



# SPECIAL MEETING OF COUNCIL

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**Council Chambers, Irricana Centennial Centre, 222 2 Street**

**Date:** May 30, 2024 **Time:** 7:00PM

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**A. ATTENDANCE**

**B. CALL TO ORDER**

**C. AGENDA**

**D. PRESENTATIONS**

**E. MINUTES**

Item E1: Minutes from May 21, 2024 Regular Meeting of Council

**F. CORRESPONDENCE FROM PREVIOUS MEETING**

**G. COMMITTEE REPORTS**

**H. OLD BUSINESS**

**I. NEW BUSINESS**

Item I1: 2024 Tax Rate Bylaw

**J. COMMUNICATION / INFORMATION**

**K. COUNCILLOR UPDATE**

**L. CLOSED SESSION**

**M. ADJOURN**

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**Item E1**

Minutes from May 21, 2024 Regular Meeting of Council

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## REGULAR MEETING OF COUNCIL

Council Chambers, Irricana Centennial Centre, 222 2 Street

Date: May 21, 2024 Time: 7:00PM

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### **A. ATTENDANCE**

Mayor: Jim Bryson  
Deputy Mayor: Julie Sim  
Councillors: Nathaniel Fleming, Lisa McAree, Kim Schmaltz  
CAO: Doug Hafichuk  
Staff: Patricia Malthouse

### **B. CALL TO ORDER**

The meeting was called to order by Mayor Bryson at 7:00 pm.

### **C. AGENDA**

- (i) Adopt Agenda  
62:24 Moved by Councillor McAree to adopt the Agenda, as presented.  
CARRIED

### **D. PRESENTATIONS**

- (i) None

### **E. MINUTES**

- (i) Minutes of the Regular Meeting of Council for May 06, 2024  
63:24 Moved by Councillor McAree to accept the Minutes of the Regular Meeting of Council for May 06, 2024, as presented.  
CARRIED

### **F. CORRESPONDENCE FROM PREVIOUS MEETING**

- (i) None

## **G. COMMITTEE REPORTS**

- (i) Item G1: Rocky View Foundation (Mayor Bryson)  
Deferred from May 06, 2024 meeting
- (ii) Item G2: Community Futures Wild Rose (Deputy Mayor Sim)

## **H. OLD BUSINESS**

- (i) None

## **I. NEW BUSINESS**

- (i) Item I1: 2024 Town Budget

64:24 Moved by Mayor Bryson that Administration be directed to review the Council Remuneration Policy and recommend potential changes to take effect following the next municipal general election.  
CARRIED

65:24 Moved by Councillor Fleming that the 2024 Town of Irricana Budget be approved, as presented.  
CARRIED

- (ii) Item I2: 2024 Tax Rate Bylaw 004:2024

66:24 Moved by Councillor Schmaltz that the 2024 Tax Rate Bylaw, (Bylaw 004:2024) be read for a first time this 21<sup>st</sup> day of May, 2024.  
CARRIED

67:24 Moved by Deputy Mayor Sim that the 2024 Tax Rate Bylaw, (Bylaw 004:2024) be read for a second time this 21<sup>st</sup> day of May, 2024.  
CARRIED

68:24 Moved by Councillor McAree that the 2024 Tax Rate Bylaw, (Bylaw 004:2024) be given unanimous consent for a third and final reading this 21<sup>st</sup> day of May, 2024.  
CARRIED

69:24 Moved by Councillor Fleming that the 2024 Tax Rate Bylaw, (Bylaw 004:2024) be read for a third and final time this 21<sup>st</sup> day of May, 2024.  
CARRIED

- (iii) Item I3: 2024 Master Rates Bylaw 005:2024

70:24 Moved by Mayor Bryson that the 2024 Master Rates Bylaw (Bylaw 005:2024) be read for a first time this 21<sup>st</sup> day of May, 2024.  
CARRIED

71:24 Moved by Councillor Fleming that the 2024 Master Rates Bylaw (Bylaw 005:2024) be read for a second time this 21<sup>st</sup> day of May, 2024.

CARRIED

72:24 Moved by Councillor Schmaltz that the 2024 Master Rates Bylaw (Bylaw 005:2024) be given unanimous consent for a third and final reading this 21<sup>st</sup> day of May, 2024.

CARRIED

73:24 Moved by Deputy Mayor Sim that the 2024 Master Rates Bylaw (Bylaw 005:2024) be read for a third and final time this 21<sup>st</sup> day of May, 2024.

CARRIED

**J. COMMUNICATION / INFORMATION**

(i) None

**K. COUNCILLOR UPDATE**

(i) Roundtable Discussion

**L. CLOSED SESSION**

(i) None

**M. ADJOURN**

(i) Adjournment

74:24 Moved by Councillor McAree to adjourn the meeting at 8:02 pm.

