

Municipal Government Act Review

What We Heard: A Summary of Consultation Input

Municipal Administrators Session
Held in Red Deer on March 13, 2014

Released on June 24, 2014

Developed by KPMG for Alberta Municipal Affairs



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Introduction

Purpose

This document provides a summary of what was heard during a consultation session for the *Municipal Government Act* (MGA) review. The summary below includes the comments and opinions of the participants of the Municipal Administrators Session held in Red Deer.

These contributions have not been reviewed or edited for accuracy. Comments recorded here reflect the opinions of individuals offered in person and recorded by session facilitators; they do not necessarily represent the opinion of the Government of Alberta.

The input summarized below will be considered by Alberta Municipal Affairs as part of the review of the legislation. Municipal Affairs would like to thank the participants of this session, as well as all Albertans participating in the review of the MGA. Any inquiries related to this summary or to the consultation process should be directed by email to the MGA Review Team at mga.review@gov.ab.ca.

The Municipal Government Act Review

The MGA is designed to help build strong, prosperous and sustainable communities throughout Alberta. Alberta Municipal Affairs is reviewing and refreshing the MGA to address evolving circumstances and priorities in Alberta's many communities, and to ensure the MGA continues to meet its objective. A successful MGA review process will continue to position Alberta as the leading Canadian jurisdiction in terms of municipal legislation, having incorporated sound thinking, input and research into a clear Act that meets the needs of the Province and municipalities. In order to achieve this vision, an inclusive and comprehensive engagement process was developed to ensure stakeholders across the province have opportunities to provide input to the review.

As part of the MGA review, regional consultations were held in eleven locations around the province to give Albertans an opportunity to provide input face-to-face. In each location, different types of sessions were held, including Technical Sessions, a Business and Industry Session, a Municipal Administrators Session, an Elected Officials Session, and a Public Open House.

These engagements were conducted in February 2014 to April 2014 in 11 locations throughout the province. Each location was held over 3 days in the following locations:

- Brooks
- Calgary
- Edmonton
- Edson
- Fort McMurray
- Grande Prairie
- Lethbridge
- Medicine Hat
- Peace River
- Red Deer
- Vermilion

Sessions were promoted via news releases, direct email invitations, social media, and by the Minister of Municipal Affairs at stakeholder conventions. Information on regional session locations, dates and registration were on the MGA Review website.

Input to the MGA Review has also been provided through other channels, including the MGA Review website (mgareview.alberta.ca), the MGA Review Consultation Workbook, and official submissions.

Session Overview

Session	Municipal Administrators Session
Location	Westerner Park, Red Deer
Date	March 13 th , 2014
Number of Participants	34

- This session was open to anyone who wished to attend. Participants were asked to register in advance in order to receive background materials before the session.

Regional Consultation Methodology

How sessions were organized

Regional consultations were structured around one or more of the three themes of the MGA Review:

- Governance and Administration
- Assessment and Taxation
- Planning and Development

Participants were provided with agendas in advance, which identified a list of potential topics for discussion. These topics were taken directly from the MGA Review Consultation Workbook. Several of the topics for discussion appear under more than one of the three themes of the review because they are relevant to more than one theme (e.g. public participation). The agenda is attached as Appendix A.

At this session, participants provided input through facilitated table discussions. The goal of the facilitated conversations was to give the opportunity to all participants to discuss the issues that mattered most to them. Given the large size and scope of the MGA, participants at each table were asked to focus their discussion on those topics that they felt were most important to provide input on, using the list provided in advance. In addition, this session included time for “open discussion” during which participants could provide any additional input that they felt was important to the review. Table facilitators and note takers included staff from Municipal Affairs, KPMG and ADR Education.

Capturing input and reporting

Input from session participants was captured on flipcharts by facilitators during the discussion. It was explained to participants that:

- Comments were being recorded on flipcharts so that they could be captured and considered by Municipal Affairs as part of the review of the MGA.
- Comments would not be attributed to individuals or organizations.
- Other avenues were also available to provide written input to the review.

