

SPECIAL SCHOOL TAX LEVY

INFORMATION PACKAGE

Business Operations & Stakeholder Support
Alberta Education
8th Floor, Commerce Place
10155 102 Street
Edmonton, Alberta T5J 4L5

Grants and Education Property Tax
Alberta Municipal Affairs
15th Floor, Commerce Place
10155 102 Street
Edmonton, Alberta T5J 4L4

TABLE OF CONTENTS

1. INTRODUCTION.....	2
2. CONTACTS	3
3. SPECIAL SCHOOL TAX LEVY PROCESS.....	4
4. IMPORTANT DATES TO REMEMBER WHEN CONSIDERING A 2017 SPECIAL SCHOOL TAX LEVY 5	
5. SPECIAL SCHOOL TAX LEVY FREQUENTLY ASKED QUESTIONS.....	6
6. COMPLETING FORMS AND BALLOTS	8
APPENDIX A: FORMS AND BALLOTS	8
SPECIAL SCHOOL TAX LEVY PLEBISCITE PUBLIC NOTICE FORM 20A	9
SPECIAL SCHOOL TAX LEVY PLEBISCITE REGULATION	10
SCHEDULE FORM BALLOT	11

1. INTRODUCTION

The purpose of this information package is to inform public and separate school jurisdictions of the process when considering a Special School Tax Levy in a year in which a general election will be held under the *Local Authorities Election Act*.

For more information on legislation that governs the process, please refer to the *School Act*, the *Special School Tax Levy Plebiscite Regulation*, the *Local Authorities Election Act* and the *Municipal Government Act*.

A Special School Tax Levy allows public and separate school boards to requisition revenues beyond those provided for by government. The *School Act* enables public and separate school boards to pass a resolution to authorize a plebiscite to obtain the approval of the electors of that district or division for a Special School Tax Levy. The amount of the levy cannot exceed three per cent of the budget of the board in the year the resolution is passed and cannot be in effect for more than three years, ending December 31 of the year of the next general election. Money raised through the levy can only be used for the purpose outlined in the resolution.

Section 190 of the *School Act* provides that the board may hold a Special School Tax Levy plebiscite of the eligible electors of a district or division. Under Section 193(3) of the *School Act* the eligible voters in the plebiscite are the persons eligible to vote at the general election for members of the board that passed the resolution, (the “Eligible Voters”).

Sections 190 to 193 of the *School Act* describe the process available to school boards when considering a Special School Tax Levy plebiscite. The process involves a number of specific steps and it is essential that the steps and timelines are completed in accordance with the legal requirements in the *School Act*. The process and results of the vote may be challenged by an elector if all of the requirements are not met.

2. CONTACTS


Alberta Education staff in the Business Operations & Stakeholder Support Branch assist School Boards with the process of requisitioning revenues, beyond those provided by government, with a Special School Tax Levy, which includes application of the relevant legislation, passing of a resolution, and timelines for the plebiscite. Branch staff also provides supporting legislation and requisite forms for the process.


Address: Business Operations & Stakeholder Support Branch
Alberta Education
8th Floor, Commerce Place
10155 – 102 Street
Edmonton, Alberta
T5J 4L5
Phone: 780-427-2055 (Toll Free at 310-0000)
Facsimile: 780-644-5799


Municipal Affairs staff in the Grants and Education Property Tax Branch can assist with determining the distribution of a board's requisition among affected municipalities, estimating the impact of the levy on property taxpayers, and can assist municipalities with calculating the Special School Tax Levy rates.


Address: Grants and Education Property Tax Branch
Alberta Municipal Affairs
15th Floor, Commerce Place
10155 – 102 Street
Edmonton, Alberta
T5J 4L4
Phone: 780-422-7125 (Toll Free at 310-0000)
Facsimile: 780-644-2114


3. SPECIAL SCHOOL TAX LEVY PROCESS


 Step 1 – The public or separate school jurisdiction develops a business case that determines why the special school tax is needed, what amount will be required, and how long the levy will be imposed.


 Step 2 – The school jurisdiction contacts Municipal Affairs to obtain municipal contact information for the municipalities that may be affected by the Special School Tax Levy, and to determine the potential impact of the levy that could apply to each municipality.


 Step 3 – The school jurisdiction contacts the potentially affected municipalities within the school jurisdiction with the levy amount that could be applied so that each municipality may calculate local Special School Tax Levy rates that supports the business case.

