



AGENDA

REGULAR MEETING OF THE COUNCIL OF THE TOWN OF TABER, TO BE HELD IN THE COUNCIL CHAMBERS, ADMINISTRATION BUILDING, ON TUESDAY, APRIL 23, 2019 AT 3:30 PM.

	<u>MOTION</u>
1. CALL TO ORDER	
2. ADOPTION OF THE AGENDA	X
3. ADOPTION OF THE MINUTES	
ITEM No.3.1 Minutes of Regular Meeting of Council: April 8, 2019	X
4. BUSINESS ARISING FROM THE MINUTES	
5. BYLAWS	
ITEM No.5.1 Bylaw 06-2019 Eureka Area Structure Plan	X
ITEM No.5.2 Bylaw 7-2019 Proposed Fee Bylaw	X
6. ACTION ITEMS	
ITEM No.6.1 AVA Digital Award for Town Website	X
ITEM No.6.2 2019 Amended Operating Budget	X
ITEM No.6.3 Proposed Property Tax Bylaw 8-2019	X
ITEM No.6.4 2018 Audited Financial Statements	X
ITEM No.6.5 RFP Award - Street Sweeper	X
ITEM No.6.6 RFP Award - 2020 Commercial Garbage Truck	X
ITEM No.6.7 Proposed Street Light Request	X
ITEM No.6.8 Economic Developers of Alberta Update to Council	X
ITEM No.6.9 Canada's Premiere Food Corridor Update to Council	X
ITEM No.6.10 Whistleblower Policy and Procedure ADM-6 Review	X
ITEM No.6.11 Travel & Subsistence Policy/Procedure CS-HR-1 Review	X
ITEM No.6.12 Whistleblower Hotline - Ethics Alert	X
ITEM No.6.13 Information for Council	X
ITEM No.6.14 Department Reports	X
ITEM No.6.15 Mayor and Councillor Reports (Verbal)	X
ITEM No.6.16 Standing Item - Council Requests	X



7. DELEGATIONS

- | | | |
|-------------|--|---|
| ITEM No.7.1 | Delegation - International Practical Shooting Confederation of Canada (IPSC) Provincial Championship | X |
| ITEM No.7.2 | Southern Alberta Society of Veterans in United Nations Peacekeeping: Half-Masting Flag Request | X |

8. MEDIA INQUIRIES

9. CLOSED SESSION

X

- | | |
|-------------|--|
| ITEM No.9.1 | Board Appointment
Closed Session to prevent disclosure of applicant personal information that is evaluative for the purpose of determining the applicant's suitability, in accordance with Section 19(1) of the Freedom of Information and Protection of Privacy Act. |
| ITEM No.9.2 | Contractual Negotiations
Closed session to prevent disclosure of advice from officials that could reasonably be expected to reveal advice, proposals, recommendations, analysis or policy options developed by a public body, in accordance with Section 24(1) of the Freedom of Information and Protection of Privacy Act. |
| ITEM No.9.3 | Council Code of Conduct Bylaw 1-2018
Closed Session to prevent disclosure that could reasonably be expected to harm relations between the municipality and another government or one of its agencies in accordance with Section 21 of the Freedom of Information and Protection of Privacy Act. |

10. OPEN SESSION

X

11. CLOSE OF MEETING

X



Council Request for Decision

Meeting Date: April 23, 2019

Subject:

Minutes of Regular Meeting of Council: April 8, 2019

Recommendation:

Council adopts the minutes of the Regular Meeting of Council held on April 8, 2019, as presented.

Background:

Approval of minutes is in accordance with the *Municipal Government Act*, Section 208.

Legislation / Authority:

Municipal Government Act, Section 208(1)(a)(c).

Strategic Plan Alignment:

N/A

Financial Implication:

N/A

Service Level / Staff Resource Implication:

N/A

Justification:

Approval of minutes is in accordance with the *Municipal Government Act*, Section 208.



