

# CITY OF SASKATOON COUNCIL POLICY

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**NUMBER**  
*C03-011*

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<b>POLICY TITLE</b> <i>Parks and Recreation Levy</i>	<b>ADOPTED BY:</b> <i>City Council</i>	<b>EFFECTIVE DATE</b> <i>September 21, 1987</i>
		<b>UPDATED TO</b> <i>August 17, 2011</i>
<b>ORIGIN/AUTHORITY</b> <i>Planning and Development Committee Reports No. 37-1987, 40-1989, 1-1990, 31-1991, 3-1992, 15-1993 and 12-1995; City Commissioner Report No. 7-1992; and Administration and Finance Committee Report No. 8-2001; and Planning and Operations Committee Report No. 10-2011</i>	<b>CITY FILE NO.</b> <i>CK. 4216-1</i>	<b>PAGE NUMBER</b> <i>1 of 6</i>

1. PURPOSE

To accelerate the development of parks and recreation facilities without impairing the City's financial position and to obtain a direct financial contribution from the beneficiaries of parks and recreation facilities in approximate relation to the benefits received (as measured by geographic proximity to the facilities).

2. DEFINITIONS

- 2.1 Parks and Recreation Levy - a one-time charge against new land development, required to raise funds for the provision of parks and recreation facilities. The levy shall represent a prepayment towards a facility to be constructed at a later date or post payment for facilities already constructed.
- 2.2 Catchment Area - the geographical area that will benefit from and contribute (i.e. through the parks and recreation levy) to the cost of a proposed park or recreation facility.
- 2.3 Developer - the owner of the property to be developed. For the purpose of this policy, a developer can be either a private developer or the City's Land Branch.
- 2.4 Capital Cost - the capital cost of a facility shall include the land (except where the facility is built on dedicated Public or Municipal Reserve land), the physical structures placed on the land, and those additional services (e.g. water line connections) directly attributable to the facility.
- 2.5 Facilities - shall include parks, boulevard trees, and any structures built for recreational programs.

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- 2.6 Neighbourhood Area - shall be of a size equivalent to the area served by a centrally located Public Elementary School. For the purpose of setting parks and recreation levy rates, a typical neighbourhood will be assumed to have 21,000 metres of collectable frontage.
- 2.7 District Area - shall be an area formed by several neighbourhoods and may include a high school. For the purpose of calculating parks and recreation levy rates, a typical district shall be assumed to have 84,000 metres of collectable frontage.
- 2.8 Contributing Base - the total frontage within a defined catchment area to which the parks and recreation levies are applied.
- 2.9 Multi-District Reserve - a reserve account established for the purpose of financing parks and recreation facilities throughout the City.
- 2.10 Neighbourhood-Local Facilities - parks and recreation facilities intended to serve a Neighbourhood Area as defined in 2.6 above.
- 2.11 Neighbourhood-District Facilities - parks and recreation facilities intended to serve a District Area as defined in 2.7 above.
- 2.12 Multi-District Facilities - parks and recreation facilities that directly serve more than one (1) District and/or that indirectly serve the entire City.

### 3. POLICY

The City shall, subject to the requirements of the Saskatchewan Planning and Development Act, levy a one-time charge against new lots to finance all or a part of the capital cost of parks and recreation facilities.

- 3.1 Application - a parks and recreation levy shall be applied to all private and City-owned property (except land dedicated as Public and Municipal Reserve), located within the catchment area, that is classified:
- Residential;
  - Commercial;
  - Institutional and School;
  - Industrial.

