



AGENDA

SPECIAL MEETING OF THE COUNCIL OF THE TOWN OF TABER, TO BE HELD IN THE COUNCIL CHAMBERS, ADMINISTRATION BUILDING, ON MONDAY, MAY 16, 2022 AT 5:00 PM.

	<u>MOTION</u>
1. CALL TO ORDER	
2. ADOPTION OF THE AGENDA	X
3. PUBLIC HEARINGS	
4. ADOPTION OF THE MINUTES	
5. BUSINESS ARISING FROM THE MINUTES	
6. BYLAWS	
ITEM No.6.1 Proposed 2022 Property Tax Rate Bylaw 12-2022	X
ITEM No.6.2 Proposed Supplementary Tax Rate Bylaw 13-2022	X
7. ACTION ITEMS	
ITEM No.7.1 2022 Amended Operating Budget	X
8. DELEGATIONS	
9. MEDIA INQUIRIES	
10. CLOSED SESSION	
11. OPEN SESSION	
12. CLOSE OF MEETING	X

Council Request for Decision

Meeting Date: May 16, 2022

Subject:

Proposed 2022 Property Tax Rate Bylaw 12-2022

Recommendation:

1. That Council gives First Reading to Bylaw 12-2022 being the 2022 Property Tax Rate Bylaw for the Town of Taber, at this meeting.
2. That Council gives Second Reading to Bylaw 12-2022 being the 2022 Property Tax Rate Bylaw of the Town of Taber, at this meeting.
3. That Council unanimously agrees to proceed with Third and Final reading to Bylaw 12-2022 being the 2022 Property Tax Rate Bylaw of the Town of Taber, at this meeting.
4. That Council gives Third and Final reading to Bylaw 12-2022 being the 2022 Property Tax Rate Bylaw for the Town of Taber, at this meeting.

Background:

The 2022 property tax rates have been calculated using the assessment roll provided by the Town's Assessor to raise the required revenues for both municipal needs and requisition purposes. This roll provides a breakdown by assessment class for all properties within the town. The assessor also provides us with a breakdown of all assessment increases / (decreases) due to development growth as well as increases / (decreases) due to market change (inflation / (deflation)).

The proposed school tax rates are calculated based on the overall education requisition required by the province. This requisition is broken into Residential and Farmland, Non-Residential, and Machinery & Equipment for both the public and separate school systems. Note that Machinery & Equipment as well as Co-generation equipment are exempt from school taxes.

The senior tax rate is calculated based on the proportion that the Town's equalized assessment bears to the total of the equalized assessments of the four participating municipalities and the requisition required by Taber & District Housing.

This Bylaw incorporates the MD Rates necessary to levy taxes for the Annexed land as directed by Orders in Council.

Administration is requesting that Council give three readings to the Bylaw at this meeting.



Legislation / Authority:

Sections 353 and 354 of the MGA

Strategic Plan Alignment:

Define and Practice Good Governance

Financial Implication:

The property tax rate bylaw provides the Town the means to raise sufficient funding to ensure budgeted programs and service levels can be provided.

Service Level / Staff Resource Implication:

Existing staff resources

Justification:

Sections 353 and 354 of the MGA

Alternative(s):

That Council does not approve Bylaw No. 12-2022 being the 2022 Property Tax Rate Bylaw for the Town of Taber, at this meeting and directs administration to amend the Bylaw as follows: _____.

Attachment(s): Proposed 2022 Property Tax Rate Bylaw

APPROVALS:

Originated By: John Orwa

Chief Administrative Officer (CAO) or Designate: _____

TOWN OF TABER
BYLAW NO. 12 – 2022

A BYLAW OF THE TOWN OF TABER, IN THE PROVINCE OF ALBERTA, TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE TOWN OF TABER FOR THE 2022 TAXATION YEAR.

WHEREAS, the Council of the Town of Taber shall, by Bylaw, authorize the levying of taxes at such uniform rates as the Council deems sufficient to produce the amount of revenue required;

AND WHEREAS, the operating expenditures and transfers of the Town of Taber are estimated at \$26,659,933 for the period of January 1, 2022 to December 31, 2022;

AND WHEREAS, the operating revenues and transfers from all other sources other than property taxation for the same period are estimated to be \$16,324,398 and the balance of \$10,335,535 is to be raised by general municipal taxes;

AND WHEREAS, the tax rate to be established on certain areas annexed to the Town of Taber is set by the Orders in Council under which the said areas were annexed to the Town;

AND WHEREAS, the property tax rate in this Bylaw shall be referred to as the tax rate, as defined in the *Municipal Government Act*;

AND WHEREAS, the requisitions are:

