

---

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

**Date:** March 16, 2026 **Time:** 7:00PM

---

**A. ATTENDANCE**

**B. CALL TO ORDER**

**C. AGENDA**

**D. PRESENTATIONS**

**E. MINUTES**

Item E1: Minutes from March 2, 2026 Regular Meeting

**F. CORRESPONDENCE FROM PREVIOUS MEETING**

**G. COMMITTEE REPORTS**

**H. OLD BUSINESS**

**I. NEW BUSINESS**

Item I1: Development Incentives Policy - Update

Item I2: Property Tax Penalty Waiver for Roll #15100

Item I3: Rocky View County FCSS Funding

Item I4: March 2026 Education Requisition Deferral Request

**J. COMMUNICATION / INFORMATION**

Item J1: National Police Federation – Contract Policing Commitment

**K. COUNCILLOR UPDATE**

**L. CLOSED SESSION**

**M. ADJOURN**

---

---

**Item E1**

Minutes from March 2, 2026 Regular Meeting of Council

---

---

## REGULAR MEETING OF COUNCIL

Council Chambers, Irricana Centennial Centre, 222 2 Street

Date: March 2, 2026 Time: 7:00PM

---

### **A. ATTENDANCE**

Mayor: Colleen MacLeod  
Deputy Mayor: Julie Sim  
Councillors: Nathaniel Fleming, Megan Hoefnagels, Dawna Polson  
CAO: Doug Hafichuk  
Staff: Patty Malthouse

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

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

### **C. AGENDA**

- (i) Item C1: Adopt Agenda  
026:26 Moved by Deputy Mayor Sim to adopt the Agenda, as presented.  
CARRIED

### **D. PRESENTATIONS**

- (i) None

### **E. MINUTES**

- (i) Item E1: Minutes of the Regular Meeting of Council for February 2, 2026  
027:26 Moved by Councillor Hoefnagels to accept the Minutes from the Regular Meeting of Council for February 2, 2026, as presented.  
CARRIED

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

- (i) None

**G. COMMITTEE REPORTS**

- (i) None

**H. OLD BUSINESS**

- (i) None

**I. NEW BUSINESS**

- (i) Item I1: Water Meter Replacement Program Update

028:26 Moved by Councillor Fleming that Council receive Administration's report for information.

CARRIED

029:26 Moved by Councillor Hoefnagels that Council endorse Administration's proposed operational approach for transitioning the Water Meter Replacement Program to steady-state operations, as described in the report, to take effect with the April Utility Billing. In Favour: Mayor MacLeod, Deputy Mayor Sim, Councillor Hoefnagels, Councillor Polson

Opposed: Councillor Fleming

CARRIED

- (ii) Item I2: Provincial Policing Cost Escalation & Structural Fiscal Context

030:26 Moved by Councillor Fleming that Council receive Administration's report for information.

CARRIED

Mayor MacLeod called for a 5 minute recess at 7:44 pm

Mayor MacLeod reconvened the meeting at 7:50 pm

- (iii) Item I3: Social & Recreation Needs Assessment Terms of Reference

031:26 Moved by Councillor Fleming that Council approve the attached Terms of Reference for the Social and Recreation Needs Assessment Working Group, as amended.

CARRIED

032:26 Moved by Deputy Mayor Sim that Administration be directed to undertake recruitment of Public Members in accordance with the Terms of Reference.

CARRIED

- (iv) Item I4: Chief Administrative Officer Report

033:26 Moved by Councillor Fleming that the Chief Administrative Officer Report be received for information.

CARRIED

**J. COMMUNICATION / INFORMATION**

(i) None

**K. COUNCILLOR UPDATE**

(i) Roundtable Discussion

**L. CLOSED SESSION**

(i) None

**M. ADJOURN**

(i) Adjournment

034:26 Moved by Councillor Hoefnagels to adjourn the meeting at  
8:31 pm.  
CARRIED

---

Colleen MacLeod  
Mayor

---

Doug Hafichuk  
Chief Administrative Officer

---

**To:** Mayor and Council  
**From:** Chief Administrative Officer  
**Date:** March 16, 2026  
**Purpose:** **Provided for Information**  
**Subject:** Development Incentives Policy Update

---

---

## **Summary:**

---

The purpose of this report is to provide Council with an administrative update regarding implementation of the Development Incentives Policy following issuance of the 2026 property assessment notices and in anticipation of 2026 Property Tax Notices in May 2026.

---

## **Background and Discussion:**

---

Following adoption of the Development Incentives Policy, Administration initiated a detailed implementation review intended to ensure that the framework performs as intended when applied to the municipality's actual assessment base. This work included parcel-by-parcel classification analysis, financial modeling, and verification of property conditions across the community.

Administration has now completed the core analytical and verification work required to operationalize the Policy and confirm its application to the Town's assessment roll.

### **Classification Review & Policy Validation**

Administration conducted a full parcel-by-parcel classification review across the municipality. Each property was evaluated against the definitions established in the Policy. Where any ambiguity existed, parcels were manually reviewed and, in several cases, staff conducted site visits to confirm servicing status and land condition.

The associated financial modeling has been extensively stress-tested using the 2025 assessment roll to ensure that the Policy performs predictably when applied to actual municipal assessment data.

That analysis confirms that the Policy is functioning as designed.

The framework applies cleanly to the categories of land it was intended to address, with no unintended impacts on developed residential properties. Modeling confirms that modest homes, long-standing residents, and households on fixed incomes are not exposed to disproportionate tax impacts under the framework.

Overall, the application aligns fully with the Policy language, Council's adopted rationale, and the direction established within the Municipal Development Plan.

Administration's conclusion is that the framework performs predictably, proportionately, and defensibly when applied to the municipality's current assessment base.

### **Structural Objectives: Parity, Activation & Opportunity Cost**

The modeling further confirms that the Policy advances the structural objectives identified by Council during its development.

First, the Policy strengthens tax parity across the community. At present, developed residential properties account for approximately ninety-five percent of the municipal tax levy. The Policy rebalances this structure by ensuring that urban land held in undeveloped or unserviced status contributes a meaningful baseline level of taxation reflective of inclusion within the municipality.

Second, the Policy addresses the long-standing opportunity cost associated with idle urban land. This dynamic is particularly visible within the central business district, where several vacant or underutilized parcels have remained inactive for extended periods despite community demand for additional services, amenities, and investment.

When urban land remains dormant indefinitely, the community experiences both fiscal and economic loss, including reduced tax capacity, diminished commercial activity, and lost service potential.

The Policy introduces a structural incentive to activate these lands for broader community benefit. While it does not compel development, it meaningfully alters the economics associated with indefinite land holding, while providing meaningful financial incentives for developing those parcels.

Importantly, this structural rebalancing has enabled modest operational strengthening within the 2026 Base Budget, including targeted staffing enhancements necessary for a growing and modernizing municipality, without placing additional burden on existing residential ratepayers.

## **Minimum Property Tax Modeling**

As part of the implementation analysis, Administration also examined the effectiveness of the municipality's current minimum municipal property tax.

Historically, the Town has maintained a minimum municipal tax of \$500. As part of the Development Incentives Policy review, Administration modeled a range of potential minimum tax thresholds, including \$500, \$1,000, \$1,250, and \$1,500, to understand how different levels would interact with the Policy's objectives.

This modeling was undertaken using the 2025 assessment roll in order to test the real-world impacts of each scenario. The analysis confirmed that changes to the minimum tax primarily affect a relatively small number of undeveloped or underutilized properties and do not materially affect developed residential properties.

The results of this analysis will help inform Council's consideration of the minimum municipal property tax when the 2026 Property Tax Bylaw is brought forward later in the year.

## **Outliers, Administrative Tools & Development Agreements**

While any policy applied at municipal scale can theoretically produce edge cases, the parcel-by-parcel verification process significantly reduces the likelihood of unintended outcomes.

The Policy itself also contains definitions, intent language, and administrative tools that allow Administration to address individualized scenarios within the adopted framework.

Importantly, the Policy also includes constructive pathways for impacted landowners. Development agreements and phased activation strategies allow property owners to establish structured, time-bound pathways toward servicing or development.

These tools can provide a predictable transition toward activation of the land while allowing both the municipality and the property owner to clearly understand the expected timeline and development trajectory.

These mechanisms are not exceptions to the Policy; they are intentionally embedded features designed to support collaboration with landowners while still advancing the municipality's broader development objectives.

## **Implementation Timing & Property Assessments in Parallel**

Property assessment notices were issued in late February 2026.

Administration's original internal rollout schedule anticipated issuing targeted informational letters to affected property owners approximately two weeks in advance of the assessment notices. Due to the scale of the classification verification work, that timeline shifted and the communications will approximately two weeks after assessments were issued.

