

DATE: April 21, 2015

TO: Board of Trustees

FROM: Trustee Michelle Draper, Caucus Committee Chair

SUBJECT: Report #9 of the Caucus Committee (From the Meeting Held April 7, 2015)

ORIGINATOR: Dr. Sandra Stoddard, Executive Director Governance and Strategic Support Services

REFERENCE: [Trustees' Handbook](#) – Caucus Committee - Section 5.4
[School Act](#) Section 61

ISSUE

The Caucus Committee approved the following recommendations at the April 7, 2015 Caucus Committee Meeting:

- 1. That, in accordance with Section 5.4 of the Trustees' Handbook, the Caucus Committee unanimously approve consideration of Recommendation 2.**
- 2. That the Board pass a resolution approving the information contained in the Corporate School Support Declaration attached as Attachment I.**

BACKGROUND

The Assessment and Taxation Branch of the City of Edmonton has sent a Corporate School Support Declaration in respect of District-owned land legally described as Plan: 2917MC Block: 1 Lot 1 Lot 1 Only and municipally described as 8636 – 81 Street NW. This is non-reserve land adjacent to Vimy Ridge School.

The Administration brought forward the recommendation above to the Caucus Committee on April 7, 2015 which was approved. The form was completed and submitted to the City Assessment and Taxation Branch so that the land will be assessed as 100 per cent non-Roman Catholic. If the recommendation had not been approved, the land would have been assessed pro-rata as Roman Catholic and non-Roman Catholic.

ATTACHMENTS & APPENDICES

ATTACHMENT I Corporate School Support Declaration

SS:mmf



MAIL TO:
Assessment and Taxation Branch
Main Floor, Chancery Hall
3 Sir Winston Churchill Square
Edmonton, Alberta T5J 2C3
Tel (780)496-6366 Fax: (780)496-8896

CORPORATE SCHOOL SUPPORT DECLARATION

RECEIVED

FEB 24 2015

BOARD ADMINISTRATOR

Date of Mailing

Feb 4, 2015

**AUTHORIZED CORPORATE
SIGNATURES REQUIRED**

THE BOARD OF TRUSTEES OF THE EDMONTON SCHOOL DISTRICT NO 7
CITY OF EDMONTON ASSET MANAGEMENT & PUBLIC WORKS
10215 KINGSWAY NW
EDMONTON AB T5H 4G9

All corporations who own property located in a district where a Separate School District exists are required to file a School Support Declaration. If this property is jointly owned with individuals, a separate declaration will have been mailed to the individuals. This declaration is for:

<u>Account</u>	<u>Legal Description</u>	<u>Property Address</u>
4136271	Plan: 2917MC Block: 1 Lot: 1 Lot 1 Only	8636 81 STREET NW

Consistent with the Constitution of Canada, the School Act provides:

1. That a corporation which has shareholders may direct the same portion of their taxes in support of schools to the Roman Catholic separate school district that the value of shares owned by shareholders who are Roman Catholic bears to the total value of all shares of the corporation.
2. That a corporation or cooperative which does not have shareholders or a co-operative association may direct the same portion of their taxes in support of schools to the Roman Catholic separate school district that the number of members who are Roman Catholic bears to the total number of members.
3. That a School Support Notice given by a corporation, cooperative or a co-operative association under section 156 shall state that the information in the School Support Notice has been approved by a resolution of the shareholders, the members or the directors.

Therefore I declare that the percentage of shares of the corporation owned by shareholders (or the percentage of members of the corporation or co-operative association) who are Roman Catholic and the percentage of shares owned by shareholders (or the percentage of members) who are not Roman Catholic is shown below and that the information in this School Support Notice has been approved by resolution of the shareholders, members or directors. (Note: Percentage of shares/members must add up to 100%.)

