



Council Meeting

Jubilee Centre Council Chamber
9909 Franklin Avenue, Fort McMurray

Tuesday, October 14, 2008
6:00 p.m.

Agenda

Call to Order

Opening Prayer

Adoption of Agenda

Minutes of Previous Meetings

1. Regular Meeting – September 23, 2008

Delegations

2. Mr. Mark Broadhurst re: Request for Land Use Bylaw Amendment in Saprae Creek

Those individuals in attendance at the meeting will be provided with an opportunity to address Council regarding an item on the agenda, with the exception of those items for which a Public Hearing is required or has been held. Consistent with all delegations, each presentation will be allowed a maximum of five minutes.

Public Hearings – None Scheduled

Bylaws

3. Bylaw No. 08/043 - License Bylaw Amendment (*1st reading*)

Reports – None Scheduled

New and Unfinished Business

Updates

- Mayor's Update
- Reporting of Councillors on Boards and Committees

Adjournment



Report Title: 2008 Tax Cancellation Request

Initiating Department: Assessment & Taxation

REPORT DEVELOPMENT

By signing below, it is confirmed that the attached Council Report complies with the following:

- The report is written in accordance with the Instruction Manual for Council Report Development.
- All documents have been proofread before being forwarded for signature.
- The appropriate (affected) departments have been consulted, as indicated below.

Author: Jaime Claudio Date: Oct 1/08

Senior Admin. Assistant: Heather Hammond Business Analyst: _____

General Manager: John W... Date: Oct 1/08

REPORT REVIEW

Please refer to see Page 12 of the Council Report Development Guide to determine if a Financial Review is required and the level of review required from Legislative and Legal Services.

_____	<u>John W... (Oct 2/08)</u>	_____
GM, Assessment and Taxation	GM, Finance	GM, Public Works
_____	_____	_____
GM, Communications	GM, Human Resources	GM, Regional Emergency Services
_____	_____	_____
GM, Community Services	GM, Information Technology	Supt., RCMP/Bylaw Enforcement
_____	_____	_____
GM, Engineering	GM, Planning and Development	GM, Strategic Initiative

Legislative Review: Recommendation only Full * As discussed - recommend personal information not be included.

Chief Legislative Officer: Debra Day Date: Oct. 17/08


APPROVAL

Deputy CAO: Kelly Date: Oct 20/08

Recommended for placement on the Council Agenda for Nov 25/08
(insert meeting date)

Subject: 2008 Tax Cancellation Request

APPROVALS:



General Manager

Deputy Chief Administrative Officer

Chief Administrative Officer

Administrative Recommendation(s):

THAT a municipal portion of the 2008 property taxes on the property legally described as Plan 2269NY Block 5 Lot 8, be cancelled in the amount of \$664.35, due to the residence being destroyed by fire.

THAT a municipal portion of the 2008 property taxes on the property legally described as Plan 1347TR Block 34 Lot 16, be cancelled in the amount of \$87.03, due to the mobile home being destroyed by fire.

Summary:

Two requests have been received for the cancellation of taxes due to fire. As per the *Municipal Government Act*, Section 347 (1), Council has the authority to cancel taxes.

Background:

The residence located at 35 Alberta Drive, 2269NY Block 5 Lot 8, was destroyed by fire on January 28, 2008. The owner, Ms. Linda (Caza) Sauverwald has requested property tax relief.

The mobile home located at 4 - 9304 McCormick Drive, Plan 1347TR Block 34 Lot 16, was destroyed by fire on February 1, 2008. The owner, Prospective Developments Ltd. has requested property tax relief.

Budget/Financial Implications:

Cancellation of the municipal portion of property taxes for the two properties results in the net loss of \$751.38 in 2008 taxation revenue.

Rationale for Recommendation(s):

According to Section 347 (1) of the *Municipal Government Act*, if 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.”

In the past, property owners whose homes were destroyed due to fire were granted a prorated tax reduction for only the building portion of the municipal taxes levied. Education taxes and Senior’s requisitions were not refunded as the Municipality is only a collector of these funds, and cannot adjust the payments based on Council approved cancellations.

