

Municipality of Jasper
Committee of the Whole Meeting Agenda
February 13, 2018 | 9:30 a.m.
Council Chambers, Jasper Library & Cultural Centre

1. Call to Order (Deputy Mayor McGrath to chair meeting)

2. Additions to Agenda

3. Approval of Agenda

3.1 February 13, 2018 attachment

4. Approval of Minutes

4.1 January 23, 2018 attachment

5. Presentations

5.1 Mountain pine beetle resilience project – Rob Friberg, UBC attachment

6. Business Arising from Minutes

7. Brief Updates

7.1 Aquatic Centre steel column repair attachment

7.2 2018 Capital budget parking lot items (Department of Operations) attachment

7.3 Legion taxation, Composite Assessment Review Board decision attachment

7.4 Hakone sister city relationship attachment

8. Correspondence for information, consideration or action

8.1 MLA letter campaign – police funding backgrounder attachment

9. Other new business

10. Council representation on various boards, upcoming meetings

11. Information Items

12. Upcoming Events

13. In camera

13.1 Legal matter – overdue tax matter – FOIP, S.16

14. Adjournment

Please note: All regular and committee meetings of Council are audio-recorded.

Municipality of Jasper
Committee of the Whole Meeting Minutes
Tuesday, January 23, 2018 | 9:30 a.m.
Council Chambers, Jasper Library & Cultural Centre

Present	Councillors Rico Damota, Helen Kelleher-Empy, Paul Butler, Bert Journault and Scott Wilson
Absent	Mayor Richard Ireland and Deputy Mayor Jenna McGrath
Also Present	Mark Fercho, Chief Administrative Officer Kayla Byrne, Legislative Services Coordinator Natasha Malenchak, Director of Finance and Administration Yvonne McNabb, Director of Culture and Recreation Gord Hutton, Buildings and Asset Manager Jeremy Todgham, Fitness and Aquatic Centre Manager Marianne Garrah, Habitat for the Arts Evan Matthews, the Fitzhugh
Call to Order	Alternate Deputy Mayor Kelleher-Empy called the meeting to order at 9:33 a.m.
Additions to Agenda	None.
Approval of Agenda	MOTION by Councillor Wilson to approve the agenda for January 23, 2018 as presented. CARRIED
Approval of Minutes	MOTION by Councillor Butler to approve the minutes of the January 9, 2018 meeting as presented. CARRIED
Busking report and recommendations	Marianne Garrah of Habitat for the Arts presented information regarding the 2017 busking pilot program, including the number of licences issued, and positive and constructive feedback. Council discussed the busking selection process and the administration of licences. The matter will return for discussion at the next committee of the whole meeting.
Bus. arising from minutes	None.
Brief Updates: Capital budget parking lot (Culture and Recreation)	Council discussed various items in the capital budget parking lot for the Culture and Recreation department, and inquired about the consequences should approval not be granted until 2019. For a better understanding of the parking lot items, Council will tour the municipal facilities effected by the requests.
2018 operating budget	Regarding the Culture and Recreation 2018 operating budget, Council discussed the request for a full-time position for the arena and the risk management position. Mr.

Fercho will provide more information on the risk management position at a future meeting.

Recess Alternate Deputy Mayor Kelleher-Empy called a recess from 11:10 a.m. until 11:15 a.m.

Municipal assets naming policy and procedures Council reviewed proposed edits to a draft Municipal Assets Naming policy and administrative procedures. The matter will return for notice at the next regular Council meeting.

Encroachment for Jasper hostel Council reviewed an encroachment request on Sleepy Hollow Road for the new hostel development. The developers are proposing a layby, which would be an encroachment on municipal land and require Council approval. Council requested more information on how the proposed layby will affect the nearby bike trail. The matter will return at the next regular meeting.

Council attendance at FCM Council discussed attendance at the 2018 FCM conference in Halifax. Councillors Kelleher-Empy and Wilson indicated they would like to attend. Councillor Damota is interested, but will wait to make a decision. Councillors Butler and Journault will not attend the 2018 conference, but expressed interest in attending the 2019 conference.

Corres: Plastic in Jasper Council received, for information purposes, a letter from resident Art Jackson, inquiring about eliminating plastic waste in Jasper.

Other new bus. None.

Council Rep. on Boards, Meetings Councillor Butler attended an Evergreens Foundation meeting, noting the construction of the foundation's new facility in Edson is underway. There was Council representation at all of the JCHC and Pario Plan meetings on January 16-18.

Events Council received a list of upcoming events.

In camera MOTION by Councillor Wilson to close the meeting to the public at 11:50 a.m. for agenda items:

-12.1 Deliberative Matter – Wildflowers Daycare, FOIP S. 24

-12.2 Negotiation Matter – CUPE union contract negotiations, FOIP S. 25

-12.3 Personnel Matter – FOIP S. 17

-12.4 Land Matter – FOIP S. 21

CARRIED

CAO Mark Fercho was present for all in camera items. Buildings and Asset Manager Gord Hutton, Human Resources Manager Martha Fleming, Childcare Services Manager Lisa Daniel and Operations Services Manager Ross Derksen were present for in camera items 12.1 and 12.2.

Extend meeting MOTION by Councillor Butler to extend the meeting past the allotted four hours for a council meeting to continue discussing today's agenda. CARRIED

Revert to open meeting

MOTION by Councillor Butler that Council revert to open meeting at 1:56 p.m.

CARRIED

Adjournment

MOTION by Councillor Wilson that, there being no further business, the meeting of January 23, 2018 be adjourned at 1:56 p.m.

CARRIED

Project Proposal: Jasper Community Resilience to Mountain Pine Beetle and Related Social-Economic Change

Presented to Town of Jasper Mayor and Council
February 13, 2018

By Rob Friberg, RPF, PhD Candidate,
The University of British Columbia, Okanagan

Partners in the Pine Beetle Research Program:



Saskatchewan
Ministry of
Environment



West Fraser



Manitoba



Northwest
Territories Environment and Natural Resources



Weyerhaeuser



Natural Resources
Canada

Canadian Forest
Service

Ressources naturelles
Canada

Service canadien
des forêts



Community Resilience

The capacity to function, adapt and flourish in difficult and changing circumstances.



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Project Objectives

1. Work with Jasper community leaders and key stakeholders to identify and explore practical strategies for strengthening community resilience to pine beetle.
2. Produce useful outcomes for the Town of Jasper, related to planning for long-term community sustainability.
3. Link, where possible, to existing community processes and objectives, such as sustainability plans.
4. Extend practical learnings from the project to other communities in Alberta and beyond.



Resilience Topics to Include

- The exposure and vulnerability of employment and local well-being to the impacts of pine beetle (e.g. scenarios).
- Participatory assessment of existing community assets for taking adaptive and collective action.
- Strengths and opportunities among local, provincial and federal institutions for learning, innovation, collaboration, adaptation.
- The roles of leadership and strategic action.



Anticipated Process

- Interviews to explore key resilience features:
 - local presence, strengths, challenges
 - factors that enable or hinder resilience.
- A focus group will prioritize potential community strategies based on initial interview results and scenarios of future impact.

Participation in the project is completely voluntary and decided on an individual basis. The process abides by a strict research ethics process.



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foothills
RESEARCH INSTITUTE
Research Growing Into Practice

Project Outcomes

- An assessment of local resilience strengths and challenges.
- A summary of locally derived priorities for Jasper.
- A practical guide for assessing & strengthening resilience and community sustainability.
- Practical knowledge made available to broader audience through publication in relevant journals.



Anticipated Timelines

- Interviews: April – June, 2018
- Data analysis, initial results: July – Sept, 2018
- Focus group: Sept – Oct, 2018
- Results: Nov – Dec, 2018
- Write-up, guides, publication Jan – June, 2019



HOW CAN WE MAKE THIS PROJECT USEFUL AND PRACTICAL FOR THE COMMUNITY OF JASPER?



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REQUEST FOR DECISION

Subject: Aquatic Centre Steel Column Repair

Prepared by: Yvonne McNabb, Director of Culture and Recreation

Reviewed by: Mark Fercho, CAO
Natasha Malenchak, Director of Finance and Administration

Date – Discussion: February 13, 2018, committee of the whole meeting

Date – Notice: Waiver requested – February 20, 2018 regular meeting

Date – Decision: February 20, 2018, regular meeting

Recommendation:

That Council approve the expenditure of \$58,687 from the Recreation restricted fund for steel column repairs at the Aquatic Centre.

Options:

- Not approve project funding.

Background:

- Administration is requesting funding to repair the steel columns at the Jasper Aquatic Centre. This item was identified as a health and safety concern in the Recreation Facility Assessment presented to Council in 2017 and a formal engineering report recommends that remediation work should take place in 2018.
- Waiver of notice will be requested at the February 20 meeting in order to confirm the tender award and schedule the contractor to perform the work as part of the annual aquatic centre shutdown.
- News of funding from the Municipal Sustainability Initiative Capital (MSIC) came in early January for a different project (rooftop units, proposed carry-forward from 2017), which will reduce the total capital budget amount required from the restricted reserves. Funding for the steel column repairs would come from the Culture and Recreation restricted reserves.

Relevant Legislation:

- Policy B-009: Fiscal and Financial Control Policy

Strategic Relevance:

- Governance – Provide quality municipal services to the community
- Fiscal Health – Enhance the municipal budget process

Financial:

- Reserve funding set aside for roof top units would be applied to the steel column work.



