

Town of Drumheller COUNCIL MEETING AGENDA

Monday, May 27, 2019 at 4:30 PM
Council Chamber, Town Hall
224 Centre Street, Drumheller, Alberta



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1. **CALL TO ORDER**
2. **MAYOR'S OPENING REMARK**
- 3 2.1. Proclamation - Seniors Week
[Seniors Week 2019](#)
- 4 2.2. Proclamation - Freedom of the Town
[Freedom of the Town 2019](#)
3. **ADOPTION OF AGENDA**
4. **MINUTES**
- 4.1. **ADOPTION OF REGULAR COUNCIL MEETING MINUTES**
- 5 - 11 4.1.1. Regular Council Meeting Minutes of May 13, 2019
[Regular Council - 13 May 2019 - Minutes DRAFT](#)
- 4.2. **MINUTES OF MEETING PRESENTED FOR INFORMATION**
- 12 - 16 4.2.1. Municipal Planning Commission Meeting Minutes of April 17, 2019
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- 17 - 24 4.2.2. Municipal Planning Commission Meeting Minutes of May 2, 2019
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- 4.3. **BUSINESS ARISING FROM THE MINUTES**
5. **DELEGATIONS**
6. **REQUEST FOR DECISION REPORTS**
- 6.1. **CAO**
- 6.2. **DEPUTY CAO / DIRECTOR OF CORPORATE SERVICES**
- 25 - 26 6.2.1. Request for Decision - Cancellation of the 2019 Municipal Tax - Roll No. 04029906
(Drumheller Housing Administration)
[RFD - Cancellation of Municipal Property Taxes Sandstone Manor](#)
- 27 - 33 6.2.2. Request for Decision - Cancellation of Bad Debts: Recreation Fees
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- 34 - 37 6.2.3. Request for Decision - Cancellation of Bad Debts: Before and After School Care
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- 38 - 49 6.2.4. Request for Decision - Cancellation of Municipal Property Taxes for 2019 - Destroyed
Improvements
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- 6.3. **DIRECTOR OF INFRASTRUCTURE SERVICES**

- 6.4. DIRECTOR OF EMERGENCY / PROTECTIVE SERVICES**
- 6.5. MANAGER OF ECONOMIC DEVELOPMENT**
- 6.6. COMMUNICATIONS OFFICER**
- 6.7.**
 - REVIEW OF STRATEGIC PRIORITIES
 - 6.7.1. CAO - Intermunicipal Collaboration Funding (ICF) Meetings
 - 6.7.2. Deputy CAO / Director of Corporate Services - Staff Vacancies
 - 6.7.3. Communications Officer - Emergency Plan / Flood Communication
- 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**

Declaration Seniors' Week 2019

In honour of the past, present and future contributions of the seniors of this community and throughout Alberta, I do hereby declare June 2 – 8, 2019, to be Seniors' Week.

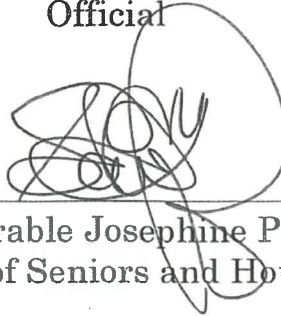
Dated this 27 Day of MAY, 2019,

in DRUMHELLER.



MAYOR HEATHER COLBERG

Official



Honourable Josephine Pon
Minister of Seniors and Housing


Alberta
Government



PROCLAMATION

Whereas Correctional Service of Canada celebrates 184 years of operations in Canada this year, celebrated on June 1st; and

Whereas Drumheller Institution, of the Correctional Service of Canada opened in Drumheller, Alberta 52 years ago this year; and

Whereas Correctional Service of Canada and its employees have enjoyed a strong relationship with the Town of Drumheller and its citizens; and

Whereas the right to exercise Freedom of the Town will serve to honour the long and distinguished history of Correctional Service of Canada in Drumheller.

Therefore Be It Resolved That the Council of the Town of Drumheller grants the right of Freedom of the Town, without end, to Correctional Service of Canada, this honour provides the right to enter and march in the Town of Drumheller; and

That notwithstanding the Proclamation Policy, Drumheller Town Council proclaim June 1st, without end, as “Correctional Service of Canada Appreciation Day” in the Town of Drumheller.

Dated at Drumheller, Alberta this 27th day of May, 2019.



Mayor Heather Colberg

**Town of Drumheller
COUNCIL MEETING
MINUTES**

May 13, 2019, 2018 at 4:30 PM

Council Chamber, Town Hall
224 Centre Street, Drumheller, AB, T0J 0Y4



PRESENT:

MAYOR:

Heather Colberg

COUNCIL:

Kristyne DeMott

Jay Garbutt

Lisa Hansen-Zacharuk

Tony Lacher

Fred Makowecki

Tom Zariski

CHIEF ADMINISTRATIVE OFFICER:

Darryl Drohomerski

COMMUNICATIONS OFFICER

Julia Fielding

ECONOMIC DEVELOPMENT MANAGER

Sean Wallace

RECORDING SECRETARY:

Libby Vant

ABSENT:

Deputy CAO / DIRECTOR OF CORPORATE SERVICES:

Barb Miller

DIRECTOR OF INFRASTRUCTURE SERVICES:

Dave Brett

DIRECTOR OF EMERGENCY AND PROTECTIVE SERVICES:

Greg Peters

1. CALL TO ORDER

Mayor Colberg called the meeting to order at 4:30 pm.

2. MAYOR'S OPENING REMARK

Mayor Colberg advised that she attended: and brought greetings to the Royal Canadian Legion Alberta and Northwest Territories Command Conference, which was very well attended; a Girl Guides conference that hosted about 300 attendees; the Nurses Week luncheon; the annual Rotary White Elephant Sale which was had great attendance and funds raised; the Town will host an Open House at the Public Works facility on May 24, 2019 from 4:00 to 7:00 pm.

2.1. Proclamation National Public Works Week, May 19-25, 2019

Mayor Colberg proclaimed May 19-25, 2019 Public Works Week.

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2.2. Motion to approve Council's Summer Meeting Calendar

Mayor Colberg presented the proposed summer meeting calendar for approval, which included the cancellation of the Committee Meetings of July 2, July 15, July 29, August 12 and August 26, 2019.

MO2019.84 Garbutt, Hansen-Zacharuk moved to accept the summer meeting calendar as presented. Carried.

3. ADOPTION OF AGENDA

Councillor Hansen-Zacharuk added item 6.1.5 Alberta Urban Municipalities Association Resolution regarding the Resource Communities of Canada Coalition.

MO2019.85 Zariski, Hansen-Zacharuk moved to approve the addenda as amended. Carried.

4. MINUTES

4.1. ADOPTION OF REGULAR COUNCIL MEETING MINUTES

4.1.1. Regular Council Meeting Minutes of April 29, 2019

Councillor DeMott advised that Item 6.1.3 should state that the Drumheller Library Board, not the Drumheller Public Library, made the donation toward Homework Help.

MO2019.86 Lacher, Garbutt moved to accept the Regular Council Meeting Minutes of April 29, 2019 as amended. Carried.

4.2. MINUTES OF MEETING PRESENTED FOR INFORMATION

4.3. BUSINESS ARISING FROM THE MINUTES

5. DELEGATIONS

6. REQUEST FOR DECISION REPORTS

6.1. CAO

6.1.1. Bylaw 08.19 being a bylaw to provide for the establishment of a Tourism Corridor and Community Standards Appeal Board - 2nd and 3rd readings

D. Drohomerski presented the Tourism Corridor and Community Standards Appeal Board for second and third reading. He advised that, with the creation of the Tourism Corridor bylaw and the Community Standards bylaw, the Town needs to establish an appeal board.

MO2019.87 Lacher, Garbutt moved 2nd reading of Bylaw 08.19 establishment of a Tourism Corridor and Community Standards Appeal Board. Carried.

Discussion: In response to a question from Council, D. Drohomerski responded that the Weed Control Act is provincial and the Town has modeled the fees, timelines and processes on that Act. Councillor Zariski asked to clarify that, if successful in their appeal, the appeal fees are to be returned to the appellant, but if the appeal is denied the fees are not returned. D. Drohomerski responded that this was correct – it is a standard process, as the fees reflect the amount of time and resources required to

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prepare for the appeal and hearing. Councillor DeMott asked for clarification that there are to be three (3) members of Council and no staff on the appeal board. D. Drohomerski responded that yes, the intent is to have separation of duties and no undue influence.

MO2019.88 Garbutt, DeMott moved 3rd reading of Bylaw 08.19 establishment of a Tourism Corridor and Community Standards Appeal Board. Carried.

6.1.2. Bylaw 10.19 being the 2019 Municipal Taxation Bylaw - all three readings
D. Drohomerski presented Bylaw 10.19 being the 2019 Municipal Taxation Bylaw for all three readings.

MO2019.89 Zariski, Hansen-Zacharuk moved 1st reading of Bylaw 10.19 being the 2019 Municipal Taxation Bylaw. Carried.

MO2019.90 Lacher, Makowecki moved 2nd reading of Bylaw 10.19 being the 2019 Municipal Taxation Bylaw. Carried.

Discussion: Councillor Makowecki asked that, if Council does not generally give three readings of a bylaw at one meeting, why is this process occurring for this bylaw. D. Drohomerski responded that in this case, Council has already approved the operating budget for this year, and the bylaw needs to be passed in order to allow the tax notices to be prepared and sent out.

MO2019.91 Garbutt, Hansen-Zacharuk moved no objection to 3rd reading of Bylaw 10.19 being the 2019 Municipal Taxation Bylaw. Carried.

MO2019.92 Garbutt, Hansen-Zacharuk moved 3rd reading of Bylaw 10.19 being the 2019 Municipal Taxation Bylaw. Carried.

6.1.3. Bylaw 11.19 being a bylaw to amend Bylaw 23.06 being local improvement taxes in respect of all lands that directly benefit from the Rosedale Cambria Water Distribution System – FIRST all three Readings

D. Drohomerski advised that Administration is seeking only the first reading for this bylaw in order to allow Administration more time to prepare the schedule information. He further advised that originally there were 120 developable parcels for the Rosedale and Cambria water line, and some of the parcels have since been subdivided. This has altered the way the cost per developable space is calculated - Administration is requesting approval for a recalculation for all 123 current developable parcels in order to be able to provide an updated cost to them.