 Step 4 – At least 60 days prior to considering a resolution for a plebiscite, the board must give public notice to eligible voters of the board’s intention to meet and consider the resolution. To meet this deadline, the notice would have to be scheduled prior to mid-June. (NOTE: Calculation of the exact dates must be based on when the actual general election date is scheduled to be held).

 Step 5 – At least 60 days before the general election day, the board must pass a resolution to hold a plebiscite at a general public meeting of the board and notify the Minister and respective returning officer(s). To meet this deadline, the meeting would have to be scheduled in mid-August.

 Step 6 – During the 30 days immediately before the general election date the board is required, by public notice, to provide the information in the prescribed Form 20A and notify the Minister and respective returning officer(s). This includes a yearly estimate of the amount that would be raised by the Special School Tax Levy, the number of years for which the Special School Tax Levy would apply, and the purpose of the Special School Tax Levy. To meet the deadline, the notice would have to be made in Mid-September.

 Step 7 – Unless the plebiscite is withdrawn prior to the date of the general election, the plebiscite is held on the day of the general election. When a vote on the plebiscite proceeds, the returning officer(s) forwards a signed statement showing the number of votes for and against the plebiscite to the secretary and relevant minister’s deputy minister.

 Step 8 – If the plebiscite receives a “yes” vote from more than 50 per cent of the electors voting on the Special School Tax Levy, the levy will be imposed on the declared property (or undeclared in the case of individually owned property) contained within the geographical area governed by the school jurisdiction for education purposes.

4. IMPORTANT DATES TO REMEMBER WHEN CONSIDERING A 2017 SPECIAL SCHOOL TAX LEVY

**NOTE: CALCULATION OF THE EXACT DATES MUST BE BASED ON WHEN THE
ACTUAL GENERAL ELECTION DATE IS SCHEDULED TO BE HELD.**

Prior to; Monday, May1, 2017	Review the <i>School Act (SA)</i> , the <i>Special School Tax Levy Plebiscite Regulation (SSTLP Reg.)</i> , the <i>Local Authorities Election Act (LAEA)</i> , and the <i>Municipal Government Act (MGA)</i> and develop a business case that determines why the special school tax is needed, what amount will be required, and how long the levy may be imposed.
Prior to; Monday, May 8, 2017	Contact Municipal Affairs to discuss the potential impact of the Special School Tax Levy on the municipality and jurisdiction, and for the municipal contact information.
Monday , May 15, 2017	Coordinate with each affected municipality's returning officer, if plans are to proceed with a question on the ballot.
Monday, June 19, 2017	Last day to give public notice of the board's intention to meet and consider a resolution to authorize the holding of a plebiscite (Section 190(2) SA).
Thursday, August 11, 2017	Last day to hold a public meeting and pass a resolution to authorize the holding of a plebiscite (Section 190(1) SA).
Sunday, October 15, 2017	Last day to withdraw a plebiscite by resolution, (Section 190(4) SA).
Monday, October 16, 2017	Election Day
Friday, October 20, 2017	Returning officer must post results of plebiscite vote by noon at the office of each local jurisdiction and advise the relevant Minister's Deputy Minister, (Section 96 LAEA).

5. SPECIAL SCHOOL TAX LEVY FREQUENTLY ASKED QUESTIONS

- Q. Which jurisdictions may raise additional funds by way of a Special School Tax Levy?
A. Only public and separate boards can pass a resolution, under Section 190 of the *School Act*, to authorize a plebiscite to obtain the approval of electors of that district or division for a Special School Tax Levy. Under Section 4 of the *School Act*, Francophone boards cannot impose a Special School Tax Levy.
- Q. How are local Special School Tax Levy rates calculated?
A. The potentially affected municipalities within the school jurisdiction boundaries calculate and apply the local Special School Tax Levy rates, (Section 164(1)(b) and Section 192(1) of the *School Act*).
- Q. How does a municipality know what amount to pay to the district or division if electors support the plebiscite?
A. Each affected municipality is required to pay the amount of the board's requisition. The affected municipalities are required to levy the amount of the requisition required by the board on the assessable property of the electors of that district or division, (Sections 179, 180, 181 of the *School Act*, Section 355 of the *Municipal Government Act*).
- Q. When should a school jurisdiction consider a Special School Tax Levy?
A. There may be instances in which a school jurisdiction and electors may want to raise additional funds beyond those provided by government, for a specific purpose. A resolution must be passed at least 60 days before the general election, (Section 193(1) of the *School Act*).
- Q. When can a school jurisdiction impose a Special School Tax Levy?
A. School jurisdictions must first pass a resolution to authorize a plebiscite and the majority of the electors of the district or division must vote in favour of the Special School Tax Levy, (Section 190(1) and 192(1) of the *School Act*).
- Q. Why must there be a resolution to authorize a plebiscite and electors vote in favour of a plebiscite?
A. Raising funds in this manner ensures that taxpayers support the purpose for additional payments they will make and that these dollars are used for the purpose for which they were intended, (Section 191(3) of the *School Act*).
- Q. How does the jurisdiction keep its electors informed of the Special School Tax Levy?
A. The jurisdiction keeps its electors informed from the beginning to the end of the process by way of public meetings and notices, (Section 190 of the *School Act*, and Sections 1 and 2 of the *Special School Tax Levy Plebiscite Regulation*).
- Q. When should the jurisdiction post and publish the public notices?
A. During the 30 days immediately before the election date, the public notice must be posted and published in the prescribed Form 20A at least once a week for two weeks, (Section 271(1) and 271(2) of the *School Act*, and Section 35(2) of the *Local Authorities Election Act*).