Targeted letters to property owners falling within the incentive classifications are currently being finalized and are expected to be issued in the coming days. While this sequencing is not ideal from a communications perspective, it does not create procedural or legal risk.

Property owners retain a full sixty-day assessment complaint period following issuance of assessment notices. During that time, property owners may discuss valuation matters directly with the municipal assessor and may file an assessment complaint if they believe their assessed value is inaccurate.

It is important to reiterate that assessment valuation and Council-adopted tax policy are legally distinct matters. The timing proximity between assessment notices and policy communications does not affect procedural rights or the defensibility of the Policy. Property taxes themselves are not established until well after the assessment appeal period has concluded.

## **Landowner Engagement**

Approximately 70 properties fall within the incentive classifications established by the Policy. These properties are represented by approximately 15 individual ownership groups.

In most cases these are single parcels owned by individual property owners. However, several ownership groups hold multiple properties, with one owner representing a significant share of the affected parcels.

Administration anticipates that issuance of the informational letters will generate a limited number of inquiries from property owners. These conversations are expected and appropriate, and they represent the type of engagement the Policy was designed to facilitate.

For property owners most directly affected by the Policy, Administration intends to proactively arrange one-on-one conversations to ensure they have a clear

understanding of the framework, the opportunities available to them under the Policy, and the rationale behind Council's adopted approach.

**Next Steps**

Administration will proceed with issuing the targeted informational letters and initiating direct engagement with affected property owners in the coming days, with all notifications and one-on-one discussions concluded by late-March.

---

**Financial Implication(s):**

---

This report is provided for information only and does not have direct financial implications at this time. Any financial considerations associated with the Development Incentives Policy will be presented to Council for consideration as part of the 2026 Property Tax Bylaw and Spring budget finalization process.

---

**Recommendation:**

---

Administration recommends that the report be received for information.

---

**Recommendation Motion(s):**

---

**Option #1:**

Motion #1:           **THAT** Administration's report be received for information.

**Option #2:**

As determined by Council.

Respectfully submitted,

"Doug Hafichuk"

---

Chief Administrative Officer

**ATTACHMENTS:**

Attachment 'A' – Development Incentives Policy (w/ Enabling Bylaw)

---

---

**Item I1**

Attachment 'A' – Development Incentives Policy (w/ Enabling Bylaw)

---

# BYLAW 004:2025

**A bylaw of the Town of Irricana, in the Province of Alberta, for the purpose of enabling Council to provide development incentives through waivers, exemptions, and rebates, and to delegate administrative authority for their implementation.**

**WHEREAS** Pursuant to Section 7 of the Municipal Government Act, RSA 2000, Chapter M-26 and amendments thereto, Council may pass bylaws respecting municipal services, fees, and charges;

**AND WHEREAS** Section 364 of the Municipal Government Act authorizes Council to grant property tax exemptions and deferrals;

**AND WHEREAS** Section 364.2 of the Municipal Government Act authorizes Council to grant property tax incentives for non-residential properties for the purpose of encouraging development or revitalization;

**AND WHEREAS** Council has adopted a Policy C006-2025 (*Development Incentives*), which establishes the framework for administering development incentive programs;

**AND WHEREAS** Council wishes to establish clear legislative authority for granting property tax waivers, exemptions, and fee rebates in support of its development-focused vision;

**AND THEREFORE** the Municipal Council of the Corporation of the Town of Irricana, duly assembled in Council, enacts as follows:

## Title

1. This Bylaw may be cited as the "*Development Incentives Enabling Bylaw*".

## Definitions

2. In this bylaw, the following definitions apply:
  - a. "**Administration**" means the Chief Administrative Officer of the Town of Irricana, or their designate.
  - b. "**Council**" means the municipal council of the Town of Irricana, elected and sworn in accordance with the *Municipal Government Act*, RSA 2000, c. M-26, as amended.
  - c. "**Council Policy**" means Policy C006-2025 (*Development Incentives*), as adopted and amended by Council from time to time.

- d. **“Incentives”** means municipal property tax waivers, exemptions, or rebates of fees and charges, as authorized under this Bylaw and the Council Policy.
- e. **“Municipal Portion”** means the share of property taxes levied by the Town of Irricana, excluding education property tax, senior foundation requisitions, and any other external requisitions.

## **Effect**

### *Authority of Council*

- 3. Council may, by resolution and in accordance with the Council Policy, grant Incentives, including: (a) temporary waivers or exemptions of the Municipal Portion of property taxes; and (b) rebates or refunds of municipal fees and charges related to subdivision, servicing, and development.

### *Authority of Administration*

- 4. Administration is authorized to interpret and apply the Council Policy, including property classifications for incentive purposes, verify eligibility requirements, process and issue rebates, refunds, or waivers as approved under this Bylaw and the Policy.
- 5. Administration shall maintain a register of properties participating in incentive programs.

### *Development Agreements*

- 6. Council may approve Development Agreements that incorporate Incentives, provided such Incentives are consistent with this Bylaw and the Council Policy.

Any Incentive terms contained in a Development Agreement have effect only where they are consistent with this Bylaw and the Council Policy. Incentives outside the scope of the Council Policy must be specifically authorized by Council resolution.

### *Transparency and Reporting*

- 7. Administration shall provide Council with an annual report detailing the uptake, financial impacts, and assessment base growth associated with Incentives. Council may request interim updates at its discretion.

### *Limitations*

- 8. Incentives authorized under this Bylaw apply only to the Municipal Portion of property taxes.

9. Categories or classifications defined in the Council Policy are for administrative purposes only and do not alter assessment classes or subclasses established under the Municipal Government Act.
10. Incentives are subject to Council's annual budget and financial capacity, and take effect only as provided under the Council Policy.

**Severability**

11. 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.

**Effective Date**

12. *Bylaw 004:2025*, being the *Development Incentives Enabling Bylaw*, is passed when it receives third reading and is signed pursuant to the *Municipal Government Act*.

READ A FIRST TIME this \_\_ day of \_\_\_\_\_ 2025.

READ A SECOND TIME this \_\_ day of \_\_\_\_\_ 2025.

UNANIMOUS CONSENT for THIRD READING given this \_\_ day of \_\_\_\_\_ 2025.

READ A THIRD TIME this \_\_ day of \_\_\_\_\_ 2025.

\_\_\_\_\_  
Jim Bryson  
Mayor

\_\_\_\_\_  
Doug Hafichuk  
Chief Administrative Officer

---

---

## Development Incentives

---

---

Approval Date: October 6, 2025

Review by Date: October 6, 2029

---

---

### 1. Policy Purpose:

The purpose of this policy is to promote the timely servicing, subdivision, and development of idle, unserviced, and undeveloped lands within the Town of Irricana. These lands represent an important source of long-term growth potential, contributing to the Town's fiscal sustainability, economic vitality, and overall community wellbeing.

Council has adopted a development-focused vision that recognizes the direct link between responsible land development and the Town's ability to deliver services, sustain infrastructure, and foster a thriving local economy. By encouraging the activation of underutilized lands, this policy seeks to unlock opportunities for new housing, commercial activity, and community investment.

This Policy aligns with the Council Strategic Plan, which recognizes that *infrastructure investment, land readiness, and development momentum are essential to Irricana's future success*. By advancing properties through the development lifecycle—from idle and unserviced to serviced, then developed and occupied—the Town ensures development proceeds in a strategic, equitable, and financially responsible manner.

### 2. Key Terms:

- a) **Administration**: The Chief Administrative Officer (CAO), their designate, or a third-party delegated to implement this policy.
- b) **Agricultural Lands**: Lands that are used primarily for crop production, grazing, or similar agricultural activities, regardless of whether they are actively under cultivation or fenced. Within the municipal boundaries, these lands are typically identified for eventual transition to residential, commercial, or industrial use through long-range planning documents.
- c) **Commercial Lands**: Lands designated for business, service, and retail activity, including downtown storefronts, professional offices, and mixed-use buildings that serve the public. These properties are typically located in nodes or corridors identified in long-range plans and are serviced or serviceable for year-round commercial use.
- d) **Developed Lands**: Lands where a principal building has been constructed and all applicable municipal servicing and permitting requirements have been met. These properties are legally

occupied or ready for occupancy and actively contribute to the community's tax base, land use objectives, or economic development goals.

