



ELM Program – Special Tax Levy Reaffirmation Vote

Community Parks Initiatives

Do you know when your Special Tax Levy Reaffirmation Vote is due?

The Special Tax Levy within the ELM Program is a funding mechanism authorized under Sections 382 and 387 of the Municipal Government Act where a tax is applied to properties that is to be used for enhanced maintenance activities.

As well, the Special Tax Levy for the ELM Program falls under the City of Calgary Policy: Enhanced Maintenance Agreement and Infrastructure Agreements (CSPS007). This policy outlines requirements that each community partner must comply with, including the reaffirmation vote every 5 years.

Did you know...

Under the Council Policy each ELM community partner implementing a special tax levy must:

- Re-evaluate community support for the special tax levy and continued participation in the Enhanced Landscape Maintenance program by holding a public meeting such as an Annual General Meeting or a Special Meeting of the membership, every **5 years**.
- Provide **sufficient notification** through appropriate means to ensure the broadest number of community residents are aware of the upcoming vote and its purpose, to ensure all resident have a reasonable opportunity to participate in the annual general meeting, or special meeting.

When planning your reaffirmation vote...

The property owners in the ELM landscape maintenance boundaries must vote to confirm ongoing support for the tax levy.

It is the responsibility of the ELM Partner to validate and confirm that all voters on the STL, at the AGM, are property owners within the landscape maintenance boundaries. In addition to this, only one vote per property owner. Owners of multiple properties in the landscape maintenance boundaries will only have one vote counted towards the STL. Renter's should not allowed or counted when holding a vote regarding the Special Tax Levy at the AGM as they are not a registered property owner.

A 50 per cent (plus one) simple majority vote of the **property owners in attendance** at the meeting will be required to continue with the levy.

At registration, your Photo ID and current property tax assessment notice was presented and compared to our property listing.

Must validate voters in AGM/ Petition process are the owners of the property.

Rationale (as per the MGA):

The property owner is liable for any special tax imposed and if not paid will become a debt to the municipality.

The votes are in, now what?

Number of Votes "For Continuing" must be **50% plus One**

We carry on for another Five Years and then do another "Reaffirmation" vote.

Number of Votes "Against" must be **50% plus One**

The current DMA Board stays in place and the program continues while a "Community Petition Process" takes place.

Tips on holding a Special Tax Levy Vote at an AGM:

One "RED" card was given to qualified residents.

Only one vote per residence/ owned property.

If a single owner holds multiple properties in the community, only one vote will be considered by that owner.

When the vote for the motion to continue with the ELM program is presented, raise your hand with the RED card clearly visible so, if necessary, a count can be taken.

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ELM Program Team
The City of Calgary