

# AAMDC MGA Workbook

Member Consultations

June 2016



Partners in Advocacy & Business

Prepared by the Alberta Association of Municipal Districts and Counties  
2016

## **AAMDC MGA MEMBERS WORKBOOK**

As part of the AAMDC's on-going effort to consult with its members on the proposed changes in the Municipal Government Act (MGA), the AAMDC has assembled the following workbook that can be completed by members.

The workbook is broken into three broad categories:

- Planning and Development
- Governance and Administration
- Taxation and Assessment

Each issue addressed highlights the current legislation and the proposed changes, and leaves additional room for comments. In some instances, issues where no legislative changes are proposed are highlighted because of their importance to rural municipalities.

**During the AAMDC MGA workshops, please fill out the sections where you have comments but do not feel obligated to complete the entire workbook.**

If you would be willing to volunteer for the AAMDC to follow up on some of your comments, please fill out the contact information below:

Name:	
Municipality:	

Thank you for your time and commitment to this process. This input ensures the AAMDC can accurately represent the interests of members throughout the MGA review process.

For additional information, please visit [AAMDC.com](http://AAMDC.com) or contact Kim Heyman at [kim@aamdc.com](mailto:kim@aamdc.com).

**PLANNING AND DEVELOPMENT**

<b>1</b>	<b>Intermunicipal Collaboration:</b> To what degree would the Province determine how municipalities collaborate with one another?
<b>Current Status:</b> Cooperation between neighbouring municipalities is voluntary, with substantial variation across the province.	
<b>Proposed Status:</b> Implement mandatory intermunicipal mechanisms for land use planning, and for planning, delivery and funding of regional services in the form of Intermunicipal Collaboration Frameworks (ICFs). ICFs can be single agreements or with multiple municipalities.	
Mandate intermunicipal development plans (IDPs) as component of ICFs. IDPs must address land use, future development, transportation, infrastructure, service delivery, and other issues.	
Municipalities unable to agree on ICFs or IDPs required to go to arbitration. Minister has tools to penalize municipalities who do not abide by ICFs or IDPs.	
<b>Comments:</b>	

<b>2</b>	<b>Growth Management Boards:</b> To what degree should the Province determine how municipalities collaborate with one another?
<b>Current Status:</b> The Capital Region Board is the only mandatory growth management board under the MGA. The Calgary Regional Partnership is a voluntary organization that has adopted the Calgary Metropolitan Plan on the voluntary basis, but the plan only applies to participating municipalities.	
<b>Proposed Status:</b> Require growth management boards for Edmonton and Calgary regions, with a mandate to address land use planning, and planning, delivery and funding of regional services.	
<b>Comments:</b>	

<b>3</b>	<b>Municipal Development Plans:</b> Should all municipalities be required to adopt an MDP as a statutory plan?
<b>Current Status:</b> Municipal development plans (MDPs) are mandatory for municipalities with a population threshold of 3,500 or greater.	
<b>Proposed Status:</b> Require all municipalities, regardless of population size, to create an MDP.	
<b>Comments:</b>	

<b>4</b>	<b>Hierarchy, Relationships, and Access to Plans (2015):</b> Should the hierarchy and relationship of statutory plans be legislated? Should the relationship of non-statutory land use plans be open and transparent to the public?
<b>Current Status:</b> Within the MGA there is no explicit hierarchy amongst statutory and non-statutory plans. The legislation indicates that <i>Alberta Land Stewardship Act</i> regional plans are paramount over municipal statutory plans and that statutory plans must be consistent with each other. The MGA has no requirement that municipalities publish or identify how their non-statutory plans relate to one another.	
<b>Proposed Status:</b> Intermunicipal development plans (IDPs) supersede municipal development plans (MDP) which supersede area structure plans (ASPs). Municipalities who adopt or utilize any non-statutory planning documents are required to publish all non-statutory planning documents and describe how those documents relate to each other and to other statutory plans.	
<b>Comments:</b>	

<b>5</b>	<b>Provincial Land Use Policies:</b> Should the Province continue to have land use policies that apply province-wide?
<b>Current Status:</b> Any MGA land use policies currently in effect will cease to apply, and any land use policies created in the future under the MGA will not apply, in any region that adopts an <i>Alberta Land Stewardship Act</i> (ALSA) regional plan.	
<b>Proposed Status:</b> Continue to phase out current MGA land-use policies as new ALSA regional plans come into force. Authorize the Minister to establish new land use policies for municipal planning matters that are not included in an ALSA regional plan.	
<b>Comments:</b>	