- e) **Idle Lands:** Lands located within the municipal boundaries that have been identified for future development in statutory plans but remain undeveloped or underutilized. These lands may be unserviced or partially serviced and are not currently contributing to the built environment. Lands may be held for speculative purposes or delayed development. Idle lands do not include designated reserve lands, and agricultural use does not exclude lands from this classification.
- f) **Industrial Lands:** Lands intended primarily for manufacturing, warehousing, storage, and related business activities. Industrial Lands are typically identified in statutory planning documents and zoned for industrial use under the Land Use Bylaw. These properties support economic development and job creation and are generally situated near arterial roads or other serviceable locations.
- g) **Property Classification:** The set of categories established by this Policy to group parcels by development status and intended urban use (e.g., Idle, Unserviced, Serviced, Developed, Residential, Commercial, Industrial) for the sole purposes of administering incentives, rebates, eligibility, and reporting. These classifications are policy constructs and do not alter or replace assessment classes or subclasses prescribed by the Municipal Government Act.
- h) **Residential Lands:** Lands intended primarily for housing and human habitation, including single-detached dwellings, duplexes, and other principal residential building types. These lands are designated in the Municipal Development Plan and Land Use Bylaw for residential use and are considered a foundational component of the Town's built environment and growth strategy.

*Note: This policy does not apply to accessory buildings, secondary suites, or other non-principal structures.*

- i) **Serviced Lands:** Lands that are fully subdivided and have direct access to municipal infrastructure. At minimum, these properties must be accessible by public roadways and connected to either water and sanitary services (for residential and commercial use) or, in the case of Industrial lands, have sufficient road access and site servicing to enable permitted development. These lots are considered development-ready, though no principal structures may yet exist.
- j) **Unserviced Lands:** Lands located within the municipal boundaries and identified for future development in statutory planning documents such as the Municipal Development Plan. These lands are not yet connected to essential municipal services such as water, sanitary sewer, stormwater, or roads. They may be raw or partially subdivided and are not considered development-ready without significant infrastructure investment.

### **3. Policy Statement:**

The Town of Irricana is committed to enabling sustainable growth, supporting economic vitality, and ensuring the responsible use of public infrastructure. Council recognizes that the long-term health of the community depends on transforming idle or underutilized lands into productive, serviced, and community-contributing development. This policy establishes a clear, structured

framework for achieving that vision by combining property tax tools with targeted financial incentives that encourage timely investment.

*Sustainable community growth relies on the active and timely development of lands across residential, commercial, and industrial sectors.* When properties remain unserved or underdeveloped for extended periods, the Town faces increasing financial pressures: infrastructure investments go underutilized, fewer taxpayers share the cost of maintaining essential services, and opportunities for housing, business activity, and job creation are lost. This policy addresses those challenges by rewarding progress and setting expectations for action.

Through this framework, the Town seeks to:

- *Promote fairness and balance* by ensuring that all lands within the Town’s urban boundary make a clear, equitable baseline contribution to the cost of delivering and maintaining municipal services.
- *Encourage proactive development* by removing barriers and supporting landowners who advance properties through the development lifecycle – from idle and unserved to served, developed, and occupied.
- *Attract investment* by providing transparent, structured, and predictable tools that create confidence for developers, builders, and the broader business community.

This policy reflects Council’s belief that targeted incentives, when applied at the right time and tied to clear milestones, can *unlock stalled properties, create new housing, expand commercial opportunities, and generate long-term benefits for the community.* At the same time, the policy ensures that the costs of growth are shared fairly and that municipal resources are directed where they will create the greatest impact.

By combining defined property classifications, tax multipliers, and financial incentives, the Town will use its authority under the Municipal Government Act to support development that aligns with its development-focused priorities. This structured, transparent approach gives Council and Administration tools to encourage investment, manage risk, and monitor results, ensuring that growth occurs in a way that is strategic, equitable, and financially responsible.

Ultimately, this policy sets a consistent baseline for incentives. Where a project presents unique circumstances or clear public benefits, Council may approve a Development Agreement with tailored incentive terms. These agreements are considered case-by-case, are separate from this Policy, and should remain consistent with the intent of this policy.

#### **4. Legislative Framework:**

This policy is enabled under the authority of the Municipal Government Act (MGA, RSA 2000, Chapter M-26), which grants municipalities the power to establish property classes, set differential tax rates, and create targeted incentive programs to support community priorities.

The MGA provides flexibility for municipalities to respond to local conditions while working within a structured provincial framework. While the Act limits the number of broad property classes – Residential, Non-Residential, Farmland, and Machinery & Equipment – it allows municipalities to establish property subclasses within those categories. These subclasses enable the Town to better align its taxation strategy with the development readiness of lands and their impact on infrastructure and community growth.

Under this authority, the Town establishes defined property subclasses, each with its own taxation expectations. These expectations are designed to *encourage the timely servicing and development of vacant, and unserviced lands* while maintaining fairness for property owners who are already contributing actively to the tax base.

This policy also draws on additional powers provided under the MGA, including:

- *Section 7* – Grants Council authority to pass bylaws respecting municipal services, fees, and taxation frameworks.
- *Section 297* – Enables taxation by assessment class.
- *Section 364.2* – Authorizes tax incentives for non-residential properties.

This policy is also supported and enabled by local statutes, including the:

- *Municipal Development Plan (MDP)* – Outlines long-range land use planning objectives, including future growth areas, servicing priorities, and land classifications. Serves as a guiding document for identifying eligible lands and policy alignment.
- *Land Use Bylaw* – Regulates zoning, permitted and discretionary uses, and definitions of subdivision, servicing, and development. Used to determine eligibility for incentives and alignment with permitted activity.

While this policy establishes the framework for tax multipliers and financial incentives, *it does not set tax rates directly*. Mill rates are adopted annually through the Tax Rate Bylaw, informed by Council's budget priorities, strategic goals, and the outcomes being pursued under this policy.

By exercising these legislative tools, the Town takes a proactive approach to growth management – aligning taxation, incentives, and land development practices to support Council's development-focused vision and long-term financial sustainability.

## **5. Policy Governance and Decision-Making:**

This policy applies to all privately held lands within the Town of Irricana and establishes a structured framework for guiding decisions about property classifications, incentives, and taxation tools. While the policy sets out clear criteria, it also recognizes that growth decisions can be complex and occasionally require interpretation.

Administration is authorized to interpret and apply this policy on behalf of the Town, including the assignment of property classifications based on documented criteria such as servicing status, development activity, and alignment with community objectives. In applying this policy, Administration exercises reasonable professional discretion, guided by the terminology, intent, and principles established within the policy.

Where significant ambiguity exists, or where an application involves extraordinary circumstances not contemplated by the policy, the matter may be referred to Council for review and direction. This ensures that major decisions reflect Council's development-focused vision and broader strategic priorities while maintaining consistency across administrative processes.

This policy is founded on a set of core principles that guide its implementation and interpretation:

- *Fairness and Equity*: Every parcel within the Town's urban boundary is expected to make a clear, equitable baseline contribution to community goals and priorities.
- *Fiscal Responsibility*: The Town's financial obligations under this policy are subject to annual budget deliberations and managed in a way that ensures long-term financial sustainability.
- *Progress-Oriented*: Incentives are tied to meaningful and verifiable actions that advance properties through the development lifecycle.
- *Public Benefit*: Incentives serve the broader interests of the community, supporting housing availability, business activity, and strategic infrastructure investments.
- *Transparency*: Incentives, classifications, and tax multipliers are clearly defined, publicly communicated, and consistently applied.

By combining administrative discretion with clear guiding principles, this framework ensures the policy is applied consistently, transparently, and in full alignment with Council's strategic direction.

## **6. Development Classification Framework**

To support equitable taxation and promote active development, the Town of Irricana has adopted a refined property classification framework that introduces specific subcategories within both the Residential and Non-Residential property classes.

These subcategories provide a more nuanced and outcome-driven approach to taxation by distinguishing between properties based on development readiness, servicing status, and contribution to community goals. This framework reflects Council's belief that the tax system should encourage the timely activation of serviced lands, reward properties contributing to growth, and ensure that speculative or idle lands pay their fair share toward maintaining municipal services and infrastructure.

By applying this framework, the Town signals clear expectations to property owners and developers while maintaining transparency, fairness, and strategic alignment with the Town's development-focused vision and the Council Strategic Plan.

