



Wood Buffalo Recovery Committee

Jubilee Centre Council Chamber
9909 Franklin Avenue, Fort McMurray

Wednesday, January 25, 2017
6:00 p.m.

Agenda

In Camera (4:00 p.m. – 5:00 p.m.)

Advice from Officials (in camera pursuant to section 24 of the *Freedom of Information and Protection of Privacy Act*)

Call To Order

Adoption of Agenda

Minutes of Previous Meetings

1. Minutes of Wood Buffalo Recovery Committee meeting - January 11, 2017

Presentations

2. E. Read and L. Nlandu, CAREERS: The Next Generation Re: Youth Rebuilding Fort McMurray
3. R. de Pruis, Insurance Bureau of Canada Re: Insurance update including dispute resolution information
4. B. Rex, Psychosocial Coordinator, Recovery Task Force Re: Mental Health Update

5. L. St. George, Rebuild Supervisor and E. O'Neill, Operations Manager, Recovery Task Force Re: Firebreak Program Update

New and Unfinished Business

6. M. Fortais, Chief of Staff, Recovery Task Force and P. Schofield, Director, Assessment and Taxation re: 2017 Tax Relief
- delegations
7. Sub-Committee Reports
8. Wildfire Recovery Team Update
9. Roundtable

Adjournment

Unapproved Minutes of a Meeting of the Wood Buffalo Recovery Committee held in the Council Chamber at the Municipal Offices in Fort McMurray, Alberta, on Wednesday, January 11, 2017, commencing at 6:00 p.m.

Present: J. Bancarz, Chair
N. Aubrey
S. Germain, Councillor
M. Giles
K. Jenkins
A. Vinni, Councillor
M. Farrington

Absent: K. Fleury
K. McGrath, Councillor

Administration: D. Woodworth, Recovery Team Lead
A. Rogers, Senior Legislative Officer
S. Soutter, Legislative Officer

Chair J. Bancarz welcomed new Committee Member N. Aubrey and sent regrets on behalf of K. Fleury and Councillor K. McGrath.

Call To Order

Chair J. Bancarz called the meeting to order at 6:03 p.m.

Adoption of Agenda

Moved by M. Farrington that the agenda be adopted as presented.

CARRIED UNANIMOUSLY

Opening Remarks

A roundtable occurred whereby the Committee shared individual goals for 2017.

Minutes of Previous Meetings

1. Minutes of Wood Buffalo Recovery Committee Meeting - December 7, 2016

Moved by K. Jenkins that the minutes of the Wood Buffalo Recovery Committee meeting held on December 7, 2016 be approved as presented.

CARRIED UNANIMOUSLY

Presentations

2. Fort McMurray Early Years Coalition re: Childcare and Early Learning Post Wildfire

C. Beaver and A. Rinas, Co-Chairs, Fort McMurray Early Years Coalition, presented an overview of the coalition indicating that a survey was conducted in the region and a needs assessment and findings illustrated a shortage of qualified workers.

3. Rebuild Guidance Document

E. O'Neill, Operations Manager, Recovery Task Force, presented the Rebuild Guidance Document, highlighting that the document will allow the Municipality to coordinate construction activities to enable a safe, efficient and compliant rebuild for the community.

T. Mankowski, Kydan Industries and J. Pipitone, Casman Builders, addressed the committee in support of the document.

New and Unfinished Business

4. Sub-Committee Reports

M. Giles, Chair of the Mitigation and Economy Sub-Committees, provided an update noting that a letter had been received from the Minister of Municipal Affairs regarding funding to form a permanent wildland urban interface fire crew. An update was also provided on the Small Business Workforce Support Program.

K. Jenkins, Chair of the Rebuild Sub Committee, provided an update on the rebuild progress to date.

5. Wildfire Recovery Team Update

Dana Woodworth, Recovery Team Leader, provided an update noting that the leading priority for 2017 would be rebuild.

6. Roundtable

Chair J. Bancarz, noted that the Canadian Red Cross has extended their program to January 31, 2017, to provide additional financial assistance to Small Businesses.

Adjournment

As all scheduled business matters had been concluded, Chair J. Bancarz declared the meeting adjourned at 7:26 p.m.