Alternative(s):

Council adopts the minutes of the Regular Meeting of Council held on April 8, 2019, as amended.

Attachment(s): Minutes

APPROVALS:

Originated By:
Raeanne Keer

Chief Administrative Officer (CAO) or Designate: _____

MINUTES OF THE REGULAR MEETING OF THE COUNCIL OF THE TOWN OF TABER, IN THE PROVINCE OF ALBERTA, HELD IN THE COUNCIL CHAMBERS, ADMINISTRATION BUILDING, ON MONDAY, APRIL 8, 2019, AT 3:30 PM.

Deputy Mayor

Carly Firth

Councillors

Garth Bekkering

Jack Brewin

Mark Garner

Joe Strojwas

Louie Tams

Absent

Andrew Prokop

Chief Administrative Officer

Cory Armfelt

Staff

Meghan Brennan

Lisa DeBona

Dave Duske

Ramez Ibrahiem

Raeanne Keer

Phyllis Monks

Steve Munshaw

John Orwa

Louise Parsons

Gary Scherer

Kerry Van Ham

CALL TO ORDER

Deputy Mayor Firth called the meeting to Order at 3:30 PM.

ADOPTION OF THE AGENDA

Deputy Mayor Firth stated that Closed Session Agenda Item 9.1) Taber Pro Rodeo Committee Request for Further Extension has been discussed within the past six months, and the organization has requested that Council consider discussing their previous decision.

Deputy Mayor Firth noted that in accordance with Council Procedural Bylaw 20-2018 Closed Session Agenda Item 9.1) Taber Pro Rodeo Committee Request for Further Extension requires a 2/3 recorded majority vote from Council to remain on the Agenda.

Deputy Mayor Firth inquired if there were any additions or deletions to the Agenda, and there were none.

RES. 161/2019 MOVED by Councillor Tams that Council adopts the Agenda, as presented.

CARRIED

FOR: Deputy Mayor Firth, Councillor Bekkering, Councillor Garner, and Councillor Tams.

OPPOSED: Councillor Brewin and Councillor Strojwas.

ADOPTION OF THE MINUTES

1) Minutes of Regular Meeting of Council: March 25, 2019

RES. 162/2019 MOVED by Councillor Bekkering that Council adopts the minutes of the Regular Meeting of Council held on March 25, 2019, as presented.

CARRIED UNANIMOUSLY

BUSINESS ARISING FROM THE MINUTES

None.

BYLAWS

1) 2nd & 3rd Reading Road Closure Bylaw 18-2018

P. Monks, Director of Planning and Economic Development, presented Road Closure Bylaw 18-2018 to Council, and noted that the Public Hearing was held September 24, 2018, and that the Bylaw had received approval from Alberta Transportation. She stated that the purpose of Road Closure Bylaw 18-2018 is to facilitate the development of lots in the Eureka Industrial Park along 62 Street.

RES. 163/2019 MOVED by Councillor Brewin that Council gives
Second Reading to Road Closure Bylaw 18-2018.

CARRIED UNANIMOUSLY

RES. 164/2019 MOVED by Councillor Garner that Council gives
Third Reading to Road Closure Bylaw 18-2018.

CARRIED UNANIMOUSLY

ACTION ITEMS

1) Canadian Award for Financial Reporting

C. Armfelt stated that the Town of Taber Finance Department received the Canadian Award for Financial Reporting for its Annual Report for the Year Ended December 31, 2017.

Deputy Mayor Firth presented the Canadian Award for Financial Reporting for its Annual Report for the Year Ended December 31, 2017 to J. Orwa, Director of Finance and the Finance Department staff.

RES. 165/2019 MOVED by Councillor Strojwas that Council
accepts the presentation of the Canadian Award for
Financial Reporting for its Annual Report for the
Year Ended December 31, 2017 to the Finance
Department for information purposes.