REQUEST FOR DECISION

Subject: 2018 Capital budget parking lot items (Operations)

Prepared by: Natasha Malenchak, Director of Finance and Administration

Reviewed by: Mark Fercho, CAO
Bruce Thompson, Director of Operations

Date – Notice: December 5, 2017, regular meeting

Date – Discussion: February 13, 2018, committee of the whole meeting

Date – Decision: February 20, 2018, regular meeting

Recommendation:

That Council approve or not approve the following items, in the 2018 Operations capital budget parking lot, by separate Council resolution:

- Baseball diamond netting - \$40,000
- Water well generator - \$150,000
- Fleet replacement HydroVac - \$700,000
- Waste water treatment plant annual capital requirement - \$175,000

Options:

That Council request further information regarding the aforementioned items in order to make a decision.

Background:

At the December 19, 2017 regular meeting, Council approved the 2018 to 2022 capital budget as presented, with exception of several items that have been earmarked for further discussion. Council requested these earmarked items come back for approval by separate Council resolutions.

With regards to the Operations capital budget, please note that Snape's Hill toboggan area (\$34,000), S-Block parking (\$775,000) and Lift station construction – hostel (\$625,000) will return to council at a future meeting. Administration is still gathering information on these items and will return to Council for decision.

Capital project request forms are attached for each project. Bruce Thompson, Director of Operations, will be in attendance at the meeting to answer questions. If councilors express interest in viewing the items or facilities, a tour can be arranged prior to the February 20 regular meeting.

Relevant Legislation:

Policy B-009: Fiscal and Financial Control Policy – 1. Responsibilities: 1.1 Municipal Council

- To review and adopt annual operating and capital budgets



Strategic Relevance:

- Governance – Provide quality municipal services to the community
- Governance – Provide open, accountable and accessible government
- Fiscal Health – Enhance the municipal budget process
- Communications – Improve communication with residents
- Communications – Increase opportunities for public engagement

Communications:

- Residents were invited to attend two public budget presentations held on November 28 and 29, 2017. Prior to, the public budget presentations were advertised in the Fitzhugh and the Jasper Local newspapers. Each municipal director presented their respective budgets, followed by questions from both Council and residents in attendance.

Follow Up Actions:

Once approved these items can be placed in the accounting software and directors can begin to secure contractors to complete the items.

Attachments:

- Capital project request forms
- Budget process calendar

Capital Expense Request Form

Finance & Administration



Date:	November 21, 2017	
Submitted by:	B. Thompson	
Department:	Operations	
Project Name:	Baseball Diamond netting	
Total Amount Requested:	\$40,000	
	Design, planning and engineering:	%
	Construction, rehabilitation:	100%
	Purchase:	%
	Other:	%
Fiscal Year:	2018	
Project Start Date:	May 2018	
Anticipated End Date:	July 2018	
Project type:	<input checked="" type="checkbox"/> New <input type="checkbox"/> Rehabilitation <input type="checkbox"/> Replacement <input type="checkbox"/> Other	
Asset Class:	<input type="checkbox"/> Building <input type="checkbox"/> Vehicle <input type="checkbox"/> Machinery and Equipment <input type="checkbox"/> Intangible Capital Asset <input type="checkbox"/> Land <input checked="" type="checkbox"/> Engineered Structures <input type="checkbox"/> Road <input type="checkbox"/> Water <input type="checkbox"/> Sewer <input type="checkbox"/> Recycle <input checked="" type="checkbox"/> Other Length of road (lineal meters): Length of sidewalk (lineal meters): Other dimensions (specify measurement units):	
Project Location:	Area between Ball Diamond B & C (Centennial Park)	
Project Description:	Construct a net system between the outfield of Ball Diamond B and Ball Diamond C. This will help protect and reduce the risk to spectators and participants on Diamond C from baseballs which reach this area during play at the adjacent Ball Diamond B. Construction includes telephone pole uprights and affixing a drape netting system which can be pulled into place as a protective screen during play.	

Priority Assessment

Please rank your project using the following criteria.

Evaluation Criteria		Rating Scale	
<input checked="" type="checkbox"/>	A. Required Service or Product Is the project required to meet legal, compliance, OH&S or regulatory mandates?	<input type="checkbox"/>	1 = not required
		<input type="checkbox"/>	3 = aligns with some strategies
		<input checked="" type="checkbox"/>	5 = required or mandated
<input checked="" type="checkbox"/>	B. Strategic Alignment To what extent is the project aligned with our organization's overall strategies?	<input type="checkbox"/>	1 = does not align
		<input checked="" type="checkbox"/>	3 = aligns with some strategies
		<input type="checkbox"/>	5 = aligns with all strategies
<input checked="" type="checkbox"/>	C. Value to Customer How much value will the outcome of this project bring to our customers? Does it align with recent Resident Satisfaction Surveys feedback?	<input type="checkbox"/>	1 = little value
		<input type="checkbox"/>	3 = some value
		<input checked="" type="checkbox"/>	5 = high value/essential to customer
<input type="checkbox"/>	D. Asset Management Plan Does the project align with the recommendations of our Asset Management Plan?	<input type="checkbox"/>	1 = does not align
		<input type="checkbox"/>	3 = aligns w/ some recommendations
		<input type="checkbox"/>	5 = aligns w/ all recommendations
<input checked="" type="checkbox"/>	E. Risk Reduction Does the project reduce risks associated to staff and/or patrons?	<input type="checkbox"/>	1 = little reduction
		<input type="checkbox"/>	3 = some reduction
		<input checked="" type="checkbox"/>	5 = high reduction
<input type="checkbox"/>	F. Generate Increased Revenue Will the project increase revenue (eg. new bookable space, increased capacity, etc.)	<input type="checkbox"/>	1 = little value
		<input type="checkbox"/>	3 = some value
		<input type="checkbox"/>	5 = high value
<input type="checkbox"/>	G. Reduce Expense Will the project decrease expenses (eg. green projects, more efficient processes, etc.)	<input type="checkbox"/>	1 = little value
		<input type="checkbox"/>	3 = some value
		<input type="checkbox"/>	5 = high value
TOTAL SCORE:		18	

Project Narrative

Technological improvements in design and materials used in manufacturing baseball bats and balls now enables a player to increase the flight distance of the ball. Unfortunately the sizes of playing fields in some areas have not been expanded to allow for these longer flight distances. Ball Diamonds B & C do not have sufficient spacing to accommodate these changes nor do they have sufficient room to allow for expansion. Several incidents of injury and near misses occurred during the 2017 ball season. While some ball players wear protective equipment during play, others, including spectators, do not. Therefore, an engineered solution to reduce the likelihood of injury has been recommended.

The netting system being recommended for construction is used in a number of communities and has reduced such incidents.

Financial Impact

Funding sources:	Restricted Reserves:	\$
	Grant funding:	
	○ FGTF:	\$
	○ MSIO:	\$
	○ MSIC:	\$
	○ CFEP:	\$
	○ Other:	\$
	Debenture:	\$
Additional financial impact information: Please describe how this will affect your future operating budget, either through increased service delivery, additional utilities cost, etc. Include revenue and expenses forecasts if possible.	Will increase the need for site monitoring by town staff to ensure the netting system remains in operating condition.	

Useful information links

Municipal Resources

- <http://www.jasper-alberta.com/2324/Sustainability-Plan>
- <http://jasper-alberta.com/2298/Strategic-Priorities>
- <http://jasper-alberta.com/2455/Asset-Management>
- <http://jasper-alberta.com/2307/Resident-Satisfaction-Surveys>
- <http://municipalaffairs.alberta.ca/materials-and-resources>

External Resources

- Federal Gas Fund (**FGTF**)
<http://municipalaffairs.alberta.ca/documents/2017%20GTF%20Guidelines.pdf>
- Municipal Sustainability Initiative Operating (**MSIO**)
[http://www.municipalaffairs.alberta.ca/documents/2017%20MSI%20Operating%20program%20Guidelines%20\(BH%20test\).pdf](http://www.municipalaffairs.alberta.ca/documents/2017%20MSI%20Operating%20program%20Guidelines%20(BH%20test).pdf)
- Municipal Sustainability Initiative Capital (**MSIC**)
<http://www.municipalaffairs.alberta.ca/documents/2017MSICapitalGuidelines.pdf>

Capital Expense Request Form

Finance & Administration



Date:	November 21, 2017	
Submitted by:	B. Thompson	
Department:	Operations	
Project Name:	Diesel generator for water well building	
Total Amount Requested:	\$150,000 (generator) + \$20,000 (components and installation)	
	Design, planning and engineering:	10%
	Construction, rehabilitation:	90%
	Purchase:	%
	Other:	%
Fiscal Year:	2018	
Project Start Date:	May 2018	
Anticipated End Date:	October 2018	
Project type:	<input checked="" type="checkbox"/> New <input type="checkbox"/> Rehabilitation <input type="checkbox"/> Replacement <input type="checkbox"/> Other	
Asset Class:	<input type="checkbox"/> Building <input type="checkbox"/> Vehicle <input checked="" type="checkbox"/> Machinery and Equipment <input type="checkbox"/> Intangible Capital Asset <input type="checkbox"/> Land <input type="checkbox"/> Engineered Structures <ul style="list-style-type: none"> <input type="checkbox"/> Road <input type="checkbox"/> Water <input type="checkbox"/> Sewer <input type="checkbox"/> Recycle <input type="checkbox"/> Other Length of road (lineal meters): Length of sidewalk (lineal meters): Other dimensions (specify measurement units):	
Project Location:	Water well building	
Project Description:	Generator purchase and installation components for hook-up at water well building	

Priority Assessment

Please rank your project using the following criteria.