The summary below documents the input heard from participants and recorded on flipcharts. These comments have been transcribed and organized according to the list of topics for discussion; they have not been screened for accuracy and do not reflect consensus of participants. As a result, comments and opinions listed may be contradictory. Comments that apply to issues outside of the scope of the review (e.g., suggested changes to other legislation) have been removed.

It is important to emphasize that this summary reflects the input heard from participants, and does not necessarily reflect the position of the Government of Alberta.

How the Summary of Responses is Organized

Input from session participants is organized according to the three themes for the review:

- *Governance and Administration*
- *Assessment and Taxation*
- *Planning and Development*

Within these themes, comments are organized according to the applicable topics for discussion, using the list provided to participants in advance. In some sessions, not all themes may have been discussed.

Summary of Input

General Comments about the MGA

The following input was received and documented related to the MGA in general. Comments from participants included that:

- Overall, the MGA is working well.
- The level of language used in the MGA works well.
- The MGA is meeting the needs of a wide variety of municipalities.
- The section of the MGA related to planning and development works well, since amendments made over time have kept it up-to-date.

Governance and Administration

The following input was received and documented related to governance and administration.

Municipal Powers, Structures, Annexations and Other Changes

Municipal powers

Comments from participants included that:

- Natural person powers are working well and should remain as they are in the MGA.
- Municipal charters shouldn't be in the MGA unless consultation takes place prior to their formation. Creating charters could create inequity across the province.
- The MGA needs to include a clear definition of who is responsible for certain types of services, and distribute funds accordingly.
- More clarity is needed on the respective roles and responsibilities of the Province and municipalities.
 - When the responsibilities in the MGA evolve, new and clear definitions need to be provided.
- Discussions are needed with municipalities about the impact downloading services may have on them. All ministries should be involved in these discussions.

Municipal Structures

Comments from participants included that:

- Rural “have” communities can currently join with urban “have-not” communities to form specialized municipalities. All municipalities should have this ability.

Fundamental changes and municipal restructuring

Comments from participants included that:

- The current annexation and dissolution process is too complex and costly. A streamlined process needs to be included in the MGA.
- Municipalities with a population under 1,000 should be dissolved.
- Rural municipalities need the MGA to enable them to provide input before decisions are made regarding dissolution.
- Viability studies are working well, but reporting should be tied to benchmarks.
- A viability review should consider the viability of the rural municipality after absorbing another municipality.
- There should be two requirements for dissolution:
 1. The small municipality isn't economically viable.
 2. The rural municipality is able to absorb the municipality and remain viable.
- The MGA should outline criteria to assess the sustainability of villages.
- The Province should monitor municipalities to ensure they are sustainable.
- The MGA needs a mechanism to inform the receiving municipality of the costs and debt they will be incur when they absorb the dissolving municipality.
 - There should be mechanisms to alleviate financial burdens put on a municipality after the dissolution of another.
- When a municipality is being absorbed, there should be a legislated cap on increasing its taxation rates to match those in the municipality that absorbed it.
- The current provision stating that areas must be geographically touching to join does not work. The MGA should allow for voluntary, non-contiguous amalgamation, or something similar but less extensive. This would provide an alternative mechanism for regionalization, as well as allow for more efficient administration.

Municipal Governance and Administration

Municipal governance

Comments from participants included that:

- Basic, mandatory governance and finance training for municipal councillors would create efficiencies and enable councils to be effective sooner after an election. The existing orientation is insufficient.
 - Smaller communities need councillor training the most.
 - If there are too many expectations of councillors, no one will run for office in small municipalities. The role of elected officials is to represent their electorate, not to be expert in municipalities.
 - There is no training expectation of provincial or federal elected officials. If mandatory training for elected officials is implemented at the local level, it should also be required at the provincial level.