<b>6</b>	<b>Conservation (Environmental Reserve):</b> How should Environmental Reserve be defined? When should Environmental Reserve land be determined? Should the purpose of Environmental Reserve be expanded?
<b>Current Status:</b> The MGA identifies land to consider for Environmental Reserve to prevent pollution and/or provide public access to water. In practice, Environmental Reserve is typically used for land that is not suitable for development. Environmental Reserves are identified during the subdivision process.	
<b>Proposed Status:</b> Provide clarity in the definition and purposes of Environmental Reserve land, and enable flexibility to determine Environmental Reserve earlier in the planning process. Create a new type of reserve, Conservation Reserve, to protect environmentally significant features, subject to compensation for the landowner.	
<b>Comments:</b>	

<b>7</b>	<b>Incenting Brownfield Development (Tax Tools):</b> Should the MGA allow municipalities to grant special tax considerations to brownfield properties for multiple years to encourage their redevelopment?
<b>Current Status:</b> Municipalities confirm annually any cancelation, deferral or reduction to the municipal taxes of a property through annual passing of property tax bylaw.	
<b>Proposed Status:</b> Allow a municipal council to provide conditional property tax cancellations, deferrals, or reductions for multiple years to identify and promote redevelopment of brownfield properties.	
<b>Comments:</b>	

<b>8</b>	<b>Affordable Housing (Inclusionary Zoning):</b> How can Municipal Affairs support improvement in the affordable housing supply in Alberta?
<b>Current Status:</b> The legislation is silent on affordable housing initiatives and provides municipalities with limited powers to require affordable housing.	
<b>Proposed Status:</b> Enable inclusionary zoning as an optional matter within municipal land use bylaws. In some instances, money in place of inclusionary housing will be permitted.	
<b>Comments:</b>	

<b>9</b>	<p><b>Strengthening Impartiality of Planning and Development Appeal Boards:</b> What requirements, if any, should the province place on municipal appeal board members through legislation to reduce bias or perception of bias?</p>
<p><b>Current Status:</b> Municipal councillors and public members sit on subdivision and development appeal boards (SDABs) but may not form the majority of the Board.</p>	
<p><b>Proposed Status:</b> Prohibit municipal councillors from a single municipality forming the majority of SDAB. An immunity clause has been added to protect SDAB members. It indicates that members of a SDAB are not personally liable for anything done in good faith and will not be liable for costs in respect to an application for permission to appeal or an appeal.</p>	
<p><b>Comments:</b></p>	

<b>10</b>	<p><b>Sub-Division Appeal Board (SDAB) Training (2015):</b> How should the Province ensure that local subdivision and development appeal boards are knowledgeable about their roles and responsibilities?</p>
<p><b>Current Status:</b> Subdivision and Development Appeal Board (SDAB) members can voluntarily access training but are not required to do so. Training can be locally developed and delivered.</p>	
<p><b>Proposed Status:</b> SDAB members are required to complete a training program in accordance with a regulation to be developed by the Minister.</p>	
<p><b>Comments:</b></p>	

<b>11</b>	<b>Decision Making Timelines for Development Permits:</b> What should be the timelines for the review, decision, and approval of subdivision and development permit applications in the MGA?
<b>Current Status:</b> The MGA specifies the timelines for issuing decisions and lodging appeals for subdivision and development applications.	
<b>Proposed Status:</b> Maintain existing decision timelines for most municipalities, but allow additional time to determine whether an application is complete. Allow cities and larger	
<b>Comments:</b>	

<b>12</b>	<b>Municipal Reserve and School Reserves:</b> What types of reserve land should be dedicated during subdivision? How should the reserve land amounts be calculated?
<b>Current Status:</b> Up to 10 per cent of the land can be dedicated as Municipal Reserve (MR), School Reserve (SR) or Municipal and School Reserve (MSR). Up to an additional 5 per cent may be dedicated as MR, SR or MSR if the development meets a certain density requirement. Calculation of MR, SR and MSR occurs after Environmental Reserve (ER) lands have been dedicated. There is no indication on whether MR, SR or MSR is calculated before or after roads and utilities are dedicated.	
<b>Proposed Status:</b> No legislated changes.	
<b>Comments:</b>	