Evaluation Criteria		Rating Scale	
☒	A. Required Service or Product Is the project required to meet legal, compliance, OH&S or regulatory mandates?	<input type="checkbox"/>	1 = not required
		<input checked="" type="checkbox"/>	3 = aligns with some strategies
		<input type="checkbox"/>	5 = required or mandated
☒	B. Strategic Alignment To what extent is the project aligned with our organization's overall strategies?	<input type="checkbox"/>	1 = does not align
		<input checked="" type="checkbox"/>	3 = aligns with some strategies
		<input type="checkbox"/>	5 = aligns with all strategies
☒	C. Value to Customer How much value will the outcome of this project bring to our customers? Does it align with recent Resident Satisfaction Surveys feedback?	<input type="checkbox"/>	1 = little value
		<input type="checkbox"/>	3 = some value
		<input checked="" type="checkbox"/>	5 = high value/essential to customer
☒	D. Asset Management Plan Does the project align with the recommendations of our Asset Management Plan?	<input type="checkbox"/>	1 = does not align
		<input checked="" type="checkbox"/>	3 = aligns w/ some recommendations
		<input type="checkbox"/>	5 = aligns w/ all recommendations
☒	E. Risk Reduction Does the project reduce risks associated to staff and/or patrons?	<input type="checkbox"/>	1 = little reduction
		<input type="checkbox"/>	3 = some reduction
		<input checked="" type="checkbox"/>	5 = high reduction
☐	F. Generate Increased Revenue Will the project increase revenue (eg. new bookable space, increased capacity, etc.)	<input type="checkbox"/>	1 = little value
		<input type="checkbox"/>	3 = some value
		<input type="checkbox"/>	5 = high value
☐	G. Reduce Expense Will the project decrease expenses (eg. green projects, more efficient processes, etc.)	<input type="checkbox"/>	1 = little value
		<input type="checkbox"/>	3 = some value
		<input type="checkbox"/>	5 = high value
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Project Narrative

The water well building is located along Connaught Drive. This is the control center for the three deep ground water pumps used to supply water to the town water reservoir which is located on the top of the bench at the southwest area of town.

During a prolonged power outage the water wells will not be able to resupply water up to the reservoir.

During construction of the water well building and accompanying wells, conduit and a junction box were built into the building for future installation of a standby generator.

While the probability of a prolonged power outage is very low, the severity/consequences of the loss of water supply is extremely high. The reservoir capacity is designed to accommodate 1 ½ days of

water supply before it begins to significantly reduce fire protection flow capacity. Installation of a standby generator will compliment and work in tandem with the standby generator already located at the water reservoir.

Financial Impact

Funding sources:	Restricted Reserves:	\$
	Grant funding:	
	o FGTF:	\$
	o MSIO:	\$
	o MSIC:	\$
	o CFEP:	\$
	o Other:	\$
	Debenture:	\$
Additional financial impact information: Please describe how this will affect your future operating budget, either through increased service delivery, additional utilities cost, etc. Include revenue and expenses forecasts if possible.	No impact	

Useful information links

Municipal Resources

- <http://www.jasper-alberta.com/2324/Sustainability-Plan>
- <http://jasper-alberta.com/2298/Strategic-Priorities>
- <http://jasper-alberta.com/2455/Asset-Management>
- <http://jasper-alberta.com/2307/Resident-Satisfaction-Surveys>
- <http://municipalaffairs.alberta.ca/materials-and-resources>

External Resources

- Federal Gas Fund (**FGTF**)
<http://municipalaffairs.alberta.ca/documents/2017%20GTF%20Guidelines.pdf>
- Municipal Sustainability Initiative Operating (**MSIO**)
[http://www.municipalaffairs.alberta.ca/documents/2017%20MSI%20Operating%20program%20Guidelines%20\(BH%20test\).pdf](http://www.municipalaffairs.alberta.ca/documents/2017%20MSI%20Operating%20program%20Guidelines%20(BH%20test).pdf)
- Municipal Sustainability Initiative Capital (**MSIC**)
<http://www.municipalaffairs.alberta.ca/documents/2017MSICapitalGuidelines.pdf>

Capital Expense Request Form

Finance & Administration



Date:	November 21, 2017	
Submitted by:	B. Thompson	
Department:	Operations	
Project Name:	Fleet replacement program – Hydrovac	
Total Amount Requested:	\$700,000	
	Design, planning and engineering:	%
	Construction, rehabilitation:	%
	Purchase:	100%
	Other:	%
Fiscal Year:	2018	
Project Start Date:	February 2018	
Anticipated End Date:	December 2018	
Project type:	<input type="checkbox"/> New <input type="checkbox"/> Rehabilitation <input checked="" type="checkbox"/> Replacement <input type="checkbox"/> Other	
Asset Class:	<input type="checkbox"/> Building <input checked="" type="checkbox"/> Vehicle <input type="checkbox"/> Machinery and Equipment <input type="checkbox"/> Intangible Capital Asset <input type="checkbox"/> Land <input type="checkbox"/> Engineered Structures <input type="checkbox"/> Road <input type="checkbox"/> Water <input type="checkbox"/> Sewer <input type="checkbox"/> Recycle <input type="checkbox"/> Other Length of road (lineal meters): Length of sidewalk (lineal meters): Other dimensions (specify measurement units):	
Project Location:	Fleet unit	
Project Description:	Replace 1997 Ford Louisville Hydrovac – Unit 41-03	

Priority Assessment

Please rank your project using the following criteria.

Evaluation Criteria		Rating Scale	
☒	A. Required Service or Product Is the project required to meet legal, compliance, OH&S or regulatory mandates?	<input type="checkbox"/>	1 = not required
		<input checked="" type="checkbox"/>	3 = aligns with some strategies
		<input type="checkbox"/>	5 = required or mandated
☒	B. Strategic Alignment To what extent is the project aligned with our organization's overall strategies?	<input type="checkbox"/>	1 = does not align
		<input checked="" type="checkbox"/>	3 = aligns with some strategies
		<input type="checkbox"/>	5 = aligns with all strategies
☒	C. Value to Customer How much value will the outcome of this project bring to our customers? Does it align with recent Resident Satisfaction Surveys feedback?	<input type="checkbox"/>	1 = little value
		<input type="checkbox"/>	3 = some value
		<input checked="" type="checkbox"/>	5 = high value/essential to customer
☒	D. Asset Management Plan Does the project align with the recommendations of our Asset Management Plan?	<input type="checkbox"/>	1 = does not align
		<input type="checkbox"/>	3 = aligns w/ some recommendations
		<input checked="" type="checkbox"/>	5 = aligns w/ all recommendations
☒	E. Risk Reduction Does the project reduce risks associated to staff and/or patrons?	<input type="checkbox"/>	1 = little reduction
		<input checked="" type="checkbox"/>	3 = some reduction
		<input type="checkbox"/>	5 = high reduction
☐	F. Generate Increased Revenue Will the project increase revenue (eg. new bookable space, increased capacity, etc.)	<input type="checkbox"/>	1 = little value
		<input type="checkbox"/>	3 = some value
		<input type="checkbox"/>	5 = high value
☒	G. Reduce Expense Will the project decrease expenses (eg. green projects, more efficient processes, etc.)	<input type="checkbox"/>	1 = little value
		<input checked="" type="checkbox"/>	3 = some value
		<input type="checkbox"/>	5 = high value
		22	

Project Narrative

The hydrovac unit is the Primary unit for underground utility excavation and maintenance work. The unit is used to flush the extents of the sanitary and storm sewer collection systems annually. The hydrovac allows for digging shallow utilities safely adjacent to hazardous features such as power and gas line.

The unit can be used in emergent situations in flooding.

The current unit is 20 years old, has many moving wearable parts and was purchased secondhand by the town years ago. It has reached the end of its service life. A rental unit has been required over the past 2 years intermittently at a rate of \$8,000 per month.

A hydrovac is an essential service unit to have available at all times for emergency digs and regular maintenance.

Financial Impact

Funding sources:	Restricted Reserves:	\$
	Grant funding:	
	○ FGTF:	\$
	○ MSIO:	\$
	○ MSIC:	\$
	○ CFEP:	\$
	○ Other:	\$
	Debenture:	\$
Additional financial impact information: Please describe how this will affect your future operating budget, either through increased service delivery, additional utilities cost, etc. Include revenue and expenses forecasts if possible.	This initiative enhances the annual operating budget as less repairs and shop time once the existing unit is replaced.	

Useful information links

Municipal Resources

- <http://www.jasper-alberta.com/2324/Sustainability-Plan>
- <http://jasper-alberta.com/2298/Strategic-Priorities>
- <http://jasper-alberta.com/2455/Asset-Management>
- <http://jasper-alberta.com/2307/Resident-Satisfaction-Surveys>
- <http://municipalaffairs.alberta.ca/materials-and-resources>

External Resources

- Federal Gas Fund (**FGTF**)
<http://municipalaffairs.alberta.ca/documents/2017%20GTF%20Guidelines.pdf>
- Municipal Sustainability Initiative Operating (**MSIO**)
[http://www.municipalaffairs.alberta.ca/documents/2017%20MSI%20Operating%20program%20Guidelines%20\(BH%20test\).pdf](http://www.municipalaffairs.alberta.ca/documents/2017%20MSI%20Operating%20program%20Guidelines%20(BH%20test).pdf)
- Municipal Sustainability Initiative Capital (**MSIC**)
<http://www.municipalaffairs.alberta.ca/documents/2017MSICapitalGuidelines.pdf>

Capital Expense Request Form

Finance & Administration



Date:	November 21, 2017	
Submitted by:	B. Thompson	
Department:	Operations	
Project Name:	WWTP Annual Capital Requirements	
Total Amount Requested:	\$175,000	
	Design, planning and engineering:	%
	Construction, rehabilitation:	100%
	Purchase:	%
	Other:	%
Fiscal Year:	2018	
Project Start Date:	February 2018	
Anticipated End Date:	December 2018	
Project type:	<input type="checkbox"/> New <input checked="" type="checkbox"/> Rehabilitation <input checked="" type="checkbox"/> Replacement <input type="checkbox"/> Other	
Asset Class:	<input type="checkbox"/> Building <input type="checkbox"/> Vehicle <input checked="" type="checkbox"/> Machinery and Equipment <input type="checkbox"/> Intangible Capital Asset <input type="checkbox"/> Land <input type="checkbox"/> Engineered Structures <input type="checkbox"/> Road <input type="checkbox"/> Water <input type="checkbox"/> Sewer <input type="checkbox"/> Recycle <input type="checkbox"/> Other Length of road (lineal meters): Length of sidewalk (lineal meters): Other dimensions (specify measurement units):	
Project Location:	Waste Water Treatment Plant (WWTP)	
Project Description:	Annual capital improvements to the WWTP by Suez Water	

Priority Assessment

Please rank your project using the following criteria.