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- 3.2 Cost Recovery - the Parks and Recreation Levy shall cover the entire capital cost of parks and recreation facilities at the Neighbourhood Local and District levels. The Levy shall also provide for complete or partial recovery of the capital cost of Multi-District parks and recreation facilities.
- a) The Levy shall not include recovery of:
    - i) Replacement facilities;
    - ii) Ongoing operating costs;
    - iii) Debt charges on moneys borrowed to accelerate the construction of a park or facility.
  - b) Parks and Recreation facilities built on public reserve shall not be charged for the land component.
  - c) Parks and Recreation levies collected from Industrial Properties may be used for Multi-District parks, boulevard trees, and recreation facilities.
- 3.3 Parks and Recreation Levy Rate - the parks and recreation levy rates shall be city wide, and may vary according to property classification (i.e. residential versus non-residential).
- a) The Neighbourhood Local and District Parks and Recreation Levy shall be based on the current equivalent cost to construct the applicable parks and recreation facilities.
  - b) The Multi-District Parks and Recreation Levy shall be based on the current cost to construct suburban and city-wide parks and recreation facilities approved by City Council to be funded from this source of funds.
  - c) The City may establish and apply a different rate for each property classification.
  - d) Rates will be calculated and charges applied on the following basis:
    - i) Actual “front metre” calculation will be used for lots that are less than 60 metres in depth (e.g. single-unit dwellings).
    - ii) Actual “front metre per hectare” calculation will be used for lots greater than 60 metres in depth (e.g. multi-unit dwellings).

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### 3.4 Facilities

City Council shall, by resolution, authorize a list of parks and recreation facilities to be used for the purpose of calculating Neighbourhood Local and District parks and recreation levy rates. The list shall represent a commitment to provide basic facilities at the Neighbourhood Local and District levels.

- a) The list of facilities shall be reviewed annually and updated, when required, by resolution of Council.
- b) Where alternate facilities are provided in an area, the maximum amount of funds available from the applicable parks and recreation levy account shall not be greater than the amount that would otherwise be required to complete construction of the facilities contained in the current list that has been approved by resolution of Council.

Additional funds, if required, should be financed through an alternate source subject to Council approval.

- c) Parks and Recreation Levy funds shall be used first, to complete Neighbourhood-Local parks and recreation facilities (including boulevard trees), and next, to complete Neighbourhood-District parks and recreation facilities. Residual funds shall be used for Multi-District parks and recreation facilities.

### 3.5 Construction Schedule

City Council shall establish guidelines pertaining to the timing of construction of Neighbourhood Local and District parks and recreation facilities. The construction schedule shall be reflected in the City's annual Prepaid Land Development Budget.

### 3.6 Interim Use of Funds

Funds may be loaned between Parks and Recreation Levy accounts, provided the timing of construction of the facilities associated with the lending account is not jeopardized.

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## 3.7 Multi-District Reserve

Parks and Recreation levy funds intended for Multi-District parks and recreation facilities shall be credited to a "Multi-District Reserve" account and shall, subject to prior approval of City Council, be used:

- a) To finance Multi-District parks and recreation facilities to be determined by City Council; and
- b) To cover shortfalls in Parks and Recreation Levy accounts at the Neighbourhood Local and District levels.

## 3.8 Shortfalls and Surpluses

Projected shortfalls/surpluses must be reported promptly to City Council in order to allow sufficient time and flexibility for Council to deal with them. Surpluses will be transferred to the "Multi-District Reserve" account.

## 3.9 Reports

City Council shall be provided with annual reports on the status of each Parks and Recreation Levy Account. Such reports must comply with the standard contents and format prescribed by City Council.

## 4. RESPONSIBILITIES

### 4.1 City Council - shall be responsible for:

- a) Establishing, by resolution, the list of standard facilities to be used in calculating Neighbourhood Local and District parks and recreation levies.
- b) Setting and, where necessary, revising the parks and recreation levy formulas and/or rates.
- c) Authorizing the use of funds credited to the Multi-District Reserve Account.
- d) Approving policy amendments, as required.

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- 4.2 Planning and Operations Committee - shall be responsible for reviewing and making recommendations on all matters in this policy which require City Council approval and for advising City Council on any amendments that may be required to this policy.
- 4.3 General Manager, Community Services Department - shall be responsible for:
- a) Implementing and administering this policy.
  - b) Preparing reports, in accordance with Section 3.9 of this policy, for submission to City Council.
  - c) Providing appropriate analysis and information to assist City Council to fulfil its responsibilities under this policy.
  - d) Recommending to City Council (through the Planning and Operations Committee) policy amendments as may be required from time to time.