Properties are separated into the following categories:

| <b>Residential Lands</b>      | <b>Commercial Lands</b>      | <b>Industrial Lands</b>      |
|-------------------------------|------------------------------|------------------------------|
| Residential – Unserviced (RU) | Commercial – Unserviced (CU) | Industrial – Unserviced (IU) |
| Residential – Serviced (RS)   | Commercial – Serviced (CS)   | Industrial – Serviced (IS)   |
| Residential – Developed (RD)  | Commercial – Developed (CD)  | Industrial – Developed (ID)  |

This structure establishes a clear, transparent pathway for properties to move from *Idle* → *Unserviced* → *Serviced* → *Developed* status, ensuring that incentives are aligned with meaningful progress and long-term community benefit

## 7. Tax Multipliers and Implementation

The Town applies differential tax multipliers – used in conjunction with the annual Tax Rate Bylaw and consistent with the MGA – to promote fairness and timely development. Properties that advance into development and active use are taxed at lower multipliers. Holdings kept idle or for speculation are taxed at higher multipliers to recognize not only baseline municipal costs (planning, roads access, emergency readiness) even when no direct services are drawn, but also *the opportunity cost to ratepayers from deferred assessment growth, housing, and employment.*

Annual mill rates for each category are adopted by Council as part of the annual Tax Rate Bylaw. While this policy provides the framework, *Council retains discretion* to adjust multipliers annually to reflect economic conditions, budget priorities, and development trends, while remaining guided by the principles of this policy.

This policy provides specific guidance to Administration and Council in preparing annual mill rates and applying associated multipliers so that the property tax burden is distributed more equitably across all taxable lands within the Town. The intent is to achieve a consistent baseline contribution from every parcel – regardless of development status (Idle, Unserviced, Serviced, or Developed) – to the municipal tax base. The following table sets out the recommended multipliers:

|             | <b>Developed</b> | <b>Serviced</b> | <b>Unserviced</b> |
|-------------|------------------|-----------------|-------------------|
| Residential | 1x               | 3.5x            | 15x               |
| Commercial  | 1x               | 2.5x            | 6x                |
| Industrial  | 1x               | 2.5x            | 6x                |

*Example (Using 2025 Figures):*

|                          | <b>Average Assessment</b> | <b>Levied Property Tax<br/>(No Multiplier)</b> | <b>Multiplier</b> | <b>Property Tax Levied</b> |
|--------------------------|---------------------------|--|-------------------|----------------------------|
| Residential – Developed  | \$338,000                 | \$2805   | 1x                | <b>\$2805</b>              |
| Residential – Serviced   | \$95,500                  | \$790  | 3.5x              | <b>\$2765</b>              |
| Residential – Unserviced | \$19,000                  | \$160  | 15x               | <b>\$2400</b>              |

This structure ensures that:

- Active contributors are rewarded through lower tax rates.
- Serviced but undeveloped lands are encouraged to move toward full utilization.
- Idle or speculative parcels bear a proportionate share of municipal costs.

Incentives or temporary tax waivers granted under this policy may override standard multipliers where applicable. Property owners are encouraged to contact Administration to confirm their classification and discuss eligibility for incentive programs.

## **8. Agricultural Lands Within the Urban Boundary**

Agricultural lands within the Town's urban boundary are not intended for long-term agricultural use. In alignment with the Municipal Development Plan and long-term planning objectives, their role is transitional toward subdivision, servicing, and productive urban use. For incentive administration, these parcels are treated as Idle until that transition begins. These are policy classifications used to manage incentives; *they do not alter assessment classes under the MGA or the Town's Tax Rate Bylaw.*

Even with limited direct service draw, these parcels still use municipal capacity (planning, transportation access, emergency readiness) and create opportunity costs by delaying assessment growth, housing, and employment. As context, the average farmland assessment (2025) is ~\$10,500, yielding about \$90 in municipal taxes – well below the equitable baseline contribution expected of urbanized lands.

To advance fairness and timely transition, the Farmland mill rate and the universal minimum property tax will be set to align with this Policy's objectives, ensuring all lands within the urban boundary make a clear, equitable baseline contribution to municipal costs. Council will annually review the Farmland mill rate to maintain tax equity and shared responsibility across all property types within the urban boundary.

As agricultural parcels begin their transition – subdivision, servicing, development – they become eligible for the policy incentives. This approach preserves fairness, discourages land-banking, and accelerates conversion consistent with Council's development-focused direction.

## **9. Subdivision Incentive**

The Town of Irricana recognizes that sustainable growth depends on maintaining a steady supply of development-ready land. Subdividing larger parcels into titled lots is a critical step in unlocking future housing opportunities, supporting commercial investment, and enabling long-term community vitality.

However, subdivision often involves significant upfront costs – including application, legal, and surveying fees – that can create barriers for landowners and developers seeking to prepare properties for further development. This incentive is designed to reduce those barriers by *rewarding the creation of marketable, development-ready lots* that are realistically positioned to transition into active use.

This incentive encourages subdivisions that are strategically phased, ensuring growth occurs in an orderly, timely manner that balances community needs, infrastructure readiness, and long-term fiscal sustainability.

### 9.1. How the Incentive Works

To support the creation of titled, development-ready lots, the Town offers a direct rebate designed to offset a portion of initial subdivision costs. Incentives are tied to meaningful development activity and supports projects that align with Council’s development-focused vision.

Eligible subdivisions receive:

- A rebate equal to the full value of the subdivision application fee; plus
- A rebate of 25% of approved, directly related ancillary municipal costs (e.g., surveying, legal, and engineering fees).

The total incentive benefit is capped at \$500 per *net-new* lot, to a maximum cumulative rebate of \$15,000 per subdivision.

This structure encourages manageable, well-timed development phases, supporting steady integration of new lots into the community while ensuring infrastructure, services, and permitting processes are aligned to accommodate growth.

Examples:

- *Example 1: A 5-lot subdivision, where all five lots meet requirements, would receive a rebate of \$2,500 (5 lots × \$500).*
- *Example 2: A 40-lot subdivision with 40 qualifying lots would receive the maximum rebate of \$15,000.*

Where subdivision proposals exceed 30 lots or are part of larger development intentions, expanded eligibility may be considered outside this policy, subject to Council approval.

### 9.2. Eligibility Criteria

To qualify for the Subdivision Incentive, applications must meet the following conditions:

1. Minimum Scale – The subdivision must create at least three (3) new legal lots, registered through Alberta Land Titles.
2. Development-Ready Status – Each newly created lot must have direct legal and physical access to a developed municipal roadway.
3. Assessment Threshold – A new lot must achieve an assessed value of \$50,000 or more, based on the finalized property assessment following the statutory condition date of December 31, to be eligible for the rebate.
4. Property Tax Standing – All property taxes are current, or the account is in good standing under an approved payment agreement with no defaults.
5. Timely Application – A written rebate request, in the form and manner prescribed by Administration, must be submitted and received by the Town within 12 months of registration with Alberta Land Titles.

The incentive applies only to subdivisions within the Town’s municipal boundaries, excluding boundary adjustments, consolidations, or subdivisions outside the Town. This ensures support is directed to subdivisions positioned for near-term activation and able to make a meaningful contribution to the Town’s assessed tax base.

### 9.3. Rebate Timing and Process

Applicants are encouraged to work closely with Administration early in the process to confirm eligibility, understand timelines, and confirm that requirements can be met.

Rebates are available once all eligibility criteria have been confirmed. As property assessments are finalized following Alberta’s annual assessment cycle, rebate approvals may take 12 months or more from the date of subdivision registration with Alberta Land Titles.

### 9.4. Strategic Alignment

This incentive supports Council’s development-focused priorities by *encouraging the creation of titled, development-ready lots in a way that balances market demand, infrastructure capacity, and community needs*. By tying incentives to realistic near-term activation, the program promotes sustainable growth, expands the Town’s tax base, and creates opportunities for new housing, business investment, and long-term economic vitality.

## 10. Unserviced Lot Development Incentive

The Town of Irricana recognizes that a significant portion of developable land remains unserviced, creating a barrier to meaningful growth. Without water, sanitary, stormwater, and road infrastructure in place, many parcels cannot advance toward productive development, delaying the availability of housing, commercial space, and new business opportunities.

This incentive is designed to support landowners and developers who invest in extending municipal services to unserviced parcels. By offsetting a portion of these costs, the incentive

encourages the creation of development-ready lots that can transition into productive, community-contributing lands, directly advancing Council's development-focused priorities by *expanding the inventory of development-ready properties while making efficient use of existing infrastructure investments*.

#### 10.1. How the Incentive Works

The Unserviced Lot Development Incentive applies across all assessment classes – residential, commercial, and industrial – and provides a rebate of 100% of eligible Town development-related fees and charges, to a maximum of \$2,500 per qualifying lot. Refundable fees may include:

- Development Permit fees
- Offsite Levies (if levied)
- Servicing Inspection Fees
- Applicable Administrative Fees

This structure provides a direct, predictable benefit to property owners, reducing the financial burden of preparing unserviced parcels for construction and encouraging investment in new infrastructure that supports long-term growth.

