

2013 Sidewalk Reconstruction Local Improvement Levy Reductions (Parkallen and Windsor Park)

Recommendation:

That Transportation Committee recommend to City Council:

That the local improvement tax cancellation amounts for Parkallen and Windsor Park, as outlined in Attachment 1 of the March 13, 2013, Transportation Services report 2013TS5604, be approved.

Report Summary

This report addresses the tax cancellations for specific properties in Parkallen and Windsor Park that have been reconstructed within the last 31 years through a 100 percent Local Improvement Levy and are now being replaced through neighbourhood renewal projects.

Report

The tax reduction strategy, as outlined in Attachment 1, was based on 1 and 2 below:

1. Active 100 percent Sidewalk Local Improvement (01–20 years):
 - Property owners that have sidewalks with an active 100 percent Sidewalk Local Improvement (year 01-20) would receive a 100 percent reduction by exempting the property owner from the new Local Improvement

costs for the sidewalk reconstruction.

2. Expired 100 percent Sidewalk Local Improvement (greater than 20 years):
 - Property owners that have sidewalks that were constructed through a 100 percent resident funded Local Improvement within the last 30 years.
 - The Sidewalk Local Improvement (21+ years) has expired.
 - The sidewalks are to be reconstructed via City initiated 50/50 cost shared Local Improvement that is part of a current neighbourhood renewal project (such as neighbourhood reconstruction).

These properties should receive a pro-rated reduction on years 21 to 30 on a sliding scale. In this scenario, the property owner would pay between 0 percent and 50 percent of the new sidewalk cost.

For the 2012 Neighbourhood Renewal Project, there are two neighbourhoods; Parkallen and Windsor Park that have properties with sidewalks that were reconstructed within the last 31 years through a Local Improvement Levy that is now being replaced through neighbourhood renewal projects.

A portion of the property owners in the Windsor Park neighbourhood were assessed 100 percent of the cost of Sidewalk Local Improvement charges commencing in 1987. The Windsor Park neighbourhood sidewalks were replaced by neighbourhood renewal projects in 2012.

2013 Sidewalk Reconstruction Local Improvement Levy Reductions (Parkallen and Windsor Park)

The affected Windsor Park property owners would fall under the expired 100 percent sidewalk Local Improvement option.

If the recommended tax cancellations for Windsor Park (Attachment 1) are approved by City Council, the discount rate for the affected Windsor Park property owners will be 50 percent and the cost share between these property owners and the City is 25 percent and 75 percent.

A portion of property owners in the Parkallen neighbourhood were assessed 100 percent of the cost of Sidewalk Local Improvement charges commencing in 1987. The Parkallen neighbourhood sidewalks were replaced by neighbourhood renewal projects in 2012.

The affected Parkallen property owners would fall under the expired 100 percent Sidewalk Local Improvement option.

If the recommended tax cancellation for Parkallen is approved by City Council, the discount rate for the affected Parkallen property owners will be 50 percent and the cost share between these property owners and the City is 25 percent and 75 percent.

Policy

C433D – Determination of Assessable Roadway – Related Local Improvements

Corporate Outcomes

- Environment – Diverse Communities and Balanced Infrastructure Management

- Social and Cultural – Vibrant Communities

Budget/Financial Implications

- City funding for these tax cancellations will come from the Neighbourhood Renewal Program.
- Taxes are in the amount of \$7,311.65 and \$13,212.80 (in total) for the identified Windsor Park tax rolls and \$18,947.96 (in total) for the identified Parkallen tax rolls.
- The total amount of taxes for the identified tax rolls is \$39,472.41.

Legal Implications

Pursuant to section 347 of the *Municipal Government Act*, RSA 2000, c.M-26 (MGA), City Council has the ability to cancel or refund all or part of a tax, if it considers it equitable to do so. City Council may only do so with respect to specific taxable properties or a class of taxable properties or businesses.

Justification of Recommendation:

The local improvement tax cancellation applies only to specific properties for sidewalks that have been fully reconstructed within the last 31 years. These sidewalks have been paid for through a 100 percent Local Improvement levy in that time period and are now being replaced through neighbourhood renewal projects.

Attachments

1. 2012 Sidewalk Reconstruction Local Improvement Levy Reductions
2. Local Improvement (LI) Sidewalk Cost Reduction Model – Parkallen Neighbourhood: North side sidewalk along 65 Avenue from 109 Street to

approximately 40 m east of 111 Street.

3. Local Improvement (LI) Sidewalk Cost Reduction Model – Windsor Park Neighbourhood: West side Sidewalk along 117 Street from 87 Ave to 89 Avenue.
4. Local Improvement (LI) Sidewalk Cost Reduction Model – Windsor Park Neighbourhood: West side sidewalk along 118 St from 92 Ave to 93 Ave.

Others Reviewing this Report

- R. G. Klassen, General Manager, Sustainable Development
- L. Rosen, Chief Financial Officer and Treasurer
- D. H. Edey, General Manager, Corporate Services