Subject: Bylaw 08/043 - License Bylaw Amendment**APPROVALS:**

Henk van Waas, Regional Assessor
Kevin Greig, Acting Chief Administrative Officer

Administrative Recommendation:

That Bylaw 08/043, being an amendment to License Bylaw No. 01/031 be read a first time.

Summary:

It has been determined that the temporary project accommodation license fee identified in the License Bylaw is outdated and requires revision. As previous rates were set by bylaw, an amending bylaw is required to effect a rate change.

Background:

Project accommodations fall into two categories, temporary and permanent as defined in the License Bylaw. Temporary accommodations are in operation or occupied less than 12 consecutive months and charged a fee, whereas permanent project accommodations are operated or occupied for 12 or more consecutive months and are both assessable and taxable as per the *Municipal Government Act*. The principle behind temporary project accommodation fees is that the fee should compare with current taxation of permanent project accommodations.

The current License Bylaw provides for the licensing control and regulation of all businesses or industry within the Regional Municipality of Wood Buffalo. The temporary project accommodation fee in the bylaw was last reviewed and revised in 1999. Since 1999 property assessment and taxes have increased on permanent project accommodations, therefore a corresponding adjustment should be made to the temporary project accommodation fee.

Financial Implications:

The temporary project accommodation license fee will increase from \$0.26 per bed per day to \$0.95 per bed per day.

Rationale for Recommendation(s):

Administration reviewed 28 permanent project accommodation tax accounts (2008 taxes). Using the median tax derived from the 28 comparables, it is evident that the current temporary project accommodation fee requires revision. The 2008 tax year average tax permanent project accommodations derived from the comparables equates to \$0.95 per bed per day. Adjusting the temporary project accommodation fee from the existing \$0.26 per bed per day to \$.095 will ensure consistency of fees.

Attachments:

1. Bylaw No. 08/043

BYLAW NO. 08/043

BEING A BYLAW OF THE REGIONAL MUNICIPALITY OF WOOD BUFFALO TO AMEND THE LICENSE BYLAW NO. 01/031

WHEREAS the Council of the Regional Municipality of Wood Buffalo wishes to amend Bylaw No. 01/031 providing for the licensing, control and regulation of all business or industry within the Regional Municipality of Wood Buffalo;

AND WHEREAS pursuant to the Municipal Government Act, c.M-26, RSA 2000, the Council of the Regional Municipality of Wood Buffalo may pass a bylaw to amend or repeal a bylaw;

NOW THEREFORE, be it resolved that the Council of the Regional Municipality of Wood Buffalo, in the Province of Alberta, here enacts as follows:

1. THAT Bylaw 01/031 is amended by deleting the existing Schedule “A” and inserting the attached Schedule “A”.
2. THAT the Chief Administrative Officer be authorized to consolidate this bylaw.
3. THAT this bylaw shall be passed and become effective when it receives third reading and is signed by the Mayor and Chief Legislative Officer.

READ a first time this _____ day of _____, 2008.

READ a second time this _____ day of _____, 2008.

READ a third and final time this _____ day of _____, 2008.

SIGNED and PASSED this _____ day of _____, 2008.

Mayor

Chief Legislative Officer

BUSINESS LICENSE RATES

PART I - RESIDENT BUSINESSES

Save as otherwise provided in this Bylaw, all resident businesses operating within the Regional Municipality of Wood Buffalo will be required to pay an annual fee of \$50.00 for a municipal business license.

PART II - NON-RESIDENT BUSINESSES

SALES - tangible products that are being offered for sale:

- i) Goods selling at \$1,000 or more per item - \$500 per year
- ii) Goods selling at less than \$1,000 per item - \$200 per year

SERVICES - offering to perform or complete specific tasks:

- i) \$500 per year

PART III - TEMPORARY PROJECT ACCOMODATION LICENSE FEE

The Temporary Project Accommodation License Fee will be calculated in accordance with the following formula and shall not be considered an annual business license fee for the purposes of this bylaw:

FORMULA

Number of beds in the work camp X \$0.95 per bed X the number of days occupied and in operation.

PART IV - HANDICRAFT LICENSE

Resident Market Participant - A person selling their handicrafts may obtain a \$10.00 per day license to sell at a market.