Chair

Chief Legislative Officer



Wood Buffalo Recovery Committee Request for Presentation

Completed requests to make a public presentation must be received by 12:00 noon on the Monday immediately prior to the scheduled meeting. **Presentations are a maximum of 5 minutes in duration.**

Presentation Information	
Preferred Date of Presentation	January 25, 2017
Name of Presenter(s)	Elaine Read and Lunzaya Nlandu
Organization Represented	CAREERS: The Next Generation
Topic	Youth Rebuilding Fort McMurray
Please List Specific Points/Concerns	Maximizing opportunities for local youth to participate in the rebuilding Maximizing safety on home building sites for youth workers Maximizing opportunities for Aboriginal youth to enter the construction field and apprenticeships
Action Being Requested of Committee	Implementation of social procurement for hiring local youth in building permitting process Implementation of safety protocols for home building sites linked to permitting process Support for Build Smart, Build Safe, and Build for Life programming
<p>Are you providing any supporting documentation (ie: Powerpoint)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, the documentation <u>must</u> accompany this request, as handouts will not be distributed at the meeting. To ensure that your documents meet minimum standards, please see presentation guidelines on the next page.</p> <p>Supporting documents may be e-mailed to Legislative.Assistants@rmwb.ca.</p>	

As per Procedure Bylaw No. 14/025, a request to make a presentation may be referred or denied.

Youth Rebuilding Fort McMurray

Elaine Read, Regional Director
Lunzaya Nlandu,
Rebuild Project Coordinator

January 25, 2017



Build Smart

Rebuilding maximizes opportunities for community youth

- ✓ Grow skills and interests
- ✓ Gain employability skills, training, and experience

WB Recovery Committee can lead through:

- Permit process that supports social procurement
- Education programs for home owners

Build Safe

Rebuilding maximizes youth safety

- ✓ Safety training before starting on construction sites
- ✓ Employers support youth safety protocols and mentoring

WB Recovery Committee can lead through:

- A preferred builders list that is linked to safety
- Information for home owners on safe building practices

Build for Life

Rebuilding maximizes youth opportunities today and builds the leaders of tomorrow in the Wood Buffalo culture of safety

WB Recovery Committee can lead through youth and safety:

- ✓ Social procurement
- ✓ Home owner education
- ✓ Municipal and community engagement in

Build Smart Build Safe Build for Life

THANK YOU

for considering
**YOUTH
FUTURES**

Every kid is one
caring adult away
from being a
success story.

— Josh Shipp





Wood Buffalo Recovery Committee Request for Presentation

Completed requests to make a public presentation must be received by 12:00 noon on the Monday immediately prior to the scheduled meeting. **Presentations are a maximum of 5 minutes in duration.**

Presentation Information	
Preferred Date of Presentation	January 25, 2017
Name of Presenter(s)	Rob de Puis
Organization Represented	Insurance Bureau of Canada
Topic	Insurance update including dispute resolution information
Please List Specific Points/Concerns	Providing consumers with available options for resolution of disputes with their insurance claim.
Action Being Requested of Council	N/A. For information only.
<p>Are you providing any supporting documentation (ie: Powerpoint)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, the documentation <u>must</u> accompany this request, as handouts will not be distributed at the meeting. To ensure that your documents meet minimum standards, please see presentation guidelines on the next page.</p> <p>Supporting documents may be e-mailed to Legislative.Assistants@rmwb.ca.</p>	

As per Procedure Bylaw No. 14/025, a request to make a presentation may be referred or denied.

Insurance update and Dispute Resolution Options for Consumers Wood Buffalo Recovery Committee

Presented by Rob de Pruis
Director, Consumer & Industry Relations
Western & Pacific