<b>13</b>	<b>Regional Pooling of Municipal Taxes or Grant Revenues:</b> Should there be mandatory sharing of municipal tax revenues from non-residential development? If so, should redistribution of revenues be at the municipal, regional, or Provincial level?
<b>Current Status:</b> Funding for regional initiatives or inter-municipal transfers are done on a voluntary basis.	
<b>Proposed Status:</b> No mandated pooling of regional taxes. However, municipalities will have to work with their municipal neighbours to ensure the planning, delivery, and funding of regional services is addressed through an inter-municipal collaborative framework.	
<b>Comments:</b>	

<b>GOVERNANCE AND ADMINISTRATION</b>	
<b>14</b>	<b>Provincial-Municipal Relationship (Preamble):</b> Should the province legislate municipal and provincial roles and responsibilities?
<b>Current Status:</b> The partnership between the Province and municipalities is implied but not explicitly mentioned in the MGA or other legislation. Roles and responsibilities are not legislated.	
<b>Proposed Status:</b> A preamble will be incorporated into the MGA to describe the partnership relationship between the province and municipalities.	
<b>Comments:</b>	

<b>15</b>	<b>Enforcement of the MGA:</b> Should the existing mechanism for the oversight of municipalities be maintained, or should some other legislated mechanism be introduced.
<b>Current Status:</b> Enforcement is at the local level, through the courts, or in certain circumstances, by the Minister.	
<b>Proposed Status:</b> Expand the mandate of the Alberta Ombudsman to include oversight of municipalities and to respond to complaints about municipalities. The Ombudsman will review cases to ensure actions and decisions were fair and consistent with relevant legislation, policies and procedures.	
<b>Comments:</b>	

<b>16</b>	<b>Councillor Responsibilities:</b> Should the <i>Municipal Government Act</i> (MGA) establish minimum standards for council orientation and training of municipal elected officials? Should the MGA require municipalities to adopt a councillor code of conduct?
<b>Current Status:</b> The MGA does not require council or administration orientation or training. The MGA does not require municipalities to adopt a councillor code of conduct.	
<b>Proposed Status:</b> Require all municipalities to offer elected officials orientation training following each municipal election, including by-elections. Municipalities will be required to adopt a councillor code of conduct based off minimum standards outlined in a regulation.	
<b>Comments:</b>	

<b>17</b>	<b>Strategic Corporate Planning (2015):</b> Should the MGA place more onus on municipalities to plan for the future, by requiring the development, implementation, and updating of tools such as business plans, strategic plans, asset management plans and longer-term financial plans?
<b>Current Status:</b> Municipalities are not required to develop multi-year capital and operating plans.	
<b>Proposed Status:</b> Municipalities must prepare a financial operations plan over a period of at least three years. Each municipality must prepare a capital plan over a period of at least five years. The Minister may develop a regulation respecting financial plans and capital plans.	
<b>Comments:</b>	

<b>18</b>	<b>Voluntary Amalgamation (2015):</b> Should voluntary amalgamation be enabled?
<b>Current Status:</b> The MGA currently does not readily enable voluntary amalgamation, and does not fully address all amalgamation scenarios.	
<b>Proposed Status:</b> Following instances where an amalgamation process is initiated, whether voluntary or other, a report must be completed that reflects the results of the negotiations, and must be approved by the council of the initiating municipality. The other municipality must either: 1) approve the report through resolution by the other municipality's council, or 2) provide comments in the report why it is not approving the report.	
<b>Comments:</b>	

<b>19</b>	<b>Non-contiguous amalgamation (2015):</b> Should non-contiguous amalgamation be permitted under the MGA?
<b>Current Status:</b> Non-contiguous amalgamation is not permitted under the MGA.	
<b>Proposed Status:</b> Non-contiguous amalgamation is permitted among summer villages that share the same body of water.	
<b>Comments:</b>	

<b>20</b>	<b>Annexations (2015):</b> What conditions should municipalities be required to meet before an annexation application is accepted?
<b>Current Status:</b> Annexation proposals are reviewed by the Municipal Government Board but there is no regulation or guiding principles to govern annexations.	
<b>Proposed Status:</b> The Minister may create a regulation that specifies the procedure when an annexation request is refused.	
<b>Comments:</b>	

