

## Administration Standard

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| <b>Title:</b>                  | Special Tax Levy for Landscape Maintenance in Parks and Open Spaces |
| <b>Approved by:</b>            | Director, Parks and Open Spaces                                     |
| <b>Effective Date:</b>         | Completed by Governance and Policy team.                            |
| <b>Last Updated:</b>           | 2025 March 31   |
| <b>Responsible Service(s):</b> | Parks and Open Spaces   |

### 1. ASSOCIATED GOVERNANCE

- 1.1. This standard is established in accordance with Division 5, Special Tax of the Municipal Government Act of Alberta, which outlines The City of Calgary (The City) responsibilities for a Special Tax Levy.
- 1.2. This standard is established in accordance with the Execution of Contracts Bylaw (43M99), as amended, which outlines the delegation of authority to enter and execute Parks and Open Spaces Agreements on behalf of The City.
- 1.3. This standard is established in accordance with the Parks and Pathways Bylaw (11M2019), as amended, which outlines The City responsibilities for providing opportunities for recreation, active living, access to natural environments and community building.
- 1.4. This Administration standard does not have an associated policy.

### 2. PURPOSE

- 2.1. This Administration standard ensures that the appropriate approvals and agreement(s) are in place to protect The City's interests and the safety of park users while ensuring legal requirements and City standards are met.
- 2.2. This Administration standard should be followed to initiate a Special Tax Levy, authorized under the Municipal Government Act, as a funding mechanism for Representative Organizations to deliver enhanced landscape maintenance in boulevards, parks and open spaces in a single community.

### 3. DEFINITIONS

- 3.1. In this Administration Standard:
  - a) **"Community Parks Initiatives Team"** means employees within Parks and Open Spaces in Operational Services, responsible for the execution and monitoring of Parks and Open Spaces agreements relating to community delivered landscape maintenance services and maintenance of nonstandard infrastructure / optional amenities, after a Final Acceptance Certificate has been issued;

- b) **“Community”** means a single community as identified by The City of Calgary community boundaries;
- c) **“Delegation of Authority”** means a delegation by the Chief Administrative Officer made pursuant to Bylaw 43M99 to enter into agreements on behalf of The City;
- d) **“Developer”** means an external entity who designs, builds, or pays for the design and/or construction of, a subdivision or spaces that will include parks and open spaces that will become public property;
- e) **“Employee”** means any person employed by The City and reporting to a City of Calgary business unit, department, the Office of the Chief Administrative Office, the Office of the Chief Operating Officer, the Office of The Mayor, the City Auditor’s office, the Calgary Housing Company, and the Calgary Police Service, including those working under an employment contract with The City;
- f) **“Enhanced Landscape Maintenance”** means activities aimed at preserving, enhancing, and managing outdoor spaces such as parks, flower beds and other public grounds. It involves a holistic approach that integrates horticultural practices, environmental stewardship, and sustainable management techniques;
- g) **“Local Improvements Team”** means employees within Infrastructure Services, Public Spaces Delivery who are responsible for processes related to petitions and citizen-initiated local improvements such as back lane paving;
- h) **“Notice of Intention”** means a letter sent to registered property owners that indicates the type of work proposed and the estimated cost to the property owner;
- i) **“Parks and Open Spaces Business Unit”** means employees within Operational Services, responsible for management, oversight, and decisions relating to parks and open spaces and the Parks and Pathways Bylaw (11M2019);
- j) **“Petition”** means a formal written request, signed by property owner registered on property title, in a single community submitted to The City in favour of initiating or removing a special tax levy for enhanced landscape maintenance;
- k) **“Petition Package”** means a package of information required to complete a petition which includes a petition form consisting of street address (titled parcel), signature lines of petitioner and a witness, date on which petitioner signs; a map of the community including any boundaries; the petition purpose; estimated costs of the proposed enhancement; and a Statement of Representative and Affidavit of Witness forms;
- l) **“Petitioner”** means the registered owner of titled property;
- m) **“Reaffirmation Vote”** means registered property owners in a designated community are provided the opportunity to confirm, or vote on, their continued support for the special tax levy for enhanced landscape maintenance delivered in their designated community, which is facilitated by a representative organization;
- n) **“Representative Organization”** means a duly organized third-party entity which may include, but not limited to, community associations, maintenance associations, and homeowners’ associations who represent the interests of property owners in a single community and will apply special tax levy funds to agreed upon enhanced

landscape maintenance activities and meet additional requirements outlined in associated agreements;