THE BOARD OF TRUSTEES OF THE EDMONTON SCHOOL DISTRICT

Roman Catholic % _____
Non-Roman Catholic % _____

Signed

Witness or Corporate Seal

Position

Date

RECEIVED

FEB 25 2015

PLANNING

School Act
R.S.A. 2000, Chapter S-3

Notice of Assessability

- 156 (5) A corporation, cooperative or co-operative association may give written notice to a municipality that all or a portion of its property located in the municipality is assessable for public or separate school purposes in accordance with section 157.
- (6) Subject to subsection (4) and section 157(2), if a notice is given under this section, an individual, corporation, cooperative or co-operative association may withdraw the notice only if it is replaced by a notice under this section that the property of the individual, corporation, cooperative or co-operative association is assessable
- (a) for separate school purposes if the original notice made the property assessable for public school purposes, or
- (b) for public school purposes if the original notice made the property assessable for separate school purposes.
- (7) If a person acquires ownership of a fee simple estate in land, the person shall complete the appropriate notice referred to in this section and give it to the municipality in which the land referred to in the transfer is located.
- (8) If a municipality does not receive a notice under subsection (7) within 60 days after it is advised that the ownership of a fee simple estate in land has been transferred, the municipality shall send the transferee
- (a) if the transferee is an individual, a form of notice under subsections (1) and (3), or
- (b) if the transferee is a corporation, cooperative or co-operative association, a form of notice under subsection (5).
- (9) A notice given by a corporation, cooperative or co-operative association under this section shall state that the information in the notice has been approved by a resolution of the shareholders, the members or the directors, as the case may be.
- (10) When a person gives notice under this section, any change in the assessment roll shall not be effective for tax purposes until the year following the year in which the notice is given.
- (11) Any person entitled to examine the assessment roll may, in accordance with the *Municipal Government Act*, examine a notice given under this section or section 157 by a corporation.

Notice by Assessability

- 157 (1) A corporation, cooperative or co-operative association, by notice under section 156 at any time, may require
- (a) that a portion of its property be entered and assessed for separate school purposes in accordance with this section if it has shareholders or members of the same faith as those who established a separate school district in which it has property, or
- (b) that all of the property it has in the municipality be entered and assessed for public school purposes.
- (2) Notwithstanding subsection (1), a corporation, cooperative or co-operative association shall not give a written notice referred to in section 156 or withdraw a notice already given on or after a board of a school district or division passes a resolution authorizing a plebiscite under Part 6 in respect of a district or division that includes the property referred to in the notice unless
- (a) the resolution is withdrawn by the board,
- (b) the school electors do not agree in the plebiscite to a special school tax levy, or
- (c) the taxable period affected by the special school tax levy has ended or public notice is given by the board under section 190(2), whichever occurs first.
- (3) When the corporation has shareholders, the notice under subsection (1)(a) shall designate to the separate school district the proportion of the property of the corporation in the district that is assessable for school purposes that the value of shares owned by shareholders who are separate school supporters bears to the total value of all shares of the corporation.
- (4) The notice under subsection (1)(a) of a corporation or cooperative that does not have shareholders or of a co-operative association shall designate to the separate school district the proportion of the property of the corporation, cooperative or co-operative association in the district that is assessable for school purposes that the number of members who are separate school supporters bears to the total number of members.

Effect of notice

- 159 (1) A notice given by a corporation, cooperative or co-operative association under section 156 or 157 shall be given to the proper officer of the municipality in which the property is situated and to the secretaries of the boards of the public and separate school districts or to the secretary of the board of the division if the public school district is within a division.
- (2) When a person gives notice under section 156 or 157, any change in the assessment roll shall not be effective for assessment purposes until the year following the year in which the notice is given.
- (3) The proper officer shall retain on file in the officer's office each notice given to the officer by a corporation, cooperative or co-operative association.
- (4) The notice continues in force and shall be acted on until it is withdrawn, varied or cancelled by a subsequent notice given pursuant to a resolution of the corporation, cooperative or co-operative association.

False statement re assessment

- 162 A false statement made in any notice respecting the assessment of property of a corporation, cooperative or co-operative association that is given by a corporation, cooperative or co-operative association does not relieve the corporation, cooperative or co-operative association from taxes.

Offence

- 163 (1) A corporation, cooperative or co-operative association that fraudulently gives notice or makes a false statement in a notice is guilty of an offence and liable to a fine of not more than \$10 000.
- (2) Any person
- (a) who gives a notice on behalf of a corporation, cooperative or co-operative association, and
- (b) who fraudulently or wilfully inserts in that notice a false statement, is guilty of an offence and liable to a fine of not more than \$10 000.

If this School Support Notice is not returned to the municipality, the property would be assessable for public school purposes and the taxes on such property will be directed to the Alberta School Foundation Fund and redistributed on an equal amount per student to public and separate school boards in Alberta.

This information is being collected under the authority of the Freedom of Information and Protection of Privacy Act R.S.A. 2000, c. F-25, s. 33(c) for the purpose of recording your declaration of school support. It is protected by the privacy provisions of the Act. If you have any questions about the collection of this information, contact Customer Services at (780) 496-6366.

bxr0200-02/03