<b>21</b>	<b>Public Engagement and Notification (2015):</b> What requirements should municipalities have to engage and notify their residents?
<b>Current Status:</b> Municipalities can engage with public as they see fit, with some requirements. Municipalities must also notify residents through newspaper/mail and other methods	
<b>Proposed Status:</b> The Minister can establish regulations guiding engagement policies and notification that will require municipalities to pass by-laws establishing how they notify and engage with the public.	
<b>Comments:</b>	

<b>22</b>	<b>Municipally Controlled Corporations:</b> What role, if any, should Municipal Affairs have in the establishment and operation of municipally controlled corporations?
<b>Current Status:</b> Municipalities require the approval of the Minister of Municipal Affairs to establish a municipally controlled for-profit corporation.	
<b>Proposed Status:</b> Allow municipalities to establish municipally controlled for-profit corporations without specific permission, but legislate requirements regarding the allowable scope of these corporations and the transparency of their formation and operation.	
<b>Comments:</b>	

<b>23</b>	<b>Open Council Meetings (2015):</b> Should municipal councils have expanded flexibility to meet in private or be required to increase transparency for council deliberation?
<p><b>Current Status:</b> The MGA requires councils to hold meetings in public, unless the purpose is to discuss specific matters as permitted under the <i>Freedom of Information and Protection of Privacy (FOIP) Act</i>. There is no definition of “council meeting” in the MGA.</p>	
<p><b>Proposed Status:</b> Rules will be clarified for when meetings can go “in-camera”. A meeting can only be closed following a resolution and the resolution must state why it is being closed. The Minister will create a regulation on closed meetings for councils and council committees meetings.</p>	
<p><b>Comments:</b></p>	

<b>24</b>	<b>Petitioning Processes (2015):</b> Does the MGA provide appropriate requirements for municipal petitions?
<p><b>Current Status:</b> The MGA mandates petition sufficiency based on specific requirements that include a specific percentage of eligible signatories and time limits for completion.</p>	
<p><b>Proposed Status:</b> The CAO will have 45 days, instead of 30, to declare to council or the Minister that a petition is valid. A bylaw can be introduced to change the percentage rules for petitions, allow residents to remove their names, allow for electronic submissions, and extend the timelines for submissions. Information collected through petitions must only be used to validate the petition. Residents will be able to use an email on a petition. Provincial inspections of municipalities can be triggered through petitions.</p>	
<p><b>Comments:</b></p>	

<b>25</b>	<b>Municipal Structures:</b> How should municipal types/structures be determined and enforced?
<b>Current Status:</b> Population and land density are the determining factors in categorizing municipalities (cities, towns, rural municipalities, etc.); however municipalities choose what structure type they request the Minister to grant them.	
<b>Proposed Status:</b> No legislative changes.	
<b>Comments:</b>	

<b>26</b>	<b>Municipal Viability:</b> Should the MGA establish minimum thresholds for measuring municipal viability, and include a mechanism to address situations where municipalities do not meet the thresholds?
<b>Current Status:</b> The Municipal Sustainability Strategy (MSS) focuses on providing capacity building support to municipalities, and on a more proactive and inclusive viability review process to assist municipalities in assessing and making choices about their long-term future sustainability.	
<b>Proposed Status:</b> No legislative changes.	
<b>Comments:</b>	

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**Clerical Amendments to Bylaws:** Should the MGA provide greater flexibility with regard to municipal bylaws to allow for minor revisions of existing bylaws without passing a separate bylaw?

**Current Status:** Councils may by bylaw, revise bylaws for the purposes of consolidation of amendments, omitting, re-organizing, correcting clerical errors, and clarifying policy intent. Mistakes made during a revision of a bylaw may also be corrected by bylaw. Bylaws require three separate readings, and a proposed bylaw must not have more than two readings at a council meeting unless the councilors present unanimously agree to consider third reading.

**Proposed Status:** No legislative changes.

**Comments:**

**TAXATION AND ASSESSMENT**

**28**

**Linear Assessment and Taxation:** Should there be changes to the collection of municipal property tax revenue from linear properties?

**Current Status:** Tax revenues from linear assessment flow to the municipality in which the property is located.

**Proposed Status:** No substantive legislative changes though railways are now considered linear property.

Linear tax revenues from linear assessment will continue to flow to the municipality in which the property is located. Requirement for intermunicipal collaborative frameworks will ensure appropriate regional planning, services, and funding of those services.