CARRIED UNANIMOUSLY

ACTION ITEMS – CONT'D

1) Canadian Award for Financial Reporting – CONT'D

Councillor Tams declared a pecuniary interest in Agenda Item 6.2) RFP Award – Tandem Dump Truck, and left the meeting at 3:38 PM.

2) RFP Award - Tandem Dump Truck

L. Parsons, Procurement Manager, and G. Scherer, Director of Engineering and Public Works, presented the Tandem Dump Truck Request for Proposal (RFP) to Council.

Council discussed the elimination of the flip tarp accessory from the recommended purchase, and discussed hauling materials within Town.

RES. 166/2019 MOVED by Councillor Brewin that Council awards the Tandem Truck Request for Proposal to Summit Motors Ltd., utilizing a box fabricated by A-1 Fabrication at a total cost of \$153,000, with expenses to be taken from the 2019 Capital budget.

CARRIED UNANIMOUSLY

Councillor Tams returned to the meeting at 3:41 PM.

3) Council Remuneration Policy C-2

J. Orwa, Director of Finance, presented the Council Remuneration Policy and Procedure C-2 to Council, and stated that there is no change to the Council Remuneration Policy C-2, but Schedule A of the Council Remuneration Procedure C-2 reflects the change in the One-third Federal Tax for Elected Officials.

Council discussed the proposed amendment to the procedure, and determined that approval of the procedure would be handled by the Chief Administrative Officer, and discussed that there were no required changes to the Council Remuneration Policy C-2.

Council made no motion at this time.

ACTION ITEMS – CONT'D

4) Green Shirt Day Proclamation

M. Brennan, Communications and Projects Coordinator, and B. Hamilton, Water and Waste Water Services Lead Hand Operator, presented information on Green Shirt Day and a proclamation to proclaim April 7 Green Shirt Day to support and promote organ donation in the Town of Taber.

MOVED by Councillor Brewin that Council proclaims April 7th as Green Shirt Day in the Town of Taber and authorizes Mayor Prokop to sign the declaration at this meeting.

Councillor Strojwas suggested a friendly amendment that the motion state Deputy Mayor Firth to sign the declaration.

Councillor Brewin accepted the friendly amendment.

RES. 167/2019 MOVED by Councillor Brewin that Council proclaims April 7th as Green Shirt Day in the Town of Taber and authorizes Deputy Mayor Firth to sign the declaration at this meeting.

CARRIED UNANIMOUSLY

5) Cat Bylaw Discussion

C. Armfelt presented the Cat Bylaw Review Report to Council.

Council discussed the Cat Bylaw Review Report.

RES. 168/2019 MOVED by Councillor Bekkering that Council accepts the Cat Bylaw Review Report for information purposes.

CARRIED UNANIMOUSLY

ACTION ITEMS – CONT'D

6) Ag for Life, Rural Safety Unit: Donation Request

C. Armfelt presented the Ag for Life Rural Safety Unit donation request to Council.

Council discussed the donation request from AG for Life.

RES. 169/2019 MOVED by Councillor Tams that Council chooses to make a donation of \$1,500.00 to the Ag for Life Rural Safety Unit, for funds to come from the Council Discretionary Fund.

CARRIED

7) Truth and Reconciliation: Blanket Exercise

C. Armfelt stated that the Truth and Reconciliation Commission (TRC) released their final report and their 94 Calls to Action, including for municipalities to take an in-depth look into the recommended actions that municipalities could take to support reconciliation efforts in their communities. He stated that it has been suggested that Council and Administration could take part in a Blanket Exercise with the date and location to be determined.

Council discussed the proposed Blanket Exercise.

MOVED by Councillor Strojwas that Council directs Administration to set up a Blanket Exercise to be hosted in the Town Office at a date to be determined later.

Councillor Brewin suggested a friendly amendment that Administration choose the location.

Councillor Strojwas accepted the friendly amendment.