Evaluation Criteria		Rating Scale	
<input checked="" type="checkbox"/>	A. Required Service or Product Is the project required to meet legal, compliance, OH&S or regulatory mandates?	<input type="checkbox"/>	1 = not required
		<input type="checkbox"/>	3 = aligns with some strategies
		<input checked="" type="checkbox"/>	5 = required or mandated
<input checked="" type="checkbox"/>	B. Strategic Alignment To what extent is the project aligned with our organization's overall strategies?	<input type="checkbox"/>	1 = does not align
		<input checked="" type="checkbox"/>	3 = aligns with some strategies
		<input type="checkbox"/>	5 = aligns with all strategies
<input checked="" type="checkbox"/>	C. Value to Customer How much value will the outcome of this project bring to our customers? Does it align with recent Resident Satisfaction Surveys feedback?	<input type="checkbox"/>	1 = little value
		<input type="checkbox"/>	3 = some value
		<input checked="" type="checkbox"/>	5 = high value/essential to customer
<input checked="" type="checkbox"/>	D. Asset Management Plan Does the project align with the recommendations of our Asset Management Plan?	<input type="checkbox"/>	1 = does not align
		<input type="checkbox"/>	3 = aligns w/ some recommendations
		<input checked="" type="checkbox"/>	5 = aligns w/ all recommendations
<input checked="" type="checkbox"/>	E. Risk Reduction Does the project reduce risks associated to staff and/or patrons?	<input type="checkbox"/>	1 = little reduction
		<input type="checkbox"/>	3 = some reduction
		<input checked="" type="checkbox"/>	5 = high reduction
<input type="checkbox"/>	F. Generate Increased Revenue Will the project increase revenue (eg. new bookable space, increased capacity, etc.)	<input type="checkbox"/>	1 = little value
		<input type="checkbox"/>	3 = some value
		<input type="checkbox"/>	5 = high value
<input type="checkbox"/>	G. Reduce Expense Will the project decrease expenses (eg. green projects, more efficient processes, etc.)	<input type="checkbox"/>	1 = little value
		<input type="checkbox"/>	3 = some value
		<input type="checkbox"/>	5 = high value
		23	

Project Narrative

The WWTP is aging and requires capital replacement in some areas of the plant each year. For 2018: new components for the screening system (wear & tear); Odor control replacement (woodchips every 5 yrs); Centrifuge overhaul (wear & tear from grit); Primary clarifier repairs (corrosion); Aeration system (replace membranes, cracked pipes and cleanout basin); Mixer replacement (6 units – routine replacement one per year); Online analyzer software upgrade; Combined treatment unit (CTUs) – additional valve per cell to improve Dissolved Oxygen (DO) distribution; Septic receiving area upgrades (basically convert a carport into a garage, HVAC & control odors); UV ballasts and tubes – routine replacement of 30% per year; Installation of a fixed ladder to

the headworks building (currently two levels accessed with two step ladders, improved safety during rooftop HVAC maintenance.

Financial Impact

Funding sources:	Restricted Reserves:	\$
	Grant funding:	
	○ FGTF:	\$
	○ MSIO:	\$
	○ MSIC:	\$
	○ CFEP:	\$
	○ Other:	\$
	Debenture:	\$
Additional financial impact information: Please describe how this will affect your future operating budget, either through increased service delivery, additional utilities cost, etc. Include revenue and expenses forecasts if possible.	No impact	

Useful information links

Municipal Resources

- <http://www.jasper-alberta.com/2324/Sustainability-Plan>
- <http://jasper-alberta.com/2298/Strategic-Priorities>
- <http://jasper-alberta.com/2455/Asset-Management>
- <http://jasper-alberta.com/2307/Resident-Satisfaction-Surveys>
- <http://municipalaffairs.alberta.ca/materials-and-resources>

External Resources

- Federal Gas Fund (**FGTF**)
<http://municipalaffairs.alberta.ca/documents/2017%20GTF%20Guidelines.pdf>
- Municipal Sustainability Initiative Operating (**MSIO**)
[http://www.municipalaffairs.alberta.ca/documents/2017%20MSI%20Operating%20program%20Guidelines%20\(BH%20test\).pdf](http://www.municipalaffairs.alberta.ca/documents/2017%20MSI%20Operating%20program%20Guidelines%20(BH%20test).pdf)
- Municipal Sustainability Initiative Capital (**MSIC**)
<http://www.municipalaffairs.alberta.ca/documents/2017MSICapitalGuidelines.pdf>

Proposed Budget Discussion and Decision Schedule

*Subject to Change, edited February 9, 2018

Itinerary	By Department
January 23, 2018 Committee of the Whole	<u>Culture & Recreation</u> Operating Budget Discussion Capital Parking Lot Item Information
February 6, 2018 Regular meeting	Request for Decision Culture & Recreation Capital Items
February 13, 2018 Committee of the Whole	<u>Operations</u> Capital Parking Lot Item Information
February 20, 2018 Regular Meeting	Request for Decision Operations Capital Items
February 27, 2018 Committee of the Whole	<u>Operations & Protective Services</u> Operating Budget Discussion
March 6, 2018 Regular Meeting	
March 13, 2018 Committee of the Whole	<u>Community and Family Services & Administration</u> Operating Budget Discussion
March 20, 2018 Regular Meeting	2018 Operating Budget RFD - Decision
May 1, 2018 Regular Meeting	2018 Tax Rate Bylaw – 1 st and 2 nd reading request
May 15, 2018 Regular Meeting	2018 Tax Rate Bylaw – 3 ^d reading request



REQUEST FOR DIRECTION

Subject: Legion Taxation, Composite Assessment Review Board (CARB) Decision

Prepared by: Mark Fercho, CAO

Date – Discussion: February 13, 2018

Recommendation:

- That Council discuss and provide direction to Administration regarding the CARB decision.

Options:

- Receive the CARB decision with no discussion.

Background:

The Royal Canadian Legion Jasper Branch #31 (the Legion) did not pay taxes on the larger portion of their building (the former school portion), however, they did pay taxes on the smaller portion of the building that has a liquor licence by way of the assessment. The Legion has made tax exemption requests to Council since 2014.

Council previously deferred the collection of the 2015 municipal taxes owing by the Jasper Legion for a period of one year (with interest) or until a decision had been reached regarding the request for exemption to taxation on the assessment. Those 2015 taxes, with interest, remain outstanding but also remain subject to Council deferral until a decision has been reached. The Legion taxes for 2016 and 2017 remain outstanding although the Legion made the exemption request, and the 2018 taxes have not yet been levied.

The requirement for the Legion to pay taxes, or be exempt from taxes as requested, is determined by the Municipal Government Act (MGA) and its regulations. This is not a decision of Council, but rather a matter of meeting the provincial legislation:

- If the Jasper Legion meets the legislated requirements, it is exempt from taxation;
- If it does not meet the legislated requirements for an exemption, it must pay taxes on the portion of the building with a liquor licence.

A letter was sent to the Government of Alberta under the Mayor's signature asking the appropriate provincial government department or agency for advice or a determination regarding the status of the Royal Canadian Legion Jasper Branch #31 as exempt or non-exempt either in whole or in part, pursuant to Government of Alberta legislation and regulations. The Government of Alberta sent a response letter, very briefly stating they would not provide this determination and that legal advice should be sought.

After a thorough review of the legislation and regulations, the Municipality found no authority upon which Council can declare the requested exemption in the assessment. The legislation appears to provide that decisions regarding exemptions from taxation are exclusively within the purview of assessors.



Municipal assessors are empowered to make decisions independent of Council or administration. Assessors make those decisions in accordance with prevailing law and accepted assessment practice. Assessed persons – such as the Legion – who disagree with an assessment, have the option to file a complaint with the Local or Composite Assessment Review Board.

The Legion did file a complaint on their 2016 assessment for the 2017 tax year. The Assessment Review Board has authority to make decisions regarding only the current assessment. The Assessment Review Board considered the evidence from the hearing in light of the legislation and determined the Legion property qualifies for the claimed exemption on their 2016 assessment for the 2017 tax year.

Also, the CARB direction to the assessor for Jasper is to prepare the Legion’s property tax assessment for this and future years to be 100% exempt.

The CARB decision may be appealed for a period of 60 days from the date of the decision, which is January 17, 2018. Section 470 of the MGA details this process:

Judicial review

470(1) Where a decision of an assessment review board is the subject of an application for judicial review, the application must be filed with the Court of Queen’s Bench and served not more than 60 days after the date of the decision.