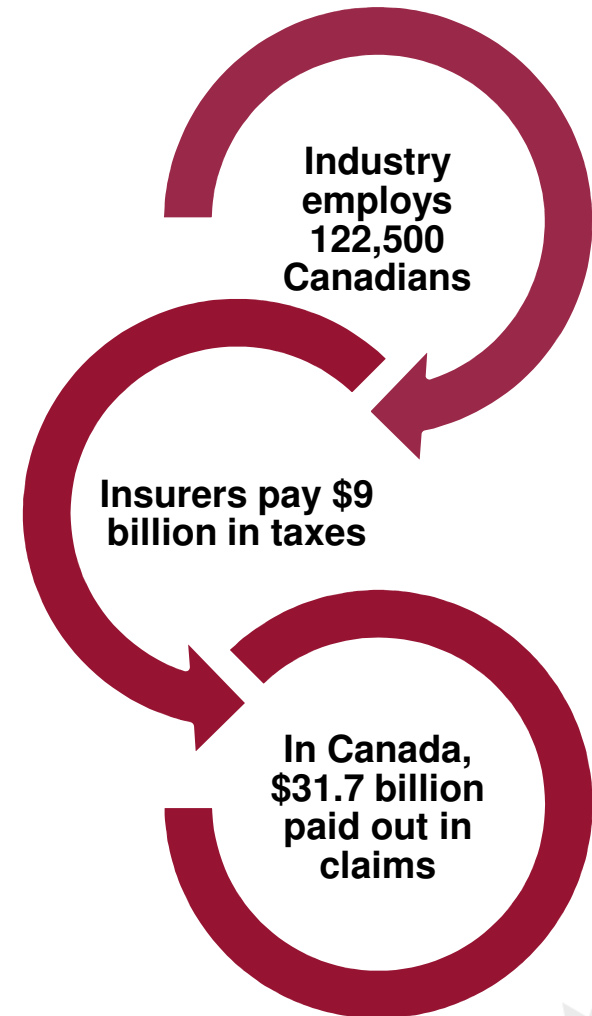
January 2017

ibc.ca



About Insurance Bureau of Canada

- National association for Canada's private home, auto, business insurers, not a regulator
- IBC Members = 90% of market
- Government relations for affordable insurance
- Champion issues & educate consumers



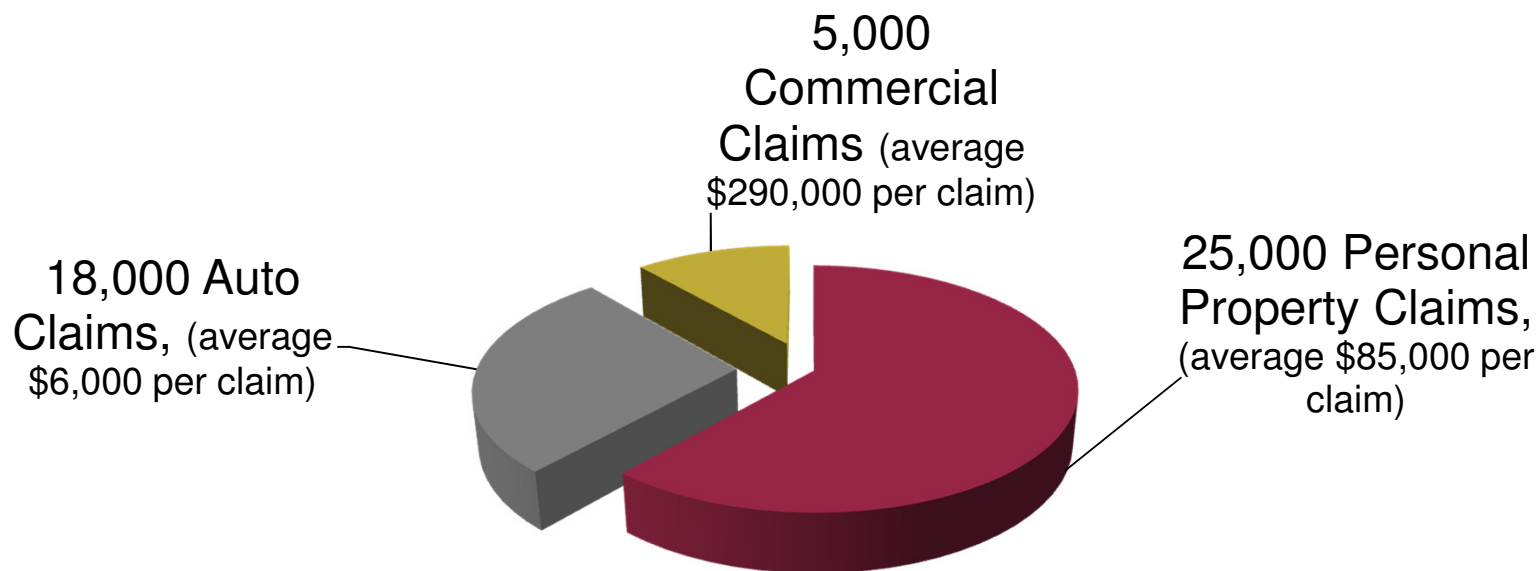
Contributing to Alberta's Economy

- **126** home, car and business insurance companies serve Alberta
- Direct claims incurred: **\$5.4 billion**, including:
 - Auto claims: **\$3.2 billion**
 - Personal property claims: **\$836 million**
 - Commercial property claims: **\$565 million**
 - Liability and other claims: **\$792 million**
- Taxes and levies: **\$464 million**