**Comments:**

**29**

**Economic Competitiveness (Linking Residential and Non-Residential Tax Rates):** Should a minimum ratio between residential and non-residential tax rates be legislated?

**Current Status:** Municipalities are free to set non-residential and residential tax rates independent of one another.

**Proposed Status:** Establish a minimum ratio of 5:1 between non-residential and residential municipal property tax rates. Municipalities with ratios beyond 5:1 will be grandfathered (the existing ratio will be allowed to remain in place). If municipalities that are grandfathered want to increase their non-residential mill rate, they will also have to raise their residential mill rate in a proportional manner.

**Comments:**

30

**Splitting the non-residential property classes):** Should municipalities be permitted to establish and set different property tax rates for sub-classes of non-residential property?

**Current Status:** Municipalities do not have the authority to split the improved non-residential property assessment class into sub-classes in order to levy different tax rates against different types of improved non-residential property.

**Proposed Status:** Allow the non-residential property class to be split into sub-classes and taxed at different rates as defined in regulation. These tax rates will be subject to the maximum ratio limitation on all tax rates.

**Comments:**

31

**Centralized Industrial Assessment:** Should all industrial property be centrally assessed?

**Current Status:** The application of definitions and valuation methodologies are varied due to the complex nature of regulating industrial properties. Assessment of these properties is currently separated between municipalities and the province.

**Proposed Status:** Centralize all industrial property assessment within Municipal Affairs. Recover costs associated with centralized assessment from industrial property owners. Assign jurisdiction for appeals related to industrial property to the MGB.

**Comments:**

<b>32</b>	<b>Fairness for Urban Farms (Assessment of Farm Buildings):</b> How should farm buildings be assessed?
<b>Current Status:</b> In rural municipalities, farm buildings are fully exempt from assessment, while in urban municipalities, they are assessed at 50 per cent of their market value for agricultural use.	
<b>Proposed Status:</b> Exempt all farm buildings in both rural and urban municipalities from assessment.	
<b>Comments:</b>	

<b>33</b>	<b>Assessment of Farmland Intended for Development:</b> How should farm land intended for development be assessed and taxed?
<b>Current Status:</b> Farmland is assessed and taxed annually at its agriculture use value until the year in which it is converted to non-farm use.	
<b>Proposed Status:</b> Farmland will be assessed at market value once the land is no longer used for farming operations. The definition of farming operation will be updated through regulation to include the triggers that indicate when land is no longer farmed.	
<b>Comments:</b>	

<b>34</b>	<b>Funding New Development (Offsite Levies):</b> What municipal purposes and infrastructure should offsite levies be collected and used for? How should offsite levies be calculated?
<b>Current Status:</b> Offsite levies can be used for sanitary sewer, storm sewer, roads, and water infrastructure in new developments.	
<b>Proposed Status:</b> Expand the scope of offsite levies to include land, buildings for community recreation facilities, fire halls, police stations and libraries where at least 30 per cent of the benefit of the facility accrues to the new development. Where this threshold is met, developers would contribute according to the proportional benefit.	
<b>Comments:</b>	

<b>35</b>	<b>Access to Assessment Information for Assessors and Property Owners:</b> What information sharing should be required of assessors and property owners, and how might shared information be used by the recipient?
<b>Current Status:</b> The MGA outlines requirements for sharing of assessment information, but stakeholders have indicated that the MGA provisions are not sufficiently clear in some cases.	
<b>Proposed Status:</b> Clarifies the information requirements for both assessors and property owners without increasing the scope of the information required. This will be done by enhancing regulation-making authority and providing detailed direction in a best practices guide.	
<b>Comments:</b>	

<b>36</b>	<b>Assessment Complaints:</b> How should complaint timelines, awarding of costs, assessment complaint corrections, agent authorization and judicial appeals be treated?
<b>Current Status:</b> Local Assessment Review Boards hear business tax and business improvement area levy complaints. The assessor may not make corrections to an assessment under complaint. An assessed person must seek leave to appeal, and then an appeal must proceed before the case can be judicially reviewed.	
<b>Proposed Status:</b> Composite Assessment Review Boards (CARBs) hear business tax and business improvement area levy complaints. The assessor may make corrections to an assessment that is under complaint without assessment review board ratification or withdrawal of the complaint. ARB decisions may be appealed at Court of Queen's Bench by judicial review only.	
<b>Comments:</b>	