Relevant Legislation:

- The Province of Alberta Municipal Government Act (MGA)
- Community Organization Property Tax Exemption Regulation (COPTER)
- Gaming and Liquor Act
- Municipality of Jasper Policy B-009 Fiscal and Financial Control

Financial:

Unpaid taxes to date are below (*payments received reduced taxes due for 2015 stated in past letter*):

Tax year	2017	2016	2015	Total
Assessment year	2016	2015	2014	
	\$8,398.37	\$8,687.94	\$3,102.38	\$20,188.69

Follow Up Actions:

- As directed by Council

Attachments:

- Letter to Legion from Mayor
- Composite Assessment Review Board (CARB) Decision



Office of the Mayor

April 7, 2017

Ken Kuzminski
President, Jasper Royal Canadian Legion Branch #31
Box 580, Jasper, AB T0E 1E0

Re: Legion Tax Exemption

Mr. Kuzminski;

We have had an opportunity to consider your request and supporting material to have the Legion property exempt from all municipal taxation.

After a thorough review of the legislation and regulations, we have found no authority upon which Council can declare the requested exemption. The statutory regime appears to provide that decisions regarding exemptions from taxation are exclusively within the purview of assessors.

Municipal assessors are empowered to make decisions independent of Council or administration. Assessors make those decisions in accordance with prevailing law and accepted assessment practice. Assessed persons – such as the Legion – who disagree with an assessment, have the option to file a complaint with the Local or Composite Assessment Review Board.

You will have received your current assessment notice in March, 2017 and will have the option of filing a complaint against the 2016 assessment of your property (impacting 2017 property taxes) until May 9, 2017. Information regarding filing a complaint can be found on the notice of assessment.

If you choose to file a complaint, the Assessment Review Board Clerk will provide you and the assessor with notice of the hearing and with instructions to exchange your evidence and argument in advance of the hearing. The Assessment Review Board has authority to make decisions regarding only the current assessment. The Assessment Review Board will consider the evidence from the hearing in light of the legislation and will determine whether the Legion property qualifies for the claimed exemption.

Council previously deferred the collection of the 2015 municipal taxes owing by the Jasper Legion in the amount of \$6,861.26 for a period of one year (with interest) or until a decision had been reached regarding the claimed exemption. Those 2015 taxes, with interest, remain outstanding but also remain subject to Council deferral until a decision has been reached.

Office of the Mayor
500 Robson Street
Box 520
Jasper, AB T0E 1E0

Telephone: 780-852-6503
Fax: 780-852-4019
rireland@town.jasper.ab.ca
www.jasper-alberta.ca



The Legion taxes for 2016 also remain outstanding with no deferral having been granted although we acknowledge your outstanding request in that regard. The 2017 taxes have not yet been levied and may be subject to a further decision of the assessor should you elect to pursue that option.

Sincerely,

A handwritten signature in black ink, appearing to read "R. Ireland".

Richard G. Ireland
Mayor
Municipality of Jasper

Jasper Composite Assessment Review Board

**Citation: Royal Canadian Legion Branch 31 v The Municipality of Jasper, 2017 CARB
1160-2017-003**

Assessment Roll Number: 006070
Municipal Address: 401 Geikie Street
Assessment Year: 2017
Assessment Type: Annual New

Between:

Royal Canadian Legion Branch 31

Complainant

and

**The Municipality of Jasper
As Represented by Accurate Assessment Group Ltd.**

Respondent

**DECISION OF
Larry Loven, Presiding Officer
Doug Kopp, Board Member
Robert Krewusik, Board Member**

Procedural Matters

[1] The Board derives its authority to make decisions under Part I of the *Municipal Government Act* (the *Act*).

[2] A one-member Board was established pursuant to section 454.2(3) of the *Act* to hear a procedural matter involving the written request for postponement of the scheduling of the hearing. The Board conducted a preliminary hearing commencing on October 26th, 2017 to address the request for postponement. The decision for the preliminary hearing, dated November 3, 2017 (Postponement Decision), granted the postponement and scheduled the date, time and location of the merit hearing as set forth in the decision. The Postponement Decision also set out the timelines for disclosure of evidence.

[3] No objection was heard as to the composition of the Board.

Preliminary Matters

[4] No preliminary matters were raised.

Background

[5] The subject property is 14,000 square feet of land, zoned C-1 Central Business. The improvement is a building, known as the (*Royal Canadian Legion*). It is solely owned and occupied by the *Royal Canadian Legion Branch 31 (RCL #31)*.

Issue(s)

[6] Is the subject property correctly assessed?

Position of the Complainant

[7] The matters checked in section 4 of the complaint form were: 3 – an assessment amount; 4 – an assessment class; 7 – the type of improvement; 9 – whether the property or business is assessable; and, 10 – whether the property or business is exempt from taxation.

[8] The requested assessed value given in section 5 of the complaint form was “exempt”.

[9] Regarding financing of its operations, the Complainant argued that no operating funds are received from any level of government. The funds are raised, in part, from sales under its AGLC Class C License. The AGLC Class C license allows liquor sales to members and their guests.

[10] Regarding zoning, Parks Canada controls zoning and development in the Municipality of Jasper. The subject property is zoned institutional. As such, no commercial operations are permitted.

[11] Section 362(1)(n) of the Act was cited in that the subject property is “used for a charitable or benevolent purpose that is for the benefit of the community, and owned by a non-profit organization”, *RCL #31*.

[12] Section 362(n)(iii) of the Act was cited with respect to the use of the property is not restricted. That is, the membership is not restricted because membership (in the *Royal Canadian Legion*) is open to any Canadian citizen and the annual membership fee is in the range of \$35 to \$50.

[13] In Appendix C, the Community Organization Property Exemption Regulation (COPTER) subsection 8(1), the subject property has been issued a Class C liquor license is exempt from taxation.

[14] In A Guide to Property Tax Exemptions in Alberta, [Alberta Municipal Affairs], section 8 of COPTER “allows for a property tax exemption on a non-profit facility with a Class C liquor license”, and “Class C liquor licenses are issued to non-profit organizations where entrance is usually restricted to members and their guests.” Therefore, non-profit facilities described in section 362(n) of the Act [the subject property] may receive a property tax exemption if they hold the above mentioned liquor license, and meet the requirements in section 362(1)(n) of the Act and Regulations.” An example of a museum with a licensed dining area and a gift shop was given as meeting both the general conditions for exemption under section 362(1)(n) of the Act and the requirements of Part 1 of the Regulation [COPTER]. In the example, the gift shop was exempt as “it is held and operated by the same non-profit organization that holds the exempt facility”, but the licensed dining area is taxable “since it is held by a taxable owner under a lease from the museum foundation.” If the area was held by the museum foundation and funds directed towards the operation of the museum, it could only be considered for an exemption if the area was a Class C licensed facility restricted to members and guests only”.

[15] *RCL #31* is a non-profit organization, under CRA. It is losing money.

[16] The commercial tax rate is higher.

[17] A copy of the Town of Banff Finance Committee Agenda for March 23, 2015 requested a decision on the property tax exemption report. The report listed 13 properties, including the (Banff) Royal Canadian Legion as meeting the requirements of sections 361 to 365 of the Act and COPTER. The Complainant stated that the Town of Banff had affirmed the (tax) exempt status of the Royal Canadian Legion. A copy of the (Banff) Royal Canadian Legion's Application for Property Tax Exemption, Non-Profit Organization was included.

[18] The Town of Banff controls planning, whereas in the subject municipality, planning is under the jurisdiction of Parks Canada. For example, applications by the Complainant for use of the subject property as a daycare and hostel were not accepted by Parks Canada because the property is zoned institutional and does not allow housing or commercial uses.

[19] Income (from the subject property) is based on food and liquor sales. No grants are received from Veterans Affairs.

[20] *RCL #31* provides free use of the facilities to all other non-profit organizations in the municipality, such as Jasper Performing Arts, fund raisers and community organizations.

[21] *RCL #31* has initiated a program, Veterans Adventures. Now a charitable organization, it provides access to physical activities such as kayaking and horse riding to veterans.

[22] In summary:

- (a) Under COPTER, a request for an application for an exemption has not been considered by the Municipality of Jasper;
- (b) The sales from the liquor license support the operating costs and funding of the subject property;
- (c) Under section 363 of the Act, a council may make a by-law to make the subject property taxable; and,
- (d) The Royal Canadian Legion is a benevolent organization that is of benefit to the community. The subject property's land lease from Parks Canada rose from \$1 per year in 1921 to \$100 per year in 1990. It was always considered to be an institutional use similar to a church or a museum.

[23] In conclusion, the subject property is exempt. It is used as a "*Legion*" by the Poppy Fund and Veterans' Adventures, and by the veteran community. It pays no school taxes. The Complainant donates money, approximately \$10,000 (per year), plus gifts in kind.

Position of the Respondent

[24] Section 362(1)(n) of the Act, regarding exemptions for government, churches and other bodies, was cited, in that the subject property would be exempt if "used for a charitable or benevolent purpose that is for the benefit of the general public, and is owned by a non-profit organization and...meets the qualifications and conditions in the regulations [COPTER]".

[25] Section 363(1)(c) of the Act, regarding exempt property that can be made taxable, identifies “property that is held by and used in connection with a branch or local unit of the Royal Canadian Legion” is “exempt for taxation under this Division”.

[26] Section 365(1) of the Act, regarding licensed premises, states “Property that is licensed under the Gaming and Liquor Act is not exempt from taxation under this Division, despite sections 351(1)(b) and 361 to 364 and any other Act” and section 365(2) states, “Despite subsection (1), property listed in section 362(1)(n) in respect of which a license that is specified in the regulations has been issued is exempt from taxation under this Division”.

[27] Section 367 of the Act, regarding property that is partly exempt and partly taxable, states, “A property may contain one or more parts that are exempt from taxation under this Division, but the taxes that are imposed against the taxable part of the property under this Division are recoverable against the entire property”.