Insurance impacts of the wildfire

- Costliest insured natural disaster in Canadian history
- Insured damage now estimated at **\$3.7 billion**



IBC and FMM Social Media

- Over 37,000 visits to the FMM page at ibc.ca
- Since May, IBC has led the charge with:
 - Over 1,300 tweets, which generated over 6,000 mentions, 23,500 engagements and 21 million impressions
- Over 182,000 views on YouTube videos
- More than 360,000 impressions on Facebook
- Personal responses to more than 350 Facebook inquiries



Dispute Resolution Options

1. Contact your insurance representative - discuss
2. Escalate to a supervisor/manager
3. Insurers have internal dispute resolution process (complaints liaison/ombudsperson)
4. General Insurance OmbudService (giocanada.org)
5. Alberta Superintendent of Insurance



Not Sure Where to Start? Call IBC's Consumer Information Centre

1-844-2ASK-IBC

1-844-227-5422

askibcwest@ibc.ca



Comprehensive Firebreak Program Update

Presentation to Wood Buffalo Recovery Committee
January 25, 2017

Laurie-Anne St. George, Rebuild Supervisor
Erin O'Neill, Operations Manager
Wood Buffalo Recovery Task Force



Outline

- Overview
- Excess Fees
- Overall Program

Overview

- Definition of Firebreak Property
- Identification and Validation Process
- Statistics

Excess Fees

- Approved Recommendations – September 27, 2017
- Payments to Residents

Comprehensive Firebreak Program

- Approved Recommendations – October 11, 2016
- Status

Questions?

Subject: 2017 Tax Relief**APPROVALS:**

Dana Woodworth, Recovery Team Leader
Elsie Hutton, Chief Financial Officer

Administrative Recommendations:

THAT the Wood Buffalo Recovery Committee (WBRC) recommend to Council the following:

1. That Council use its authority under s. 347 of the *Municipal Government Act* to cancel the municipal portion of property taxes payable for 2017 on residential properties in accordance with the following:

For every residential property that continues to be uninhabitable because it was destroyed or irreparably damaged by the wildfire: cancellation of the amount representing the pro-rated daily amount of the whole municipal portion of tax, including land and building, multiplied by the number of days in 2017 until the first to occur of:

- (a) Completion of reconstruction of the residence on the property as determined through the issuance of a final occupancy permit,
 - (b) Sale of the property to a new owner, or
 - (c) The end of the calendar year 2017;
2. That Council ask the Mayor to make a request to the Government of Alberta, on Council's behalf, to waive that portion of the provincial education requisition for 2017 that would ordinarily be payable by property owners for whom the municipal portion of property tax is cancelled pursuant to Council's exercise of its authority under s. 347 of the *Municipal Government Act*;
 3. That Council direct Administration to make application to the Government of Alberta for funding support in an amount equal to the property taxes cancelled pursuant to Council's exercise of its authority under s. 347 of the *Municipal Government Act*;
 4. That Council enact a bylaw to over-ride the provisions of the Tax Penalty Bylaw in order to effect cancellations or refunds of penalties applied on January 1, 2017 to residential property taxes in arrears, to the extent that such penalties arise from the portion of the tax arrears that relates to the 2016 provincial education requisition, such over-riding bylaw to be effective if and when and to the extent that the Government of Alberta pays a refund to the RMWB of all or a portion of the amount paid by the RMWB to the Government of Alberta on account of the 2016 provincial education requisition.

Summary:

The disaster caused by the destructive wildfires of May 2016 has resulted in hardship for many residents of the Municipality and financial difficulties for many whose lives and income streams were disrupted with the loss of their home.

In accordance with section 347(1), “If a Council considers it equitable to do so, it may, generally or with respect to a particular taxable property or business or a class of 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 a tax.”

Also, under section 345(1) of the MGA, a Council has the authority to impose penalties in any year following the year in which the taxes were imposed or any later date specified in a bylaw. Under the authority of that section, the RMWB Council has passed the Tax Penalty Bylaw, No. 95/041 (Attachment 1)

The WBRC acknowledges the many challenges faced by residents to rebuild homes that have been destroyed or irreparably damaged and recommends to Council that additional tax relief be provided to this specific group of residents.

In addition, the Regional Municipality of Wood Buffalo (RMWB) has requested the Government of Alberta to cancel the education tax portion of the 2016 property tax bill in accordance with the Council resolution of August 30, 2016 (Attachment 2) for all residents. If this formal cancellation is approved by the GOA, residents will receive additional credits/refunds related to this amount and any associated penalties will also need to be adjusted accordingly.

