

# Special School Tax Levy

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Information Package

Alberta Education, Government of Alberta

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Special School Tax Levy Information Package

<https://education.alberta.ca/school-board-elections/special-school-tax-levy/everyone/special-school-tax-levy-overview/>

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# Introduction

A Special School Tax Levy allows public and separate school boards to requisition money beyond that provided for by government. Section 172 of the *Education Act* enables public and separate school boards to pass a resolution to hold a plebiscite of the eligible voters living in the division for a Special School Tax Levy. An eligible voter is someone who is able to vote in a general election for members of the board of trustees that passed the resolution. The amount of the levy can't exceed three per cent of the board's budget in the year the resolution is passed. It also can't be in effect for more than four 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.

Sections 172 to 175 of the *Education Act* describe the Special School Tax Levy plebiscite process. It involves a number of specific steps, which need to be completed in accordance with the legal requirements in the *Education Act*. If all of the requirements aren't met, the process and results of the vote can be challenged by an elector.

## Legislation

For more information, the legislation that governs the Special School Tax Levy process includes the [Education Act](#), the [Special School Tax Levy Plebiscite Regulation](#), the [Local Authorities Election Act](#) and the [Municipal Government Act](#).

## Contacts

Alberta Education staff in the Business Operations and Stakeholder Support (BOSS) Branch assist school boards with the Special School Tax Levy process, which includes applying the relevant legislation, passing a resolution and timelines for the plebiscite. BOSS staff also provide supporting legislation and forms for the process.

Alberta Municipal Affairs staff in the Grants and Education Property Tax Branch can assist with figuring out how to distribute a board's requisition among affected municipalities and estimating the impact of the levy on property taxpayers. Staff can also help municipalities with calculating the Special School Tax Levy rates. Contact information for this branch is below.

### **Grants and Education Property Tax Branch, Alberta Municipal Affairs**

15<sup>th</sup> Floor, Commerce Place

10155 – 102 Street, Edmonton, Alberta

Phone: 780-422-7125 (toll-free in Alberta by first dialing at 310-0000)

# Special School Tax Levy Process

The process for school boards considering a Special School Tax Levy involves a number of specific steps, which are outlined below, and also covered under Sections 172 to 175 of the *Education Act*. The plebiscite for the Special School Tax Levy is held on the same day as the general election.

1. The public or separate school board develops a business case to show why the levy is needed, how much will be needed and how long it will be imposed for.
2. The school board contacts Municipal Affairs for contact information for the municipalities that might be affected by the levy and to figure out the potential impact it could have on each municipality.
3. The school board contacts the potentially affected municipalities in its geographical boundaries with the levy amount that could be applied. This lets each municipality calculate its local Special School Tax Levy rates to support the business case.
4. The school board must give at least 60 days' notice to the eligible electors in its division before considering a resolution for a plebiscite. The notice states the board's intention to meet and consider the resolution. To meet the 60-day deadline, the notice would have to be scheduled before mid-June. When calculating all dates specific to giving notice to eligible electors, the dates must be based on the actual date the general election is going to be held.
5. At least 60 days before the general election, the board must pass a resolution to hold a plebiscite at a general public meeting of the board. It must also notify the Minister and respective returning officer(s). To meet this deadline, the meeting would have to be scheduled in mid-August.
6. During the 30 days immediately before the general election, the school board is required to provide the information in the Special School Tax Levy Plebiscite Public Notice Form by public notice and notify the Minister and respective returning officer(s). The notice includes:
  - a yearly estimate of the amount that would be raised by the Special School Tax Levy;
  - the number of years the levy would apply for; and
  - the purpose of the levy.

To meet the deadline, the notice would have to be made in mid-September.

7. The plebiscite is held on the same day as the general election unless it's withdrawn before then. When a vote on the plebiscite goes forward, the returning officer(s) forwards a signed statement showing the number of votes for and against the plebiscite to the secretary and the Deputy Ministers of Alberta Education and Municipal Affairs.
8. If more than 50 per cent of the electors vote "yes" on the Special School Tax Levy, the levy will be imposed on the declared property (or undeclared in the case of individually owned property) located inside the school board's geographical boundaries.

# 2021 Important Dates

The exact dates must be calculated based on the date the general election is scheduled to be held on.

Date	Action
Before May 1, 2021	Review the <i>Education Act</i> , <i>Special School Tax Levy Plebiscite Regulation</i> , <i>Local Authorities Election Act (LAEA)</i> and <i>Municipal Government Act (MGA)</i> . Develop a business case that determines why a levy is needed, what amount will be required and how long it will be imposed for.
Before May 8, 2021	Contact Municipal Affairs to discuss the potential impact of the levy on the municipality and school jurisdiction and to obtain municipal contact information.
May 15, 2021	Co-ordinate with each affected municipality's returning officer if the school board intends to proceed with a question on the ballot.
June 18, 2021	Last day to give public notice of the school board's intention to meet and consider a resolution to hold a plebiscite (Section 172(2) of the <i>Education Act</i> ).
August 19, 2021	Last day to hold a public meeting and pass a resolution to authorize holding a plebiscite (Section 172(1) of the <i>Education Act</i> ).
October 15, 2021	Last day to withdraw a plebiscite by resolution, (Section 172(5) of the <i>Education Act</i> ).

October 18, 2021	Election day.
October 22, 2021	The returning officer must post the plebiscite's results by noon at the office of each local jurisdiction and advise the Deputy Ministers of Education and Municipal Affairs (Section 96 of the <i>LAEA</i> ).