

### RPT 2025-177

**TITLE:** April 28, 2025 Special City Council Meeting

**DATE:** April 17, 2025

TO: City Council - Special

PUBLIC: X INCAMERA:

### **RECOMMENDATION:**

That the Special City Council meeting scheduled for April 28, 2025, to consider the 2025 Property Tax Bylaws, be cancelled.

### **EXECUTIVE SUMMARY:**

Due to a pending review of the commercial property assessment methodology by the Assessment Division, the 2025 Property Tax Bylaws are not yet ready for Council's consideration. As a result, it is recommended that the Special City Council meeting scheduled for April 28, 2025, be cancelled.

#### **BACKGROUND:**

At the April 7, 2025 Executive Committee Meeting, a report was considered regarding the 2025 Property Tax Tools, and the following motion was approved:

"That the following Bylaws be forwarded to the April 28, 2025 Special City Council meeting for three (3) readings:

- 1. Property Tax Bylaw Bylaw No. 8 of 2025;
- 2. Snow Management Special Tax Bylaw Bylaw No. 9 of 2025;
- 3. Roadways Special Tax Bylaw Bylaw No. 10 of 2025;
- 4. Proactive Policing Special Tax Bylaw Bylaw No. 11 of 2025; and,
- 5. Business Improvement District (BID) Levy Bylaw Bylaw No. 12 of 2025."

#### PROPOSED APPROACH AND RATIONALE:

A review of the commercial property assessments identified a concern with the application of the Income Approach. It is necessary to ensure that the Financial Services Department have addressed all concerns and are able to implement the property tax bylaws to raise the monies to implement the approved 2025 budgetary requirements. The meeting previously approved needs to be cancelled, along with the public notices for that meeting.

Administration will be working diligently to bring forward Property Tax Bylaws that allow the City to send out tax notices by the deadline date of May 30, 2025. It is anticipated that the new tax tools will be brought forward for consideration by members of Council at an Executive Committee Meeting on May 12, 2025, followed by formal approval by City Council at a Special meeting to be held on May 15, 2025.

### **CONSULTATIONS:**

On April 17, 2025, the Director of Financial Services and City Assessor met with the City Manager to provide an update on the matter.

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

Once the April 28, 2025 Executive Committee Meeting is cancelled, the following will be undertaken:

- Cancellation notice for the meeting will be placed in the newspaper, bulletin boards, and updated on the City's website; and
- Notice to hold a public meeting for consideration of the bylaws at a meeting to be held on May 15, 2025.

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

There are no budget or financial implications at this time.

# OTHER CONSIDERATIONS/IMPLICATIONS:

- In accordance with Section 7 of Procedure Bylaw No. 23 of 2021, the Clerk is required to provide written notice of the time, date and location of a meeting to all members and the public, pursuant to Section 111 of the Bylaw, at least twenty-four (24) hours prior to the meeting. Therefore, a cancellation notice will be issued once approved to cancel the April 28, 2025 meeting.
- 2. In accordance with Section 3 of The Property Tax Penalties and Incentives Bylaw No. 9 of 2024, payment of current taxes is due and required to be made by every taxpayer at the office of the City Treasurer no later than the close of business on the date 30 days following the date of sending out the Notice by the City Treasurer which is anticipated to be June 30, 2025.

Therefore, tax notices are required to be sent out by May 30, 2025, 30 days prior to being due.

#### **OPTIONS TO RECOMMENDATION:**

There are no options to the recommendation.

## STRATEGIC PLAN:

Engaged Government – Create an environment where residents and other stakeholders can engage with the City and know that their voices are heard.

### **OFFICIAL COMMUNITY PLAN:**

There are no OCP strategies to this report.

## **PUBLIC NOTICE:**

Public Notice is required for consideration of Property Tax Bylaws by City Council pursuant to Section 4(e) of Public Notice Bylaw No. 24 of 2015. The following notices have been undertaken:

- Published in local newspaper (Prince Albert Daily Herald) circulated in the City: April 10, 2025.
- Posted on the bulletin board at City Hall: April 10, 2025.
- Posted on the City's website: April 10, 2025.

Notice of cancellation for this Public Notice will be provided as soon as the meeting is cancelled. Public Notices will go out again for the new tax bylaw once they are prepared at ready for consideration following the same requirements noted above.

Written by: Ramona Fauchoux, Director of Financial Services

**Approved by:** City Manager