- o) **“Special Tax Bylaw”** means the Council approved authorization to apply an annual special tax levy to the property tax bills of registered property owners in a designated community to fund citizen-initiated improvements as per the Municipal Government Act, Section 382 and 387;
- p) **“Special Tax Levy”** means an annual levy paid by registered property owners to fund requested enhanced landscape maintenance as allowed under the Municipal Government Act, Section 382 and 387. This special tax levy will be applied a single community as identified by The City of Calgary community boundaries, confirmed by the community-wide petition;
- q) **“Sufficient Petition”** means a petition has achieved support of no less than 66.7% (2/3) of registered property owners within the designated community boundaries; and
- r) **“Sufficient Reaffirmation Vote”** means a community vote that has achieved 50% plus one support from all registered property owners.

#### 4. APPLICABILITY

- 4.1. This Administration Standard applies to all City of Calgary employees, except Calgary Police Service employees.

#### 5. STANDARD

5.1 Community Parks Initiatives Team will:

- a) Liaise and manage communications regarding the Special Tax Levy for enhanced landscape maintenance and associated petition requirements which includes but not limited to:
  - i. the use of funds;
  - ii. community-wide petition requirements;
  - iii. process requirements;
  - iv. costs;
  - v. budget;
  - vi. community boundaries;
  - vii. operational and legal requirements relating to enhanced landscape maintenances; and
  - viii. Representative Organization requirements.
- b) Submit to Council for approval:

- i. The annual Special Tax Bylaw for enhanced landscape maintenance as per Municipal Government Act, which includes designated communities and the associated Special Tax Levy rates and budgets; and
  - ii. Any sufficient community petitions requesting the imposition or removal of a Special Tax Levy for enhanced landscape maintenance.
- c) Manage the Special Tax Levy requirements including:
  - i. Receive required approvals allowing the Representative Organization to execute the Special Tax Levy funded enhanced landscape maintenance;
  - ii. Complete process to execute required agreements, as per Parks and Open Spaces Delegation of Authority, for the Special Tax Levy and enhanced landscape maintenance with the Representative Organization;
  - iii. Monitor Representative Organization's compliance with the Special Tax Levy and operational requirements for enhanced landscape maintenance for the agreed upon agreement term including ongoing reporting and submission requirements;
  - iv. Monitor Representative Organization's compliance and processes relating to the required Reaffirmation Vote completed every five years; and
  - v. Manage processes to remove a Special Tax Levy including Council approval and notifying registered property owners. '

#### 5.2 Local Improvements Team will:

- a) Generate petition packages with information provided by the Community Parks Initiatives Team,
- b) Confirm all required petition package documents have been returned within the allowed timeframe and are complete.
- c) Validate if a petition for a Special Tax Levy is sufficient and achieves 66.7% support from eligible registered property owners;
- d) Ensure the Special Tax Levy is added to each property owner's tax bill for all designated communities, once annually approved by Council; and
- e) Inform registered property owners in each designated community, through a Notice of Intention, of the annual Special Tax Levy rates and Representative Organization's contact information.

## 6. CONSEQUENCES OF NON-COMPLIANCE

6.1. Employees who fail to adhere to this Administration standard and any associated policies and procedures may be subject to corrective action, including dismissal from employment, in accordance with the Labour Relations policy, the Exempt Staff policy, or the specified terms outlined in their employment contract.

## 7. HISTORY

| Action | Date          | Approved by                   | Description  |
|--------|---------------|-------------------------------|--|
| New    | 2025 March 31 | Director, Parks & Open Spaces | New standard, adapted from rescinded Enhanced Maintenance and Infrastructure Agreements policy and amended Parks and Pathways Bylaw 11M2019. Effective date of April 29, 2025. |