- Q. What kind of information must be provided when giving public notice?
A. When commencing with Step 4, public notice must be in accordance with Section 190.2 of the *School Act*. It is recommended that the public notice include the same information outlined in Section 2 of the *Special School Tax Levy Plebiscite Regulation*.
When commencing with Step 6, the public notice must be in accordance with Section 271 of the *School Act* and Sections 1 and 2 of the *Special School Tax Levy Plebiscite Regulation*, using the prescribed Form 20A.
- Q. Can an elector provide notice to change their school support declaration after a school board passes a resolution to hold a plebiscite for a Special School Tax Levy?
A. In general, an individual may not change their school support declaration or withdraw a notice already given on or after the date on which the board of a school district or division passes a resolution authorizing a plebiscite (Section 156(4) of the *School Act*). The exceptions to this general rule are found in section 156(4) of the *School Act*, where an individual may only change the school support declaration if the board withdraws the resolution or the plebiscite is not supported by the majority of electors. If the plebiscite is successful, then the individual may not change their school support declaration until the taxable period of the levy ends or public notice is given that a board intends to pass a resolution for another Special School Tax Levy, whichever occurs first.
- Q. What is the maximum amount of a Special School Tax Levy?
A. The amount of a Special School Tax Levy can be up to a maximum of three per cent of the board's budget for the year in which the resolution is passed, (Section 191(1) of the *School Act*).
- Q. What can the money raised by way of a Special School Tax Levy be used for?
A. The money raised through a Special School Tax Levy can only be used for the purpose outlined in the jurisdiction's resolution, (Section 191(3) of the *School Act*).
- Q. How long is a Special School Tax Levy in effect?
A. A Special School Tax Levy is in effect for a maximum three year period, ending on December 31 of the year of the next general election, (Section 191(2) of the *School Act*). Any subsequent Special School Tax Levy would require another successful plebiscite.
- Q. Who is responsible for collecting the additional funds if electors support the plebiscite?
A. Boards will requisition the amount of the Special School Tax Levy from the municipalities involved. The collection of the Special School Tax Levy is the responsibility of the municipalities, who then forward it to the school board, (Section 164(1)(b) and Section 192(1) of the *School Act*).
- Q. Can a jurisdiction withdraw its plebiscite for a Special School Tax Levy?
A. The jurisdiction may withdraw its plebiscite by way of a resolution at any time up to the date on which the plebiscite is to be held, (Section 190(4) of the *School Act*).

- Q. What should the ballot look like if the plebiscite is passed by a resolution?
- A. The ballot to be used for a plebiscite for a Special School Tax Levy is set out in the schedule to the *Special School Tax Levy Plebiscite Regulation*. It simply asks electors to indicate if they approve of the Special School Tax Levy (yes or no). This ballot would only be used in the year in which a general election is held under the *Local Authorities Election Act*.
- Q. How does the jurisdiction notify the Deputy Minister of the results of the plebiscite?
- A. The returning officer must forward a signed statement showing the number of votes for and against the plebiscite to the relevant Minister's Deputy Minister. (Section 96 of the *Local Authorities Election Act*)
- Q. Can an elector contest the validity of a vote on a bylaw or question, such as the Special School Tax Levy plebiscite?
- A. Any elector can contest the validity of a vote on a bylaw or question and the issue may be tried by the Court, (Section 126 of the *Local Authorities Election Act*).
- Q. Where can I find the links to the legislation and prescribed form referred to in this information package?
- A. All of the links to the legislation can be found on the Queen's Printer and Alberta Education website:

