The Canadian Taxpayers Federation's

2016 Alberta Taxpayer

ty and Nice

Nice List

NDP MLAs David Shepherd and Trevor Horne for keeping their expense claims low

Two MLAs are being frugal with their expenses, and that fills us with joy. NDP MLA David Shepherd expensed only \$131.91 in the last two quarters combined. It helps that Shepherd says he bikes to work year-round. Yes, representing the riding of Edmonton-Centre, he lives close to work, and biking isn't a possibility for all Albertans. But at least he isn't a hypocrite on the carbon tax when his government advises Albertans to walk or take the bus. Shepherd not only talks the talk, he cycles the cycle. NDP MLA Trevor Horne is making this season bright for taxpayers too – he expensed only \$45.45 in six months. When it comes to expenses, we'd like all the other MLAs to follow these two in merry measure!

2. **Calgary City Council**

for freezing property taxes

Calgary City Council delivered some much-needed Christmas cheer when councillors unanimously voted to freeze property taxes in 2017. Truthfully, it's a 1.5 per cent increase paid by dipping into the fiscal stability fund, but after 10 years of property taxes increasing at almost three times the rate of inflation, this is the kind of freeze that doesn't give you a chill in the winter. Councillors can have taxpayers rockin' around the Christmas tree with a tax cut next year - which is completely possible with some fiscal prudence - and would show some genuine Christmas spirit in a non-election year.

3. Wildrose Party Members

for voting to bring back the single-rate income tax

While the tax hikes we're seeing are frightful, the single-rate tax was so delightful! Alberta's single-rate income tax was a fair, simple and decidedly progressive income tax system that meant lower taxes for high and low income earners alike. It was naughty of the PCs to scrap it, but in late October, Wildrose Party members voted to bring it back if elected. This policy endorsement was one of the prettiest sights we've seen – along with the holly on our own front doors.

4. **Alberta MLAs**

for rejecting the proposed taxpayer subsidy to political parties

Alberta's NDP MLAs arose such a clatter from the Canadían Taxpayers Federation when they proposed taxpayers pay for their attack ads. But they have since hung their priorities by the chimney with care, rejecting the idea. For that, they make the nice list – along with the other party MLAs who struck the harp and joined the chorus, unanimously slamming the proposal.

Naughty List

Alberta Government Ministers

for being carbon tax hypocrites

Baby it's cold outside - but Alberta government ministers haven't noticed. They're ringing in the New Year with a multi-billion dollar carbon tax. No visions of shocking bills are dancing in their heads, since they're keeping warm and cozy inside their luxury SUVs and trucks courtesy of taxpayers, who pay for the gas too. Premier Notley told taxpayers who are worried about the carbon tax to try walking or taking the bus – then dashed through the snow in her Chevrolet Suburban. Brr... these ministerial hypocrites top the naughty list this year! Good thing Santa hasn't banned coal.

2. **Mayors Naheed Nenshi and Don Iveson**

for asking for new tax powers

Despite the hard times faced by their residents, Calgary Mayor Naheed Nenshi and Edmonton Mayor Don Iveson are hoping to dig deep into taxpayers' wallets, jingling all the way to their slush funds. As taxpayers grapple with the highest unemployment rate in two decades and property taxes that have risen for years, these mayors channelled Ebenezer Scrooge as they asked for new tax powers from the province - without giving residents a say in citywide referendums. Meanwhile, spending in both cities has increased more than twice the rate of inflation and population growth over the last decade. Bah Humbug!

3. **The MLA Sparkling Clean Car Club**

for expensing endless car washes

Three MLAs got a little too cozy with their taxpayer-funded carwashes this year. It's not really the spirit of giving when you're giving to yourself, courtesy of the taxpayer. PC MLA Wayne Drysdale expensed 11 car washes in four months, including two in two days. Wildrose MLA David Hanson expensed 12 car washes in six months. NDP MLA Shaye Anderson expensed eight car washes in four months. The elves want to know why taxpayers pay for MLAs' car washes and car detailing in the first place! This multipartisan crew may have the cleanest cars in their caucuses, but they can count on coal in their stockings.

Alberta Finance Minister Joe Ceci

for piling debt onto Alberta kids

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Alberta Finance Minister Joe Ceci is being downright grinchy with his debt load. Maybe Alberta kids need to remind him that Santa is watching. He's leaving those kids with a massive debt burden because he's increasing his government's spending. Minister Ceci oversaw multiple credit downgrades this year, delivered deficits so large he couldn't even bring himself to say the number and has created cause for concern that he'll show no restraint in upcoming union negotiations. Merry Christmas, kids!

Alberta Education Minister David Eggen

for selectively avoiding accountability

It's chilly, but that doesn't make it OK for Alberta Education Minister David Eggen to sit on his hands when it comes to the lack of accountability and alleged misuse of tax dollars at the Alberta School Boards Association (ASBA). Last year the CTF revealed \$41,000 spent on ASBA staff parties, gifts and adult Easter egg hunts. Minister Eggen said it seemed "very inappropriate." Since then, ASBA staff got pay hikes despite frustration from local school boards, and the ASBA hasn't demanded transparency from the Alberta teachers' benefit plan, which they're supposed to hold accountable, despite concerns that board members jetted to Hawaii on the taxpayer dime. Meanwhile, Minister Eggen has kept the ASBA off his naughty list. Mele Kalikimaka is the thing to say on a bright Hawaiian Christmas day, and coal is the thing we're giving to Minister Eggen.