<b>37</b>	<b>Municipal Taxation Powers:</b> Should municipalities be granted authority to levy new and broader types of taxes?
<b>Current Status:</b> Municipal taxation powers are: property tax, business tax, special tax, well drilling equipment tax, business revitalization zone tax, local improvement tax, as well as fees and levies. The sharing of provincial revenues with municipalities is non-legislated, and is administered through the grants model.	
<b>Proposed Status:</b> No legislative change.	
<b>Comments:</b>	

<b>38</b>	<b>Education Property Taxes:</b> Should the Province continue to require municipalities to collect the education property tax? If yes, should municipalities be reimbursed for administrative costs associated with collecting and submitting the education property tax?
<b>Current Status:</b> Education property taxes are collected by municipalities and transferred to the Province.	
<b>Proposed Status:</b> No legislative change.	
<b>Comments:</b>	

<b>39</b>	<b>Provincial Revenue Sharing:</b> Should the Province commit to legislated revenue sharing with municipalities?
<b>Current Status:</b> The province does not commit a legislated amount of funding to municipalities.	
<b>Proposed Status:</b> No legislative change.	
<b>Comments:</b>	

<b>40</b>	<b>Property Tax Recovery Tools:</b> What changes or tools should municipalities have to recover unpaid taxes?
<b>Current Status:</b> The MGA provides limited means for municipalities to recover taxes that are unpaid.	
<b>Proposed Status:</b> No legislative change.	
<b>Comments:</b>	

<b>41</b>	<b>Responsibility for Costs Associated with Dissolution:</b> Who should care the burden of costs associated with dissolution?
<b>Current Status:</b> The absorbing municipality tends to carry the debits and infrastructure deficits of dissolved municipalities despite having no say in the decisions that created the liabilities. Some grants are available to offset costs.	
<b>Proposed Status:</b> No legislative change.	
<b>Comments:</b>	

<b>42</b>	<b>Industrial Property Assessment:</b> Should changes be made to the industrial property assessment definitions, timing, valuation or appeals?
<b>Current Status:</b> Industrial properties are valued using regulated rates and procedures, and using definitions not updated since 1995.	
<b>Proposed Status:</b> No legislative change.	
<b>Comments:</b>	

<b>43</b>	<b>Farmland and Farm Residences:</b> Should farm residences continue to receive a level of exemption?
<b>Current Status:</b> Farm properties receive an assessment exemption on farm residences that are based on the total assessed value of any owned or leased farm land. The purpose and amount of this exemption has not been updated since the 1980s. This exemption does not apply to residences on acreages. Assessment for farm land is assessed at its agriculture value based on the regulated rate formula.	
<b>Proposed Status:</b> No legislative change.	
<b>Comments:</b>	

**44**

**Intensive Agriculture Operations:** How should farm buildings that are used for intensive farming operations be assessed?

**Current Status:** Assessment for farm land including those used for 'intensive agriculture operations' is assessed at its agriculture value based on the same regulated rate formula for non-intensive farms.

**Proposed Status:** No legislative change.

**Comments:**

**45**

**Airport Property Assessments:** How should airport terminals be assessed?

**Current Status:** Airport terminals are assessed at market value.

**Proposed Status:** No legislative change.

**Comments:**

<b>46</b>	<b>Assessment Complaints Process:</b> Are timelines within the assessment complaints provisions appropriate?
<b>Current Status:</b> A property owner may file an assessment complaint within 60 days of an assessment notice being sent.	
<b>Proposed Status:</b> No legislative change.	
<b>Comments:</b>	

<b>47</b>	<b>Condition and Valuation Dates:</b> Are the condition and valuation dates of different types of property set appropriately?
<b>Current Status:</b> For all property other than linear property, the condition date is December 31 and the valuation date is July 1. The reporting (condition) date of linear property is October 31.	
<b>Proposed Status:</b> No legislative change.	
<b>Comments:</b>	

**48**

**Tax and Assessment Exemptions:** Should changes be made to grants in lieu of taxes, non-assessable/taxable properties, and assessments non-profit/community organizations?

**Current Status:** Currently, exemptions on assessment or taxes are offered to certain properties that provide a public or social good, or are operated by the provincial government.

**Proposed Status:** No legislative change.

**Comments:**