#### 10.2. Eligibility Criteria

To qualify for the Unserviced Lot Development Incentive, the property must meet all the following conditions:

1. Legally Subdivided – The lot must be legally subdivided at the time of application.
2. Completed Servicing – Municipal servicing (water, sanitary, stormwater, and road access) must be installed, inspected, and accepted by the Town. Industrial lots may qualify with only municipal road access, provided that other servicing aspects have been acceptably addressed onsite.
3. Property Tax Standing – All property taxes are current, or the account is in good standing under an approved payment agreement with no defaults.
4. Timely Application – A written rebate request, in the form and manner prescribed by Administration, must be submitted and received by the Town within 12 months following servicing acceptance from the Town.

#### 10.3. Strategic Alignment

Unserviced parcels represent untapped potential for community growth. By reducing the costs of installing essential infrastructure, this incentive:

- Encourages the activation of idle lands and expands the Town's supply of build-ready lots;
- Supports both small-scale developers and larger builders seeking to prepare properties for future development;

- Optimizes infrastructure investments by ensuring new servicing connects efficiently to the Town's existing systems; and
- Expands the Town's long-term tax base while supporting housing supply and economic diversification.

By stimulating investment in servicing and development, this incentive *promotes undeveloped parcels to transition more quickly into productive community assets*, advancing the Town's broader fiscal and strategic objectives.

## **11. Serviced Lot Development Incentive**

The Town of Irricana recognizes that serviced land represents a significant investment by both property owners and the municipality. When parcels have already been subdivided and provided with municipal services – including water, sewer, stormwater, and road access – they are effectively construction-ready. However, some lots remain idle for extended periods, delaying housing supply, commercial activity, and the broader benefits of community growth.

This incentive is designed to activate fully serviced lots and bring them into productive use by reducing development costs. By accelerating construction timelines and supporting the creation of new homes, businesses, and facilities, the program directly advances Council's development-focused priorities.

### 11.1. How the Incentive Works

The Serviced Lot Development Incentive applies across all property categories – residential, commercial, and industrial – and provides a rebate of 100% of eligible Town development-related fees and charges, to a maximum of \$1,000 per qualifying lot. Refundable fees may include:

- Development Permit fees
- Offsite Levies (if levied)
- Servicing Inspection Fees
- Applicable Administrative Fees

This structure provides a direct, predictable benefit to property owners, reducing the financial burden of development and encouraging the activation of lots that are already positioned for near-term development.

### 11.2. Eligibility Criteria

To qualify for the Serviced Lot Development Incentive, the property must meet following conditions:

1. Fully Serviced and Subdivided – The lot must be legally subdivided with water, sanitary, stormwater, and road access in place. Industrial lots may qualify with only municipal road access, provided that other servicing aspects have been acceptably addressed onsite.
2. Completed Development – A principal building must be constructed, inspected, and granted occupancy approval during the term of this policy.
3. Property Tax Standing – All property taxes are current, or the account is in good standing under an approved payment agreement with no defaults.
4. Timely Application – A written rebate request, in the form and manner prescribed by Administration, must be submitted and received by the Town within 12 months following issuance of an occupancy permit or confirmation of development completion by the Town.

### 11.3. Strategic Alignment

Serviced lands represent a shared investment between the Town and property owners. When lots sit idle, the return on those investments – in infrastructure, amenities, and economic opportunity – is delayed. By lowering initial development costs, this incentive:

- Encourages the timely activation of development-ready lots;
- Supports small builders and new entrants seeking to invest in the community;
- Promotes efficient use of existing infrastructure; and
- Expands the Town’s tax base while advancing housing, commercial and industrial growth.

This incentive ensures that public and private *investments in serviced lands deliver value sooner, creating measurable benefits for both landowners and the broader community.*

## 12. Stackable Property Tax Waivers

The Town of Irricana recognizes that advancing properties through the development lifecycle – from raw land to titled, serviced, and fully developed lots – involves significant costs at multiple stages. These costs can create barriers for landowners and developers.

This incentive is designed to reward measurable progress by offering time-limited municipal property tax waivers at key milestones. By granting relief only when verifiable development has occurred, the incentive *encourages steady advancement, supports timely activation of land, and promotes orderly, sustainable community growth.*

### 12.1. How the Incentive Works

Eligible properties may receive a one-year municipal property tax waiver at up to three distinct stages of the development process. Waivers are granted on a per-lot basis and are stackable, allowing landowners to receive up to three years of property tax relief if all milestones are achieved.

A new one-year waiver may be issued at each of the following milestones:

| Development Stage  | Trigger   | Outcome  |
|--------------------|---|--|
| Subdivision Waiver | Property transitions from an unsubdivided parcel to a formally subdivided and registered plan with Alberta Land Titles.                                     | Encourages preparation of titled lots and supports near-term market readiness.       |
| Servicing Waiver   | Property transitions from unserviced to fully serviced, confirmed through inspection or bonded agreement.   | Incentivizes investment in municipal infrastructure to unlock development potential. |
| Development Waiver | Property transitions from vacant or underutilized to fully developed, with a principal building constructed and occupancy or completion certificate issued. | Reward the activation of lots and contributions to the tax base.                     |

Each waiver applies to the next property tax year following the date the milestone is achieved. If multiple milestones are achieved in the same year, the waivers accumulate and are applied to consecutive tax years, beginning with the next tax year. If milestones occur in different years, each waiver applies to the next tax year after its respective milestone.

By linking waivers directly to tangible milestones, these incentives are tied to real progress that delivers measurable benefit to the Town’s residents, businesses, and overall assessment base.

## 12.2. Eligibility Requirements

To qualify for any stage of the Stackable Tax Waiver Incentive, properties must meet all of the following conditions:

1. Timing – Development progress must be confirmed by the Town prior to December 31 of the preceding tax year.
2. Property Tax Standing – All property taxes are current, or the account is in good standing under an approved payment agreement with no defaults.
3. Timely Application – A written rebate request, in the form and manner prescribed by Administration, must be submitted and received by the Town within 12 months of the issuance of an occupancy permit or confirmation of development completion by the Town.

Waivers apply only to the *municipal portion of the property tax bill*, with education taxes, requisitions, and other levies remaining payable. Incentives are not retroactive and take effect only in the tax year following milestone completion.

### 12.3. Strategic Impact

This incentive rewards *timely, tangible development progress while maintaining fairness for all municipal ratepayers*. By stacking up to three annual waivers, property owners are encouraged to advance projects quickly to maximize available benefits. This approach supports:

- Faster housing availability and business expansion
- Increased community investment and job creation
- Expansion of the Town’s assessment base
- More efficient use of existing municipal infrastructure and services

### 12.4. Limits on Incentive Availability

To promote balanced growth and maintain fiscal sustainability, the Town establishes an annual guideline on the number of waivers available each year. These guidelines are intended to:

- Support phased integration of new development into municipal services and infrastructure
- Maintain transparency around the program’s financial impacts
- Allow Administration to monitor and report on uptake effectively

| <b>Property Type</b> | <b>Annual Guideline</b>            |
|----------------------|------------------------------------|
| Residential          | Up to 10 parcels per calendar year |
| Commercial           | Up to 5 parcels per calendar year  |
| Industrial           | Up to 5 parcels per calendar year  |

Where demand exceeds the annual guidelines – or where a project demonstrates clear strategic value or significant public benefit – Council may, by resolution, authorize additional waivers beyond these thresholds.

Administration retains discretion to defer unused capacity for mid-year or late-season applications when doing so supports steady, orderly growth and ensures the incentive remains aligned with Council’s development-focused priorities.

### 12.5. Strategic Alignment

The Stackable Tax Waiver incentive serves as a cornerstone of the Town’s development-focused vision, supporting long-term community vitality by:

- Reducing financial barriers to promote affordable, sustainable development.
- Encouraging faster progression through the development lifecycle.
- Promoting phased, sustainable growth aligned with infrastructure and market demand.
- Ensuring incentives deliver real, measurable benefits to property owners, residents, and the broader community.

### 13. Implementation, Oversight, and Reporting

Administration is responsible for identifying, evaluating, and maintaining property classifications under this policy. Classifications are based on multiple factors, including:

- Municipal Development Plan (Mapping and intent)
- Land Use Bylaw (Mapping and intent)
- Current property assessment data
- Servicing status and infrastructure availability
- Active development permits and construction activity
- Observable site conditions

An initial Classification Register will be developed following Council's adoption of this policy and will be updated annually in alignment with the property assessment cycle.

To promote accountability and transparency, Administration will present the Classification Register to Council each year for information. While formal approval by Council is not required for each update, Council may at any time direct a comprehensive review of the policy and its application to ensure continued alignment with community priorities and growth objectives.