Background:

On May 31, 2016, Council passed Bylaw 16/010 (Attachment 3) to amend the tax penalty provisions of Bylaw 95/041 (Attachment 1) for property taxes levied against a residential property for the 2016 calendar year only, so that all property tax payers of the Municipality will be relieved of the need to make payment of those taxes and avoid late payment penalties, until December 31, 2016. This penalty cancellation was viewed to be fair and equitable to allow all citizens additional time to pay their taxes.

In addition to the penalty cancellation, on August 30, 2016, Council passed an additional resolution (Attachment 2) to cancel the municipal portion of property taxes payable for 2016 on residential properties. All credits and refunds related to the resolution have been completed and a letter has been sent to the GOA regarding Municipal and education tax relief (Attachment 4).

Budget/Financial Implications:

The cancellation of the municipal portion of property taxes payable for 2017 on residential properties as outlined in Administrative Recommendation 1 is estimated at \$1.3M. The estimate

was calculated utilizing the applicable 2016 tax rate and preliminary assessment information currently available.

In the event the request to the Government of Alberta to waive that portion of the provincial education requisition for 2017 is approved, a further reduction of \$2M would be provided to the applicable residential property accounts. This estimate was also based on preliminary assessment information and the 2016 tax rate.

Rationale for Recommendation:

Administration and the Recovery Task Force have made many recommendations to Council with the objective to remove barriers to allow residents to facilitate rebuilding.

The process of recovery is complex and many activities needed to occur prior to the formal start of the rebuild including, but not limited to; sifting through ash, the removal and disposal of debris, the approval from the Chief Medical Officer of Health to re-occupy restricted areas, revised permitting processes, amendments to the Land Use Bylaw through the overlay and ensuring the continued health and safety of residents.

The processes mentioned above required time to complete and residents were left with a short window to begin rebuilding in advance of cold weather conditions. Many residents still have much work to do in order to complete their rebuild and they continue to face financial challenges and difficulties on their path to return home.

In cases of similar natural disasters, such as the Slave Lake fire, the Government of Alberta generously assisted residents in the payment of municipal property taxes, and the RMWB is looking for similar consideration for our residents.

Also, the recommendation to cancel any penalties applied to the portion of taxes arising from the 2016 provincial education requisition, contingent upon receiving a refund from the Government of Alberta of all or a portion of the amount already paid by the RMWB, provides Administration with authorization to facilitate the credit/refund process if a favorable decision is received and creates a level playing field for all residents.

Strategic Plan Linkages:

Pillar 1 – Building Responsible Government

Recovery Plan Linkages:

People
Rebuild

Attachments:

1. Bylaw 95/041
2. Council Report Taxation Matters – August 30, 2016
3. Bylaw Amendment 16/010
4. Letter to Minister of Municipal Affairs re. Municipal and Education Tax Relief

BYLAW NO. 95/041

**OF THE MUNICIPALITY OF WOOD BUFFALO
IN THE PROVINCE OF ALBERTA**

BEING A BYLAW OF THE MUNICIPALITY OF WOOD BUFFALO TO PROVIDE FOR THE IMPOSITION OF PENALTIES ON ALL UNPAID TAXES INCLUDING REAL PROPERTY TAXES, LOCAL IMPROVEMENT TAXES, BUSINESS TAXES, SPECIAL TAXES, OIL WELL DRILLING EQUIPMENT TAXES, AND BUSINESS REVITALIZATION ZONE LEVIES.

WHEREAS Section 344 of the Municipal Government Act being Chapter M-26.1, 1994 and amendments allows Council to pass a by-law to impose penalties in the year in which a tax is imposed if the tax remains unpaid after the date shown on the tax notice. A penalty under this section is imposed at the rate set out in this bylaw. The penalty must not be imposed sooner than 30 days after the tax notice is sent out.

WHEREAS Section 345 of the said Municipal Government Act allows Council to pass a bylaw to impose penalties in any year following the year in which a tax is imposed if the tax remains unpaid after December 31 of the year in which it is imposed. A penalty under this section is imposed at the rate set out in the bylaw. The penalty must not be imposed sooner than January 1 of the year following the year in which the tax was imposed or any later date specified in the bylaw.