MO2019.93 Zariski, Hansen-Zacharuk moved 1st reading of Bylaw 23.06 being local improvement taxes in respect of all lands that directly benefit from the Rosedale Cambria Water Distribution System. Carried.

6.1.4. RFD - Appointment to Municipal Planning Commission

D. Drohomerski advised that a member of the Municipal Planning Commission has moved out of the area and we now require another member. He further advised that Administration recommends that Andrew Luger be appointed to the commission for a three (3) year term.

MO2019.94 Zariski, DeMott moved to appoint Andrew Luger to the Municipal Planning Commission for a three (3) year term ending on the date of Council's annual Organizational Meeting of 2021. Carried.

Councillor Zariski advised that the Municipal Planning Commission is a very busy board that meets frequently and they do require full board membership to allow for quorum to be established, and Mr. Luger seems very qualified for this position.

In response to a question from Council, D. Drohomerski responded that we want to see well qualified applicants with relevant experience appointed to this type of board, and conflict of interest are very rare and easily handled as any a board member may recuse themselves from voting if they have any conflict concerns.

6.2. DEPUTY CAO / DIRECTOR OF CORPORATE SERVICES

6.3. DIRECTOR OF INFRASTRUCTURE SERVICES

6.4. DIRECTOR OF EMERGENCY / PROTECTIVE SERVICES

6.5. MANAGER OF ECONOMIC DEVELOPMENT

6.5.1. RFD - Economic Development Reserve

S. Wallace presented the Request for Decision for the Economic Development Reserve. He advised that developing a funding mechanism for municipal Economic Development (ED) activities in small to medium size communities can be difficult. Funding mechanisms can come in many forms and combinations; the most common forms are fee for service, grants, use of existing municipal reserves or an established dedicated ED reserve. One of the most common methods of developing a dedicated ED reserve is to take the first 1.5 years of the municipal portion of property tax, after the incentive period ends, from new retail, commercial, industrial and agrivalue "new build" developments (new assessments) as a funding mechanism and create a reserve account. This is an easy and reliable method to ensure ED builds a reserve for investment attraction and promotion activities such as development and design of marketing collaterals, marketing campaigns, tradeshow & conferences, travel and hosting delegations. It would also include economic development lobby efforts with the provincial and federal government such as meeting expenses. Eventually, ED activities become self-funded through this mechanism.

Councillor Hansen-Zacharuk asked if the numbers have been run to see how it would affect the budget. S. Wallace responded that as this refers to new builds that we will attract, therefore it would not really have an affect on the budget. Discussion took place on this matter. Councillor Garbutt requested that S. Wallace report back on this reserve to review year one and year two. He asked if there have been any applications so far. D. Drohomerski responded that a few tenants have applied. Further discussion took

place on this matter. Mayor Colberg advised of her support for this request and that Council and Administration need to support the growth of the community.

MO2019.95 Garbutt, Lacher moved to approve the establishment of a dedicated Economic Development Reserve diverting the first 1.5 years of property tax, after the incentive period ends, on new retail, commercial, industrial and agrivalue “new build” assessments. Carried.

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

Councillor Hansen-Zacharuk presented the Resource Communities of Canada Coalition on of Canada and advised that the committee was formed by the Alberta Urban Municipalities Association (AUMA). She further advised that the coalition was formed to support and promote the oil and gas sector of the province and recently there have been several news reports on it. So far fifty-one (51) Alberta communities have declared their support for the coalition and plan to stand together at the upcoming Federation of Canadian Municipalities (FCM) conference which takes place in Quebec City this June to advocate to the municipal leaders of Quebec through this AUMA.

Councillor Zariski advised that he fully supports the resolution; for years Alberta bragged that we had a virtually 0% unemployment rate and now, due to the downturn in the oil and gas industry, that is simply not the case any more and we have a high unemployment rate - the rest of the nation needs to understand our situation. Councillor Lacher advised that he was in support of the resolution and that joining voices is much more effective than boycotting the FCM conference. Councillor Hansen-Zacharuk advised that she attended a meeting with AUMA on this matter and they indicated they would be extremely appreciative of the Town's support on this matter; she and Councillor DeMott will attend the FCM conference and represent the Town and the Coalition at the AUMA booth in support of the coalition.

Councillor Hansen-Zacharuk read the following Notice of Motion:

RE: The Town of Drumheller Joining the Resource Communities of Canada Coalition

WHEREAS responsible resource development is essential for the future of Canadian municipalities.

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WHEREAS there is a need to coordinate the Canadian municipal voice to:

1. Advocate for a responsible resource industry.
2. Ensure municipal perspectives are being heard on issues impacting resource development.
3. Share factual information regarding resource development interests.

WHEREAS the Alberta Urban Municipalities Association (AUMA) and other municipal associations across Western Canada have created a Resource Communities of Canada Coalition to facilitate a coordinated approach to represent municipal resource development interests across the country.

WHEREAS the Alberta Urban Municipalities Association (AUMA) and other municipal associations across Western Canada are asking municipalities to support the Resource Communities of Canada Coalition.

NOW THEREFORE BE IT RESOLVED THAT COUNCIL:

MO2019.96 Hansen-Zacharuk, DeMott moved to approve the Town of Drumheller to support the Resource Communities of Canada Coalition. Carried.

13. IN-CAMERA MATTERS

MO2019.97 Hansen-Zacharuk, Lacher moved to go In Camera at 5:09 pm. Carried.

13.1. Labour Matter (Section 17 *FOIPP Act* - Personal Information)

MO2019.98 Lacher, DeMott moved to come out of Camera at 6:15 pm. Carried.

MO2019.99 Zariski, Makowecki moved to ratify the Collective Agreement with CUPE Local 135, outside workers, for a period of four years, with the following increases:

- 1.0% on 2019 January 1
- 0.65% on July 1st
- 1.0% on 2020 January 1
- 0.75% on July 1st
- 2.0% on 2021 January 1
- 2.5% on 2022 January 1

Carried.

MO2019.100 MOTION Garbutt, Makowecki moved to adjourn the meeting at 6:20 pm. Carried.

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Chief Administrative Officer

Mayor

DRAFT



DRUMHELLER

COMMUNITY SERVICES



**Municipal Planning Commission
MINUTES
Meeting of Wednesday April 17, 2019**

Present: Tracy Breese, Development Officer
Linda Taylor, Recording Secretary
Tom Zariski, Chair Councillor/Member
Sharon Clark, Vice Chair
Tony Lacher, Councillor/Member
Stacey Gallagher, Member
Shelley Rymal, Member
Scott Kuntz, Member
Jeff Laurien, Palliser Regional Municipal Services Representative – Senior Planner

Absent:

Delegate(s): April Kaczmar Dave De Smet Exit at 12:13pm
Nick Sereda Exit at 12:22pm

1.0 CALL TO ORDER – 12:00 pm

T. Zariski presented the Agenda for the April 17, 2019 meeting.

1.1 Agenda – Additions, Deletions or Amendments

Addition - none

Deletion - none

Amendment - none

1.2 Acceptance of Agenda

Motion: - S. Clark moved to accept the agenda for April 17, 2019

Second: – S. Kuntz - Carried

2.0 MINUTES FROM PREVIOUS MEETINGS

2.1 March 28, 2019

Motion: S. Rymal moved to accept the minutes of March 28, 2019

Second: – T. Lacher - Carried

2.2 Summary of Development Permits

Motion: S. Rymal moved to accept the Summary of Development Permits

Second: – S. Gallagher - Carried



2.3 Applicant – Future Development From Lehigh resident

The Applicants were in attendance to speak to the future development of their property. They hope to build a large shed / storage structure on their property in Lehigh. This building would house equipment and possibly livestock. The shop would be built to accommodate the items or animals on the acreage to be protected from the elements. The Applicants submitted 2 additional pieces of information; an elevation plan and detailed plan of the garage/shop. It was noted their property is on highest elevation in the Lehigh area.

T. Zariski spoke to flood mitigation in that the outlook on climate change affecting Municipalities should be looked at more closely as they could expect more incidents of big events.

T. Breese advised the property is 14.36 acres which does not meet the Land Use Bylaw of the Country Residential District; the property's current zoning. This property is presently legally non-conforming. In the Country Residential District *"parcels shall not exceed 1.21 hectares (3 acres) unless otherwise approved by the Municipal Planning Commission"*

"Accessory buildings shall not exceed the lesser of 140 meters squared (1500 square feet)"

"Municipal Development Plan

5.0 Natural Environment

5.1.2. Policies

1) Discourage development and/or subdivision of land within the flood risk area

- Development activities in the flood risk area shall be carefully controlled."*

Noted on the additional information, the building is 50 feet by 100 feet with 10 feet by 100 feet lean-to on either side of the building; 5,000 square foot building with 2,000 square foot lean-tos.

It is suggested the Applicants submit 2 development permits,

- 1) Development permit requesting a variance to the minimum parcel size for a Country Residential District
- 2) Development permit for the proposed structure with supporting documentation along with copy of the land title and copy of any caveats on the property

3.0 DEVELOPMENT PERMITS

3.1 T00025-19D – Accessory Building (Shed) & Outdoor Patio with setback variance

T. Breese presented Development Permit T00025-19D submitted by Applicant for an accessory building (shed) and outdoor patio both with a setback variance of zero lot line located at 242 3 Avenue West, Drumheller on Plan 2691BC; Block 22; Lot 7. Zoning is C-B – Central Commercial District.

T. Breese advised the applicant is applying for an accessory building (70 sq. ft. shed) with a zero lot line set back and an outdoor patio with a zero lot line set back. Applicant wants to build a permanent outdoor patio as well as a temporary outdoor patio. The temporary patio will be adjacent to the permanent patio but encroaches onto the adjacent property. Prior written permission has been received from the adjacent property owner. The outdoor patio would be considered discretionary and accessory to the brewery.

Further, this Development Permit application was advertised in the local paper under Proposed Developments, circulated to adjacent property owners and relevant agencies and to date, one concern with alleyway parking was raised but they did not follow up with a written concern as requested by administration. Administration has no issue.



The Applicant spoke to the application. The shed is maintenance free metal shed that will be placed in a manner that the shed would be movable should it need to be re-positioned. The temporary patio will be made so it is the same height off the ground as the permanent patio and such that it will be easily disassembled and stored when not in use for the season.

Access to the patio is through the tasting room to the back door, and would be a secured area. The permanent patio would be used as a walkway during the off season. The use of the neighboring strip of land must be revisited yearly for the use.

Municipal Planning Commission discussed the application.

