



# City of Prince Albert

## RPT 2024-199

**TITLE:** 2024 Base Tax Abatement on Unserviced Land

**DATE:** June 20, 2024

**TO:** City Council

**PUBLIC:** X

**INCAMERA:**

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### RECOMMENDATION:

1. The Snow Management and Roadways Special Tax portions of the 2024 taxes on the properties listed in this report, for a total of \$6,063.00, be abated due to being unserviced and vacant property, and;
2. The Snow Management and Roadways Special Tax portions of the 2024 taxes on airport parking properties listed in this report, for a total of \$1,878.00, be abated due to being unserviced and with development limited to temporary structures.

### EXECUTIVE SUMMARY:

This report is requesting that an abatement be approved for the Snow Management Special tax and the Roadways Special Tax (“Special Tax”) portion of the 2024 taxes on unserviced properties.

### BACKGROUND:

With the establishment of Minimum Tax and Base Tax rates, Council has approved previous recommendations to refund the Special Tax portion of current year taxes on specific properties due to the fact that they are both vacant and unserviced.

### PROPOSED APPROACH AND RATIONALE:

The Special Tax is a tax dedicated to specific projects that Council has deemed to be shared among all assessed owners.

Although the topic of taxation levels for unserviced property and airport parking stalls are similar, each circumstance is discussed separately below:

### 1. Unserviced & Vacant Properties

The Special Tax is a tool Council has implemented to fund a snow and roadway program rather than increasing the municipal mill rate to generate this revenue. These identified properties do not have physical roads and are currently unserviceable for water and sewer.

The tax impact of the recommendation for vacant and unserviceable land is tabled below:

Zoning	Roll Number	2024 Levy	Recommended Tax Refund	Adjusted 2024 Levy
M1	203006330	\$ 2,756.15	\$ 626.00	\$ 2,130.15
M1	203008210	\$ 2,718.61	\$ 626.00	\$ 2,092.61
M1	203006510	\$ 2,977.59	\$ 626.00	\$ 2,351.59
M1	203006610	\$ 2,545.96	\$ 626.00	\$ 1,919.96
M1	203008050	\$ 2,523.43	\$ 626.00	\$ 1,897.43
M1	203007110	\$ 11,176.27	\$ 980.00	\$10,196.27
R3	120001910	\$ 2,025.10	\$ 279.00	\$ 1,746.10
FUD	122005400	\$ 6,001.91	\$ 279.00	\$ 5,722.91
FUD	122027600	\$ 1,159.72	\$ 279.00	\$ 880.72
FUD	142012810	\$ 1,448.73	\$ 279.00	\$ 1,169.73
CR1	020010730	\$ 2,125.94	\$ 279.00	\$ 1,846.94
CR1	020010680	\$ 2,073.28	\$ 279.00	\$ 1,794.28
CR2	010006420	\$ 2,083.37	\$ 279.00	\$ 1,804.37
		<b>TOTAL:</b>	<b>\$ 6,063.00</b>	

Administration reviews each property annually and also responds to ratepayer inquiries with regard to the conditions under which properties are brought before council for vacant and unserviceable abatement considerations. This recommendation is consistent with Council's treatment of these lots in previous years which were approved for abatements for the years 2015 to 2023 inclusive.

### 2. Airport Parking Stalls

The City of Prince Albert owns airport land and enters into monthly and annual aircraft parking agreements where owners park their aircraft. The occupants of the following identified aircraft parking stalls have aircraft shelters that are very similar to open end tent garages and quonsets. Administration recommends that the Special Tax be abated for the affected properties.

The tax impact of the recommendation for airport land is tabled below:

<b>Roll Number</b>	<b>Address</b>	<b>Lot</b>	<b>2024 Tax Levy</b>	<b>Recommended Tax Refund</b>	<b>Adjusted 2024 Levy</b>
045018810	Airport Parking	Stall 13	\$ 818.13	\$ 626.00	\$ 192.13
045018820	Airport Parking	Stall 7	\$ 818.13	\$ 626.00	\$ 192.13
045018830	Airport Parking	Stall 6	\$ 1,300.44	\$ 626.00	\$ 674.44
<b>TOTAL:</b>				<b>\$ 1,878.00</b>	

This recommendation will recognize that aircraft parking agreements involve unserviced municipal land with temporary building structures and is consistent with Council's treatment of these lots in previous years which were approved for abatements for the years 2015 to 2023 inclusive.

#### **CONSULTATIONS:**

Assessment provides a list of properties that are undeveloped and unserviced in the City. That information is combined into this annual report which streamlines the approval process and reduces the number of reports to Council.

#### **COMMUNICATION AND/OR ANNOUNCEMENT PLAN:**

The Financial Services Department will send notifications to all affected properties to advise them of the decision made by Council.

#### **BUDGET/FINANCIAL IMPLICATIONS:**

This amount of \$7,941.00 was included in the 2024 budgeted amount for abatements for miscellaneous refunds of taxes due to causes that are discretionary to Council.

#### **OTHER CONSIDERATIONS/IMPLICATIONS:**

There are no privacy implications, strategic plan, options to recommendation or official community plan.

This recommendation is within the guidelines of Policy No. 51 – *Policy & Procedure for Applications for Tax Relief*.

#### **PUBLIC NOTICE:**

Public Notice pursuant to the Public Notice Bylaw No. 24 of 2015 is not required.

**Written by:** Milan Walters, Chief Clerk

**Approved by:** Senior Accounting Manager, Director of Financial Services & City Manager