$115.51	3-Jun-19	3-Sep-19	92	\$10,626.66	64.92%
Operating	21-Jun-19	0840 to 0720	22		198	1.09090909	216.11	\$1.88	\$406.28	3-Jun-19	3-Sep-19	92	\$37,378.04	228.36%
Operating	22-Jun-19	0720 to 0705	24		120	1	120.10	\$1.88	\$225.79	3-Jun-19	3-Sep-19	92	\$20,773.01	126.91%
Operating	23-Jun-19	0705 to 0715	24		113	1	113.42	\$1.88	\$213.22	3-Jun-19	3-Sep-19	92	\$19,616.43	119.85%
Operating	24-Jun-19	0715 to 0924	26		153	0.92307692	141.43	\$1.88	\$265.89	3-Jun-19	3-Sep-19	92	\$24,461.92	149.45%
Operating	28-Jun-19	0900 to 0900	24		133	1	132.65	\$1.88	\$249.38	3-Jun-19	3-Sep-19	92	\$22,942.97	140.17%
Operating	29-Jun-19	0900 to 0900	24		126	1	125.79	\$1.88	\$236.48	3-Jun-19	3-Sep-19	92	\$21,756.47	132.92%
Operating	30-Jun-19	0900 to 0900	24		184	1	184.00	\$1.88	\$345.92	3-Jun-19	3-Sep-19	92	\$31,824.64	194.43%
Operating	2-Jul-19	0900 to 0900	48		367	0.5	183.52	\$1.88	\$345.01	3-Jun-19	3-Sep-19	92	\$31,740.93	193.92%
Operating														

Chemicals

Fountain Status	Period of 2019 Operation			Chemical Costs	Chemical Cost/day	Average Chemical Cost/day	Predicted 2019 Chemical Costs
	Start	End	Duration	\$	\$/day	\$/day	
			Days				
Operating 2018	14-Aug-18	10-Sep-18	27	\$2,091.00	\$77.44	\$96.52	
Operating 2017	1-May-17	3-Sep-17	125	\$14,450.00	\$115.60		
Operating 2019	3-Jun-19	3-Sep-19	92				\$8,880.04

Staff

Fountain Status	Morning Maintenance			Daily Checks			Wage (Avg)		Average Daily Cost		Weekly Cost	Period of 2019 Operation			2019 Labour Costs
	Minimum	Maximum	Avg	Number	Duration Each	Duration Total	Reg	OT	Weekday	Weekend		Start	End	Duration	

	hrs	hrs	hrs		hrs	hrs	\$/hr	\$/hr						Days	Weeks	
Operating & Nonoperating	1.5	3.5	2.5	4	0.5	2	\$25.00	\$37.50	\$112.50	\$168.75	\$900.00	3-Jun-19	3-Sep-19	92	13.14	\$11,828.57

Non Routine Work

Date	Contractor	Task	Staff #	Duration hrs	Rate \$/hr	Cost \$
SubTotal						\$4,237.50
28-May-19	Armstrong Welding ToD	Repair Main pipe leak	1	5	\$25.00	\$125.00
31-May-19	ToD	Repair secondary pipe	2	7	\$25.00	\$350.00
3-Jun-19	Alberta Locates ToD	Find Leaks	2	5	\$25.00	\$250.00
4-Jun-19	ToD	Initial Fill	2	6.25	\$25.00	\$312.50



**Town of Drumheller
REQUEST FOR DECISION**

TITLE:	Medical First Responders
DATE:	July 2 nd
PRESENTED BY:	Greg Peters, Director of Protective Services
ATTACHMENT:	

SUMMARY

This program will provide training as well as some supplies to the local department, and Fire Dept will be able to provide medical support when responding to calls. One positive of the program is that more firefighters could be trained to deliver a medical first response, approving this would formalize the process.

RECOMMENDATION:

Council approves the request from Alberta Medical First Responders for the Town of Drumheller Fire Department to join the Medical First Responders program.

DISCUSSION (OPTIONS / BENEFITS / DISADVANTAGES):

Since 2015 Alberta health services and the Alberta Medical First Responder program has been working with municipalities, provincial agencies and the Alberta Fire Chiefs association to implement the MFR framework. Locally since the termination of the Badlands ambulance society our fire department has seen an increase in medical related calls as displayed below in percentage of the total fire calls for a noted year.

For those municipalities that have been enrolled in the program for some time, they report positively and cite some of the tangible benefits including:

- access to regularly updated medical protocols for MFRs
- access to training materials and courses recognized by the Alberta college of paramedics
- program resources available to assist with operational questions and input into response plan design and reviews
- access to equipment and training supports and ability to apply for funding.

The Town has completed a detailed list of types of medical calls we are able to properly respond to. We can refine and review this with the MFR liaison member from AHS.

Our participation is based on our skill levels and training in accordance with medical control protocols. Our Fire Dept wishes to help by providing appropriate, safe and timely care for all citizens to meet the needs of the community. We have already been assisting with medical first response in our community. Officially being part of the program will assist with training and equipment costs and will clearly outline the types of calls we shall respond to.

Year	Medical related calls	% of total calls received
2012*	9/160	5.6
2013	11/146	7.5
2014	17/178	9.5
2015	14/171	8.0
2016	14/154	9.1
2017	25/197	12.5
2018	23/198	11.6

*Badlands ambulance society last year of operation before AHS took over service

FINANCIAL IMPACT:

While there is no direct compensation for services, AMFR will supply training and supplies at no cost to the Town.


STRATEGIC POLICY ALIGNMENT:

COMMUNICATION PLAN:

Communication will be sent to the Alberta Medical First Responders informing that we are officially joining the organization. Citizens will be informed about the formal change through a media release.

MOTION: That Council approves support for the Town of Drumheller to join the Alberta Medical First Responders program.

Prepared By: Dori Appleton
Executive Assistant



Reviewed By: Greg Peters
Director of Protective Services



Approved By: Darryl Drohomerski
Chief Administrative Officer