NOW THEREFORE, the Council of the Municipality of Wood Buffalo, in the Province of Alberta, duly assembled, hereby enacts as follows:

- 1. That all tax notices shall specify therein the date of mailing which date shall be the date the notices leave the business premises of the Municipality.**
- 2. Clauses 3 to 12 below , apply to all properties and tax payers throughout the Municipality of Wood Buffalo, except those properties and tax payers which annually pay more than one million dollars (\$1,000,000.) in taxes and have entered into an agreement with the said Municipality to pay taxes on an installment basis.**
- 3. That all taxes shall be due and payable at the business office of the Municipality of Wood Buffalo, or at such other offices as may be deemed acceptable by the Municipality within thirty (30) days of mailing the notice and that payment may be made by cash, cheque or money order payable at par to the Municipality of Wood Buffalo.**

4. That a three percent (3%) penalty shall be imposed on the thirty-first day following the mailing of the notice on all current taxes that remain unpaid on the close of the previous business day. For the 1996 taxation year only the 3% penalty will not be applicable to residential properties located within Wards 2, 3 and 4.
5. That a further seven percent (7%) penalty shall be imposed on September 1st of the current year on all current taxes, excluding previous penalties imposed, that remain unpaid on the close of the previous business day. For the 1996 taxation year only the 7% penalty will not be applicable to residential properties located within Wards 2, 3 and 4.
6. That a further three percent (3%) penalty shall be imposed on November 1st of the current year on all current taxes, excluding previous penalties imposed, that remain unpaid on the close of the previous business day.
7. That all current year penalties imposed shall be added to and form part of the current unpaid taxes except for purposes of calculating current year penalties.
8. That all taxes and accumulated penalties, remaining unpaid after December 31st of the year for which they were levied shall be subject to a further nine percent (9%) penalty imposed on January 1st of the following year.
9. That a further two percent (2%) penalty shall be imposed on the thirty-first (31st) day following the mailing of the then current year real property tax notices or July 1st, whichever is later, on all arrears taxes and accumulated penalties remaining unpaid on the close of the previous business day.
10. That a further two percent (2%) penalty shall be imposed on September 1st on all arrears taxes and accumulated penalties remaining unpaid on the close of the previous business day.
11. That a further two percent (2%) penalty shall be imposed on November 1st on all arrears taxes and accumulated penalties remaining unpaid on the close of the previous business day.
12. That all arrears penalties imposed shall be added to and form part of the unpaid taxes and shall be included for the purpose of calculated arrears penalties.
13. That nothing in this bylaw shall be construed to extend the time for payment of the taxes; nor in any way, to impose the right of distress or any other legal remedy available to the Municipality of Wood Buffalo for the collection of taxes or penalties imposed.
14. This bylaw shall come into force as of and on the date of the third and final reading.

15. That bylaw No. 93/32 of the City of Fort McMurray and Ministerial Order #680/88 of the Province of Alberta (I.D. 143) shall be repealed as of the date which this bylaw comes into force.

This Bylaw shall take effect on the day of the final passing thereof.

READ a first time in Council this 28th day of November, 1995.

READ a second time in Council this 28th day of November, 1995.

READ a third time in Council this 12th day of December, 1995.

CERTIFIED A TRUE COPY


MAYOR


REGIONAL CLERK


REGIONAL CLERK



COUNCIL REPORT

Meeting Date: August 30, 2016

Subject: Wood Buffalo Recovery Committee Recommendation – Taxation Matters

Wood Buffalo Recovery Committee Recommendations:

THAT Council use its authority under s. 347 of the *Municipal Government Act* to cancel the municipal portion of property taxes payable for 2016 on residential properties, in accordance with the following:

1. For all residential properties that were required to be evacuated due to the wildfire: cancellation of 1/12 of the tax (the “base tax cancellation amount”);
2. For every residential property that was not allowed to be re-occupied after general re-entry in the first week of June due to actions taken pursuant to recommendations of the Chief Medical Officer of Health: cancellation of the base tax cancellation amount plus cancellation of an additional amount representing the pro-rated daily amount of the whole municipal portion of tax multiplied by the number of days in 2016 commencing June 1, 2016 that the property in question was not allowed to be re-occupied;
3. For every residential property that became uninhabitable because it was destroyed or irreparably damaged by the wildfire: cancellation of the base tax cancellation amount plus cancellation of an additional amount representing the pro-rated daily amount of the whole municipal portion of tax other than that portion attributable to the land only, multiplied by the number of days from June 1, 2016 until the first to occur of:
 - (a) completion of reconstruction of the residence on the property,
 - (b) sale of the property to a new owner, or
 - (c) the end of the calendar year 2016;
4. That the Government of Alberta be requested to remove the education tax levy to be consistent with the cancelled portion of municipal property taxes identified in sections 1 through 3 of this motion; and
5. That an application be made to the Government of Alberta for funding support to offset the cancelled portion of municipal property taxes.

