

**TOWN OF IRRICANA  
AGENDA  
SPECIAL MEETING OF COUNCIL  
Date: May 27, 2021 Time: 6:00 P.M.**

- A. CALL TO ORDER**
- B. ATTENDANCE**
- C. AGENDA**
- D. PRESENTATIONS**
- E. MINUTES**
- F. CORRESPONDENCE FROM PREVIOUS MEETING**
- G. COMMITTEE REPORTS**
- H. OLD BUSINESS**
- I. NEW BUSINESS**
  - 1. RFD – 2021 Tax Rate Bylaw 009:2021 and rescind Tax Rate Bylaw 008:2021
- J. COMMUNICATION / INFORMATION**
- K. FOLLOW-UP/ACTION & STATUS**
- L. PUBLIC INPUT**
- M. CLOSED SESSION**
- N. ADJOURN.**

# Request for Decision

**To: Mayor Friesen and Council**

**From: Barrie Hutchinson, CAO**

**Date: May 27<sup>th</sup>, 2021**

**Subject: Tax Rate Bylaw 009:2021**

**DECISION: Yes / No / Deferred – Financial Sustainability**

**CORRELATION TO STRATEGIC PLAN OR POLICY:**  
Financial Sustainability

## **KEY ISSUES AND BACKGROUND:**

At the Special Council Meeting held on May 19, 2021, Tax Rate Bylaw #008:2021 was read and adopted by Council.

There has been amendments to the Municipal Tax Rates, resulting in a rate reduction from the previously adopted tax rate bylaw, as follows:  
Residential/Farmland - 8.5945 reduced to 8.5264 (diff of 0.0681)  
Non-Residential – 9.0945 reduced to 9.0018 (diff of 0.0927)

## **BENEFITS:**

To enable administration to proceed with preparing and sending out the 2021 Tax Notices prior to the end of May.

## **DISADVANTAGES:**

None

**ALTERNATIVES:**

- 1) None

**IMPLICATION ON FINANCES:**

1. Once adopted, the 2021 Tax Notices can be processed and sent out.

**RECOMMENDATION:**

1. That Council proceed with all applicable readings and adopt Tax Rate Bylaw 009:2021

**RECOMMENDED MOTION:**

- 1) Moved that Bylaw 009:2021, being a bylaw to authorize the rates of taxation to be levied against assessable property within the Town of Irricana for the 2021 taxation year be read and adopted by Council this 27<sup>th</sup> day of May, 2021 and rescinds Bylaw 008:2021.

**BYLAW 009:2021**  
**of the TOWN OF IRRICANA**  
**in the PROVINCE OF ALBERTA**

**A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE TOWN OF IRRICANA FOR THE 2021 TAXATION YEAR.**

**WHEREAS**, the Town of Irricana has prepared and adopted detailed estimates of the municipal revenues and expenditures as required, at the council meeting held on May 17, 2021; and

**WHEREAS**, the estimated municipal expenditures and transfers set out in the budget for the Town of Irricana for 2021 total \$ 2,654,733.53; and

**WHEREAS**, the estimated municipal revenues and transfers from all sources other than taxation for the Town of Irricana is estimated at \$1,586,866.72 and the balance of \$1,067,866.81 is to be raised by general municipal taxation; and

**WHEREAS**, the requisitions are:

<b>Alberta School Foundation Fund Residential and Farmland(ASFF)</b>	\$277,016.81
<b>Calgary Roman Catholic Separate School Division Residential and Farmland (CRCSSD)</b>	\$30,777.31
<b>Total Residential and Farmland</b>	\$307,794.12
<b>Alberta School Foundation Fund Non Residential</b>	\$25,619.41
<b>Calgary Roman Catholic Separate School Division Non Residential</b>	\$2,042.44
<b>Total Non Residential</b>	\$27,661.85
<b>Rocky View Seniors Foundation</b>	\$6,915.52

**WHEREAS**, the Council of the Town of Irricana is required each year to levy on the assessed value of all property, tax rates sufficient to meet the estimated expenditures and the requisitions; and

**WHEREAS**, the Council is authorized to classify assessed property, and to establish different rates of taxation in respect to each class of property, subject to the Municipal Government Act, Chapter M26, Revised Statutes of Alberta, 2000; and

**WHEREAS**, the assessed value of all property in the Town of Irricana as shown on the assessment roll is:

<b>Residential &amp; Farmland</b>	\$117,102,080
<b>Non-Residential</b>	\$ 7,710,830
<b>Total</b>	\$124,812,910

**NOW THEREFORE** under the authority of the Municipal Government Act, the Council of the Town of Irricana, in the Province of Alberta, enacts as follows:

1. That the Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all property as shown on the assessment roll of the Town of Irricana:

<b>Municipal</b>	<b>Levy</b>	<b>Assessment</b>	<b>Tax Rate</b>	<b>Mill rate</b>	<b>Split</b>
Residential & Farmland	\$ 998,455.47	\$117,102,080	0.008526360	8.5264	93.50%
Non residential	\$ 69,411.34	\$ 7,710,830	0.00900200	9.0018	6.50%
Total	\$1,067,866.81	\$124,812,910			

<b>Alberta School</b>	<b>Levy</b>	<b>Assessment</b>	<b>Tax Rate</b>	<b>Mill Rate</b>
Residential & Farmland	\$ 307,794.00	\$120,232,031.25	0.00256	2.56
Non residential	\$ 27,662.00	\$ 7,356,914.89	0.003760	3.76

<b>Senior Foundation</b>	<b>Levy</b>	<b>Assessment</b>	<b>Tax Rate</b>	<b>Mill Rate</b>
All Taxable Property	\$ 6,915.52	\$127,588,946.14	0.000054	0.054201561
DIP	\$ 123.09	\$ 1,566,020.00	0.0000786	0.0786

2. The minimum amount payable as property tax for general municipal purposes shall be \$500.00 per parcel.
3. For the purposes of collecting the portion of the requisition defined in section 326(1)(a)(vi) of the Act, the Chief Administrative Officer is hereby authorized to impose the tax rate set by the Minister in accordance with section 359.3 of the Act on the assessed value of all taxable designated industrial property shown on the 2021 assessment roll of the Town.
4. That Bylaw 008:2021 being the 2021 Tax Rate Bylaw be repealed in its entirety.
5. That this bylaw shall take effect on the date of the third and final reading.

**Read a first time this 27<sup>th</sup> day of May, 2021**

**Read a second time this 27<sup>th</sup> day of May, 2021**

**Given Unanimous Consent for a third and final reading this 27<sup>th</sup> day of May, 2021**

**Read a third and final time this 27<sup>th</sup> day of May, 2021**

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**MAYOR**

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**CHIEF ADMINISTRATIVE OFFICER**