- The MGA needs to clearly state the roles of the chief administrative officer and councillors. The lines between these roles currently seem blurred, which causes problems.
- Guidelines to hold council accountable are needed, along with clear enforcement guidelines for breaches of responsibility.
 - Council is already able to hold administrators accountable.
- It should be the responsibility of councillors to hold each other accountable.
- Conflict of interest for councillors and administrators must be more clearly defined.
 - A disqualification process for councillors that is outside of the court process is needed, such as the involvement of an ombudsman.

Municipal administration

Comments from participants included that:

- Chief administrative officer training should be an expectation following appointment and should be determined at a municipal level.
- If minimum qualifications were imposed on chief administrative officer candidates, small municipalities would not have adequate resources to supply or pay for these positions.
- The role of the chief administrative officer should be to educate councils.

Municipal Finances

Financial administration

Comments from participants included that:

- There needs to be a way to address situations where a municipality becomes unsustainable. Proactive mitigation of sustainability issues may help ensure municipalities remain viable.
 - An asset management plan, like those required in Ontario, could be an appropriate tool to help manage sustainability.

Regional funding approaches

Comments from participants included that:

- Small municipalities don't have the capacity for regional funding approaches, and their lack of collaboration is resulting in less funding from the Province. This weeds out the weakest municipalities and is not fair.
- The MGA should support voluntary sharing of linear property tax revenue. It should not mandate sharing.
- It is in the best interest of rural municipalities to provide funding from linear property tax revenue to small urban municipalities. With this support, small urban municipalities will remain sustainable, and the rural municipality doesn't end up absorbing them.

- There should not be provincial pooling of linear property tax revenue. All the revenue would go to Edmonton and Calgary if sharing was based on population.
 - Edmonton and Calgary should meet their needs through city charters, not through pooling linear property tax revenue.
 - Rural municipalities would need more revenue from farmland if pooling linear property tax revenue occurred.
- The Province should provide grants for regional collaboration around services outside of the municipal mandate, such as healthcare.

Municipal revenue sources

Comments from participants included that:

- Public-private partnerships are a viable option for sustainable funding.
- There is a need for more guaranteed funding sources. The lack of predictability affects municipalities' ability to do long-term budgeting.
- Municipalities, particularly smaller ones, need more options at their disposal to generate revenue. This could potentially include a tourism tax.
- If municipalities choose to charge different types of taxes, they should have to consult with the public first.

Municipal Accountability, Liability, and Risk Management

Compliance and accountability

Comments from participants included that:

- Accountability should be at the local level, since local officials are more in-tune with local needs.

Liability and risk management

Comments from participants included that:

- The MGA needs to ensure current immunities are kept in place.
- More enforcement, or “teeth,” is needed when a builder starts a project and does not complete it.
 - Municipalities should have the power to implement development agreement penalties for non-completion, such as to purchase property back at 80 per cent of its value.
 - Municipalities should not have to go to court to address these issues. The court process is too lengthy.

Municipal Services and Delivery

Service provisions

Comments from participants included that:

- All municipalities should have the same responsibilities for basic services, such as roads, bridges and health care.
- The MGA should define what services municipalities are responsible for providing, and what funds they can collect for those services.

Public Participation and Municipal Relations

Municipal relationships and dispute resolution

Comments from participants included that:

- The Capital Region Board should be dissolved in favour of a body that acts in a governance role.
- Voluntary processes are more collaborative than forced partnerships.
- The Bill 28 (*Enabling Regional Growth Boards Act*) growth plans may prevent some municipalities' elected officials from withdrawing from plans for the region.
- A mechanism is needed to help conflicting municipalities that cannot come to an agreement. Citizens suffer when disagreements continue, and mediation does not always solve the problem.
- A decision making authority, such as a joint recreation commission, needs to be created for irresolvable disputes. However, it is important to consider how such authorities would affect the autonomy of a municipality.