RES. 170/2019 MOVED by Councillor Strojwas that Council directs Administration to set up a Blanket Exercise with the date and location to be determined.

DEFEATED

84/2019

Meeting Date
08/04/2019

ACTION ITEMS – CONT'D

8) Information for Council

D. Duske presented information to Council on the Town staff blood drive in May 2019.

RES. 171/2019 MOVED by Councillor Tams that Council accepts the material received in this Agenda Item, as information, and allows Town staff to participate in this.

CARRIED UNANIMOUSLY

9) Standing Item - Council Requests

Council had no discussion, and made no motion at this time.

DELEGATIONS

None.

MEDIA INQUIRIES

T. Busch, of the Taber Times, inquired if there was a resolution passed on Agenda Item 6.3) Council Remuneration Policy C-2.

Deputy Mayor Firth stated that no motion was passed, and direction from Council is for C. Armfelt, Chief Administrative Officer, to make the procedural change.

C. Armfelt stated that Council Remuneration Policy C-2 will not come to Council for approval, and that approval will be given when amending the budget in the upcoming months.

T. Busch inquired if Council passed a resolution to move forward with purchasing the Legion parking lot at the previous Regular Meeting of Council on March 25, 2019, and also what the purchase price was.

MEDIA INQUIRIES – CONT'D

C. Armfelt stated that Council passed a resolution to purchase the lot, and after negotiations with the Legion it would be purchased below appraised value.

T. Busch inquired what was the appraised value of the Legion parking lot.

C. Armfelt stated that the disclosure of the appraised value was exempt under Section 25 of the Freedom of Information and Protection of Privacy Act as its disclosure would be considered harmful to the economic interest of the municipality.

T. Busch inquired about the location of the new proposed Animal Control Facility, and inquired if the Town owned the land.

C. Armfelt stated that Animal Control Facility is intended to go east of the crematorium, and that it was a large Town-owned lot that would be subdivided.

T. Busch inquired on what was behind Council's decision to cancel the Taber Pro Rodeo Associations lease and the disposal of the property on the site.

Deputy Mayor Firth stated that most of that discussion was in Closed Session due to it being a contractual matter.

RES. 172/2019 MOVED by Councillor Brewin that Council move into Closed Session to prevent disclosure of third party business information, in accordance with Section 16(1), to prevent disclosure of applicant personal information that is evaluative for the purpose of determining the applicant's suitability, in accordance with Section 19(1), and to prevent disclosure of proposed plans, policies or projects of the public body which could reasonably be expected to result in disclosure of a pending policy or budgetary decision, in accordance with Section 24(1) of the *Freedom of Information and Protection of Privacy Act*.

CARRIED UNANIMOUSLY AT 4:41 PM

86/2019

Meeting Date
08/04/2019

CLOSED SESSION

- 1) Taber Pro Rodeo Committee Request for Further Extension Closed Session to prevent disclosure of advice from officials, that could reasonably be expected to reveal advice, or analyses developed by a public body, in accordance with Section 24(1) of the *Freedom of Information and Protection of Privacy Act*.**

Pursuant to Section 197(6) of the *Municipal Government Act*, the following members of public and Administration were in attendance in Closed Session for Agenda Item 9.1) Taber Pro Rodeo Committee Request for Further Extension: C. Armfelt, Chief Administrative Officer, K. Van Ham, Administrative Services Manager, R. Fajnor and C. Jensen, of the Taber Pro Rodeo Association Committee.

- 2) Tax Model and Comparisons Closed Session to prevent disclosure of proposed plans, policies or projects of the public body which could reasonably be expected to result in disclosure of a pending policy or budgetary decision, in accordance with Section 24(1) of the *Freedom of Information and Protection of Privacy Act*.**

Pursuant to Section 197(6) of the *Municipal Government Act*, the following members of Administration were in attendance in Closed Session for Agenda Item 9.2) Tax Model and Comparisons: C. Armfelt, Chief Administrative Officer, J. Orwa, Director of Finance, P. Monks, Director of Planning and Economic Development, and L. Wehlage, of Benchmark Assessment Consultants Inc.