CARRIED

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Mayor Bryson

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Doug Hafichuk  
Chief Administrative Officer

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**To:** Mayor and Council  
**From:** Chief Administrative Officer  
**Date:** May 30, 2024  
**Purpose:** Request For Decision  
**Subject:** 2024 Tax Rate Bylaw (Bylaw 006:2024)

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## Summary:

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Provincial Education Requisitions were incorrectly displayed in the 2024 Tax Rate Bylaw (Bylaw 004:2024) approved by Council on May 21, 2024. An updated 2024 Tax Rate Bylaw (Bylaw 006:2024) has been prepared to address the error.

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## Background and Discussion:

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### Requisitions

Municipalities are responsible for collecting revenues on behalf of specific third-party organizations. The Town of Irricana collects funds on behalf of the Alberta School Foundation Fund (ASFF), the Calgary Roman Catholic Separate School District (CRCSSD), and the Rocky View Seniors Foundation (RVSF).

The Province uses Equalized Assessments<sup>1</sup>, which differ from Property Assessments, and a provincially established Mill Rate to determine the amount that each municipality is to collect and remit on behalf of the Province for education.

For 2024, the Provincial Education Remittances for the Town of Irricana total \$367,252.21 (\$346,431.05 Public and \$20,821.16 Separate).

### Error on 2024 Tax Rate Bylaw

The purpose of Provincial Education Requisitions is to establish the total amount to be collected on behalf of the Province, however, individual municipalities need to establish their own Mill Rate against their current Property Assessments to collect those remittances.

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<sup>1</sup> [http://www.municipalaffairs.alberta.ca/documents/as/Guide\\_to\\_Equalized\\_Assessment.pdf](http://www.municipalaffairs.alberta.ca/documents/as/Guide_to_Equalized_Assessment.pdf)

In preparing the 2024 Tax Rate Bylaw (Bylaw 004:2024) for Council approval, Administration incorrectly listed the Equalized Assessments and Provincial Mill Rate rather than Irricana-specific values.

Ultimately, the amount being collected and remitted to the Province remains the same as previously approved by Council, however, the existing Tax Rate Bylaw is technically incorrect and should be replaced with the corrected data (as below);

<b>Alberta School Foundation Fund (ASFF)</b>				
<b>Assessment Class</b>	<b>Assessment Value</b>	<b>Levy Total</b>	<b>Mill Rate</b>	<b>Tax Rate</b>
Residential & Farmland	\$ 133,806,845.91	\$ 315,967.76	2.36137	0.00236137
Non-Residential	\$ 7,946,833.42	\$ 30,463.29	3.83339	0.00383339
<b>Totals</b>	<b>\$ 141,753,679.33</b>	<b>\$ 346,431.05</b>		

<b>Calgary Roman Catholic Separate School Division (CRCSSD)</b>				
<b>Assessment Class</b>	<b>Assessment Value</b>	<b>Levy Total</b>	<b>Mill Rate</b>	<b>Tax Rate</b>
Residential & Farmland	\$ 8,146,554.10	\$ 19,814.30	2.43223	0.00243223
Non-Residential	\$ 483,826.58	\$ 1,006.86	2.08103	0.00208103
<b>Totals</b>	<b>\$ 8,630,380.67</b>	<b>\$ 20,821.16</b>		

A new 2024 Tax Rate Bylaw (Bylaw 006:2024) has been prepared to properly display the Provincial Education Remittances based on Town of Irricana Property Assessments and not Provincial Equalized Assessments.

Council may give three readings to the 2024 Tax Rate Bylaw, if desired, provided that unanimous consent is given to provide a third and final reading.

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**Financial Implication(s):**

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No Financial Implications; The updated 2024 Tax Rate Bylaw (Bylaw 006:2024) collects the same amount of funding as the previous bylaw (Bylaw 004:2024).

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**Recommendation:**

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Administration recommends that the 2024 Tax Rate Bylaw (Bylaw 004:2024) be given all three readings.

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**Recommendation Motion(s):**

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**Option #1:**

Motion #1: **THAT** the 2024 Tax Rate Bylaw (Bylaw 006:2024) be read for a first time this 30<sup>th</sup> day of May, 2024.

AND

Motion #2: **THAT** the 2024 Tax Rate Bylaw (Bylaw 006:2024) be read for a second time this 30<sup>th</sup> day of May, 2024.

AND

Motion #3: **THAT** unanimous consent be given for a third and final reading this 30<sup>th</sup> day of May, 2024.

AND

Motion #4: **THAT** the 2024 Tax Rate Bylaw (Bylaw 006:2024) be read for a third and final time this 30<sup>th</sup> day of May, 2024.

**Option #2:**

As determined by Council.