To ensure transparency, fiscal accountability, and strategic alignment, Administration will provide Council with an annual report summarizing the performance and financial impacts of this policy.

The report will describe, at minimum:

- *Program Uptake* – Number of applications received, approved, and declined, by incentive type.
- *Financial Impacts* – Total value of rebates, tax waivers, and related incentives granted during the reporting period.
- *Development Activity* – Number of lots subdivided, serviced, or developed as a result of incentives.
- *Assessment Base Growth* – Changes in assessed value associated with properties participating in the program.
- *Strategic Alignment* – An assessment of how incentives supported Council's Development-focused priorities and the broader Council Strategic Plan.
- *Emerging Issues & Recommendations* – Identification of trends, risks, and opportunities to improve program effectiveness.

The annual report should be presented during the first quarter of each calendar year to ensure Council has a timely and accurate understanding of program performance prior to establishing annual tax rates and financial plans.

Where unusual circumstances arise, or where Council directs, interim updates may be provided outside the regular annual reporting cycle.

## **14. Policy Review and Amendment**

This policy will be reviewed every four years, or as otherwise directed by Council. Any proposed amendments shall be presented in the context of historical results and a clear explanation of the rationale for change.

## **15. Enactment:**

Resolution 133:25 was passed by Council on October 6, 2025 to enact Policy C006-2025, being the Council Policy on Development Incentives.

---

Jim Bryson

Mayor

## **REFERENCES:**

Appendix 'A' – Incentive Example Scenarios

## APPENDIX 'A'

### Incentive Example Scenarios

#### Subdivision Incentive

**Scenario:** A landowner owns a 10-acre parcel within the municipal boundary. In March, the landowner receives formal subdivision approval to create 20 residential lots. All subdivision conditions are satisfied by August of the same year.

Each new lot is assessed at \$50,000 or greater, meeting the eligibility threshold. The subdivision application included a \$500 base fee and \$45,000 in directly related municipal costs (e.g., engineering assessments, site inspections, legal).

**Incentives:** A rebate of the \$500 base application fee, plus 25% of ancillary costs (\$11,250 of \$45,000), for a total refund of \$11,750; **AND**

A one-year property tax waiver on the municipal portion of the property tax bill, applied in the next tax year

**Application:** In October, the landowner submits a written application in the prescribed form.

- A rebate of \$10,000 (reduced from \$11,750 by the \$500 per-lot cap, but still under the \$15,000 cumulative cap).
- A one-year property tax waiver is then granted on the municipal portion of the property tax bill for the next tax year. Education taxes, requisitions, and other levies remain payable.

**Outcome:** The waiver and capped rebate recognize the substantial upfront costs of bringing new lots onto the tax roll, while ensuring fairness and predictability and reinforcing the expectation that these lands will progress toward servicing and eventual development.

## Unserviced Lot Development Incentive

**Scenario:** A landowner holds a parcel classified as Unserviced and proceeds with development to bring it online as a new residential lot. The development triggers \$103,400 (\$5,170 per lot) in Town-related developer expenses, including:

- \$100,000 in offsite levy contributions across a 20-lot subdivision;
- \$2,200 in administrative and inspection fees for Construction Completion (CC) and Final Acceptance (FAC); and
- \$1,200 in directly related administrative fees.

**Incentive:** A rebate of 100% of eligible Town development-related fees and charges, to a maximum of \$2,500 per qualifying lot; **AND**

A one-year property tax waiver on the municipal portion of the property tax bill, applied in the next tax year.

**Application:** In September, the landowner submits a written application in the prescribed form. Upon acceptance:

- A rebate of \$2,500 is issued for each qualifying lot.
- A one-year property tax waiver is then granted on the municipal portion of the property tax bill for the next tax year. Education taxes, requisitions, and other levies remain payable. If an existing property tax waiver is in place, the waiver is applied to next consecutive year.

**Outcome:** Together, the rebate and waiver reduce the upfront costs of bringing unserviced land into productive use, encourage earlier activation of lots that would otherwise remain idle, and set the stage for active construction and occupancy.

## Serviced Lot Development Incentive

**Scenario:** A property owner holds a fully serviced residential lot that has remained vacant since subdivision. In April, they apply for a development permit to construct a new home. As part of the process, the owner incurs a total of \$595 in related fees:

- \$120 Development Permit Fee
- \$200 Water Connection Inspection Fee
- \$200 Sanitary Connection Inspection Fee
- \$75 Property Compliance Stamp

**Incentives:** A rebate of 100% of eligible Town development-related fees and charges, up to a maximum of \$1,000 per qualifying lot; **AND**

A one-year property tax waiver on the municipal portion of the property tax bill, applied in the next tax year.

**Application:** In May, the property owner submits a written application in the prescribed form. Upon acceptance:

- A rebate of \$595 is issued to the registered property owner.
- A one-year property tax waiver is then granted on the municipal portion of the property tax bill for the next tax year. Education taxes, requisitions, and other levies remain payable. If an existing property tax waiver is in place, the waiver is applied to next consecutive year.

**Outcome:** This incentive reduces the upfront cost of construction on fully serviced lots, accelerates the activation of idle parcels, and ensures that lands already positioned for development contribute meaningfully to the community's housing supply, commercial activity, and growth priorities.

---

**To:** Mayor and Council  
**From:** Chief Administrative Officer  
**Date:** March 16, 2026  
**Purpose:** **Request For Decision**  
**Subject:** Property Tax Penalty Waiver for Roll #15100

---

---

**Summary:**

---

The purpose of this report is to seek Council approval to waive accumulated property tax penalties associated with Roll #15100 (173 – 1 Avenue) that accrued during a period in which Administration was reviewing legacy land matters related to the parcel.

---

**Background and Discussion:**

---

Following issuance of the 2025 property tax notices, the property owner for Roll #15100 contacted the municipality with questions related to the property assessment and classification applied to the parcel. Initial contact occurred in June 2025, prior to the June 30 property tax due date.

The parcel is somewhat unique within the municipality. While it is classified under the provincial assessment system as 'Residential – Occupied', the property itself is more thoroughly described as an acreage-style parcel located along the western edge of the municipal boundary. Properties of this nature are relatively uncommon within the municipality and present nuances in both assessment interpretation and land configuration.

The questions raised by the property owner were reasonable, extended beyond what is typically seen in urban environments, and warranted additional review to ensure that the property assessment and its application to the property tax bill were accurate. During this same period, Administration was also reviewing certain legacy land matters related to the parcel.

## **Administrative Review**

Recognizing the complexity of the matters under review, Administration requested time to conduct a thorough analysis in coordination with the municipal assessment contractor. During this period the property owner agreed to make a substantial good-faith payment toward the property tax account while the review was underway.

The property owner has been cooperative, patient, and constructive throughout the process while Administration worked to verify the assessment details and review the broader property context.

Administration has now completed the assessment-related review and confirmed that the *assessment classification applied to the parcel is correct* and that no adjustments to the assessment or tax classification are warranted.

## **Analysis**

While the review was underway, penalties continued to accrue on the outstanding portion of the tax account in accordance with the Town's penalty provisions.

These penalties accrued primarily because Administration requested time to review the matter thoroughly before finalizing the property tax account. In effect, the additional time required for the administrative review resulted in modest penalties accumulating on the account.

Under the *Municipal Government Act*, only Council has the authority to cancel or reduce property taxes or associated penalties. While many municipal bylaws allow Administration discretion to waive certain fees or charges in appropriate circumstances, property tax matters remain within Council's authority.

Given the unique circumstances of this file, Administration is recommending that Council waive the penalties that accrued during the review period in order to bring the property tax account into good standing.

The penalties currently total approximately \$664.86, though the final amount may vary slightly depending on timing and the application of any additional monthly penalty calculations prior to Council's decision.

Administration considers this situation to be *unique and non-precedential*. The circumstances arose from a legitimate inquiry regarding a relatively uncommon property configuration and required additional administrative review before the account could be finalized. Future requests of this nature would continue to be evaluated on their individual merits and circumstances.

---

**Financial Implication(s):**

---

Council would be waiving approximately \$664.86 in accumulated property tax penalties, plus or minus any minor adjustments that may occur due to timing of monthly penalty calculations prior to implementation of Council's decision.

Property tax penalties are not incorporated into the municipal operating budget as a planned revenue source. As such, waiving these penalties does not create a budget shortfall or require offsetting adjustments within the approved municipal budget.

---

**Recommendation:**

---

Administration recommends that Council waive the accumulated property tax penalties associated with Roll #15100 (173 - 1 Avenue) totaling approximately \$664.86, with the final waived amount reflecting any minor adjustments resulting from the timing of penalty calculations.