- 3) Taber Public Library Closed Session to prevent disclosure of proposed plans, policies or projects of the public body which could reasonably be expected to result in disclosure of a pending policy or budgetary decision, in accordance with Section 24(1) of the *Freedom of Information and Protection of Privacy Act*.**

Pursuant to Section 197(6) of the *Municipal Government Act*, the following members of Administration were in attendance in Closed

Session for Agenda Item 9.3) Taber Public Library: C. Armfelt, Chief Administrative Officer, and J. Orwa, Director of Finance.

CLOSED SESSION – CONT'D

- 4) Licence Agreement - Signage. Closed Session to prevent disclosure of third party business information, in accordance with Section 16(1) of the *Freedom of Information and Protection of Privacy Act*.**

Pursuant to Section 197(6) of the *Municipal Government Act*, the following members of Administration were in attendance in Closed Session for Agenda Item 9.4) Licence Agreement – Signage : C. Armfelt, Chief Administrative Officer, and P. Monks, Director of Planning and Economic Development.

- 5) Licence Agreement - Signage. Closed Session to prevent disclosure of third party business information, in accordance with Section 16(1) of the *Freedom of Information and Protection of Privacy Act*.**

Pursuant to Section 197(6) of the *Municipal Government Act*, the following members of Administration were in attendance in Closed Session for Agenda Item 9.5) Licence Agreement - Signage: C. Armfelt, Chief Administrative Officer, and P. Monks, Director of Planning and Economic Development.

- 6) Taber Municipal Police Commission Application Closed Session to prevent disclosure of applicant personal information that is evaluative for the purpose of determining the applicant's suitability, in accordance with Section 19(1) of the *Freedom of Information and Protection of Privacy Act*.**

Pursuant to Section 197(6) of the *Municipal Government Act*, the following member of Administration was in attendance in Closed Session for Agenda Item 9.6) Taber Municipal Police Commission Application: C. Armfelt, Chief Administrative Officer.

CLOSED SESSION – CONT'D

- 7) **Board, Committee, and Commission Resignation That Council takes the meeting in Closed Session to prevent disclosure of information that is evaluative or opinion material compiled for the purpose of determining the applicant's eligibility in accordance with Section 19(1) of the *Freedom of Information and Protection of Privacy Act*.**

Pursuant to Section 197(6) of the *Municipal Government Act*, the following member of Administration was in attendance in Closed Session for Agenda Item 9.7) Board, Committee, and Commission Resignation: C. Armfelt, Chief Administrative Officer.

OPEN SESSION

RES. 173/2019 MOVED by Councillor Tams that Council reconvenes into Open Session.

CARRIED UNANIMOUSLY AT 5:52 PM

RES. 174/2019 MOVED by Councillor Garner that Council amends RES. 43/2019 to extend the removal of Taber Rodeo Association's chattels to May 30, 2019.

CARRIED

RES. 175/2019 MOVED by Councillor Tams that Council authorizes Administration to enter into a Road License Agreement with 1979356 Alberta Ltd. o/a Phynix Signs for the portable sign located on the service road under Plan 6987 JK for a period of one year to coincide with Development Permit DP 18-12.

CARRIED UNANIMOUSLY

OPEN SESSION – CONT'D

RES. 176/2019 MOVED by Councillor Brewin that Council authorizes Administration to enter into a Road License Agreement with 1979356 Alberta Ltd. o/a Phynix Signs for the portable sign located on the service road under Plan 6987 JK for a period of one year to coincide with Development Permit DP 18-11.

CARRIED UNANIMOUSLY

RES. 177/2019 MOVED by Councillor Strojwas that Council appoints Mr. Martin Sorensen to the Taber Municipal Police Commission for a two (2) year term to expire December 31, 2020.