Respectfully submitted,

"Doug Hafichuk"

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Chief Administrative Officer

**ATTACHMENTS:**

Attachment 'A' – 2024 Tax Rate Bylaw (Bylaw 006:2024)



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**Item I1**

Attachment 'A' – 2024 Tax Rate Bylaw (Bylaw 006:2024)

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# BYLAW 006:2024

**A bylaw of the Town of Irricana, in the Province of Alberta, for the purpose of authorizing the rates of taxation to be levied against assessable property within the Town of Irricana for the 2024 Taxation Year.**

**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 of the Town of Irricana 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;

**AND WHEREAS** the Town of Irricana has prepared and adopted detailed estimates of the municipal revenues and expenditures as required at the May 21, 2024 Regular Meeting of Council;

**AND WHEREAS** the estimated expenditures and transfers in the approved 2024 Town Budget for 2024 totals \$2,692,077;

**AND WHEREAS** the estimated municipal revenues and transfers from all sources other than taxation in the 2024 Town Budget for 2024 totals \$1,181,050 and the balance of \$1,511,027 is to be raised by general municipal taxation;

**AND WHEREAS** the requisitions are;

## Education – Residential / Farmland

Alberta School Foundation Fund (ASFF)	\$315,967.76
Calgary Roman Catholic Separate School Division (CRCSSD)	\$19,814.30

## Education – Non-Residential

Alberta School Foundation Fund (ASFF)	\$30,463.29
Calgary Roman Catholic Separate School Division (CRCSSD)	\$1,006.86

## Other

Rocky View Seniors Foundation (RVSF)	\$12,297.80
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**AND WHEREAS** the assessed value of all taxable property shown on the assessment roll is;

## Assessment Class

Residential and Farmland	\$141,953,400.00
Non-Residential	\$8,430,660.00
<b>Total</b>	<b>\$150,384,060.00</b>

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

**Title**

1. This Bylaw may be cited as the “**2024 Tax Rate Bylaw**”

**Definitions**

2. In this Bylaw, the following definitions apply:
  - a. “**Chief Administrative Officer**” means the Chief Administrative Officer of the Town of Irricana or their authorized delegate;
  - b. “**Municipal Government Act**” means the Municipal Government Act, RSA 2000, c M-26, as amended or replaced from time to time.

**Effect**

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

<b>Municipal</b>					
<b>Assessment Class</b>	<b>Assessment Value</b>	<b>Split</b>	<b>Levy Total</b>	<b>Mill Rate</b>	<b>Tax Rate</b>
Residential & Farmland	\$ 141,953,400.00	94%	\$ 1,420,365.38	10.00586	0.01000586
Non-Residential	\$ 8,430,660.00	6%	\$ 90,661.62	10.75380	0.01075380
<b>Totals</b>	<b>\$ 150,384,060.00</b>		<b>\$ 1,511,027.00</b>		

<b>Alberta School Foundation Fund (ASFF)</b>					
<b>Assessment Class</b>	<b>Assessment Value</b>	<b>Levy Total</b>	<b>Mill Rate</b>	<b>Tax Rate</b>	
Residential & Farmland	\$ 133,806,845.91	\$ 315,967.76	2.36137	0.00236137	
Non-Residential	\$ 7,946,833.42	\$ 30,463.29	3.83339	0.00383339	
<b>Totals</b>	<b>\$ 141,753,679.33</b>	<b>\$ 346,431.05</b>			

<b>Calgary Roman Catholic Separate School Division (CRCSSD)</b>					
<b>Assessment Class</b>	<b>Assessment Value</b>	<b>Levy Total</b>	<b>Mill Rate</b>	<b>Tax Rate</b>	
Residential & Farmland	\$ 8,146,554.10	\$ 19,814.30	2.43223	0.00243223	
Non-Residential	\$ 483,826.58	\$ 1,006.86	2.08103	0.00208103	
<b>Totals</b>	<b>\$ 8,630,380.67</b>	<b>\$ 20,821.16</b>			

Rocky View Seniors Foundation (RVSF)				
Assessment Class	Assessment Value	Levy Total	Mill Rate	Tax Rate
All Taxable Property	\$ 150,384,060.00	\$ 12,297.80	0.000082	0.000000082
<b>Totals</b>	<b>\$ 150,384,060.00</b>	<b>\$ 12,297.80</b>		

**Minimum Tax**

4. The minimum amount payable as property tax for general municipal purposes shall be \$500.00 per parcel.
5. Property designated as Rural Buffer shall be exempt from minimum tax and shall be subject to the assessed amount only, including the municipal portion and all requisitions.

**Severability**

6. If any provision of this Bylaw is declared invalid for any reason by a court of competent jurisdiction, all other provisions of the Bylaw will remain valid and enforceable.

**Repeal of Bylaw(s)**

1. *Bylaw 004-2024* being the *2024 Tax Rate Bylaw*, is repealed upon this Bylaw passing and coming into full force and effect.

**Effective Date**

2. *Bylaw 006:2024*, being the *2024 Tax Rate Bylaw*, is passed when it receives third reading and is signed pursuant to the *Municipal Government Act*.

READ A FIRST TIME this 30 day of May 2024.

READ A SECOND TIME this 30 day of May 2024.

UNANIMOUS CONSENT for THIRD READING given this 30 day of May 2024.

READ A THIRD TIME this 30 day of May 2024.

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 Jim Bryson  
 Mayor

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 Doug Hafichuk  
 Chief Administrative Officer