



Subject: Critical Revenue Perspective – Impact of Bill 21 on the Regional Municipality of Wood Buffalo (Taxation and Assessment)

APPROVALS:

David Leflar, Director
Kevin Scoble, Deputy Chief Administrative Officer

Administrative Recommendations:

THAT Council endorses the “Critical Revenue Perspective - Impact of Bill 21 on the Regional Municipality of Wood Buffalo with respect to Taxation and Assessment” as the Municipality’s position on the Government of Alberta’s proposed Bill 21; and

THAT the Mayor is hereby authorized to write on behalf of Council:

- (a) to the Government of Alberta, advising of the Municipality’s position on Bill 21 and enclosing a copy of the Critical Revenue Perspective document; and
- (b) to other key stakeholders including the Oil Sands Community Alliance, the Rural Stakeholders Group and aboriginal leadership, advising of the Municipality’s position on Bill 21, enclosing a copy of the Critical Revenue Perspective document, and seeking a collaborative approach to the Government of Alberta in addressing the concerns arising from Bill 21.

Summary and Background:

Bill 21 is anticipated to be brought before the Alberta Legislature for second reading in the Fall Sitting that opens on October 31, 2016. The Bill introduces several significant changes to the way that municipalities are required or allowed to set their tax rates for various classes of taxable properties. Some of these changes are of particular concern to the Municipality including limits on a Municipality’s ability to tax Non-Residential Property and Machinery & Equipment.

The attached “Critical Revenue Perspective - Impact of Bill 21 on the Regional Municipality of Wood Buffalo with respect to Taxation and Assessment” analyses the impacts of these proposed amendments to the *Municipal Government Act*.

Rationale for Recommendations:

If Bill 21 is passed, it would result in significant budget and financial implications on the Municipality. It is imperative that the Government of Alberta be aware of the Municipality’s concerns associated with the potential impacts of this Bill, and that the Municipality seek the support of key local stakeholders in urging the Government to address these concerns.

Strategic Plan Linkages:

Pillar 1 – Building Responsible Government

Pillar 6 – Building a Sustainable Region

Attachments:

1. Critical Revenue Perspective - Impact of Bill 21 on the Regional Municipality of Wood Buffalo (Taxation and Assessment)”