Motion: S. Gallagher moved to approve presented Development Permit T00025-19D submitted by Applicant for an accessory building (shed) and outdoor patio both with a setback variance to a zero lot line located at 242 3 Avenue West, Drumheller on Plan 2691BC; Block 22; Lot 7 subject to the following conditions;

1. Development shall conform to Town of Drumheller Land Use Bylaw 10-08.
2. Development shall conform to the Town of Drumheller Community Standards Bylaw (16-10).
3. Development of the patio shall conform to Council Policy #C-01-12 – Seasonal Outdoor Patio Policy
4. All necessary permits (building, electrical, plumbing, etc) to be in place prior to any construction/installation.
5. All contractors and/or sub-trades to possess a valid Town of Drumheller Business License.
6. Development to conform and meet the requirements of the Regional Fire and Health Authority. Prior to commencement of occupancy and business activities, confirmation must be provided to the Development Officer from the Local Fire and Health Authority that the building is occupiable for such purposes.
7. Applicant to ensure authorization from the property owner is obtained prior to any renovation/modification.
8. If the holder of the permit wishes to make any change in the conduct of the business that departs from the description in the application or from any other condition or restrictions imposed, the holder of the permit must obtain prior permission of the Development Officer/Municipal Planning Commission. An additional development application may be necessary.
9. Development application is required for signage placement and made under separate application prior to placement.
10. Applicant to ensure any/all modifications to water/sewer services to the satisfaction of the Town of Drumheller. Please contact Utilities Manager at 403-823-1330 for approval and specifications.
11. Development to conform to any/all Municipal, Provincial and Federal regulations and/or legislation that may apply.
12. Annual Business License is required.
13. Applicants must reapply to the Town each year for a temporary outdoor patio.
14. Applicants are fully responsible for the construction, removal, and storage of any structures associated with the License area.
15. All patio barriers, furniture, furnishings and fixtures must be removed from the sidewalk by October 31 of the given year.

Second: S. Clark - Carried



3.2 T00034-19D – Royal Canadian Legion – Outdoor Patio

T. Breese presented Development Permit T00034-19D submitted by Royal Canadian Legion for outdoor patio located at 295 Centre Street, Drumheller on Plan 3099AD; Block 24; Lot 11,12 & S of the N 9' of 13. Zoning is C-B – Central Commercial District.

T. Breese advised the applicant is applying for an outdoor patio. The outdoor patio would be considered discretionary and accessory to the Legion.

Further, this Development Permit application was advertised in the local paper under Proposed Developments, circulated to adjacent land owners and relevant agencies and to date, no concerns have been raised. Comment from infrastructure was for the barrier to be about waist height for line of site from the alley and to ensure the barrier does not interfere with the natural run of water.

Municipal Planning Commission discussed the application.

Motion: S. Rymal moved to approve Development Permit T00034-19D submitted by Royal Canadian Legion for outdoor patio located at 295 Centre Street, Drumheller on Plan 3099AD; Block 24; Lot 11,12 & S of the N 9' of 13, subject to the following conditions;

1. Development shall conform to Town of Drumheller Land Use Bylaw 10-08.
2. Development shall conform to the Town of Drumheller Community Standards Bylaw (16-10).
3. Development of the patio shall conform to Council Policy #C-01-12 – Seasonal Outdoor Patio Policy
4. All necessary permits (building, electrical, plumbing, etc) to be in place prior to any construction/installation.
5. All contractors and/or sub-trades to possess a valid Town of Drumheller Business License.
6. Development to conform and meet the requirements of the Regional Fire and Health Authority. Prior to commencement of occupancy and business activities, confirmation must be provided to the Development Officer from the Local Fire and Health Authority that the building is occupiable for such purposes.
7. Applicant to ensure authorization from the property owner is obtained prior to any renovation/modification.
8. If the holder of the permit wishes to make any change in the conduct of the business that departs from the description in the application or from any other condition or restrictions imposed, the holder of the permit must obtain prior permission of the Development Officer/Municipal Planning Commission. An additional development application may be necessary.
9. Development application is required for signage placement and made under separate application prior to placement.
10. Applicant to ensure any/all modifications to water/sewer services to the satisfaction of the Town of Drumheller. Please contact Utilities Manager at 403-823-1330 for approval and specifications.
11. Development to conform to any/all Municipal, Provincial and Federal regulations and/or legislation that may apply.
12. Annual Business License is required.
13. Applicants must reapply to the Town each year for an outdoor patio.
14. Applicants are fully responsible for the construction, removal, and storage of any structures associated with the License area.
15. All patio barriers, furniture, furnishings and fixtures must be removed from the sidewalk by October 31 of the given year.



DRUMHELLER
COMMUNITY SERVICES



Second: T. Lacher – Carried.

4.0 PALLISER REGIONAL MUNICIPAL SERVICES

4.1 Air BNB's

Palliser requires a motion by Council to move forward with compiling a report in regards to Air BNBs as requested by Municipal Planning Commission.

5.0 OTHER DISCUSSION ITEMS

5.1 Bankview Homes

Two homes were lost due to fire damage in the Bankview area. Due to Bylaw change in 2016 homes with front attached garages now require a setback of 25 feet; when the homes were constructed the setback required was 20 feet.

Both homes may be keeping the existing foundations however that won't be known until the professionals have looked at the homes. These homes are in a full developed area where the homes are all set back 20 feet, the Municipal Planning Authority has authority to grant th relaxations for these rebuilt homes.

5.2 Upcoming Applications

Discussion on bringing information to Municipal Planning Commission about up coming applications. It was noted that every person on the board will have the same information; should a conversation take place outside normal permit process(s) may lend to member(s) not all having complete knowledge of all information presented in regards to a development.

6.0 NEXT MEETING DATE – May 2, 2019. Council Chambers

7.0 Adjournment – Meeting adjourned at 1:26 pm.

Motion: - T. Lacher moved to adjoun

Second: – S. Gallagher - Carried

Chairperson

Development Officer

Attachments: Agenda



DRUMHELLER

COMMUNITY SERVICES



**Municipal Planning Commission
MINUTES
Meeting of Wednesday May 2, 2019**

Present: Tracy Breese, Development Officer
Linda Taylor, Recording Secretary
Sharon Clark, Vice Chair
Tony Lacher, Councillor/Member
Stacey Gallagher, Member
Shelley Rymal, Member
Sean Wallace – Economic Development Officer
Jeff Laurien, Palliser Regional Municipal Services Representative – Director of Planning

Absent: Tom Zariski, Chair Councillor/Member - Regrets
Scott Kuntz, Member - Regrets

Delegate(s):

1.0 CALL TO ORDER – 12:07 pm

S. Clark presented the Agenda for the May 2, 2019 meeting.

1.1 Agenda – Additions, Deletions or Amendments

Addition - none

Deletion - none

Amendment – none

1.2 Acceptance of Agenda

Motion: - S. Rymal moved to accept the agenda for the May 2, 2019 agenda

Second: – S. Gallagher - Carried

2.0 MINUTES FROM PREVIOUS MEETINGS

2.1 April 17, 2019

Motion: T. Lacher moved to accept the minutes of April 17, 2019 – with spelling correction (Lehigh)

Second: – S. Rymal - Carried

2.2 Summary of Development Permits

Motion: S. Rymal moved to accept the Summary of Development Permits as information

Second: – S. Gallagher - Carried



3.0 DEVELOPMENT PERMITS

3.1 T00035-19D – Hoodoo Hydration – Commercial Tourist Development

T. Breese presented Development Permit T00035-19D submitted by Hoodoo Hydration for a Commercial located at Hoodoo parking lot on Hwy 10 on Town of Drumheller Lands, Plan 0012223; Block 1. Zoning is C-S – Community Service District.

T. Breese advised the applicant is applying for a Concession Stand. Last year this was approved as a mobile vendor. This concession stand is not mobile and is a semi-permanent building. Under the discretionary uses for Community Services District, a Commercial Tourist Development would be a similar use.

A Commercial Tourist Development is defined in the Town of Drumheller Land Use Bylaw means a building or facility where attractions, exhibits, goods and merchandise, and recreational facilities are individually or collectively offered on a commercial basis, oriented to the tourist market.

Administration recommends that the development permit be issued for a period of three years to match the lease agreement.

Further, this Development Permit application was advertised in the local paper under Proposed Developments and to date, no concerns have been received.

Municipal Planning Commission discussed the application.

Motion: T. Lacher moved to approve presented Development Permit T00035-19D submitted by Hoodoo Hydration for a Commercial located at Hoodoo parking lot on Hwy 10 on Town of Drumheller Lands for a period of three years, Plan 0012223; Block 1 subject to the following conditions;

1. Development shall conform to Town of Drumheller Land Use Bylaw 10-08.
2. Development shall conform to the Town of Drumheller Community Standards Bylaw (16-10).
3. All necessary permits (building, electrical, plumbing, etc) to be in place prior to any construction/installation.
4. All contractors and/or sub-trades to possess a valid Town of Drumheller Business License.
5. Development to conform and meet the requirements of the Regional Fire and Health Authority. Prior to commencement of occupancy and business activities, confirmation must be provided to the Development Officer from the Local Fire and Health Authority that the building is occupiable for such purposes.
6. Applicant to ensure authorization from the property owner is obtained prior to any renovation/modification.
7. If the holder of the permit wishes to make any change in the conduct of the business that departs from the description in the application or from any other condition or restrictions imposed, the holder of the permit must obtain prior permission of the Development Officer/Municipal Planning Commission. An additional development application may be necessary.
8. Development application is required for signage placement and made under separate application prior to placement.
9. Applicant to ensure any/all modifications to water/sewer services to the satisfaction of the Town of Drumheller. Please contact Utilities Manager at 403-823-1330 for approval and specifications.
10. Development to conform to any/all Municipal, Provincial and Federal regulations and/or legislation that may apply.



11. Garbage and waste materials must be stored in weather proof and animal proof containers and screened from adjacent sites and public thoroughfares. Separate containment must be provided for the disposal and recycling of cardboard materials.
12. Annual Business License is required.
13. Permit expires December 31, 2021.

Second: S. Rymal - Carried

3.2 T00039-19D – Applicant – Change of Use, Music Store, Learning Centre, Accessory Dwelling

T. Breese presented Development Permit T00039-18D submitted by Applicant for change of use to music store, learning centre and accessory dwelling located at 60 3 Avenue East, Drumheller on Plan 3099AD; Block 25; Lot 6. Zoning is C-B – Central Commercial District.