Public participation

Comments from participants included that:

- Regional plans should include a form of public participation, since they affect a municipality's municipal development plan, land use bylaws and other plans.
 - However, it is difficult to attract the public for discussions about a high-level regional document.
- Businesses should receive a second vote in the location where their business is located. However, this provision may be difficult to enforce and could become administratively cumbersome.
- Complex petition requirements create a burden on municipalities. The petition process needs to be clearer and more user-friendly.
 - There could be templates or examples of petitions provided in the MGA.
- Minimum timelines for notifying the public need to be more clearly defined.
- Notification methods permitted within the MGA need to keep up with technology changes.

Municipal Government Board

Comments from participants included that:

- Composite assessment review boards and the Municipal Government Board are not knowledgeable about relevant issues or the MGA.
- Municipal Government Board decisions can't be appealed, even if they are in violation of the MGA.
 - There needs to be an appeal process for Municipal Government Board decisions in the MGA.

Assessment and Taxation

The following input was received and documented related to assessment and taxation.

Taxation and Municipal Finances

Taxation

Comments from participants included that:

- The municipality's ability to set mill rates needs to be maintained. There should not be mandated ratios between residential and non-residential mill rates. Business could choose to relocate if rates become too high.
- There should be split mill rates available for different types of non-residential properties. A link or fixed ratio between these non-residential tax rates would be needed.
- The MGA needs to define what property tax funds should be used for.
- Special taxation incentives are needed to encourage the cleanup of brownfields.

Fees and levies

Comments from participants included that:

- Municipalities need more autonomy regarding the use of community revitalization levies.
- The Province has placed community revitalization levies on hold. Decisions like these should be clearly communicated to municipalities, so they know not to submit applications for levies that are on hold.

Exemptions from Assessment and Taxation

Exemptions and other special tax treatment

Comments from participants included that:

- The current definitions for exemptions in the MGA aren't equitable.
- Any organization that generates revenue should be taxable. For example, aboriginal organizations are tax-exempt, but some are generating revenue.
- The costs to municipalities are the same, regardless of exemptions. Municipalities shouldn't have to cover the costs of exempt organizations.

Market Value, Equalized and Supplementary Assessment

Market value assessment and administration

Comments from participants included that:

- It is challenging to assess market value in small municipalities, where there are fewer property sales that may be used for comparison.

Equalized assessment

- The Province must consider the costs incurred and time spent by municipalities in collecting the education tax. The Province should collect the education tax rather than municipalities
 - Education tax could possibly be collected through income taxes.
 - If municipalities continue to collect the education tax, there needs to be the ability to issue separate notices for municipal taxes and education taxes.
- Municipalities should be able to collect an administration fee for the education tax. There are costs to the municipality for collecting education tax, including:
 - administration resources to deal with public outrage;
 - audit costs; and
 - payment to the Province, even if the tax wasn't collected.
- The education tax should be a municipal responsibility. Municipalities don't currently have the power to make decisions about the education tax, yet face public concerns about the tax.
- The difference in education taxes between equally valued properties in neighbouring communities is not working well. This needs to become more consistent.

Industrial and Agricultural Property Assessment

Linear property assessment

Comments from participants included that:

- The process to collect arrears on taxes on linear properties needs to be improved. Courts do not allow municipalities to seize assets to cover these arrears.

Machinery and equipment property assessment

Comments from participants included that:

- There needs to be direction in the MGA for the recovery of machinery and equipment taxes. Municipalities cannot just take possession of machinery and equipment, like they can with other properties.

- The MGA needs more definition and regulation around industrial assessments to ensure accuracy and consistency. This is particularly relevant for well site leases.
 - Assessments are not consistent, and are resulting in a large number of appeals.
 - Municipalities are being forced to negotiate appeals or “go outside of legislation” because they don’t have another option. It is cheaper for municipalities to negotiate than go through an appeals process.
- The education tax should also be collected on machinery and equipment.