Summary and Background:

On July 11, 2016 Councillor McGrath served notice of a motion to be debated at the Council meeting on July 26, 2016, with respect to specific cancellations of municipal property taxes for

destroyed, damaged or restricted entry properties. Subsequently Councillor McGrath withdrew that motion, advising that he would request that the matter be addressed by the Wood Buffalo Recovery Committee.

At the August 24, 2016 Wood Buffalo Recovery Committee meeting, the Recovery Task Force presented options on providing tax relief to residents who have been displaced from their homes due to the May 2016 wildfire. The potential impact to tax revenue of the proposed options from the Recovery Task Force was also provided.

The Recovery Task Force is engaged in discussions with the Government of Alberta regarding the potential for tax relief in relation to the education tax levy. It is anticipated that, upon a formal approval from the Government of Alberta, the amount of relief could be at least equal to any forgiveness committed to by the Municipality. It has also been indicated that any such relief for the education tax levy by the Government of Alberta would not impact the provision of revenue to local schools.

At the August 24, 2016 Wood Buffalo Recovery Committee meeting, the following resolutions were passed:

THAT Council use its authority under s. 347 of the *Municipal Government Act* to cancel the municipal portion of property taxes payable for 2016 on residential properties, in accordance with the following:

1. For all residential properties that were required to be evacuated due to the wildfire: cancellation of 1/12 of the tax (the “base tax cancellation amount”);
2. For every residential property that was not allowed to be re-occupied after general re-entry in the first week of June due to actions taken pursuant to recommendations of the Chief Medical Officer of Health: cancellation of the base tax cancellation amount plus cancellation of an additional amount representing the pro-rated daily amount of the whole municipal portion of tax multiplied by the number of days in 2016 commencing June 1, 2016 that the property in question was not allowed to be re-occupied;
3. For every residential property that became uninhabitable because it was destroyed or irreparably damaged by the wildfire: cancellation of the base tax cancellation amount plus cancellation of an additional amount representing the pro-rated daily amount of the whole municipal portion of tax other than that portion attributable to the land only, multiplied by the number of days from June 1, 2016 until the first to occur of:
 - (a) completion of reconstruction of the residence on the property,
 - (b) sale of the property to a new owner, or
 - (c) the end of the calendar year 2016;

4. That the Government of Alberta be requested to remove the education tax levy to be consistent with the cancelled portion of municipal property taxes identified in sections 1 through 3 of this motion; and
5. That an application be made to the Government of Alberta for funding support to offset the cancelled portion of municipal property taxes.

Rationale for Recommendations:

The Wood Buffalo Recovery Committee would like to recognize the additional burdens faced by residents who have been displaced from their homes due to the extraordinary circumstances brought on by the 2016 wildfire.

Strategic Plan Linkage:

Pillar 1 – Building Responsible Government

Attachment:

- I. August 24, 2016 Unapproved Wood Buffalo Recovery Committee Meeting Minutes

BYLAW NO. 16/010

A BYLAW OF THE REGIONAL MUNICIPALITY OF WOOD BUFFALO TO PROVIDE RELIEF FROM PENALTIES FOR UNPAID 2016 PROPERTY TAXES

WHEREAS Bylaw 95/041 of the Regional Municipality of Wood Buffalo provides for penalties on unpaid property taxes, pursuant to the authority vested in the Municipality under section 344 of the *Municipal Government Act*;

AND WHEREAS the disaster caused by the destructive wildfires of May 2016 has resulted in hardship for all residents of the Municipality and financial difficulties for many whose lives and income streams were disrupted by mandatory evacuation;

AND WHEREAS the Council considers it just and equitable in the circumstances to over-ride the tax penalty provisions of Bylaw 95/041 for property taxes levied in 2016 so that all property tax payers of the Municipality will be relieved of the need to make payment of those taxes in order to avoid late payment penalties, until December 31, 2016;

NOW THEREFORE the Regional Municipality of Wood Buffalo, in Council duly assembled, enacts as follows:

1. No penalties shall be applied under Section 4, Section 5 or Section 6 of Bylaw 95/041 in respect of taxes levied under the 2016 Tax Rate Bylaw, regardless of when the 2016 Tax Rate Bylaw is passed and regardless of when 2016 tax notices are issued or sent.
2. This bylaw comes into force when it is passed.