T. Breese advised the applicant is applying for a Music Store (Consignment) and will be holding music lessons on site. The applicant plans to reside in the residence behind the commercial building. The Music Store which is retail is a permitted use for this district; however administration felt that the music lessons may affect the adjacent property owners. The Dwelling unit is a Discretionary Use in the C-B district. Administration recommends the standard conditions with the addition of the following condition:

14. The Development Authority may subsequently revoke permission for holding music lessons if valid complaints are received.

Further, this Development Permit application was advertised in the local paper, circulated to adjacent land owners and relevant agencies under Proposed Developments and to date, no concerns have been received.

Municipal Planning Commission discussed the application. The addition of condition in regards to the development may be subject to review upon complaint or concern.

Motion: S. Gallagher moved to approve Development Permit T00039-18D submitted by Applicant for change of use to music store, learning centre and accessory dwelling located at 60 3 Avenue East, Drumheller with the additional condition 14 as noted above, on Plan 3099AD; Block 25; Lot 6, subject to the following conditions;

1. Development shall conform to Town of Drumheller Land Use Bylaw 10-08.
2. Development shall conform to the Town of Drumheller Community Standards Bylaw (16-10).
3. All necessary permits (building, electrical, plumbing, etc) to be in place prior to any construction/installation.
4. All contractors and/or sub-trades to possess a valid Town of Drumheller Business License.
5. Development to conform and meet the requirements of the Regional Fire and Health Authority. Prior to commencement of occupancy and business activities, confirmation must be provided to the Development Officer from the Local Fire and Health Authority that the building is occupiable for such purposes.
6. Applicant to ensure authorization from the property owner is obtained prior to any renovation/modification.
7. If the holder of the permit wishes to make any change in the conduct of the business that departs from the description in the application or from any other condition or restrictions imposed, the holder of the permit



- must obtain prior permission of the Development Officer/Municipal Planning Commission. An additional development application may be necessary.
8. Development application is required for signage placement and made under separate application prior to placement.
 9. Applicant to ensure any/all modifications to water/sewer services to the satisfaction of the Town of Drumheller. Please contact Utilities Manager at 403-823-1330 for approval and specifications.
 10. Development to conform to any/all Municipal, Provincial and Federal regulations and/or legislation that may apply.
 11. Garbage and waste materials must be stored in weather proof and animal proof containers and screened from adjacent sites and public thoroughfares. Separate containment must be provided for the disposal and recycling of cardboard materials.
 12. The dwelling unit approval is granted as an accessory to a principal commercial use. Should the commercial business not be in operation the dwelling unit can no longer be occupied as a private residence.
 13. Annual Business License is required.
 14. The Development Authority may subsequently revoke permission for holding music lessons if valid complaints are received.

Second: S. Rymal – Carried.

3.3 T00040-19D – Applicant – Dwelling, Multiple Unit (Apartment)

T. Breese presented Development Permit T00040-19D submitted by Applicant for multiple unit dwelling, apartment located at 703 2 Avenue, Drumheller on Plan 3587HX; Block 47; Lot A. Zoning is R-4 – Residential District.

T. Breese advised the applicant is applying for a change of use from an Office Building to an apartment building. Administration feels that this is a good fit for the area and use of the building. There is ample parking readily available. Standard conditions for residential are recommended with the additional condition:

11. Conserve the heritage value of the building as outlined in the Statement of Significance Draft letter.

Further, this Development Permit application was advertised in the local paper under Proposed Developments, circulated to relevant agencies and adjacent land owners and to date, no concerns have been received.

Municipal Planning Commission discussed the application. This is a Heritage building where the integrity of the exterior of the building is to be maintained.

Motion: T. Lacher moved to approve Development Permit T00040-19D submitted by Applicant for multiple unit dwelling, apartment located at 703 2 Avenue, Drumheller on Plan 3587HX; Block 47; Lot A, subject to the following conditions;

1. Development shall conform to Town of Drumheller Land Use Bylaw 10-08.
2. Development shall conform to the Town of Drumheller Community Standards Bylaw (16-10).
3. Construction to be in accordance with the Alberta Building Code.
4. All necessary permits (building, electrical, gas, etc) to be in place prior to construction/installations and all subtrades must be taken out by a contractor.



5. All local improvements at owner's expense including, however not limited to, driveways, frontage charges, water/sewer services. (Call 823.1330 for the regulations).
6. Exterior finished appearance of the proposed construction to be compatible with that of existing development and to the satisfaction of the Development Authority.
7. If the holder of the permit wishes to make any changes in the proposed development from application as approved, the holder of the permit must first obtain permission of the Development Authority. An additional development permit may be necessary.
8. Must conform to any/all Federal, Provincial and/or Municipal regulations and/or guidelines that may apply.
9. Contractor(s) to have a valid Business License with the Town of Drumheller.
10. Contact Alberta One-Call to request that buried utilities be located and marked before you dig; secondary utilities are the property owners responsibility. 1-800-242-3447 Alberta One-Call
11. Conserve the heritage value of the building as outlined in the Statement of Significance Draft letter.

Second: S. Gallagher – Carried

3.4 T00041-19D – Canadian Badlands Passion Play – Temporary Campground

T. Breese presented Development Permit T00041-19D submitted by Canadian Badlands Passion Play for a temporary campground located at 604 17 Street SW, Drumheller on Plan 9210370; Block 2. Zoning is A – Agricultural District.

T. Breese advised the applicant is applying for a campground (temporary). A campground is a Discretionary Use in this district. The "temporary" campground seems to grow each year. A development permit was issued with a site plan showing 14 units in 2018. This years' site plan shows 22, an additional 8 units. When the first application came in 2013 for 2 units it was noted that this was a temporary event and that the applicant will apply for permanent use in the future. To date that has not happened.

Standard temporary campground conditions are suggested with the additional conditions:

12. An electrical report to be done up by an electrical contractor providing a review of the proposed electrical design for the temporary campground including recommendations on how to proceed to make it acceptable to meet code.
13. Campgrounds shall develop a fire safety plan and have fire preparedness equipment in place.
14. This development needs to comply with NFPA 1194 Standard for Recreation Vehicle Park and Campgrounds.
15. Electrical services shall be provided in all recreational vehicle stalls and be minimum 30 amperes service by 2020.

Further, this Development Permit application was advertised in the local paper under Proposed Developments, circulated to relevant agencies and to date, a few concerns have been received.

An adjacent neighbor phoned after receiving the Adjacent Land Owner notification and commented about the excessive traffic and complained that many people failed to slow down and/or stop at the STOP sign.

Concerns raised by the Town of Drumheller Fire Chief in regards to the electrical cords being a tripping hazard as well as not being grounded. Concerns were raised in regards to the fire access and egress NFPA 1194 standard.



DRUMHELLER

COMMUNITY SERVICES



Municipal Planning Commission discussed the application at length. The addition of condition # 16 in regards to the RV units to be removed within 2 weeks of the revised expiry date of October 1, 2019, and or complete a development permit application for storage of the RV units.

Motion: S. Gallagher moved to approve Development Permit T00041-19D submitted by Canadian Badlands Passion Play for a temporary campground located at 604 17 Street SW, Drumheller with the additional conditions 12-16 as noted above, on Plan 9210370; Block 2, subject to the following conditions;

1. Shall conform to Town of Drumheller Land Use Bylaw 10-08.
2. Shall conform to the Town of Drumheller Community Standards Bylaw 16-10.
3. Development to adhere to the Recreation Area Regulation from Alberta Health Services including but not limited to section 12(3) which states; *"The operator of a recreational vehicle must ensure that no waste material contained in or coming from the recreational vehicle is deposited in any manner that creates or may create a nuisance."*
4. All necessary permits (building, electrical, plumbing, etc.) to be in place prior to construction/installations.
5. If the holder of the permit wishes to make any change in the conduct of the business/development that departs from the description in the application or from any other condition or restrictions imposed, the holder of the permit must obtain prior permission of the Development Authority. This includes any addition or creation of camping sites not specified on the application.
6. Garbage, grease and waste materials must be stored in weather proof and animal proof containers and screened from adjacent sites and public thoroughfares.
7. Development to conform to any and all Federal, Provincial and/or Municipal regulations and/or guidelines that may apply.
8. Any and all local improvements at owner's expense including, however not limited to driveways, curb cuts, service connections, etc., and must be to the Town of Drumheller specifications.
9. The site and buildings, structures and improvements shall be maintained in a clean, neat, tidy and attractive condition and free from all rubbish and debris.
10. All contractor's to be in possession of a valid Town of Drumheller Business License.
11. Permit expires October 1, 2019
12. An electrical report to be done up by an electrical contractor providing a review of the proposed electrical design for the temporary campground including recommendations on how to proceed to make it acceptable to meet code.
13. Campgrounds shall develop a fire safety plan and have fire preparedness equipment in place.
14. This development needs to comply with NFPA 1194 Standard for Recreation Vehicle Park and Campgrounds.
15. Electrical services shall be provided in all recreational vehicle stalls and be minimum 30 amperes service by 2020.
16. RV's shall be removed from property within two weeks of permit expiry.

Second: S. Rymal – Carried



3.5 T00048-19D – Bohemia Developments – 4 Plex with Front and Rear Yard Variance

T. Breese presented Development Permit T00048-19D submitted by Bohemia Developments for 4 Plex with front and rear yard variance located at 42,43,44,45 Garden Way, Drumheller on Plan 1412878; Units 11,12,13,14. Zoning is R-4 – Residential District.

T. Breese advised Bohemia Developments is applying for a Dwelling-Multiple Unit (Attached Housing). This is a permitted use under the R-4 zoning. This is being brought forth to the Municipal Planning Commission as there is a large variance to the Rear yard setback to 4.052 meters and 4.172 meters, the Front Setback to 4.8 meters. This application was previously approved by the Municipal Planning Commission in 2014; but has since lapsed. The site plan submitted is the original submitted and approved in 2014; which is consistent with the existing neighborhood.

Further, this Development Permit application was advertised in the local paper under Proposed Developments but not circulated to relevant agencies or adjacent land owners. Municipal Planning Commission discussed the application.