Farm property assessment

Comments from participants included that:

- The farm residence exemption should be removed from the MGA. The cost to the municipality of providing services to farm residential properties is the same as to other residences.
- Farms should not be exempt from the education tax under the MGA.
- An MGA that outlines what farms are and aren’t exempt from would be difficult to implement.
- Farm property assessment should be based on market value.
 - If market value is used to assess farm property, then the tax rate could be used to offset the higher cost to farmers.
- Farm property assessment should be based on revenue. This would be the fairest approach.
- Farmers are being treated very differently than industry.
 - There isn’t clarity about how land banking and subletting should be addressed for farmland.
 - Commercial property on a farm needs to be assessed at commercial rates.

Assessment Administration

Assessment administration

Comments from participants included that:

- For mobile homes, tax notifications need to go to the landowner, rather than the homeowner. Collection for these types of properties is an issue.

Public Participation and Assessment Appeals

Assessment complaints and appeals

Comments from participants included that:

- The new appeals process implemented a few years ago is working well.
- The appeals process should be less complicated and should be maintained at the local level. It is currently too costly and is not in the best interest of all parties.

- There should be a mechanism in the MGA to regulate and monitor the use of power given to assessment review boards.
- Municipalities that aren't having any appeals go to assessment review boards are still required to have trained members. This is expensive and resource intensive.
- The membership of composite assessment review boards lends to local and industry bias. There should be a broader range of members, such as elected officials, chief administrative officers and people with other backgrounds.

Municipal Government Board

Comments from participants included that:

- Municipal Government Board decisions don't align with the MGA, which should not be possible. Municipalities need to be able to appeal decisions in these cases. The Minister of Municipal Affairs should have final say over these decisions.
- Expanding the scope of the Municipal Government Board is not a good idea, since this may hinder development and growth.
- Alberta Municipal Affairs should deal with appeals directly.

Planning and Development

The following input was received and documented related to planning and development.

Fees and Levies

Fees and levies

Comments from participants included that:

- Levies need to cover the full cost of infrastructure.
- The MGA should expand the use of offsite levies for other types of services, such as recreation centres, emergency medical services, libraries, parks and fire halls.
 - Services that benefit more than the area being developed may be included using a percentage of the levy.
- The ability to charge fees and levies is working well.
- Municipalities should be able to apply more than one levy to a development.
- Levies and fees should only be charged once during development.
- There should be broader categories of offsite levies within the MGA that include soft services, such as recreation.
- The Province should consider adding a standardized formula or criteria for fees and levies to the new MGA to help meet the needs of all municipalities.
- Some municipalities currently charge based on square footage or acreage for water, which isn't equitable.
- It should be permitted to develop offsite levy areas so that other municipalities can share in receiving levies. This could be applied for development in rural areas near the border of an urban municipality. The developer should contribute to both municipalities, rather than the municipalities developing cost-sharing arrangements for services.
- Redevelopment levies need to be improved. The MGA needs to enable municipalities to collect fees and levies for new services and infrastructure on sites that are being redeveloped.

Land Management and Planning Tools

Statutory plans and land use bylaws

Comments from participants included that:

- It is good that smaller municipalities aren't required to have statutory plans.
- More mechanisms are needed to hold municipalities accountable for compliance to inter-municipal development plans. Regional enforcement could be included in the MGA.

- The MGA needs to be clear about how bylaws are to be enforced and by whom.
 - However, municipalities won't want to participate in inter-municipal development plans if they may face enforcement.
- The current requirement of six months for inter-municipal development plans is too short.
- The processes in the MGA for the creation and amendment of statutory plans and land use bylaws should be streamlined.

Subdivision and Development Authorities and Processes

Planning authorities

Comments from participants included that:

- Councillors should not be able to form a majority on municipal planning commissions and appeal boards. However, this may not be practical in smaller areas.
- There is concern about the role of councillors on subdivision and development appeal boards. There is a perception of bias and conflict of interest on behalf of people submitting requests and those who are impacted by decisions.
- It is logistically challenging for small municipalities to provide qualified members for appeal boards, so the current way of assigning members should remain.