CARRIED UNANIMOUSLY

RES. 178/2019 MOVED by Councillor Garner that Council accepts the resignation of Ms. Mandy Wojtowicz from the Performing Arts Centre Committee with regret; and,

Council thanks Ms. Wojtowicz for her contributions to the Performing Arts Centre Committee during her tenure with the organization.

CARRIED UNANIMOUSLY

CLOSE OF MEETING

RES. 179/2019 MOVED by Councillor Garner that this Regular Meeting of Council is hereby Closed.

CARRIED UNANIMOUSLY AT 5:56 PM

MAYOR

CHIEF ADMINISTRATIVE OFFICER



Council Request for Decision

Meeting Date: April 23, 2019

Subject:

Bylaw 06-2019 Eureka Area Structure Plan

Recommendation:

That Council gives first reading to Bylaw 06-2019 and the Eureka Area Structure Plan as presented.

Background:

In January 2018 the Town of Taber put out a Request for Proposals to prepare a Business and Industrial Area Structure Plan (ASP) for the NE sector of Town identified as the Eureka Industrial Park. The contract was awarded to ISL Engineering and included the development of a concept for light and medium industrial uses, as well as a feasibility review for a possible rail spur extension to support a transload and rail logistic park component.

Throughout the process there has been considerable public and stakeholder consultation, including a Workshop held in June 2018 with stakeholders, a circulation to all adjacent landowners, not only in the plan area, but along the right of way currently in place that would be impacted by the future rail spur, and two open houses held on February 27 from 2 – 4 and 6-8.

During development of the rail feasibility study, it was determined that utilizing a loop track would significantly increase the capital costs associated with the development of the business park, and due to the amount of truck traffic that likely would be required it would be difficult to utilize the lands within the loop for smaller scale industrial operations. As a result, it was decided instead to go with the “Y” type facility which would still allow for development of lands for multiple users. Both will have impacts to existing traffic patterns with public crossings being required. Estimates for rail were completed in 2016 and were very preliminary. Several designs were considered and included a “loop” design rather than the spurs proposed. Costs were estimated at \$16 million. It was understood that if the development is desired by potential parties, the costs associated would be paid by them, with the Town potentially needing to contribute for the portion through existing developed lands, estimated at \$6 million.

Because there is some question as to whether rail will be feasible or desirable for the lands, two concepts were developed and included in the plan. Road networks that could be developed without rail were not desirable as designed with the rail concept and it became apparent that an alternate plan would be required. As the area develops and land sale potentials are brought forward to Council they



can then determine which design moves forward. By providing two options in the document, the ASP will not have to be amended in order to move a development forward.

Bylaw 06-2019 and the Eureka Area Structure Plan were presented to the Municipal Planning Commission at their April 15, 2019, meeting and RES. 29/2019 was passed “That the Development Authority recommends that Council give first reading to Bylaw 06-2019 and the Eureka Area Structure Plan as presented”.

Legislation / Authority:

Bylaw 10-2018 Subdivision Authority, Development Authority and Municipal Planning Commission
Bylaw Part 3, Section 17(a)

Strategic Plan Alignment:

Develop Community & Promote Growth – Develop new economic initiatives

Financial Implication:

Funds were budgeted for 2018 to hire a consultant for the development of the Eureka Area Structure Plan. Costs associated with development of the lands as it progresses will come back to Council for approval.

Service Level / Staff Resource Implication:

Economic Development, Land Sales and Statutory Planning all fall within the duties of the Planning and Economic Development Department.

Justification:

In order to develop the Eureka Industrial Park statutory planning must be in place under the Municipal Government Act.

Alternative(s):

Council gives first reading of Bylaw 06-2019 and the Eureka Area Structure Plan with amendments.

Council could table the Eureka Area Structure Plan and request Administration make amendments to the document prior to giving first reading.