School Act –

http://www.qp.alberta.ca/574.cfm?page=s03.cfm&leg_type=Acts&isbncIn=9780779733941

Special School Tax Levy Plebiscite Regulation –

http://www.qp.alberta.ca/574.cfm?page=1998_094.cfm&leg_type=Regs&isbncIn=9780779735471

Local Authorities Election Act –

http://www.qp.alberta.ca/574.cfm?page=L21.cfm&leg_type=Acts&isbncIn=9780779725687

Municipal Government Act –

http://www.qp.alberta.ca/574.cfm?page=M26.cfm&leg_type=Acts&isbncIn=9780779744916

Prescribed Form 20A –

<http://education.alberta.ca/media/305920/20a.pdf>

6. COMPLETING FORMS AND BALLOTS

APPENDIX A: FORMS AND BALLOTS

There is a prescribed form and ballot that must be completed entirely and accurately to validate the Special School Tax Levy process. The following are examples of the form and ballot to be used:

SPECIAL SCHOOL TAX LEVY PLEBISCITE PUBLIC NOTICE FORM 20A

Form 20A

**SPECIAL SCHOOL TAX LEVY PLEBISCITE
PUBLIC NOTICE**

**School Act, Sections 271 & 276
Special School Tax Levy Plebiscite Regulation, A.R. 94/1998**

ATTENTION: ELECTORS of _____

(Name of District or Division)

No. _____

(Specify a Separate School Jurisdiction)

TAKE NOTICE that: The Board of Trustees of the above District/Division is seeking the approval of electors to levy an additional \$ _____ per year for a period of _____ year/years through a special school tax levy.
(amount) (number)

The funds raised will only be used for:

If this special school tax levy is supported by a majority of electors, it will result in an additional tax of approximately \$ _____ per year for a period of _____ year/years for a property valued at \$100 000 for tax purposes.
(amount) (number)

The Board of Trustees will present the question of a special school tax levy to its electors at the election for school trustees to be held on _____
(date of election)

Secretary-Treasurer/Treasurer

Name of School District or Division

Public Notice

271 (1) Subject to this **Act**, when public notice, other than notice of a public meeting under Section 269, is required to be given under this **Act**, the notice shall be given

- (a) by posting it in 5 or more conspicuous places to which the public has normal and regular access, and
- (b) by publishing it, at the same time the notice is posted, in a newspaper circulating within the district or division at least once a week for 2 weeks.

(2) A notice given under this section shall be in a form prescribed by the Minister.

SPECIAL SCHOOL TAX LEVY PLEBISCITE REGULATION

(Consolidated up to 181/2008)

ALBERTA REGULATION 94/98

School Act

SPECIAL SCHOOL TAX LEVY PLEBISCITE REGULATION

Table of Contents

- 1 Date of public notice
- 2 Content of public notice
- 3 Ballot
- 4 Repeal
- 5 Expiry

Schedule

Date of public notice

- 1 If a board passes a resolution authorizing a plebiscite under section 190 of the *School Act*, the board shall give public notice in accordance with section 271(1) of the *School Act* of the board's resolution during the 30 days immediately before the date on which the plebiscite is to be held.

AR 94/98 s1;251/2001

Content of public notice

- 2 The public notice under section 1 shall state
 - (a) the amount per year the board estimates would be raised by the special school tax levy,
 - (b) the number of years for which the special school tax levy would apply, and
 - (c) the purpose for which the funds raised by the special school tax levy would be used by the board.

Ballot

- 3 A ballot used in a plebiscite authorized under section 190 of the *School Act* shall be in the form set out in the Schedule to this Regulation.

AR 94/98 s3;251/2001

Repeal

- 4 The *Special School Tax Levy Plebiscite Regulation* (AR 78/95) is repealed.

Expiry

- 5 For the purpose of ensuring that this Regulation is reviewed for ongoing relevancy and necessity, with the option that it may be repassed in its present or an amended form following a review, this Regulation expires on August 31, 2018.

AR 94/98 s5;63/2003;181/2008;109/2015;112/2016

SCHEDULE FORM BALLOT

Schedule

Form

Ballot

The Board of Trustees of (school jurisdiction) No. is seeking the approval of electors to levy an additional \$ (amount) per year for a period of (number) year/years through a Special School Tax Levy.

The funds raised will be used for:

Do you approve?

- Yes, I am in favour of this Special School Tax Levy.
- No, I am against this Special School Tax Levy.