

	<p align="center">City of Lloydminster Request for Decision (RFD)</p>
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<p>Subject Matter: Bylaw No. 12-2022 Taxation of Student Dormitories Bylaw – Final Readings</p>
<p>Department: Office of the City Clerk</p>
<p>Presented By: Scott Pretty</p>
<p>Council Meeting Date: November 21, 2022</p>

Recommendation:

That Council grant second reading to Bylaw No. 12-2022, Taxation of Student Dormitories Bylaw.

That Council grant third and final reading to Bylaw No. 12-2022, Taxation of Student Dormitories Bylaw.

Issue: Administration is bringing forward a bylaw to formalize the taxation of student dormitories in the City of Lloydminster, which were already being taxed based on a Council motion from 2001.

Background: In 2001, Lakeland College proposed a “phased tax implementation” to start in 2003 and increase at one-third increments until full taxation in 2005. Council accepted this proposal in Motion Number 264 on May 22, 2001. In 2003, the student dormitories at Lakeland College were taxed at one-third of the total value. By 2005, the student dormitories were fully taxed per the Council motion. In 2008, the province made the student dormitories exempt from education taxes, but they remained taxable for municipal purposes.

Subsequent amendments to *The Lloydminster Charter* introduced the requirement for a bylaw to make student dormitories taxable per Section 300(3) of *The Lloydminster Charter*. It was identified this year that no such bylaw had ever been brought forward to comply with Section 300(3) of *The Lloydminster Charter*. In the meantime, Lakeland College has continued to pay their annual property taxes as agreed back in 2001 with the “phased tax implementation”. Administration is looking to formalize the Council motion into a formal bylaw to bring this into compliance with Section 300 of *The Lloydminster Charter*. The bylaw would not come into effect until one year after it is passed by Council per Section 300(6) of *The Lloydminster Charter*.

Administration has already notified all persons or groups affected by the proposed bylaw per the requirement of Section 300(5) of *The Lloydminster Charter*. Lakeland College is the only affected group currently in the City. The bylaw was brought before the Committee at the October 17, 2022 GPC meeting and received first reading at the November 7, 2022 Regular Council meeting.

Options:

1. That Council approve all motions as indicated in the Recommendation above.

2. That Council not approve Bylaw No. 12-2022, Taxation of Student Dormitories Bylaw.
3. That Council request further information and that the item be brought forward to a future Regular Council Meeting for decision.

Alignment with Strategic Plan: This item is in alignment with the following strategic area: Delivering Good Governance. This item is required to be in the form of a bylaw to become compliant with Section 300 of *The Lloydminster Charter*.

Legal Review: A legal opinion was obtained in regards to Section 300 of *The Lloydminster Charter* which confirmed Administration's interpretation of the legislation and confirmed that a bylaw is presently required to bring the current taxation of student dormitories into compliance with *The Lloydminster Charter*.

Governance Implications: This bylaw will bring the pre-existing Council motion from 2001 into the form of a bylaw to be in compliance with Section 300 of *The Lloydminster Charter*.

Budget/Financial Implications: There would be no financial implications unless the existing student dormitories chose not to pay their property taxes in 2023 since the bylaw will not take effect until the 2024 tax year.

Environmental Implications: N/A

Report Approval Details

Document Title:	Bylaw 12-2022 Taxation of Student Dormitories - Final Readings.docx
Attachments:	- Bylaw No. 12-2022.docx
Final Approval Date:	Nov 10, 2022

This report and all of its attachments were approved and signed as outlined below:

Doug Rodwell

Dion Pollard