Alberta School Foundation Fund & Holy Spirit RCSCRD # 4	
Residential and Farmland	\$1,990,693
Non-Residential	\$984,481
2021 Under Levy	<u>\$1,489</u>
Total	\$2,976,663
Senior Foundation	\$133,359
2021 Over Levy	<u>- \$282</u>
Total	\$133,077
DIP Requisition	\$1,777

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

AND WHEREAS, the Council is authorized to classify assessed property, and to establish different rates of taxation in respect to each class of property, subject to the *Municipal Government Act*;

AND WHEREAS, the assessed value of all taxable property in the Town of Taber as shown on the assessment roll is:

TOWN OF TABER
BYLAW NO. 12 – 2022

	<u>Assessment</u>
Residential and Farmland	\$760,330,490
Non-Residential	\$253,883,630
Machinery and Equipment	\$ 65,615,040
Annexed Residential	\$1,617,810
Annexed Farmland	\$270
Annexed Non-Residential	\$4,880,180
Annexed M&E	<u>\$2,638,970</u>
Total	\$1,088,966,390

NOW THEREFORE the Council of the Town of Taber in the Province of Alberta, duly assembled, hereby enacts as follows:

1.0 NAME OF BYLAW

This Bylaw may be cited as the “2022 Property Tax Rate Bylaw”.

2.0 DEFINITIONS

Act means the *Municipal Government Act*;

Bylaw means the 2022 Property Tax Rate Bylaw;

Chief Administrative Officer means the Chief Administrative Officer for the Town, regardless of the specific title that may be conferred on the Officer by Council from time to time;

Council means the Council for the Town of Taber;

Municipality means the Town of Taber.

3.0 GENERAL

3.1 The Operating Budget has been adopted for the 2022 calendar year.

3.2 The assessment notice and the tax notice relating to the same property shall be combined on one notice.

3.3 Any complaint regarding the assessment notice must be lodged within 60 days from the notice of assessment date.

3.4 Payment must be made by cash, debit, online banking, money order, Option Pay, accepted cheque or draft (draft payable at par).

TOWN OF TABER
BYLAW NO. 12 – 2022

4.0 TAX RATES

4.1 The Chief Administrative Officer be and is hereby empowered, authorized, and required to levy the following property tax rates on the assessed value of all lands, buildings and improvements shown on the Assessment and Tax Roll of the Town of Taber for the year 2022:

	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
General Municipal			
Residential and Farmland	\$6,223,837	760,330,490	8.1857
Non-Residential	\$4,104,791	319,498,670	12.8476
Annexed Residential	\$6,497	1,617,810	4.0161
Annexed Farmland	\$3	270	9.9027
Annexed Non-Residential	\$48,184	4,880,180	9.8734
Annexed M&E	<u>\$26,056</u>	2,638,970	9.8734
Total Municipal Taxes	\$10,409,368		
Payment (Annexed Land-MD)	<u>-\$73,833</u>		
Net Municipal Taxes	\$10,335,535		
 Requisitions			
ASFF &			
Holy Spirit RCSR #4			
Residential and Farmland	\$1,986,668	760,330,490	2.6129
Non-Residential	\$966,720	250,491,000	3.8593
Annexed Res. And Farmland	\$4,139	1,618,080	2.5579
Annexed Non-Res.	<u>\$19,117</u>	4,880,180	3.9173
	\$2,976,644		
 Seniors Foundation			
Res. and Non-Res	\$131,921	1,076,908,060	0.1225
Annexed Land	<u>\$1,162</u>	9,137,230	0.1272
	\$133,083		
 DIP Requisition			
Non-Res	\$1,285	16,770,990	0.0766
Annexed Land	<u>\$492</u>	6,429,150	0.0766
	\$1,777		

5.0 PENALTIES

- 5.1 A penalty of six percent (6%) shall be added on all current taxes remaining unpaid, including local improvement taxes remaining unpaid, after June 30th, 2022.
- 5.2 An additional penalty of six percent (6%) shall be added on all current taxes remaining unpaid, including local improvement taxes remaining unpaid, after July 31, 2022.

TOWN OF TABER
BYLAW NO. 12 – 2022

5.3 A penalty of twelve percent (12%) shall be added on all amalgamated outstanding taxes and related costs that remain unpaid after December 31, 2022 and shall be added on the first working day of January 2023.

6.0 INTENTION OF TOWN COUNCIL

It is the intention of the Town Council that each separate provision of this Bylaw shall be deemed independent of all other provisions herein and it is further the intention of the Town Council that if any provision of the Bylaw be declared invalid, all other provisions thereof shall remain valid and enforceable.

7.0 EFFECTIVE DATE

This Bylaw shall take effect on the day of the final passing and the signatures of the chief elected official and duly authorized designated officer thereof.