Motion: S. Gallagher moved to approve Development Permit T00048-19D submitted by Bohemia Developments for 4 Plex with front yard variance to 4.8 meters and rear yard variances to 4.052 meters and 4.172 meters, located at 42,43,44,45 Garden Way, Drumheller on Plan 1412878; Units 11,12,13,14, subject to the following conditions;

1. Development shall conform to Land Use Bylaw 10-08.
2. Placement of construction as per plans submitted with application.
3. If the holder of the permit wishes to make any changes in the proposed development from application as approved, the holder of the permit must first obtain permission of the Development Officer/Municipal Planning Commission. An additional development permit may be necessary.
4. Proper placement of foundation walls -- as per application -- to be determined by a Registered Alberta Land Surveyor. Real Property Report to be submitted to the Town of Drumheller upon completion.
5. Confirmation of coverage under the Alberta New Home Warranty Program required prior to the issuance of building permit.
6. Any required Safety Codes permits (i.e. building, electrical, etc.) to be obtained prior to commencement of construction/installation.
7. Make provisions for proper installation of water meter as per Town of Drumheller Water/Sewer Bylaw.
8. All contractor's to be in possession of a valid Town of Drumheller business license.
9. Offsite levies and local improvement to be paid prior to the issuance of Safety Code Permits.
10. Landscaping Plan to be in accordance with current policies and to the satisfaction of the Development Officer/Municipal Planning Commission.
11. Any/all local improvements or upgrade required for development are at owner/applicants expense. All local improvements, and construction thereof, must be approved by the Town of Drumheller including, but not limited to, approaches, driveways, frontage charges, water/sewer services, etc. Please contact 403-823-1330 for approval and specifications.
12. Landscaping Plan to be in accordance with Policy C04-02 and Land Use Bylaw 10-08 and to the satisfaction of the Development Officer/Municipal Planning Commission.
13. Development to conform to any and all Federal, Provincial and/or Municipal regulations and/or guidelines that may apply.

Second: T. Lacher – Carried



DRUMHELLER

COMMUNITY SERVICES



4.0 PALLISER REGIONAL MUNICIPAL SERVICES

4.1 Land Use Bylaw review

A Land Use Bylaw review is in the early stages and items of mention are:

1. Perhaps a draft of the bylaw could be presented to Municipal Planning Commission for comments
2. Perhaps a draft of the bylaw could be presented to the Economic Development Board for comments
3. Council could assist in the review with input of goals and objectives for the Town of Drumheller
4. Accessory dwellings; for affordable housing

5.0 OTHER DISCUSSION ITEMS

5.1

6.0 NEXT MEETING DATE – May 16, 2019.

7.0 Adjournment – Meeting adjourned at 1:16 pm.

Chairperson

Development Officer

Attachments: Agenda



**Town of Drumheller
REQUEST FOR DECISION**

TITLE:	2019 Municipal Taxes – Sandstone Manor Roll# 000 04029906
DATE:	May 22, 2019
PRESENTED BY:	Barbara Miller, CPA, CGA, CLGM
SPONSORED BY :	Councillor Jay Garbutt

SUMMARY

The Drumheller Housing Administration has requested that the municipal portion of the 2019 property taxes be cancelled for the property occupied by Sandstone Manor.

BACKGROUND

The contract between the Town and the Housing Authority, signed May 19, 2009, determined that the property would be exempt from municipal taxation.

Since the Town is mandated to remit the requisitioned amounts for Alberta School Foundation Fund and the District Seniors Foundation, the exemption request is limited to the municipal levy only.

Current legislation does not permit the Town to make this property exempt from taxation however, the Municipal Government Act 347(1) (b) provides that Council may cancel or refund part of a tax. The decision for the cancellation must be made annually.

RECOMMENDATION:

Administration recommends that council proceeds with cancellation of the 2019 Municipal Tax levied against Roll No. 000 04029906 as per the terms of the agreement.

DISCUSSION (OPTIONS / BENEFITS / DISADVANTAGES):

Cancellation of the municipal tax levy provides financial relief for the Housing Administration in order to keep rental rates charged at Sandstone Manor at an affordable level.

FINANCIAL IMPACT:

The loss of revenue impacts the Towns annual operating budget/results however; the adopted tax supported operating budget recognizes the commitment embedded in the 2009 agreement and includes a budget line item that reflects the annual expense that results from the waiver of the municipal taxes. The municipal tax levy for 2019 amounts to \$10,870.32.

STRATEGIC POLICY ALIGNMENT:

Poverty reduction
Provincial Housing Strategy/Community Housing

Request for Decision
Page 2

COMMUNICATION PLAN:

Drumheller Housing Administration will be notified in writing of Council's decision

MOTION: Councillor _____

Move to approve the cancellation of the 2019 Municipal Tax levied against Roll No. 04029906 (Drumheller Housing Administration) in the amount of \$10,870.32.

Seconded: _____

Barbara Miller

Prepared By:
Deputy CAO/Director, Corporate Services

Reviewed By:

Approved By: Darryl Drohomerski
Chief Administrative Officer



**Town of Drumheller
REQUEST FOR DECISION**

TITLE:	Write off of Bad Debt – Recreation Fees (Activenet)
DATE:	May 23, 2019
PRESENTED BY:	Barbara Miller, CPA, CGA, CLGM
ATTACHMENT:	Non-active Activenet (Recreation User) Account Listing (as of Dec31/18)

SUMMARY

Administration is seeking authorization to write off long outstanding recreational user (Activenet) account balances deemed uncollectable, to allowance for bad debt (ADA).

BACKGROUND

Attached is a listing of accounts deemed uncollectible at this time and have been referred to our third party collection agency or are in bankruptcy.

A request for write-off of recreational fees has not been brought forward in a number of years and as a result the listing includes bad debt realized between 2013 and 2018.

Recreational and conference facility sales are recorded through the point of sale system Activenet. This POS system was implemented at the Town when the BCF was first opened and was rolled out to include all recreational and before an after school programs.

As with any new reservation/POS system installation, system and process challenges arose during the initial years which over time have been identified and addressed. A large portion of the arrears listed are from the infancy years of the BCF when the software was first introduced, the programs and membership data base was rapidly expanding, staffing skills were being developed and operating procedures were evolving.

Each year end, as required by Generally Accepted Accounting Principles (GAPP), an allowance equal to the probable bad debt has been recorded and therefore the balance in the ADA fully offsets this RFD resulting in a \$0.00 impact to the 2019 financial results.

While it is never a good thing to have to write down receivables, doing so is a normal and expected operating expense. The challenge is to keep the expense as low as possible, particularly in economically challenging times.

Analysis of recreational sales between 2013 and 2018 in relation to the value of bad debt shows that annually, this expense has been held at 0.52% or less with the exception of 2015 which factored out to 1.14%. In total, recreational sales of \$6,506,028 and bad debt of \$32,352 was recorded between 2013-2018 for an overall loss ratio of 0.497%

RECOMMENDATION:

Administration recommends that council approve the write off of outstanding recreation account balances as per the attached listing.

Request for Decision

DISCUSSION (OPTIONS / BENEFITS / DISADVANTAGES):

Although an allowance equal to the probable bad debt is accrued at each year end to recognize the financial impact in the year that it occurs, at some point in time, uncollectable accounts need to be formally written off against this allowance.

Council Policy No. C-07-04 Accounts Collection and Write Off, requires a motion of council in order for the bad debt to be formally written off against the allowance accrual.

It is important to note however that in doing so, this does not imply that the Town will cease to actively pursue collection of any outstanding amounts be it through our own or external party collection efforts.

Successful collection of any amount written off against the allowance will result in a reversal of the bad debt expense that was realized at the time of write off.

BENEFITS

Authorizing the write offs will enable us to clear the uncollectable debts due from our aged trial balance report making it more user friendly and a better reflection of anticipated receivables to be collected.

DISADVANTAGES

Sub ledger aging reports become less useful and more time consuming to users when long outstanding balances remain listed. Sub ledgers that reflect uncollectible balances make cash flow projections more difficult.

ALTERNATIVES:

Status quo - do not authorize the accounts to be written off against the ADA.

FINANCIAL IMPACT:

There is no financial impact in 2019 to authorizing the write off of the accounts to the ADA. The amounts identified have previously impacted the operating statements in the year the debt was realized.

STRATEGIC POLICY ALIGNMENT:

Ensuring relevant financial reports aligns with our corporate mission to provide good governance and corporate value of fiscal responsibility.

COMMUNICATION PLAN:

n/a

MOTION: Councillor _____

Moves to approve the write off of the non-active Recreational receivable accounts listed and attached hereto, in the amount of \$32,351.89.

Seconder: _____

Request for Decision

Barbara Miller

Prepared By: Barbara Miller
Deputy CAO/Director, Corporate Services

Reviewed By:

Approved By: Darryl Drohomerski
Chief Administrative Officer

Request for Decision

Activenet Bad Debt - Recreation up to Dec 31, 2018

Acct no.	Date		Amt
12	2012	June	27 52.08
2751	2012	Sept	14 218.00
2243	2013	Feb	18 68.46
3694	2013	Feb	11 322.28
866	2013	March	28 147.11
3845	2013	May	23 64.48
4610	2013	July	19 644.53
4872	2013	Sept	26 275.00
4950	2013	Oct	1 257.83
4635	2013	Nov	30 494.53
2477	2013	Dec	6 465.63
5206	2013	Dec	24 71.28
3793	2013	Dec	27 142.48
4308	2014	March	25 315.77
94	2014	March	28 42.00
22	2014	March	24 246.10
221	2014	March	26 159.60
5582	2014	April	2 394.71
22	2014	April	4 541.41
5590	2014	April	4 341.57
5757	2014	May	30 394.71
5950	2014	June	26 157.89
6945	2014	Sept	18 265.67
48	2014	Sept	11 2,530.84
886	2014	Oct	6 559.04
6096	2014	Oct	9 68.12
791	2014	Nov	6 119.16
3769	2014	Nov	28 173.66
3669	2014	Nov	12 162.77
974	2014	Dec	10 69.88
5540	2014	Dec	6 315.77
6485	2014	Dec	1 236.83
6680	2015	Jan	28 71.43
527	2015	Jan	17 322.04
22	2015	Jan	14 3,763.50
63	2015	March	6 448.50

2013		
Total Bad Debt 2015	Total Revenue	% Bad debt to revenue
\$ 3,223.69	1,050,580	0.31%

2014		
Total Bad Debt 2014	Total Revenue	% Bad debt to revenue
\$ 7,095.50	1,368,400	0.52%

AGENDA ITEM #6.2.2.