Land Dedication and Use of Reserves

Land dedication (reserves)

Comments from participants included that:

- Good land should be included in reserves, not just “junk land.” This would honour the intent of providing things like parks that the public want.
 - Reserve land should provide some value to the community.
- There should be an easier process in the MGA for relocating or adjusting reserve land. For example, if the river moves, reserves may need to be adjusted.
- Cash-in-lieu of reserves should be available for any purpose determined by municipality, not just for a specific purpose set in the MGA.
- There needs to be a more exhaustive definition of environmental reserves.
- The new MGA needs to include flexibility to enable municipalities to increase the percentage of municipal reserve land, if needed.
- The percentage of municipal reserve land allocated needs to be increased. Ten percent is not large enough to accommodate schools as well as municipal parks.
 - The percentage of land needs to be modernized to address current sizes of structures being developed on reserve land, such as soccer fields, parking lots and schools.
 - There needs to be a connection between the amount of land needed and the amount collected.

- If the Province were to acquire school sites outside the land dedication process, municipal reserve could be used for municipal purposes. However, if the Province purchases the land, it may not be situated in an ideal location.
- Occasionally, school boards keep land where a school will never be located because of the size of the land.
- The development and servicing of high school sites is a legislative “grey area” that is unfairly being downloaded to municipalities.

Regional Approaches

Managing growth and development

Comments from participants included that:

- The MGA successfully allows municipalities to provide incentives to promote development.
- There should not be provincial restrictions around development. For example, limitations for building on a floodplain should be removed.

Public Participation and Planning Appeals

Public participation

Comments from participants included that:

- The MGA needs to include more flexibility for notification of public consultations. It is necessary to modernize the notification process and enable municipalities to use different types of tools. Municipalities should be able to pass a bylaw to define which of the tools available they will use to notify their citizens.

Planning and inter-municipal appeals

Comments from participants included that:

- There needs to be some onus on the appellant to discourage frivolous cases. For example, the appellant should have to pay the legal fees for both sides if they lose.
 - Judges on the Municipal Government Board or other appeal boards should have the ability under the MGA to award costs to the appellant in unreasonable cases.
 - Assigning responsibility for legal fees could perhaps just apply for disputes between rural municipalities, rather than in “David and Goliath” situations where it’s a dispute between small or rural municipality versus a big municipality. Otherwise, small municipalities would not even try to make legal cases as the risk of paying the costs for both sides would be too high.

Appendix A: Session Agenda

MGA Review: Municipal Administrators Session

Agenda Item	Timing
1. Welcome and introductions	1:00-1:10
<p>2. Potential topics for discussion:</p> <p>Governance and Administration</p> <p><u>Subject 1: Municipal Powers, Structures, Annexations and Other Changes</u></p> <ul style="list-style-type: none"> • Municipal powers • Municipal structures • Fundamental changes and municipal restructuring <p><u>Subject 2: Municipal Governance and Administration</u></p> <ul style="list-style-type: none"> • Municipal governance • Municipal administration <p><u>Subject 3: Municipal Finances</u></p> <ul style="list-style-type: none"> • Financial administration • Regional funding approaches • Municipal revenue sources • Fees and levies <p><u>Subject 4: Municipal Accountability, Liability, and Risk Management</u></p> <ul style="list-style-type: none"> • Compliance and accountability • Liability and risk management • Provincial powers <p><u>Subject 5: Municipal Services and Delivery</u></p> <ul style="list-style-type: none"> • Service provisions • Regional services commissions • Municipally controlled corporations <p><u>Subject 6: Public Participation and Municipal Relations</u></p> <ul style="list-style-type: none"> • Municipal relationships and dispute resolution • Public participation • Municipal Government Board <p>Assessment and Taxation</p> <p><u>Subject 1: Taxation and Municipal Finances</u></p> <ul style="list-style-type: none"> • Taxation • Municipal revenue sources • Fees and levies <p><u>Subject 2: Exemptions from Assessment and Taxation</u></p> <ul style="list-style-type: none"> • Exemptions and other special tax treatment 	<p>1:10-1:20</p>