RES. Read a first time this ____ day of _____, 20__

RES. Read a second time this ____ day of _____, 20__

RES. Read a third time and finally passed this ____ day of _____, 20__

TOWN OF TABER

MAYOR

CHIEF ADMINISTRATIVE OFFICER (C.A.O.)

Council Request for Decision

Meeting Date: May 16, 2022

Subject:

Proposed Supplementary Property Tax Rate Bylaw 13-2022

Recommendation:

1. That Council gives First Reading to Bylaw 13-2022 being the Supplementary Tax Rate Bylaw for the Town of Taber, as presented.
2. That Council gives Second Reading to Bylaw 13-2022 being the Supplementary Tax Rate Bylaw of the Town of Taber, as presented.
3. That Council unanimously agrees to proceed with Third and Final reading to Bylaw 13-2022 being the Supplementary Tax Rate Bylaw of the Town of Taber, as presented.
4. That Council gives third and final reading to Bylaw 13-2022 being the Supplementary Tax Rate Bylaw for the Town of Taber, as presented.

Background:

As per the MGA Section 369(1) "If in any year council passes a bylaw authorizing supplementary assessments to be prepared in respect of property, the council must, in the same year, pass a bylaw authorizing it to impose a supplementary tax in respect of that property."

(2) "A council that passes a bylaw referred to in subsection (1) must use the rates set by its property tax bylaw as the supplementary rates to be imposed."

Administration is requesting that Council give three readings to Bylaw 13-2022 being the Supplementary Property Tax Rate Bylaw

Legislation / Authority:

MGA Section 369

Strategic Plan Alignment:

Define and Practice Good Governance



Financial Implication:

The financial implication is dependent on the Supplementary assessment value.

Service Level / Staff Resource Implication:

N/A

Justification:

A supplementary tax rate bylaw must be passed annually to impose a supplementary tax.

Alternative(s):

That Council does not pass Bylaw 13-2022 being the Supplementary Property Tax Rate Bylaw for the Town of Taber and directs administration to amend the Bylaw as follows:

Attachment(s): Proposed Supplementary Property Tax Rate Bylaw

APPROVALS:

Originated By: John Orwa

Chief Administrative Officer (CAO) or Designate: _____

TOWN OF TABER
BYLAW NO. 13 – 2022

A BYLAW OF THE TOWN OF TABER, IN THE PROVINCE OF ALBERTA, FOR THE PURPOSE OF AUTHORIZING THE RATES OF TAXATION TO BE LEVIED AGAINST SUPPLEMENTARY ASSESSABLE PROPERTY WITHIN THE TOWN OF TABER FOR THE 2022 TAXATION YEAR.

WHEREAS, the Council of the Town of Taber shall, by Bylaw, authorize the levying of taxes at such uniform rates as the Council deems sufficient to produce the amount of revenue required;

AND WHEREAS, Council must use the same tax rates set by its Property Tax Rate Bylaw;

NOW THEREFORE the Council of the Town of Taber in the Province of Alberta, duly assembled, hereby enacts as follows:

1.0 NAME OF BYLAW

This Bylaw may be cited as the “2022 Supplementary Property Tax Rate Bylaw”.

2.0 DEFINITIONS

Act	means the <i>Municipal Government Act</i> ;
Bylaw	means the 2022 Property Tax Rate Bylaw;
Chief Administrative Officer	means the Chief Administrative Officer for the Town, regardless of the specific title that may be conferred on the Officer by Council from time to time;
Council	means the Council for the Town of Taber;
Municipality	means the Town of Taber;
Supplementary Assessment	means an assessment made pursuant to section 314.1 of the <i>Act</i> .

3.0 GENERAL

- 3.1 The supplementary assessment notice and the supplementary tax notice relating to the same property shall be combined on one notice.
- 3.2 Any complaint regarding the assessment notice must be lodged within 60 days from the notice of assessment date.

TOWN OF TABER
BYLAW NO. 13 – 2022

3.3 Payment must be made by cash, debit, online banking, money order, Option Pay, accepted cheque or draft (draft payable at par).

4.0 TAX RATES

4.1 The Chief Administrative Officer be and is hereby empowered, authorized and required to levy the following property tax rates on the assessed value of all lands, buildings and improvements shown on the Assessment and Tax Roll of the Town of Taber for the year 2022:

	<u>Tax Rate</u>
General Municipal	
Residential and Farmland	8.1857
Non-Residential	12.8476
Annexed Residential	4.0161
Annexed Farmland	9.9027
Annexed Non-Residential	9.8734
Annexed M&E	9.8734
ASFF & Holy Spirit RCSR #4	
Residential and Farmland	2.6129
Non-Residential	3.8593
Annexed Residential & Farmland	2.5579
Annexed Non-Residential	3.9173
Seniors Foundation	
Residential & Non-Residential	0.1225
Annexed Land	0.1272
DIP Requisition	
Non-Residential	0.0766
Annexed Land	0.0766

5.0 PENALTIES

5.1 A penalty of six percent (6%) shall be added on all current supplementary taxes remaining unpaid, including local improvement taxes remaining unpaid, after 60 days from the date of the supplementary tax notice.