Request for Decision

5319	2015	June	4	260.00
5548	2015	June	12	117.25
6490	2015	Jul	15	73.31
2128	2015	July	24	224.25
4170	2015	July	21	30.83
7476	2015	Aug	21	58.00
3156	2015	Aug	20	116.72
22	2015	Aug	5	720.75
22	2015	Aug	18	788.00
7596	2015	Sept	28	281.79
95	2015	Sept	22	686.25
99	2015	Sept	22	2,516.25
5979	2015	Sept	7	77.47
6991	2015	Oct	30	428.13
92	2015	Oct	8	686.25
973	2015	Dec	20	443.59
22	2015	Dec	4	141.75
6790	2016	Feb	18	103.67
7255	2016	Feb	15	193.00
7921	2016	Feb	16	36.73
3277	2016	Feb	25	39.96
166	2016	March	7	228.75
8714	2016	April	14	49.50
260	2016	July	11	102.78
8214	2016	July	19	59.75
2848	2016	July	4	12.00
7767	2016	July	7	54.75
3819	2016	July	11	861.22
8150	2016	July	15	189.97
8478	2016	Aug	11	30.75
1646	2016	Aug	24	1,590.25
8147	2016	Aug	18	59.75
382	2016	Aug	25	263.91
736	2016	Sept	6	153.75
8627	2016	Oct	14	457.70
8634	2016	Oct	3	83.09
8752	2016	Nov	26	130.00
6945	2016	Dec	1	96.40
425	2017	Feb	7	52.50

2015		
Total Bad Debt 2015	Total Revenue	% Bad debt to revenue
	\$	
12,256.06	1,077,197	1.14%

2016		
Total Bad Debt 2016	Total Revenue	% Bad debt to revenue
	\$	
4,797.68	1,004,563	0.48%

AGENDA ITEM #6.2.2.

Request for Decision

6266	2017	May	11	73.74
8028	2017	April	28	149.94
9189	2017	April	26	852.00
9323	2017	June	20	449.70
4329	2017	July	7	32.50
9524	2017	Sept	1	374.50
6356	2017	Oct	17	28.26
9603	2017	Oct	24	84.62
471	2017	Oct	20	22.58
471	2017	Nov	16	21.50
728	2017	November	29	84.74
1510	2018	Jan	19	374.68
919	2018	Jan	7	299.82
46	2018	Jan	18	180.00
397	2018	Feb	1	260.00
364	2018	March	19	56.38
46	2018	March	5	120.00
10040	2018	March	21	152.92
9950	2018	May	14	72.11
9203	2018	May	8	305.80
459	2018	June	11	135.00
10227	2018	June	6	208.01
7222	2018	Jul	16	106.26
10538	2018	July	16	42.50
85	2018	July	19	23.50
59	2018	Aug	23	35.00
9199	2018	Aug	20	36.50
46	2018	Sept	20	81.75
8400	2018	Oct	15	28.35
7067	2018	Oct	3	48.75
733	2018	Oct	3	100.00
458	2018	Oct	9	85.05

2017		
Total Bad Debt 2017	Total Revenue	% Bad debt to revenue
2,226.58	\$ 955,530	0.23%

2018		
Total Bad Debt 2018	Total Revenue	% Bad debt to revenue
2,752.38	\$ 1,049,758	0.26%

	<u>32,351.89</u>
Total Sales 2013 - 2018	\$ 6,506,029
Total bad debt 2013 - 2018	32,351.89
% Bad debt to total revenue	0.497%

Request for Decision



**Town of Drumheller
REQUEST FOR DECISION**

TITLE:	Write off of Bad Debt – Before & After School Care (BASC) Accounts
DATE:	May 24, 2019
PRESENTED BY:	Barbara Miller, CPA, CGA, CLGM
ATTACHMENT:	Delinquent BASC Account Listing - as of December 31, 2018

SUMMARY

Administration is seeking authorization to write off against the allowance for bad debt, \$8,843.16 in delinquent Before & After School Care (BASC) (Activenet) account balances deemed uncollectable.

BACKGROUND

In June 2018, the Before and After School Care program that was offered by the Town of Drumheller ceased operation.

Attached is a listing of delinquent accounts that have been deemed uncollectible and referred to our third party collection agency. There have been no formal write off of BASC account balances in a number of years and as a result, the request includes all bad debt realized between 2012 and 2018.

When reviewing the attached information, it is important to note that the rate of bad debt significantly declined following the engagement of current Director Corporate Services in the fall of 2014 and the subsequent implementation of tighter credit and collection controls.

As required by Generally Accepted Accounting Principles (GAAP), an allowance equal to the probable bad debt has been recorded annually, based on anticipated loss. The allowance for doubtful accounts for BASC as of December 31, 2018 fully offsets this RFD resulting in a \$0.00 impact to the 2019 financial results.

RECOMMENDATION:

Administration recommends that council approve the write off of delinquent BASC account balances as per the attached listing.

DISCUSSION (OPTIONS / BENEFITS / DISADVANTAGES):

Although an allowance equal to the probable bad debt is accrued at each year end in order to recognize the financial impact in the year that it occurs, at some point in time, uncollectable accounts need to be formally written off against this allowance.

Council Policy No. C-07-04 Accounts Collection and Write Off, requires a motion of council in order for the bad debt to be formally written off against the allowance accrual.

It is important to note however that in doing so, this does not imply that the Town will cease to actively pursue collection of any outstanding amounts be it through our own or external party collection efforts.

Successful collection of any amount written off against the allowance will result in a reversal of the bad debt expense that was realized at the time of write off.

BENEFITS

Authorizing the write offs will enable us to clear the debts due from our aged trial balance report making it more user friendly and a better reflection of anticipated receivables to be collected.

DISADVANTAGES

Sub ledger aging reports become less useful and more time consuming to users when long outstanding balances remain listed. Sub ledgers that reflect uncollectible balances make cash flow projections more difficult.

ALTERNATIVES:

Status quo - do not authorize the accounts to be written off against the ADA.

FINANCIAL IMPACT:

There is no financial impact in 2019 to authorizing the write off of the delinquent balances to the allowance for doubtful accounts. The amounts identified have previously impacted the operating statements in the year the debt was realized.

STRATEGIC POLICY ALIGNMENT:

Ensuring relevant financial reports aligns with our corporate mission to provide good governance and corporate value of fiscal responsibility.

COMMUNICATION PLAN:

n/a

MOTION: Councillor _____

Moves to approve the write off of the delinquent *Before and After School Care* receivable accounts listed and attached hereto, in the amount of \$8,843.16.

Secunder: _____

Barbara Miller

Prepared By:
Deputy CAO/Director, Corporate Services

Reviewed By:

Approved By: Darryl Drohomerski
Chief Administrative Officer

Before and After School - Bad Debt Accounts

Acct No.	Date			\$ Amt	2012		
3218	2012	Dec	7	17.00	Total Bad Debt 2012	Total Revenue	% Bad debt to revenue
3220	2012	Dec	7	267.75	284.75	\$ 10,735	2.65%
4715	2013	Dec	12	229.50			
4982	2013	Dec	10	133.50			
2642	2013	Feb	5	374.99			
3220	2013	Feb	5	51.00	2013		
3220	2013	Jan	8	178.50	Total Bad Debt 2012	Total Revenue	% Bad debt to revenue
4715	2013	Nov	8	88.00	1,055.49	\$ 19,066	5.54%
4715	2014	April	10	229.50			
4987	2014	April	10	432.00			
4982	2014	April	10	242.25			
2698	2014	April	9	127.50			
6509	2014	Dec	11	127.50			
2698	2014	Dec	11	93.50			
4987	2014	Feb	13	111.25			
4982	2014	Feb	14	229.50			
2698	2014	Feb	13	127.50			
4715	2014	Feb	14	229.50			
4715	2014	Jan	8	68.00			
4982	2014	Jan	8	178.50			
2698	2014	Jan	8	50.50			
4987	2014	July	8	432.00			
2698	2014	July	8	110.50			
4987	2014	June	9	456.00			
5520	2014	June	9	59.00			
2698	2014	June	9	127.50			
4715	2014	March	7	229.50			
4987	2014	March	7	432.00			
4982	2014	March	7	229.50			
2698	2014	March	7	68.00			
4987	2014	May	9	324.75			
2698	2014	May	9	76.50			
4715	2014	May	9	216.75	2014		
2698	2014	Nov	13	127.50	Total Bad Debt 2012	Total Revenue	% Bad debt to revenue

Request for Decision

AGENDA ITEM #6.2.3.

2698	2014	Oct	14	119.00	5,255.50	\$ 27,573	19.06%	
4987	2015	Aug	20	224.25				
4987	2015	Dec	28	96.50				
6509	2015	Jan	5	102.00				
2698	2015	Jan	5	17.00				
2920	2015	June	12	25.50				
2920	2015	May	11	85.00				
					2015			
9042	2015	Nov	10	206.30	Total Bad Debt 2012	Total Revenue	% Bad debt to revenue	
					\$			
3828	2015	Oct	8	48.25	804.80	35,611	2.26%	
7631	2016	Dec	5	58.80				
7631	2016	June	7	280.00	2016			
					Total Bad Debt 2012	Total Revenue	% Bad debt to revenue	Total sales 2015 to 2018 \$149,421
6353	2016	May	4	32.03				
					\$			
6353	2016	May	31	41.00	411.83	40,156	1.03%	Total bad debt - \$2,247.42
8378	2017	Jan	6	276.35				
3828	2017	June	19	204.89				
3828	2017	June	20	283.74	2017			% bad debt to sales 2015- 2018 - 1.5%
					Total Bad Debt 2012	Total Revenue	% Bad debt to revenue	
7975	2017	June	22	174.00				
					\$			
9568	2017	Sept	11	0.81	939.79	46,071	2.04%	
9568	2018	March	27	21.00	2018			
					Total Bad Debt 2012	Total Revenue	% Bad debt to revenue	
3828	2018	Sept	25	35.00				
					\$			
3828	2018	Sept	26	35.00	91.00	27,583	0.33%	
Total bad debt					\$ 8,843.16			



**Town of Drumheller
REQUEST FOR DECISION**

TITLE:	Cancellation of Municipal Taxes on Destroyed Improvements
DATE:	May 23, 2019
PRESENTED BY:	Barbara Miller, CPA, CGA, CLGM
REQUESTED BY:	Councillor Jay Garbutt
ATTACHED:	MGA RSA 2000 S344 (347(1)) & S348 (349(1)) Assessment Review Board Complaint Form FCS2010-13 City of Calgary

SUMMARY

There have been 2 major residential fires in the Town of Drumheller in 2019 that resulted in the improvements located upon the lands being totally or all but destroyed 3 of the affected properties.