READ a first time this 31st day of May, 2016.

READ a second time this 31st day of May, 2016.

READ a third and final time this 31st day of May, 2016.

SIGNED and PASSED this _____ day of _____, 2016.

Mayor

Chief Legislative Officer

January 11, 2017



REGIONAL MUNICIPALITY
OF WOOD BUFFALO

Attachment 4

The Honorable Danielle Larivee
Minister of Municipal Affairs and
Minister of Service Alberta
204 Legislature Building
10800-97 Avenue
Edmonton, AB T5K 2B6

OFFICE OF THE MAYOR
MELISSA BLAKE

Dear Minister Larivee,

The Regional Municipality of Wood Buffalo (RMWB) is grateful for the continued support from the Government of Alberta (GOA) as we continue to work through the challenges associated with the long term recovery of our community.

On August 30, 2016, RMWB Council passed a resolution to cancel the municipal portion of property taxes payable for 2016 on residential properties, in accordance with the following:

1. For all residential properties (that were required to be evacuated due to the wildfire): cancellation of 1/12 of the tax (the "base tax cancellation amount");
2. For every residential property that was not allowed to be re-occupied after general re-entry in the first week of June due to actions taken pursuant to recommendations of the Chief Medical Officer of Health: cancellation of the base tax cancellation amount plus cancellation of an additional amount representing the pro-rated daily amount of the whole municipal portion of tax multiplied by the number of days in 2016 commencing June 1, 2016 that the property in question was not allowed to be re-occupied;
3. For every residential property that became uninhabitable because it was destroyed or irreparably damaged by the wildfire: cancellation of the base tax cancellation amount plus cancellation of an additional amount representing the pro-rated daily amount of the whole municipal portion of tax other than that portion attributable to the land only, multiplied by the number days from June 1, 2016 until the first to occur of:
 - (a) completion of reconstruction of the residence on the property,
 - (b) sale of the property to a new owner, or
 - (c) the end of the calendar year 2016.
4. That the GOA be requested to remove the education tax levy to be consistent with the cancelled portion of municipal property taxes identified in sections 1 through 3 of this motion; and
5. That an application be made to the GOA for funding support to offset the cancelled portion of municipal property taxes.

The municipal portion of property taxes outlined through the above motion has a total value of \$3,388,315 and has been formally cancelled due to the economic hardship currently being experienced by our residents due to the devastation of the 2016 Wildfire.

The loss of municipal tax dollars due to each section of the motion are as follows:

1. \$1,918,986
2. \$189,234
3. \$1,280,095

In similar cases of natural disaster, such as in Slave Lake, the GOA has generously assisted residents in the payment of municipal property taxes and the RMWB is seeking similar consideration.

Further to the request for reimbursement of the Municipal portion of taxes it should be noted that the majority of property taxation burden borne by residents is comprised of the Education Levy. Therefore, the RMWB requests that the GOA cancel the Education Levy on residents based on the same criteria as outlined in the motion. The total value of the requested cancellation for the Education Levy is \$5,119,857.

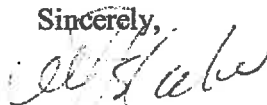
In addition to the above requests for reimbursement, the resultant loss of assessable property due to the 2016 Wildfire will be in excess of \$700 million; this will have an adverse effect on the residents of Wood Buffalo if the equalized assessment apportionment remains as currently apportioned. The 2017 education apportionment will be based on the 2015 assessment roll for the RMWB. The significant reduction to the assessment base, resulting from the 2016 Wildfire, was not foreseen by the authors of the apportionment formula.

Respectfully, I request that the GOA either provide a grant to the RMWB to compensate for the reduction in the assessment base or formally recalculate the equalized payment, so as to recognize the reduction in assessment base related to this unprecedented event.

It should be noted, that a further request for reimbursement may be made at a later date related to additional cancellation of taxes for the 2017 year for destroyed and un-occupied properties. The Recovery Task Force is exploring options related to tax certainty for residents that continue to be impacted as a result of the devastation of the 2016 Wildfire.

Thank you for your continued support towards the recovery of our region.

Sincerely,



Melissa Blake
Mayor

Cc: Council

Enclosed: Council Report and Approved Council Meeting Minutes – August 30, 2016