[28] Section 1(1)(b) of COPTER defines charitable or benevolent purpose as “the relief of poverty, the advancement of education, the advancement of religion or any other purpose that is beneficial to the community”.

[29] Section 4(1) of COPTER regarding primary use of property states, “Property is not exempt from taxation under section 362(1)(n)(iii), (iv), or (v) of the Act or Part 3 of the Regulation unless the property is primarily used for the purpose or use described in those provisions; and, section 4(2) states, “For the purposes of this Regulation, a property is primarily used for a purpose or use if the property is used for the specified purpose or use at least 60% of the time that the property is in use”.

[30] Section 8(1) of COPTER regarding liquor licenses states, “For the purposes of section 365(2) of the Act, property described in section 362(1)(n) of the Act and Part 3 of this Regulation in respect of which a ... Class C liquor license...is issued under the Gaming and Liquor Regulation (AR 143/96) is exempt if the requirements of section 362(1)(n) and this Regulation in respect of the property are met”.

[31] Section 10(1) of COPTER regarding exemption under section 362(1)(n)(iii) of the Act states, “Property referred to in section 362(1)(n)(ii) of the Act is not exempt from taxation unless (a) the charitable or benevolent purpose for which the property is primarily used is a purpose that benefits the general public in the community in which the property is located”, and (b) the resources of the non-profit organization that holds the property are devoted chiefly to the charitable or benevolent for which the property is used”.

[32] The Respondent found the following:

- (a) The subject property is owned by the Complainant, a non-profit organization with membership “open to all Canadians” and annual member fees from \$35 to \$50. The Parks Canada land lease for the subject property considers the Complainant to be a “non-profit organization operated exclusively for social welfare, civic improvement, pleasure or recreation”. The Complainant holds a Class C liquor license for the subject property;
- (b) The property is exempt from taxation under section 363(1)(c) of the Act, but the license premises is exempt only if it meets all of the criteria for exemption;

- (c) Because the licensed premises or ‘area’ is operated as a lounge it fails to meet the COPTER criteria to be used at least 60% of the time by persons under the age of 18 for community games, sports athletics or recreation and the Complainant has not provided any information as to “how often the license area is used by the general public and other non-profit groups for purposes beneficial to the community”; and,
- (d) The current assessment is \$1,664,100 and 39% is classified taxable and 61% is exempt based on the property use.

[33] Assessors for at least nine other municipalities were polled to confirm the lounge area of the Legions in their respective municipalities were non-exempt as the lounge area was not a charitable or benevolent use.

[34] In conclusion, the use of the food and beverage area is 10% public. The Act and COPTER applies.

Decision

[35] It is the decision of the Board to exempt 100% the \$1,664,100 assessment of the subject property.

Reasons for the Decision

[36] In accordance with section 460(6) of the Act, the Board finds the Complainant has no right to make a complaint about the tax rate.

[37] Although the assessment amount was raised by the Complainant on the complaint form, the Board finds that little argument or evidence was provided to the Board to determine if either the assessment amount was incorrect. However, the Board finds of the \$1,664,100 total assessed value, given on both the assessment notice and summary report for the subject property, \$515,870, is assessed as commercial improved other and \$1,148,230 as exempt other and both the land and improvement values of the taxable commercial and exempt parts were all nil or zero.

[38] Regarding the issues of the assessment class and type of improvement, even though the subject property is assessed as a store in C-1 Central Business, the Board finds the Complainant’s evidence compelling regarding the formation of the Municipality of Jasper, where planning and zoning remain under the control of Parks Canada. Furthermore, no evidence was presented to dispute: either the zoning of the subject property (Block B, Lot1) had either been changed (under a land use by-law passed by council); or, was not located in the Institutional District (I District), and

- (a) the subject development was non-complaint with the requirements of the I District;
- (b) the purpose of the I District is “to provide for a wide variety of uses of an institutional, governmental, educational or community service nature;
- (c) there are no permitted uses in the I District; and,

- (d) the granting of a land lease for the development subject parcel for the discretionary use as a Legion.

[39] The Board finds the land lease documentation provided, supports that the subject property is a parcel of land held under lease from the National Parks Commission (now Parks Canada) and as such it is not non-assessable under section 298(k.1) of the Act. Further, the Board finds the land lease for the subject property, originally issued almost 100 years ago at a rate of \$1 per annum, raised in 1990 to \$100 annually supports the non-profit status of the Respondent, and this land lease, is considered by the lessor (the Complainant, *RCL #31*) to be “nominal” together with eighteen other properties, including schools, the library, museum and churches, for the appraised value of the land, exclusive of any improvements.

[40] The Board finds the subject property, as does the Respondent and as argued by the Complainant, is a *Royal Canadian Legion* branch, and as such it is exempt under section 363(1)(c) of the Act. The Board also agrees with the Complainant that the council of the Municipality of Jasper, under subsection 363(2) of the Act, could make the subject (exempt) property taxable by passing a by-law. However, both parties agree the subject property has licensed premises that are licensed under the Gaming and Liquor Act, and this license is a Class C license. Therefore, in accordance with section 365 of the Act, it is not exempt unless it is listed in section 362(1)(n) of the Act.

[41] The remaining and central question the Board must answer is, “Is the subject property, or any part thereof, issued a Class 3 liquor license under the Gaming and Liquor Regulation (AR143/96), exempt from taxation under section 362(1)(n) of the Act? With respect to the licensed premises part of the subject property, even though the Respondent argued two subsections of 362(1)(n) could be applied. The Board finds that section 362(1)(n)(ii) does not apply because even though the subject property is “held by a non-profit organization”, namely the Complainant, *RCL #31*, as a *Royal Canadian Legion* branch it is not “used solely for community games, sports, athletics or recreation for the benefit of the general public”. Regarding section 362(1)(n)(iii), there are three requirements that must be satisfied to qualify for exemption from taxation;

- (a) “used for a charitable or benevolent purpose that is for the benefit of the general public” – the Board finds the use of the subject *Legion* property to meet the interpretations of “charitable or benevolent use” as a purpose beneficial to the community and “general public” as benefit to the general community, as defined in section 1(1) of COPTER,
- (b) “owned by a non-profit organization” – the Board accepts the argument by both parties, the Complainant, *RCL #31*, a branch of the *Royal Canadian Legion*, does not operate the property for profit or gain; furthermore, the Board finds the subject property is exempt under section 6(b)(ii) of COPTER because it is held, in this case owned, by a non-profit organization, *RCL #31*, that is an organization or association established under federal law that is prohibited from distributing income or property to its members during its existence, and
- (c) “meets the qualifications and conditions in the regulations [COPTER] and any other property that meets the qualifications and conditions in the regulations” – specifically, regarding the AGCL Class C (Club) liquor license (#649583-1) issued to the Complainant for the subject property, the Board finds section 8(1) of COPTER exempts the subject property from taxation if the requirements of

section 362(1)(n) and COPTER are met; that is, the Board finds both the original condition of the Complainant's land lease and the mission statement of the Royal Canadian Legion, "Our mission is to serve veterans, which includes serving military and RCMP members and their families to promote remembrance and to serve our communities and our country" both strongly support the charitable or benevolent purpose of the Complainant as another purpose beneficial to the community, as defined in section 1(1)(b) of COPTER,

- i. based on the Complainant's testimony of providing venues for community organizations, the Board finds the subject property, owned by the *RCL #31*, a group with limited membership, is used by the general community, as defined in section 1(1)(c) of COPTER,
- ii. regarding exemptions under section 362(1)(n)(iii) of the Act, the Board considered both sections 10(1) and 10(2) of COPTER,
 1. regarding section 10(1) of COPTER,
 - a. the Board finds under section 362(n)(iii) of the Act, the charitable or benevolent purpose for which the subject property is primarily used, as a branch of the Royal Canadian Legion and in accordance with part of its mission statement "to serve our communities", is a purpose that benefits the general public, moreover the Board further finds that benefit is to the general public in the Municipality of Jasper, where the subject property is located; and,
 - b. based on the Board's examination of the Complainant's Canada Revenue Agency (CRA) Non-profit Organization (NPO) information return, dated December 14, 2016, and the associated Comparative Income Statement (unaudited), the Board finds the resources of the Complainant, *RCL #31*, the non-profit organization that holds (owns) the subject property are devoted chiefly to the charitable or benevolent purpose for the subject property is used, namely that of a Legion hall,
 2. regarding section 10(2) of COPTER, the Board finds the use of the subject property is not restricted for more than 30% of the time within the meaning of section 7 of COPTER; that is, neither the Royal Canadian Legion Alberta-NWT Command By-Laws, (amended June 2013) nor the General By-Laws of the Royal Canadian Legion (amended July 2016) restrict the use of the subject property on any basis, excepting "any person who was expelled from the Legion", including race, culture, ethnic origin or religious belief, ownership of property, the requirement to pay fees of any kind including a minor entrance or service fee or the requirement to become a member of the subject Royal Canadian Legion branch.

[42] Furthermore, the Board finds the subject AGCL license allows minors at all times.

[43] Based on its consideration of the foregoing findings, the Board determines the subject property is correctly assessed at \$1,664,100 as an improved non-residential property, notwithstanding the probable incorrectness of the assessed C-1 (land use) zoning, the type of improvement as a store and (commercial) use, is exempt in its entirety.

[44] Although as argued by the Respondent, Part 3 of COPTER may not be “within the assessor’s authority, nor the Composite Assessment Review Board’s authority to review or consider in this case”, the Board finds, based on its determination regarding the subject property with regards to section 362(1)(n) of the Act, section 15(k) of COPTER also applies; that is, the Complainant, *RCL #31*, the non-profit organization that holds (owns) the subject *Legion* property, also operates the subject *Legion* facilities, may apply to the Municipality of Jasper for an exemption from taxation. Further, the Complainant’s evidence appears to support this application was undertaken by the *Royal Canadian Legion* branch located in the Town of Banff, a municipality similarly located within a National Park. However, the Act and the Regulations provide no avenue by which the Board can compel the Municipality of Jasper to consider the Complainant’s application.