The Town of Drumheller has recently issued the 2019 Property Assessment and Tax Notices to all properties including those affected by the fires and as a result, questions have been raised with regards to whether or not the improvements included on the notices of those properties affected by fire, should be subject to taxation; given that they have been destroyed or substantially damaged and how do the residents request taxation relief.

BACKGROUND

On March 3rd and May 13th, 2019, the Town of Drumheller Fire Department responded to residential house fires that resulted in substantial damage or total destruction of 3 of the homes and other improvements located on the affected properties.

On May 17th, 2019, the Town of Drumheller mailed its 2019 Property Assessment and Tax Notices that are due August 31st.

Assessment values listed on the tax notice and used to calculate the property taxes levied in any given year, is determined based on the market value as of July 1st and condition date of December 31st of the prior year.

The assessment process in Alberta is highly regulated by the Province. Assessors are required to submit the total assessment role for verification check and final approval from the department of provincial oversight prior to issuing to the property owners, necessitating the standardized assessment dates above. Subsequent to the condition date, changes made by the assessor during the assessment appeal period, are based on specific parameters and guidelines and are reported back to the provincial oversight body.

Inquiries have been received by affected property owners on how to have their assessment values reduced to reflect the significant loss they have experienced and receive some financial relief against property taxes due.

RECOMMENDATION:

Administration recommends that council deny any request for cancellation of municipal taxes assessed against residential properties affected by recent fires based on the following;

- Standard assessment guidelines and practices

Request for Decision

- Losses are insurable and taxes are given first charge on any money payable (MGA 369(1))
- Property tax is the primary revenue source funding the annual operating budget. Once set, changes in assessment values used to allocate the collection of the annual levy equated to a deficit in the amount of funds collected necessary to support anticipated expenses

DISCUSSION (OPTIONS / BENEFITS / DISADVANTAGES):

Historically, the Town has not given consideration for tax relief and does not currently have a policy in place to provide the necessary guidance in these instances

Informal/Formal Request for Reassessment

Given that both fires occurred in 2019 which is subsequent to the defined assessment condition date of December 31, 2018, the assessor is unable to reassess the properties at this time for the assessment accurately reflects the value at that point in time.

The assessors have been made aware of both fires and the properties affected and moving forward, 2020 assessment values will reflect the condition date as of this December 31 be it vacant land, fully rebuilt or in redevelopment construction phase

Based on the defined "Matters for a Complaint" as listed on page 2 of the Assessment Review Board Complaint form (attached), submission of a formal appeal to the Local Assessment Review Board (LARB) would not be heard since destruction of property in the current year is not a listed matter.

Cancellation, reduction, refund or deferral of taxes

While current legislation does not allow for a change in assessment value under these circumstances, the Municipal Government Act RSA2000 Section 347(1)(b) provides that Council may cancel, reduce, refund or defer taxes if a council considers it equitable to do so, with or without conditions.

An inquiry with the City of Calgary has shown that the condition date of December 31st is adhered to with only a couple of recent exceptions (2002 and 2010) due to massive condominium structure fires (attached).

Looking to the City of Edmonton, the following is an excerpt taken from Policy No. C607 Retroactive Municipal Tax Relief that was adopted January 22, 2019.

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.

https://www.edmonton.ca/city_government/documents/PoliciesDirectives/C607.pdf

Fire Insurance Proceeds

Fire is an insurable loss and typically most properties are protected for financial loss as a result of damage by fire. Section 349(1) of the Municipal Government Act addresses these types of situations and regulates that "Taxes that have been imposed in recent of improvements are a first charge on any money payable under a fire insurance policy for loss or damage to those improvements".

Should council opt to provide some form of tax relief by way of cancellation, consideration is best given to the municipal levy only for the Alberta School Foundation Fund and Drumheller and District Seniors Foundation levies are forwarded to the these external requisitioning bodies.



Request for Decision

BENEFITS

Benefits of providing some form of tax relief are directed to those who have experienced significant tangible loss.

Provides a show of community support, may encourage our residents to remain and rebuild in our community.

DISADVANTAGES

Granting financial relief against insurable loss may set precedence and an expectation amongst ratepayers that insurable and non insurable losses are eligible for tax relief.

A reduction in amount of property tax revenue collected poses a risk of operating in a deficit depending on the total value of relief extended.

ALTERNATIVES:

Alternatives for council consideration include

- Full relief of all 2019 or municipal only levies imposed
- Partial relief of all 2019 or municipal only levies imposed
- Relief granted by way of extended due date and waiving of applicable penalties
- Do nothing, assessments values and due dates remain as is

FINANCIAL IMPACT:

Based on the municipal levy only being prorated from the date of fire(s), following are the potential financial impacts to the residents and Town should full financial relief be granted

Potential Tax Cancellation 2019

Roll#	Civic Address	Fire Date	2019 Municipal Tax	\$ Amtn Daily	Days Prior to Fire	Days of Use \$	\$ Value of full Cancellation
04092809	1019 - 1 St SW	3-Mar-19	2,585.68	7.08	61	431.88	2,153.80
04092908	1021 - 1 St SW	3-Mar-19	2,570.59	7.04	61	429.44	2,141.15
04068607	1008 - 1 St SW	13-May-19	2,184.03	5.98	132	789.36	1,394.67
Potential financial loss to Town - \$5,689.62							

STRATEGIC POLICY ALIGNMENT:

COMMUNICATION PLAN:

Any decisions made will be communicated to the affected property owners.

MOTION: Councillor _____

Moves to direct administration to issue tax relief against roll no.'s 04092809, 04092908 and 04068607, equivalent to 100% of the 2019 municipal tax levy, prorated by the number of days subsequent to fire event.

Seconder: _____

Request for Decision

MOTION: Councillor _____

Moves to direct administration to develop a policy regarding *Retroactive Municipal Tax Relief* and bring back to council for further discussion.

Seconder: _____

Barbara Miller

Prepared By: Barbara Miller
Deputy CAO/Director, Corporate Services

Reviewed By:

Approved By: Darryl Drohomerski
Chief Administrative Officer

The personal information on this form is being collected under the authority of the *Municipal Government Act*, section 460, as well as the *Freedom of Information and Protection of Privacy Act*, section 33(c). The information will be used for administrative purposes and to process your complaint. For further information, contact your local Assessment Review Board.

Municipality Name (as shown on your assessment notice or tax notice)	Tax Year
--	----------

Section 1 - Notice Type

Assessment Notice: Annual Assessment Amended Annual Assessment Supplementary Assessment Amended Supplementary Assessment

Tax Notice: Business Tax Other Tax (excluding property tax and business tax)

Name of Other Tax _____

Section 2 - Property Information

Assessment Roll or Tax Roll Number

Property Address

Legal Land Description (i.e. Plan, Block, Lot or ATS 1/4 Sec-Twp-Rng-Mer)

Property Type (check all that apply) Residential property with 3 or fewer dwelling units Residential property with 4 or more dwelling units Farm land Non-residential property Machinery and equipment

Business Name (if pertaining to business tax) Business Owner(s)

Section 3 - Complainant Information

Is the complainant the assessed person or taxpayer for the property under complaint? Yes No

Note: If this complaint is being filed on behalf of the assessed person or taxpayer by an agent for a fee, or a potential fee, the Assessment Complaints Agent Authorization form must be completed by the assessed person or taxpayer of the property and must be submitted with this complaint form.

Complainant Name (if the complainant, assessed person, or taxpayer is a company, enter the complete legal name of the company)

Mailing Address (if different from above) City/Town Province Postal Code

Telephone Number (include area code) Fax Number (include area code) Email Address

If applicable, please indicate any date(s) that you are not available for hearing

Section 4 - Complaint Information

Check the matter(s) that apply to the complaint (see reverse for coding)

1 2 3 4 5 6 7 8 9 10 11 12 13

Note: Some matters or information may be corrected by contacting the municipal assessor prior to filing a formal complaint.

Section 5 - Reason(s) for Complaint

Note: An assessment review board panel must not hear any matter in support of an issue that is not identified on the complaint form

A complainant must

- indicate what information shown on an assessment notice or tax notice is incorrect,
- explain in what respect that information is incorrect,
- indicate what the correct information is, and
- identify the requested assessed value, if the complaint relates to an assessment. Requested assessed value:

Section 6 - Complaint Filing Fee

If the municipality has set filing fees payable by persons wishing to make a complaint, the filing fee must accompany the complaint form, or the complaint will be invalid and returned to the person making the complaint.

If the assessment review board panel makes a decision in favour of the complainant, or if all the issues under complaint are corrected by agreement between the complainant and the assessor, and the complaint is withdrawn prior to the hearing, the filing fee will be refunded.

Section 7 - Complainant Signature

Date (mm/dd/yyyy) Printed Name of Signatory Person and Title Signature

Important Notice: Your completed complaint form and any supporting attachments, the agent authorization form, and the prescribed filing fee must be submitted to the person and address with whom a complaint must be filed as shown on the assessment notice or tax notice prior to the deadline indicated on the assessment notice or tax notice. Complaints with an incomplete complaint form, complaints submitted after the filing deadline, or complaints without the required filing fee, are invalid.

Assessment Review Board Clerk Use Only

Was the complaint filed on time?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
Is the required information included on or with the complaint form?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
Was the required filing fee included?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Date received _____
Was a properly completed agent authorization form attached?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
Complaint to be heard by:	<input type="checkbox"/> LARB Panel	<input type="checkbox"/> CARB Panel	

A complaint to the assessment review board panel may be about any of the following matters, as shown on an assessment notice or on a tax notice:

- | | |
|---|--|
| 1 the description of the property or business | 10 whether the property or business is exempt from taxation under Part 10, but not if the exemption is given by an agreement under section 364.1(11) that does not expressly provide for the right to make the complaint |
| 2 the name or mailing address of an assessed person or taxpayer | 11 any extent to which the property is exempt from taxation under a bylaw under section 364.1 of the Act |
| 3 an assessment amount | 12 whether the collection of tax on the property is deferred under a bylaw under section 364.1 of the Act |
| 4 an assessment class | 13 a designated officer's refusal to grant an exemption or deferral under a bylaw under section 364.1 of the Act |
| 5 an assessment sub-class | |
| 6 the type of property | |
| 7 the type of improvement | |
| 8 school support | |
| 9 whether the property or business is assessable | |

Note: To eliminate the need to file a complaint, some matters or information shown on an assessment notice or tax notice may be corrected by contacting the municipal assessor. It is advised to discuss any concerns about the matters with the municipal assessor prior to filing this complaint.