5.2 A penalty of twelve percent (12%) of all unpaid supplementary taxes and related costs that remain unpaid, shall be added after 90 days from the date of the supplementary notice.

6.0 INTENTION OF TOWN COUNCIL

It is the intention of the Town Council that each separate provision of this Bylaw shall be deemed independent of all other provisions herein and it is further the intention of the Town Council that if any provision of the Bylaw be declared invalid, all other provisions thereof shall remain valid and enforceable.

TOWN OF TABER
BYLAW NO. 13 – 2022

7.0 EFFECTIVE DATE

This Bylaw shall take effect on the day of the final passing and the signatures of the chief elected official and duly authorized designated officer thereof.

RES. Read a first time this ____ day of _____, 20__

RES. Read a second time this ____ day of _____, 20__

RES. Read a third time and finally passed this ____ day of _____, 20__

TOWN OF TABER

MAYOR

CHIEF ADMINISTRATIVE OFFICER (C.A.O.)

DRAFT



Council Request for Decision

Meeting Date: May 16, 2022

Subject:

Proposed 2022 Amended Operating Budget

Recommendation:

That Council approves the Proposed 2022 Amended Operating Budget as presented.

Background:

As per Council direction, Administration has prepared an amended balanced 2022 operating budget.

The 2022 budget has provided for a 2% increase in mill rates for both Residential and Non-Residential properties. The proposed mill rates have generated an additional \$458K. The increase has been used to fund the increases in expenses as approved by Council.

RES. 82/2022 MOVED by Councillor Bekkering that Council approves the amended 2022 Operations Budget in the amount of \$91,077.06 as discussed in Closed Session.

CARRIED UNANIMOUSLY

RES. 47/2022 MOVED by Councillor McLean that Council approves a 2022 budget increase of \$6,000.00 to the contracted services budget line of the Taber Police Commissions Budget to pay for increased professional services for Commission business.

CARRIED UNANIMOUSLY

In addition, the increase in revenue will offset the \$35K in property taxes that will not be collected (The Meadows; \$16K and the Provincial GIL; \$19K). The remaining amount of \$325K has been used to reduce the amount needed to stabilize the budget.



Legislation / Authority:

MGA Section 242 and 283

Strategic Plan Alignment:

Define and Practice Good Governance

Financial Implication:

Currently unquantifiable due to multiple considerations related to possible Council direction.

Service Level / Staff Resource Implication:

Service levels to remain the same

Justification:

Provides the authorization for the municipality to operate as per the *MGA*

Alternative(s):

That Council does not approve the proposed 2022 Amended operating budget and request(s) additional information from Administration.

Attachment(s): Proposed Amended 2022 Operating Budget

APPROVALS:

Originated By: John Orwa

Chief Administrative Officer (CAO) or Designate: _____

Town of Taber

2022 Amended Operating Budget

	2022 Approved	2022 Amended	Variance
Revenues	26,527,776	26,659,933	132,157
Fines	485,775	485,775	0
Franchise fees	2,065,200	2,065,200	0
From reserves	1,224,260	898,361	(325,899)
Government transfers	1,141,754	1,141,754	0
Investment income	158,400	158,400	0
Licenses and permits	268,064	268,064	0
Net taxes	9,877,479	10,335,535	458,056
Other revenues	387,317	387,317	0
Penalties and costs of taxes	195,000	195,000	0
Rentals	962,440	962,440	0
Sales and user fees	9,738,287	9,738,287	0
Sales to other governments	23,800	23,800	0
Expenses	31,539,754	31,861,357	132,157
Amortization	5,011,978	5,201,424	
Bank charges and interest	13,236	13,236	0
Contracted and general services	5,443,443	5,449,443	6,000
Interest on long-term debt	343,363	343,363	0
Materials, goods and supplies	3,602,582	3,602,582	0
Other expenditures	216,500	216,500	0
Provisions for allowances	0	35,080	35,080
Purchases from other governments	809,661	809,661	0
Repayment of long-term debt	1,306,799	1,306,799	0
Salaries, wages and benefits	12,023,254	12,114,331	91,077
To reserves	2,063,118	2,063,118	0
Transfers to local boards and agencies	705,820	705,820	0
Net Total	(5,011,978)	(5,201,424)	
Net Surplus (Deficit)	0	0	