---

**Recommendation Motion(s):**

---

**Option #1:**

Motion #1:           **THAT** Council waive the accumulated property tax penalties associated with Roll #15100 (173 - 1 Avenue), totaling approximately \$664.86, with the final waived amount reflecting any minor adjustments resulting from the timing of penalty calculations.

**Option #2:**

As determined by Council.

Respectfully submitted,

"Doug Hafichuk"

---

Chief Administrative Officer

**ATTACHMENTS:**

N/A

---

**To:** Mayor and Council  
**From:** Chief Administrative Officer  
**Date:** March 16, 2026  
**Purpose:** **Request For Decision**  
**Subject:** Rocky View County FCSS Funding

---

---

**Summary:**

---

Rocky View County's FCSS Funding Board has allocated \$20,000 FCSS program funding to the Town of Irricana for the 2026 program year.

Administration has prepared a letter of appreciation for Council's consideration acknowledging the decision of the Rocky View County FCSS Funding Board and recognizing the ongoing collaborative relationship between the Town of Irricana and Rocky View County in supporting shared residents throughout the region through community-based programming.

Council authorization is requested to allow the Mayor to sign and send the attached letter.

---

**Background and Discussion:**

---

Rocky View County administers Family and Community Support Services (FCSS) funding through the Rocky View County FCSS Funding Board, which allocates funding to support preventative social programs and community-based initiatives that strengthen the wellbeing of residents.

The Town of Irricana and Rocky View County maintain strong regional connections, with many Rocky View County residents regularly participating in community programs and activities delivered within Irricana.

Rocky View County currently provides \$20,000 in annual recreation funding to the Town of Irricana through a distinct intermunicipal agreement to support general recreation-related initiatives.

In addition to this recreation support, Rocky View County provided \$7,500 in one-time FCSS program funding during the latter half of 2025 to support additional community-based programming delivered through the Town.

Building on the success of those initiatives and recognizing the participation of Rocky View County residents in programming delivered through Irricana, the FCSS Funding Board has approved an allocation of \$20,000 in FCSS program funding for the 2026 program year.

Administration has prepared a letter of appreciation acknowledging the Board's decision and recognizing the collaborative relationship that exists between the Town of Irricana and Rocky View County in supporting shared residents through community programming.

---

**Financial Implication(s):**

---

The \$20,000 FCSS funding allocation was incorporated into the Town's 2026 Base Budget and will be formally confirmed through the Spring Finalization process.

---

**Recommendation:**

---

Administration recommends that Council authorize the Mayor to sign and send the attached letter of appreciation to the Rocky View County FCSS Funding Board.

---

**Recommendation Motion(s):**

---

**Option #1:**

Motion #1:           **THAT** Council authorize the Mayor to sign and send the attached letter of appreciation to the Rocky View County FCSS Funding Board acknowledging the 2026 FCSS program funding allocation.

**Option #2:**

As determined by Council.

Respectfully submitted,

"Doug Hafichuk"

---

Chief Administrative Officer

**ATTACHMENTS:**

Attachment 'A' – Letter to Rocky View County FCSS Funding Board

---

---

**Item I3**

Attachment 'A' – Letter to Rocky View County FCSS Funding Board

---

**Town of Irricana**  
222 – 2 Street  
Irricana, AB T0M 1B0



March 16, 2026

Rocky View County  
Family and Community Support Services Funding Board  
c/o Jodi McKay, FCSS Coordinator  
262075 Rocky View Point  
Rocky View County, AB T4A 0X2

Dear Members of the Rocky View County FCSS Funding Board,

On behalf of Town of Irricana Council and Administration, I would like to express our sincere appreciation for the FCSS funding allocation provided to the Town of Irricana for the 2026 program year.

The Board's decision to allocate *\$20,000 in FCSS program funding for 2026* represents a meaningful investment in programming that benefits Rocky View County residents who live around Irricana. This support allows the Town to continue delivering accessible community-based programs that strengthen connections and support wellbeing for residents across the broader region.

While municipal governments operate within defined boundaries, the daily lives of our residents often extend naturally beyond those borders. Funding arrangements such as this reflect a pragmatic and collaborative understanding of that reality.

By supporting programming where residents already gather and participate — and where their closest relationships and day-to-day community connections often exist — FCSS programming helps both municipalities meet people where they are and deliver services in a way that is both practical and meaningful.

We appreciate the thoughtful consideration given by the FCSS Funding Board and are grateful for the confidence the Board has placed in the Town of Irricana to help support Rocky View County residents through FCSS programming. We would also ask that our appreciation be extended to Rocky View County Administration and Council for their continued support of initiatives that strengthen the well-being of residents throughout the region.

We look forward to continuing to work collaboratively with Rocky View County in support of residents across our shared area.

Best Regards,

Dr. Colleen MacLeod

**Mayor, Town of Irricana**

P: (403) 935-4672 | C: (403) 540-6723

A: PO Box 100, 222 - 2nd Street, Irricana, AB T0M 1B0

E: [cmacleod@irricana.com](mailto:cmacleod@irricana.com) | W: [www.irricana.com](http://www.irricana.com)

cc: *Reegan McCullough, Chief Administrative Officer, Rocky View County*  
*Amy Zaluski, Executive Director, Intergovernmental and Regional Services, Rocky View County*

---

**To:** Mayor and Council  
**From:** Chief Administrative Officer  
**Date:** March 16, 2026  
**Purpose:** Request For Decision  
**Subject:** March 2026 Education Requisition Deferral Request

---

---

**Summary:**

---

Administration is requesting Council authorization to seek a temporary deferral of the Town's March 31, 2026 education property tax requisition remittance to June 30, 2026.

The request arises from financial reconciliation work currently underway as part of the Financial Controls and Reporting initiative identified within the Town's 2026 Work Plan. Through this work, Administration has gained improved visibility into the Town's financial structure and short-term liquidity position.

The matter was discussed at the March 9, 2026 Committee of the Whole meeting, where Committee received a detailed update on the financial governance work currently underway and recommended that Council formally consider whether to proceed with requesting the deferral.

---

**Background and Discussion:**

---

Over the past several months Administration has been undertaking a comprehensive review of the Town's financial controls, reporting practices, and internal financial processes. This work forms part of the Financial Controls and Reporting initiative identified within the 2026 Work Plan, which aims to strengthen financial transparency, improve internal financial controls, and ensure that Council has reliable financial information to support informed decision-making.

As part of this initiative, Administration has been completing a series of historical financial reconciliations and financial governance improvements, including the review of historical transactions, reconciliation of accounts, and improvements to internal financial documentation and reporting practices. The work also includes reconciliation

of historical statutory remittances and other financial records to ensure the Town's financial systems are accurate and fully aligned with recognized public-sector accounting practices.

While much of this work occurs behind the scenes, it represents a significant effort intended to ensure the Town's financial management systems remain reliable, transparent, and capable of supporting strong municipal governance.

During the course of this work, Administration identified a set of short-term liquidity timing considerations arising from the convergence of several reconciliation activities currently underway. While the Town remains financially stable overall, these timing differences can temporarily narrow the municipality's short-term liquidity margin.

This matter was discussed in detail at the March 9, 2026 Committee of the Whole meeting, where Administration provided an overview of the financial governance work underway and the Town's current liquidity structure. Committee received the update and recommended that Council formally consider whether to request a temporary deferral of the March 2026 education requisition payment as a prudent financial management measure.

Administration is therefore presenting this matter to Council for formal consideration.

The proposed request would ask the Province of Alberta to defer the Town's March 31, 2026 education property tax requisition payment (approximately \$102,000) until June 30, 2026, at which time the Town would remit both the deferred March installment and the regular June installment.

The proposed deferral would provide additional short-term liquidity margin while Administration completes the reconciliation work currently underway, effectively eliminating temporary timing pressures during this period.

Administration emphasizes that the circumstances giving rise to this request are non-routine and not expected to recur. The request represents a prudent risk-management measure intended to support responsible financial governance while the Town completes the financial improvement work currently underway.

---

### **Financial Implication(s):**

---

The March 2026 education requisition payment is expected to total approximately \$102,000.

If the Province approves the requested deferral, the Town would remit both the deferred March installment and the regular June installment on June 30, 2026.

No long-term financial impacts are anticipated as a result of this request.

---

**Recommendation:**

---

Administration recommends that Council authorize Administration to submit the attached correspondence to the Province of Alberta requesting a temporary deferral of the Town's March 31, 2026 education property tax requisition remittance.