If a complaint fee is required by the municipality, it will be indicated on the assessment notice. Your complaint form will not be filed and will be returned to you unless the required complaint fee indicated on your assessment notice is enclosed.

ASSESSMENT REVIEW BOARD PANELS

A local assessment review board panel will hear complaints about residential property with 3 or fewer dwelling units, farm land or matters shown on a tax notice (other than a property tax notice).

A composite assessment review board panel will hear complaints about residential property with 4 or more dwelling units or non-residential property.

DISCLOSURE

Disclosure must include:

- All relevant facts supporting the matters of complaint described on this complaint form.
- All documentary evidence to be presented at the hearing.
- A list of witnesses who will give evidence at the hearing.
- A summary of testimonial evidence.
- The legislative grounds and reason for the complaint.
- Relevant case law and any other information that the complainant considers relevant.

Disclosure timelines:

For a complaint about any matter other than an assessment, the parties must provide full disclosure at least 7 days before the scheduled hearing date.

For a complaint about an assessment - local assessment review board panel:

- Complainant must provide full disclosure at least 21 days before the scheduled hearing date.
- Respondent must provide full disclosure at least 7 days before the scheduled hearing date.
- Complainant must provide rebuttal at least 3 days before the scheduled hearing date.

For a complaint about an assessment - composite assessment review board panel:

- Complainant must provide full disclosure at least 42 days before the scheduled hearing date.
- Respondent must provide full disclosure at least 14 days before the scheduled hearing date.
- Complainant must provide rebuttal at least 7 days before the scheduled hearing date.

DISCLOSURE RULES

Timelines for disclosure must be followed;

Information that has not been disclosed will not be heard by an assessment review board panel.

Disclosure timelines can be reduced if the disclosure information is provided at the time the complaint form is filed. Both the complainant and the assessor must agree to reduce the timelines.

PENALTIES

A Composite Assessment Review Board Panel may award costs against any party to a complaint that has not provided full disclosure in accordance with the regulations.

IMPORTANT NOTICES

Your completed complaint form and any supporting attachments, the agent authorization form and the prescribed filing fee must be submitted to the person and address with whom a complaint must be filed as shown on the assessment notice or tax notice, prior to the deadline indicated on the assessment notice or tax notice. Complaints with an incomplete complaint form, complaints submitted after the filing deadline, or complaints without the required filing fee are invalid.

An assessment review board panel must not hear any matter in support of an issue that is not identified on the complaint form.

The clerk will notify all parties of the hearing date and location.

For more details about disclosure please see the *Matters Relating to Assessment Complaints Regulation*.

To avoid penalties, taxes must be paid on or before the deadline specified on the tax notice even if a complaint is filed.

(2) If a person does not indicate to which taxable property or business a tax payment is to be applied, a designated officer must decide to which taxable property or business owned by the taxpayer the payment is to be applied.

1994 cM-26.1 s343

Penalty for non-payment in current year

344(1) A council may by bylaw impose penalties in the year in which a tax is imposed if the tax remains unpaid after the date shown on the tax notice.

(2) A penalty under this section is imposed at the rate set out in the bylaw.

(3) The penalty must not be imposed sooner than 30 days after the tax notice is sent out.

1994 cM-26.1 s344

Penalty for non-payment in other years

345(1) A council may by bylaw 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.

(2) A penalty under this section is imposed at the rate set out in the bylaw.

(3) 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.

1994 cM-26.1 s345

Penalties

346 A penalty imposed under section 344 or 345 is part of the tax in respect of which it is imposed.

1994 cM-26.1 s346

Cancellation, reduction, refund or deferral of taxes



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.

(2) A council may phase in a tax increase or decrease resulting from the preparation of any new assessment.

1994 cM-26.1 s347

Tax becomes debt to municipality

348 Taxes due to a municipality

- (a) are an amount owing to the municipality,
- (b) are recoverable as a debt due to the municipality,
- (c) take priority over the claims of every person except the Crown, and
- (d) are a special lien
 - (i) on land and any improvements to the land, if the tax is a property tax, a community revitalization levy, a special tax, a clean energy improvement tax, a local improvement tax or a community aggregate payment levy, or
 - (ii) on goods, if the tax is a business tax, a community revitalization levy, a well drilling equipment tax, a community aggregate payment levy or a property tax imposed in respect of a designated manufactured home in a manufactured home community.

RSA 2000 cM-26 s348;2005 c14 s12;2018 c6 s5

Fire insurance proceeds



349(1) Taxes that have been imposed in respect of improvements are a first charge on any money payable under a fire insurance policy for loss or damage to those improvements.

(2) Taxes that have been imposed in respect of a business are a first charge on any money payable under a fire insurance policy for loss or damage to any personal property

- (a) that is located on the premises occupied for the purposes of the business, and
- (b) that is used in connection with the business and belongs to the taxpayer.

1994 cM-26.1 s349

Tax certificates

350 On request, a designated officer must issue a tax certificate showing

- (a) the amount of taxes imposed in the year in respect of the property or business specified on the certificate and the amount of taxes owing,

ERLTON FIRE LOSS GRANT PROGRAMS - SUMMARY

On 2002 May 30, a major fire in the community of Erlton destroyed or severely damaged condominium properties in the Waterford and River Run condominium complexes. The fire started in one the buildings under construction in a four-building complex of wood-framed structures. The fire spread rapidly through the three occupied buildings of the complex and then to four other buildings nearby. Affecting eight buildings in total, the estimated cost in direct property damage was reportedly \$66 million. The Erlton fire was the city's largest fire at the time.

In response to the fire, in 2002 June Council adopted Administration's recommendation to institute two budgeted grant programs to provide financial assistance to eligible Erlton condominium property owners for property tax and related costs. They were:

1. The Penalty Free Grant Program, which allowed all affected Erlton condominium property owners to wait until 2002 year-end to pay their property taxes, by providing financial assistance for penalty and interest costs;
2. The Property Tax Relief Grant Program provided financial assistance for property owners, based on an application process and eligibility requirements, for the costs of the municipal portion of their property taxes for the 7/12 of the year following the 2002 May 30 fire.

The total cost for both programs in 2002 was approximately \$50,000.

Further details regarding each program are provided below.

1. The Penalty Free Grant Program was available to all affected Erlton property owners in the Waterford and River Run condominiums, whether or not structured through the Tax Installment Payment Program (TIPP). Grants were used to offset penalties for these accounts until 2002 December 31. Property taxes would have to be paid on or before December 31, at which time all 2002 property tax penalties would be paid out. Should property taxes remain unpaid after year-end, penalties would again begin to accrue starting 2003 January 01. The cost of the 2002 Erlton Penalty Free Grant Program was \$10,344.72.
2. The Property Tax Relief Grant Program was available to property owners in both Waterford and River Run. The pro-rated grant was based on 7/12 of the taxation year (June 01 to December 31) on the municipal portion of the property tax levy and only on the building portion of the of the property assessment. Land and parking stalls were not included.

Affected property owners were required to complete an application. Eligibility was based on the following program criteria:

- The property would not be available for re-occupancy until 2002 August 01 or later.
- The owner must have been residing in the property at the time of the fire.
- A letter from the owner's insurance provider stating there was no insurance coverage for property taxes, or, a statement from the owner indicating there was no insurance coverage.

AGENDA ITEM #6.2.4.

- A statement from the owner indicating how their ability to pay property taxes has been compromised as a result of the fire.

Finance / Tax Services reviewed and processed all applications. Of the 153 affected properties, 87 owners applied and 80 met the above criteria for the Erlton Property Tax Relief Grant Program. The cost of the 2002 Erlton Property Tax Relief Grant Program was \$39,424.46.

MILLRISE CONDOMINIUM FIRE LOSS GRANT PROGRAMS 2010

The following two programs are available to assist eligible condominium property owners directly affected by the 2010 March 18 Millrise fire.

1. Millrise Penalty Free Grant Program

As the Millrise fire and associated extraordinary costs to property owners occur in advance of and proximate to 2010 property taxes becoming due, the purpose of a "penalty free grant" provision is to allow affected Millrise property owners to more immediately and effectively redress financial issues related to the fire without the added burden of a 2010 June 30 property tax liability.

Program Procedure & Benefits:

The Millrise Penalty Free Grant Program would be available to all affected property owners of 23 Millrise Drive SW. No application would be required as Administration has sufficient information to identify the property tax accounts of affected owners and in order to provide penalty free extension on the 2010 property tax payment for those accounts.

The program will provide a grant for 2010 penalties, for both municipal and provincial property taxes as applicable to both the land and improvement components of the property assessment. The grants will offset penalty payments for affected Millrise owners through a subsidy until calendar year-end. Owners qualifying for the grant would be required to pay 2010 property taxes in full on or before 2010 December 31, the end date for the grant program. Any penalties accrued on unpaid tax balances after 2010 December 31 will be the responsibility of the respective Millrise owner.

Affected owners would qualify irrespective of whether their payments were structured through the Tax Installment Payment Program (TIIPP).

2. Millrise Municipal Property Tax Grant

As the Millrise fire was extraordinary in its scope and impact to property owners of the complex, the purpose of a "municipal property tax grant" is to provide financial assistance for affected owners whose ability to pay taxes is diminished as a result of additional and unexpected liabilities associated with fire damage. This will apply to only the municipal portion of the property tax levy.

Program Procedure & Benefits:

The Millrise Municipal Property Tax Fire Loss Grant would be available to eligible property owners of 23 Millrise Drive SW. The pro-rated grant would be based on:

- (a) the period during the year 2010 for which the property was not able to be occupied due to the fire – for a minimum of 3 months and to a maximum of 9/12 of the taxation year (April 01 to December 31);
- (b) the building portion of the property assessment (condominium land portions and parking are not to be included); and
- (c) the municipal portion only of the property tax levy.

AGENDA ITEM #6.2.4.

Affected property owners would be required to complete an application to be submitted no later than 2010 November 30. Eligibility would be based on the following program criteria:

- i. The owner must have been residing in the property at the time of the fire.
- ii. A letter must be submitted from the owner's insurance provider stating there was no insurance coverage for property taxes, or, a statement must be submitted by the owner indicating there was no insurance coverage.
- iii. A statement must be submitted by the owner indicating how his or her ability to pay property taxes was compromised by the fire.