Dissenting Opinion

[45] None noted.

Heard commencing December 20, 2017 at 10:00 AM.

Dated this 17 day of January, 2018, at the Municipality of Jasper, Alberta.



Larry Loven, Presiding Officer

Appearances

Ken Kuzminski

for the Complainant

Troy Birtles

for the Respondent

Exhibits

C-1 Complainant's Brief, Disclosure of Evidence

-Appendices

- A Municipal Government Act
- B Correspondence
- C Community Organization Property Management Regulations
Property Tax Exemptions in Alberta, Alberta Municipal Affairs
- D Licensing
- E Tax Filing, Financial Year End
- F Act to Incorporated Canadian Legions
- G Royal Canadian Legion Bylaws, Royal Canadian Legion Branch 31
Bylaws
- H Community Donations, Gifts-In-Kind
- I Order in Council – Creation of the Municipality of Jasper
- J AGLC Regulations
- K Poppy Campaign, Veterans Adventure Jasper
- L Membership Form
- M Historic Documents, Leases Land Rent
- N Banff – Council Motion to Grant Exemption
- O Parks Canada Regulations
- P Community Recognition

R-1 Respondent's Brief, Disclosure of Evidence 16 pages

This decision may be appealed to the Court of Queen's Bench on a question of law or jurisdiction, pursuant to Section 470(1) of the Municipal Government Act, RSA 2000, c M-26.

Appendix

Legislation

The *Municipal Government Act*, RSA 2000, c M-26, reads:

s 1(1)(n) “market value” means the amount that a property, as defined in section 284(1)(r), might be expected to realize if it is sold on the open market by a willing seller to a willing buyer;

s298(1)(k.1) No assessment is to be prepared for any national park held by the Crown in right of Canada, but not including a parcel of land, an improvement, or a parcel of land and the improvements to it held under a lease, license or permit from the Crown in right of Canada.

s 285 Each municipality must prepare annually an assessment for each property in the municipality...

s 289(1) Assessments for all property in a municipality... must be prepared by the assessor appointed by the municipality.

s 289(2) Each assessment must reflect

- (a) the characteristics and physical condition of the property on December 31 of the year prior to the year in which a tax is imposed under Part 10 in respect of the property, and
- (b) the valuation and other standards set out in the regulations for that property.

s 293 In preparing an assessment, the assessor must, in a fair and equitable manner,

- (a) apply the valuation and other standards set out in the regulations, and
- (b) follow the procedures set out in the regulations.

s 295(1) A person must provide, on request by the assessor, any information necessary for the assessor to prepare an assessment or determine if property is to be assessed.

s 295(4) No person may make a complaint in the year following the assessment year under section 460...about an assessment if the person has failed to provide the information requested under subsection (1) within 60 days from the date of request.

s 361(1)(n)(iii)(B) The following are exempt from taxation under this Division: property that is used for a charitable or benevolent purpose that is for the benefit of the general public, and owned by a non-profit organization, and that meets the qualifications and conditions in the regulations and any other property that is described and that meets the qualifications and condition in the regulations.

s 363(1)(c) The following are exempt from taxation under this Division: property held by and used in connection with a branch of local unit of the Royal Canadian Legion, the Army, Navy and Air Force Veterans in Canada or other organization of former members of any allied forces.

- s 363(2) A council may by by-law make any property list in subsection (1)(c) subject to taxation under this Division to any extent the council considers appropriate.
- s 363(4) A council proposing to pass a bylaw under subsection (2) must notify, in writing, the person or group that will be affected of the proposed by-law.
- s 363(5) A bylaw under subsection (2) has no effect until the expiration of one year after it is passed.
- s 364(1) A council may by bylaw exempt from taxation under this Division property held by a non-profit organization.
- s 365(1) Property that is licensed under the *Gaming and Liquor Act* is not exempt from taxation under this Division, despite sections 351(1)(b) and 361 to 364 and any other Act.
- s 364(2) Despite subsection (1) property listed in section 362(1)(n) in respect of which a license that is specified in the regulation has been issued is exempt from taxation under this Division.
- S 460(6) There is no right to make a complaint about a tax rate.
- s 460(7) A complainant must
- (a) indicate what information shown on an assessment notice or tax notice is incorrect,
 - (b) explain in what respect that information is incorrect
 - (c) indicate what the correct information is, and
 - (d) identify the requested assessed value, if the complaint relates to an assessment.
- s 460.1(2) Subject to section 460(11), a composite assessment review board has the jurisdiction to hear complaints about any matter referred to in section 460(5) that is shown on an assessment notice for property other than property described in subsection (1)(a).
- s 464 (1) Assessment review boards are not bound by the rules of evidence or any other laws applicable to court proceedings and have the power to determine the admissibility, relevance and weight of any evidence.
- s 467(1) An assessment review board may, with respect to any matter referred to in section 460(5), make a change to an assessment roll or tax roll or decide that no change is required.
- s 467(3) An assessment review board must not alter any assessment that is fair and equitable, taking into consideration
- (a) the valuation and other standards set out in the regulations,
 - (b) the procedures set out in the regulations, and
 - (c) the assessments of similar property or businesses in the same municipality.

Matters Relating to Assessment And Taxation Regulation

s 2 An assessment of property based on market value

- (a) must be prepared using mass appraisal,
- (b) must be an estimate of the value of the fee simple estate in the property, and
- (c) must reflect typical market conditions for the properties similar to that property.

s 3 Any assessment prepared in accordance with the Act must be an estimate of the value of the property on July 1 of the assessment year.

s 6(1) When an assessor is preparing an assessment for a parcel of land and the improvements to it, the valuation standard for the land and improvements is market value unless subsection (2) or (3) applies.

Community Organization Property Tax Exemption Regulation

s 4(1) Property is not exempt under section 362(1)(n)(i) to (v) of the Act or Part 3 of this Regulation unless the property is primarily used for the purpose or use described in those provisions.

s 4(2) For the purposes of this Regulation, a property is primarily used for a purpose or use if the property is used for the specified purpose or use at least 60% of the time that property is in use.

s 7(1) In this Regulation, a reference to the use of property being restricted means, subject to subsections (2) and (3), that individuals are restricted from using the property on any basis, including a restriction based on

- (a) race, culture, ethnic origin or religious belief,
- (b) the ownership of property,
- (c) the requirement to pay fees of any kind, other than minor entrance or service fees, or
- (d) the requirement to become a member of an organization

s 7(2) The requirement to become a member of an organization does not make the use of the property restricted so long as

- (a) membership in the organization is not restricted on any basis, other than the requirement to fill out an application and pay a minor fee requirement is satisfied, and
- (b) membership occurs within a short period of time after any application or minor fee requirement is satisfied.

s 8(1) For the purposes of section 365(2) of the Act, property described in section 362(1)(n) of the Act and Part 3 of this Regulation in respect of which a bingo license, casino license, pull ticket license, Class C liquor license or special event license is issued under the Gaming and Liquor Regulation (AR 143/96) is exempt from taxation if the requirements of section 362(1)(n) and this Regulation in respect of the property are met.

s 10(1) Property referred to in section 362(1)(n)(iii) of the Act is not exempt from taxation unless

- (a) the charitable or benevolent purpose for which the property is primarily used is a purpose that benefits the general public in the municipality in which the property is located, and
- (b) the resources of the non-profit organization that holds the property are devoted chiefly to the charitable or benevolent purpose for which the property is used.

s 10(2) Property is not exempt from taxation under section 362(1)(n)(iii) of the Act if, for more than 30% of the time that the property is in use, the use of the property is restricted within the meaning of section 7.



REQUEST FOR DIRECTION

Subject: Hakone Sister City Relationship

Prepared by: Christine Nadon, Legislative Services Manager

Reviewed by: Kayla Byrne, Legislative Services Coordinator

Date – Discussion: February 13, 2018

Recommendation:

That Council discuss the status of the Municipality's sister city relationship with Hakone, Japan, and the fiscal implications of sending a delegation to Japan.

Discussion items:

- Timing of the next Jasper delegation to Hakone.
- Budget allocation to support a delegation.
- General support, promotion and development of the student exchange program and sister city relationship.

Background:

- Jasper and Hakone have been sister cities since 1972, making it one of the oldest relationships in the province of Alberta. On the occasion of the 30th anniversary, and following municipal incorporation, Jasper and Hakone renewed their sister city relationship in 2002.
- Formal transfer of administrative responsibility for the student exchange program and the sister city relationship from the Jasper Park Chamber of Commerce to the Municipality occurred in 2006.
- The purpose of establishing sister city relationships is to promote friendship, education and tourism. The relationship strengthens economic and community development and provides opportunities for municipal officials, students and community members to explore another culture through a long-term community partnership.
- Over the years, delegations from Jasper and Hakone took turns visiting each other. In recent history, visits were as follows:
 - 2005: Jasper visited Hakone
 - 2010: Hakone visited Jasper
 - 2012: Jasper visited Hakone
 - 2015: Hakone visited Jasper
- A \$10,000 allocation was included in the 2017 operating budget to support a Jasper delegation to Hakone, but Council determined that a visit would not be possible that year and removed the proposal from the operating budget during budget discussions.

- In 2018 a restricted reserve for a Hakone delegation was created. \$2,000 has been earmarked in the 2018 operating budget for this reserve.
- Jasper also has a sister city relationship with Wickenburg, Arizona, located at the other end of highway 93.
- Mayor Ireland and Councillor Kelleher-Empy are currently appointed to the Hospitality and Twinned Communities Committee. Ms. Kayla Byrne is the program coordinator.