---

**Recommendation Motion(s):**

---

**Option #1:**

Motion #1:                   **THAT** Council authorize Administration to submit a request to the Province of Alberta seeking a deferral of the Town of Irricana's March 31, 2026 education property tax requisition remittance to June 30, 2026.

**Option #2:**

As determined by Council.

Respectfully submitted,

"Doug Hafichuk"

---

Chief Administrative Officer

**ATTACHMENTS:**

Attachment 'A' – Letter to Minister of Education and Childcare (Draft)

---

---

**Item I4**

Attachment 'A' – Letter to Minister of Education and Childcare (*Draft*)

---

**Town of Irricana**  
222 – 2 Street  
Irricana, AB T0M 1B0



March 16, 2026

The Honourable Demetrios Nicolaides  
Minister of Education and Childcare  
7th Floor, 10155 – 102 Street NW  
Edmonton, AB T5J 4L5

Dear Minister Nicolaides,

At its meeting of March 16, 2026, Council of the Town of Irricana authorized Administration to request a temporary deferral of the Town's March 31, 2026 education property tax requisition remittance.

The Town respectfully requests that the Province consider deferring the March 31 remittance, approximately \$102,000, until June 30, 2026. At that time, the Town would remit both the deferred March installment and the regular June installment.

This request arises from a set of unique and non-routine liquidity timing pressures that have emerged while the Town completes financial reconciliation work and moves toward the annual property tax collection cycle.

While these circumstances are temporary, they create a narrow window in which a short-term liquidity risk could reasonably arise. Seeking this deferral represents a prudent risk management measure intended to eliminate that possibility, in keeping with prudent municipal financial management practices.

As a small municipality, the Town's overall financial position remains stable; however, the temporary timing of several financial reconciliation matters and related receivable settlements has created a short-term liquidity consideration during this period.

By June, the Town will have completed the reconciliation work currently underway and will be entering the annual property tax collection cycle, at which point the temporary liquidity timing pressure will have fully abated.

It is important to emphasize that these conditions are both non-routine and non-repeatable, and the Town does not anticipate similar circumstances occurring in the future. The requested deferral would allow the Town to navigate this temporary timing issue with certainty while ensuring that the Province receives the full requisition payment in the normal course of the tax cycle.

The Town of Irricana remains fully committed to remitting the education requisition and is requesting only a single-quarter deferral to ensure responsible financial management during this unique period.

We appreciate your consideration of this request and would be pleased to provide any additional information that may assist the Ministry in its review.

Best Regards,

Doug Hafichuk

**Chief Administrative Officer, Town of Irricana**

P: (403) 935-4672 | D: (403) 935-0369

A: PO Box 100, 222 - 2nd Street, Irricana, AB T0M 1B0

E: [dhafichuk@irricana.com](mailto:dhafichuk@irricana.com) | W: [www.irricana.com](http://www.irricana.com)

cc: *The Honourable Dan Williams, Minister of Municipal Affairs*  
*Lora Pillipow, Deputy Minister, Education and Childcare*

---

---

**Item J1**

National Police Federation – Contract Policing Commitment

---

## Doug Hafichuk

---

**From:** Maryanne King <mking@npf-fpn.com>  
**Sent:** February 18, 2026 10:40 AM  
**To:** Irricana  
**Cc:** Irricana  
**Subject:** National Police Federation | Contract Policing Commitment

Dear Mayor Macleod,

On behalf of the National Police Federation (NPF), we are pleased to share that the Federal Minister of Public Safety has confirmed once again the Government of Canada's ongoing commitment to RCMP contract policing in provinces and municipalities beyond 2032.

Please see a [statement from the NPF](#) highlighting the significance of this confirmation and the certainty it provides to contract partners for public safety planning purposes going forward.

The NPF has been actively working with all levels of government to demonstrate our Members' world-class policing service and to seek clarity on the future of contract policing beyond 2032. This confirmation is welcome news, verifying the expert local policing services the RCMP provides which provinces and municipalities can continue to rely on in the years ahead.

Should you have any questions or like additional information, please feel free to contact the NPF at [GVTRelations@npf-fpn.com](mailto:GVTRelations@npf-fpn.com).

Sincerely,

### Maryanne King

Advisor, Government Relations | Conseiller, relations gouvernementales

Pronouns: She/Her

### National Police Federation | Fédération de la Police Nationale

(587) 672-0695

[npf-fpn.com](http://npf-fpn.com)

NATIONAL  
POLICE  
FEDERATION



FÉDÉRATION  
DE LA POLICE  
NATIONALE™



The mission of the National Police Federation is to provide strong, professional, fair and progressive representation to promote and enhance the rights of RCMP Members. La mission de la Fédération de la police nationale est de fournir une représentation forte, professionnelle, juste et progressive afin de promouvoir et faire avancer les droits des Membres de la GRC.

This email may contain PRIVILEGED AND/OR CONFIDENTIAL INFORMATION intended only for the use of the addressee. If you are not the addressee or the person responsible for delivering it to the person to whom it was addressed, you may not copy or deliver this to anyone else. If you receive this email by mistake, please immediately notify us.

Ce courriel peut contenir des informations CONFIDENTIELLES ET/OU PRIVILÉGIÉES exclusivement restreintes à l'usage du/de la destinataire. Si vous n'êtes ni le/la destinataire, ni la personne responsable pour la livraison au/à la destinataire, il ne vous est pas permis de copier ou

Member  
Services

1-833-NPF-  
TEAM

info@npf-  
fpn.com

Français

Login

Become a  
Member



NATIONAL  
POLICE  
FEDERATION

FÉDÉRATION  
DE LA POLICE  
NATIONALE

 Order Your NPF  
Coffee Table Book

Search...

  
Search

NEWS  
UPDATES

NPF  
RESOURCES

WHO WE  
ARE

CONTACT  
US

NPF BENEVOLENT  
FOUNDATION

[Home](#) > [News](#) > [Media Statement: National Police Federation Welcomes Federal Government Commitment to RCMP Contract Policing Beyond 2032](#)

## MEDIA RELEASES

# Media Statement: National Police Federation Welcomes Federal Government Commitment to RCMP Contract Policing Beyond 2032

February 17, 2026

Share    

---

## February 17, 2026

**Ottawa, ON** – The following is a statement from National Police Federation President and C.E.O., Brian Sauvé, regarding the Federal Government’s confirmed intention to provide contract policing services to provinces and municipalities across Canada beyond 2032.

“After months of sustained advocacy, we welcome the Government of Canada’s clear commitment, outlined by the Minister of Public Safety, to continue the RCMP’s expert contract policing services beyond 2032, as reported by CBC News in [“Ottawa commits to keeping Mounties on front lines”](#) .

This clarity reaffirms the exceptional service delivered by our Members and gives contract partners the certainty they need to plan and invest confidently in long-term public safety.

The previous Government’s 2024 ‘Contract Policing Assessment: What We Heard’ report made clear that most, if not all, contract partners expressed a desire to renew their RCMP policing agreements. Recent commitments from British Columbia and Nova

Scotia further demonstrate that momentum.

These remarks confirm what communities across Canada already know: RCMP Members deliver highly capable, professional, and sustainable frontline policing, and stand ready to continue doing so for decades to come.

The RCMP remains a uniquely capable organization in North America, able to surge resources to any community, regardless of size or geographic location. With more than 150 specialized services, from financial crime units to extortion task forces, Members bring unmatched depth and adaptability to every operation.

The integrated nature of municipal, provincial, and federal policing within one organization provides a vital advantage for Canadians' safety and security. In an era where a single traffic stop in one community can lead to an investigation spanning provinces or even international borders, the RCMP's structure eliminates investigative gaps and enables swift, coordinated responses that support victims and protect communities.

Beneath every RCMP uniform is a person, who lives, works, and volunteers in the same community they serve. Ensuring long-term stability in contract policing keeps those Members, and their families, rooted where they belong.

As contract renewal discussions move forward, the NPF remains ready to work constructively with the Government

of Canada and contract partners to strengthen RCMP policing services for the future.”

### **About the National Police Federation:**

The National Police Federation (NPF) represents ~20,000 RCMP Members serving across Canada and internationally. We are the largest police union in Canada. The NPF is focused on improving public safety for all Canadians, including our Members by advocating for much-needed investment in the public safety continuum. This includes investments in police resourcing and modern equipment, as well as social programs including health, addiction, and housing supports to enhance safety and livability in the many communities we serve, large and small, across Canada.

**For more information:** <https://npf-fpn.com/> 

### **Follow us:**

**NPF:** [LinkedIn](#),  [Facebook](#),  [Twitter](#),  and [Instagram](#) 

### **Media Contact:**

[Media@npf-fpn.com](mailto:Media@npf-fpn.com) 

---