Agenda Item	Timing
<p>Assessment and Taxation Continued</p> <p><u>Subject 3: Market Value Equalized and Supplementary Assessment</u></p> <ul style="list-style-type: none"> • Market value assessment and administration • Equalized assessment • Progressive and supplementary assessment <p><u>Subject 4: Industrial and Agricultural Property Assessment</u></p> <ul style="list-style-type: none"> • Linear property assessment • Machinery and equipment property assessment • Transportation properties • Farm property assessment <p><u>Subject 5: Assessment Administration</u></p> <ul style="list-style-type: none"> • Assessment administration <p><u>Subject 6: Public Participation and Assessment Appeals</u></p> <ul style="list-style-type: none"> • Public participation • Assessment complaints and appeals • Municipal Government Board <p>Planning and Development</p> <p><u>Subject 1: Fees and Levies</u></p> <ul style="list-style-type: none"> • Fees and levies <p><u>Subject 2: Land Management and Planning Tools</u></p> <ul style="list-style-type: none"> • Statutory plans and land use bylaws <p><u>Subject 3: Subdivision and Development Authorities and Processes</u></p> <ul style="list-style-type: none"> • Planning authorities • Administrative decision-making processes <p><u>Subject 4: Land Dedication and Use of Reserves</u></p> <ul style="list-style-type: none"> • Land dedication (reserves) <p><u>Subject 5: Regional Approaches</u></p> <ul style="list-style-type: none"> • Municipal relationships and dispute resolution • Managing growth and development • Regional funding approaches <p><u>Subject 6: Public Participation and Planning Appeals</u></p> <ul style="list-style-type: none"> • Municipal Government Board • Public participation • Planning and inter-municipal appeals 	
<p>3. Change tables (if needed)</p>	<p>1:20-1:25</p>

Agenda Item	Timing										
<p>4. Table facilitation</p> <ul style="list-style-type: none"> ▪ Two topics will be prioritized for discussion for each block <table border="1" data-bbox="310 474 1156 695"> <tr> <td data-bbox="310 474 618 516">Block 1: 1:25-2:05</td> <td data-bbox="618 474 1156 516">Governance and Administration Topics</td> </tr> <tr> <td colspan="2" data-bbox="310 516 1156 564" style="text-align: center;"><i>Break (5 mins)</i></td> </tr> <tr> <td data-bbox="310 564 618 606">Block 2: 2:10-2:50</td> <td data-bbox="618 564 1156 606">Assessment and Taxation Topics</td> </tr> <tr> <td colspan="2" data-bbox="310 606 1156 655" style="text-align: center;"><i>Break (5 mins)</i></td> </tr> <tr> <td data-bbox="310 655 618 695">Block 3: 2:55-3:35</td> <td data-bbox="618 655 1156 695">Planning and Development Topics</td> </tr> </table> <ul style="list-style-type: none"> ▪ Discussion will focus on what is working well, desired changes, and potential impacts of changes to the legislation 	Block 1: 1:25-2:05	Governance and Administration Topics	<i>Break (5 mins)</i>		Block 2: 2:10-2:50	Assessment and Taxation Topics	<i>Break (5 mins)</i>		Block 3: 2:55-3:35	Planning and Development Topics	1:25-3:35
Block 1: 1:25-2:05	Governance and Administration Topics										
<i>Break (5 mins)</i>											
Block 2: 2:10-2:50	Assessment and Taxation Topics										
<i>Break (5 mins)</i>											
Block 3: 2:55-3:35	Planning and Development Topics										
<p>5. Open discussion</p> <ul style="list-style-type: none"> ▪ Are there any other relevant topics participants want to address? 	3:35-3:55										
<p>6. Wrap-up</p>	3:55-4:00										