Relevant Legislation:

- Policy B-019: Twinning/SisterCity Relationships

Financial:

- A budget allocation would be required to send a Jasper delegation to Hakone.

Communications:

- Ms. Byrne is in contact with a representative in Hakone. They inquire regularly about a Jasper delegation visiting Hakone.

Attachments:

- Policy B-019: Twinning/SisterCity Relationships



Backgrounder

Join the campaign for a more equitable police funding model

AUMA is calling on municipalities across Alberta to join us in advocating for the Government of Alberta to implement a new, more equitable police funding model.

Overview of current police funding model

Under the Police Act, the Alberta government is responsible for providing police services to those municipalities with populations of 5,000 or less, as well as to all municipal districts and counties, at no direct cost to them. The province meets this obligation by contracting the RCMP to police these communities through the Provincial Police Service Agreement (PPSA), signed by the Alberta and federal governments. Under the PPSA, the province is responsible for 70 per cent of the cost of policing, while the federal government pays 30 per cent. The PPSA also provides police services to Métis settlements, and to First Nations communities where other policing arrangements have not been made.

Some urban municipalities with populations of 5,000 or less have contracted the RCMP for enhanced policing to deal with special situations, or have either by themselves or in cooperation with other municipalities retained Peace Officers to provide an additional policing presence in their communities

Urban municipalities with populations over 5,000 have three options for providing police services in their communities:

- Develop a contract with the federal or provincial government or another municipality for the provision of policing services;
- Establish a stand-alone municipal police service; or
- Establish a regional police service with other municipalities, which may include the province.

The most common municipal policing arrangement in Alberta is the use of contract policing. Under this arrangement, the RCMP provides policing services to a municipality through the Municipal Police Service Agreement (MPSA). Under an MPSA, a proportion of the costs of policing are borne by the federal government, depending on the size of the municipality's population as shown in the following table.



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Municipal Population	Policing Arrangement	Municipal Responsibility for Policing Costs
Over 5,000	Stand-alone or regional municipal police service	Municipality pays 100% Municipal costs offset by MPAG provided by the Government of Alberta
Over 15,000	Municipal Police Service Agreement with RCMP	Municipality pays 90% Federal government pays 10% Municipal costs offset by MPAG provided by the Government of Alberta
5,000 to 15,000	Municipal Police Service Agreement with RCMP	Municipality pays 70% Federal government pays 30% Municipal costs offset by MPAG provided by the Government of Alberta

The province provides funding to municipalities to help meet the costs of policing services through the Municipal Police Assistance Grant (MPAG) Program. All municipalities that pay some or all of the costs of their policing qualify for this program. Recipients must provide reports on how the grant funds were used. The grant is issued annually to all eligible municipalities and no application is required.

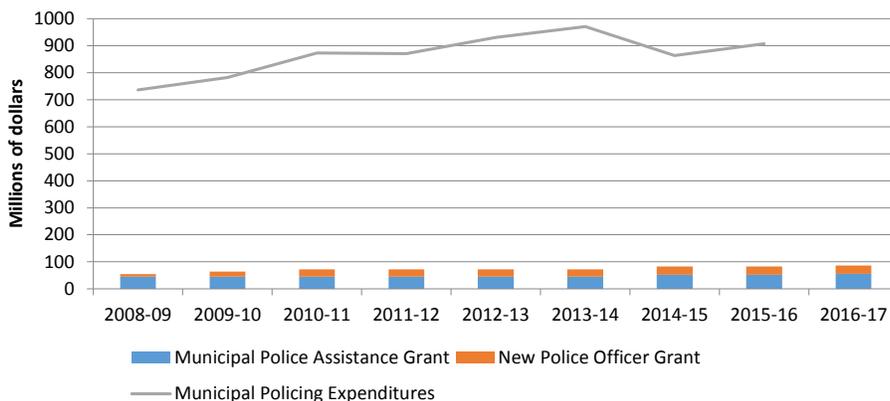
MPAG financial assistance is based on the following thresholds:

- Towns and cities with a population from 5,001 to 16,666 receive a \$200,000 base payment plus an additional \$8.00 per capita.
- Cities and urban service areas with a population from 16,667 to 50,000 receive a \$100,000 base payment plus \$14.00 per capita.
- Cities and urban service areas with a population over 50,000 receive grants of \$16.00 per capita.

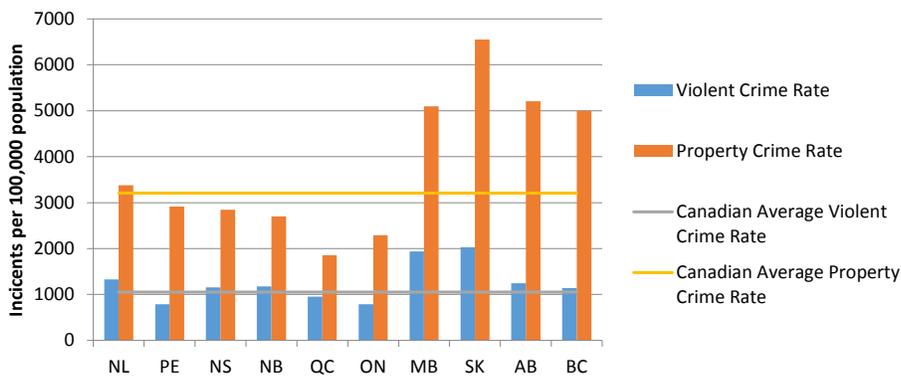
Why action is needed

Currently, policing costs are only paid by urban municipalities with a population greater than 5,000. Small urbans and all municipal districts and counties are exempt. Although the province provides some support through the MPAG Program, there have been chronic shortfalls in funding as the program has not kept pace with growing populations and increasing crime rates, as shown in the following figures.

Provincial Policing Grants Compared to Municipal Policing Expenditures in Alberta



Canadian Crime Rates, 2016





While municipal policing expenditures in Alberta increased 23.3% from 2008 to 2016, the MPAG only increased 15.8 per cent in that time. Meanwhile, crime rates in Alberta have remained high, with both our violent crime rate and property crime rate above the national averages in 2016.

The solution

The inequitable responsibility for funding police services has frustrated many of AUMA's members for several years. In 2010, AUMA consulted with our members on potential approaches and made a number of submissions to the province, including the following principles for equitable police funding model:

1. A fair, flexible and equitable model should be developed that:
 - Ensures the level of provincial funding is sufficient to meet the standard levels of service.
 - Requires services beyond the standard level to be funded by the jurisdiction wanting the additional services.
 - Recognizes the unique needs of each municipality (i.e. specialized services).
2. The model should encourage efficiencies by:
 - Using other mechanisms to address municipal capacity issues.
 - Encouraging regional policing models.
3. The transition to a new model should:
 - Ensure an adequate impact assessment analysis is completed.
 - Ensure that effective education and consultation mechanisms are available to Alberta's municipalities.
 - Allow for an adequate notice period.
4. Revenues created from the new model should be reinvested in public safety:
 - Ensure any additional revenue collected from an "everyone pays" model is returned to the protection of public safety.
 - Ensure fine revenues stay in the communities they are generated in.

AUMA continues to support the "everyone should pay" concept. This means using a funding formula based on population and property assessment, with any resulting surplus funds being used for crime prevention and response. Under this model, approximately \$30 to \$35 million in police funding would be cost-shared among all municipalities.

Get involved

AUMA has developed a **letter template** that you can download and adapt to send to your MLA outlining the urgent need for a new, more equitable police funding model.

Commented [KS1]: Insert link to MLA template.

If you have any questions about the letter writing campaign or AUMA's approach to police funding, please email advocacy@auma.ca.



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[Month] [Day], 2017

[MLA Title]. [MLA First Name] [MLA Last Name]
MLA for [Riding Name]
[Address]
[City], [Province] [Postal Code]

Dear [MLA Title]. MLA Last Name,

Did you know that some municipalities in Alberta receive policing services at no direct cost? Under the current police funding model, policing costs are only paid by urban municipalities with a population greater than 5,000, and those municipalities with their own police forces. Small urban municipalities, as well as all municipal districts and counties, are exempt from paying for policing. Additionally, although the province provides support to offset policing costs through the Municipal Police Assistance Grant Program, there have been chronic shortfalls in funding as this program has not kept pace with growing populations and increasing crime rates.

The Municipality of [X] believes that this police funding model is both unfair and unsustainable. We support the “everyone should pay” concept, using a formula based on population and property assessment, with any resulting surplus funds being reinvested in crime prevention and response. Furthermore, a more equitable funding model could potentially generate additional revenue to address the current rural crime epidemic.

In March 2017, the Honourable Kathleen Ganley, Minister of Justice and Solicitor General, committed verbally to begin a review of funding models this fall. Although Ministry staff have researched options for a new, more equitable funding model, we understand that any consultations on police funding are not likely to take place until after the 2019 provincial election.

The Municipality of [X] feels that we have already waited too long for the province to resolve the inequities in police funding, and that an issue this urgent in nature should not be put off any longer. We are therefore calling on the Government of Alberta to immediately begin public consultations on a new police funding model, and for implementation to take place before the next provincial election. As our MLA, we hope you will join us in championing the need for a new, more equitable funding model for police services in the province of Alberta.

Sincerely,

[Title]. [First Name] [Last Name]

Municipality of [X]

cc: The Honourable Kathleen Ganley, Minister of Justice and Solicitor General
The Honourable Shaye Anderson, Minister of Municipal Affairs
Barry Morishita, President, Alberta Urban Municipalities Association