Attachment(s): Eureka ASP Presentation
Bylaw 06-2019
Final Eureka ASP
Rail Analysis Report

APPROVALS:

Originated By:
Phyllis Monks

Chief Administrative Officer (CAO) or Designate: _____

Proposed Bylaw 06-2019 Eureka Area Structure Plan (ASP)

Purpose:

- The Eureka ASP provides a comprehensive development concept for the future development of lands within its boundaries
- The Municipal Government Act under Section 633(1) sets out that “For the purpose of providing a framework for subsequent subdivision and development of an area of land, a council may by bylaw adopt an area structure plan”

Proposed Bylaw 06-2019 Eureka Area Structure Plan

Background Information:

- January 2018 the Town of Taber put out a request for proposal for an Area Structure Plan for the Eureka Industrial Park – awarded to ISL Engineering
- Stakeholder Workshop held June 2018
- Eureka Business and Industrial Area ASP Rail Analysis completed August 2018
- Draft report circulated to legislated parties and adjacent landowners, including those along potential rail ROW – January 2019
- Open Houses held February 27, 2019
- Final report completed and presented to Municipal Planning Commission on April 15, 2019 – MPC recommends adoption of the Bylaw and ASP.

Proposed Bylaw 06-2019 Eureka Area Structure Plan (ASP)

Evaluation and Analysis:

- The Eureka ASP provides for a comprehensive Industrial Business Park development
- Two development options have been provided as part of the plan – Option 5A and 5B
- One of the options provides for a rail spur developed through the existing town owned ROW and into the new development area
- By including the two options, as development progresses Council can decide whether to protect for future rail, or proceed without and not be required to go through the process to amend the ASP prior to moving forward with a land sale or development initiative

Proposed Bylaw 06-2019 Eureka Area Structure Plan (ASP)

Alternatives:

- **That Council gives first reading to Bylaw 06-2019 and the Eureka Area Structure Plan as presented;**
- That Council gives first reading to Bylaw 06-2019 and the Eureka Area Structure Plan with amendments;
- That Council tables the Eureka Area Structure Plan and requests Administration make amendments to the document prior to giving first reading.

TOWN OF TABER
BYLAW NO. 06-2019

BEING A BYLAW OF THE TOWN OF TABER IN THE PROVINCE OF ALBERTA TO ADOPT THE EUREKA AREA STRUCTURE PLAN.

WHEREAS Section 633 of the Municipal Government Act, R.S.A. 2000 Chapter M-26, as amended, authorizes a municipality to adopt an Area Structure Plan

AND WHEREAS a new Area Structure Plan has been prepared for the Town of Taber; and

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

RES. **READ** a first time this ___ day of ___, 2019.

RES. **READ** a second time this ___ day of ___, 2019.

RES. **READ** a third time this ___ day of ___, 2019.

Mayor

Chief Administrative Officer



TOWN OF
TABER

EUREKA

AREA STRUCTURE PLAN

Prepared By:



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SECTION ONE

Introduction

1

This section outlines the policy context of the Eureka Area Structure Plan (“Eureka ASP”) as well as the interpretation, monitoring, review and amendment of policies herein.

1-1 PURPOSE

The Eureka ASP provides a comprehensive development concept for the future preparation of Outline Plans within its plan area. The Eureka ASP area is a significant part of Taber’s future development lands as identified in Taber’s Municipal Development Plan (MDP).

As outlined in Section 633 (1) of the Municipal Government Act (MGA), ASPs are developed “For the purpose of providing a framework for subsequent subdivision and development of an area of land...”

(2) An area structure plan

- (a) must describe*
 - (i) the sequence of development proposed for the area,*
 - (ii) the land uses proposed for the area, either generally or with respect to specific parts of the area,*
 - (iii) the density of population proposed for the area either generally or with respect to specific parts of the area, and*
 - (iv) the general location of major transportation routes and public utilities, and*
- (b) may contain any other matters the council considers necessary.*

(3) An area structure plan must be consistent with

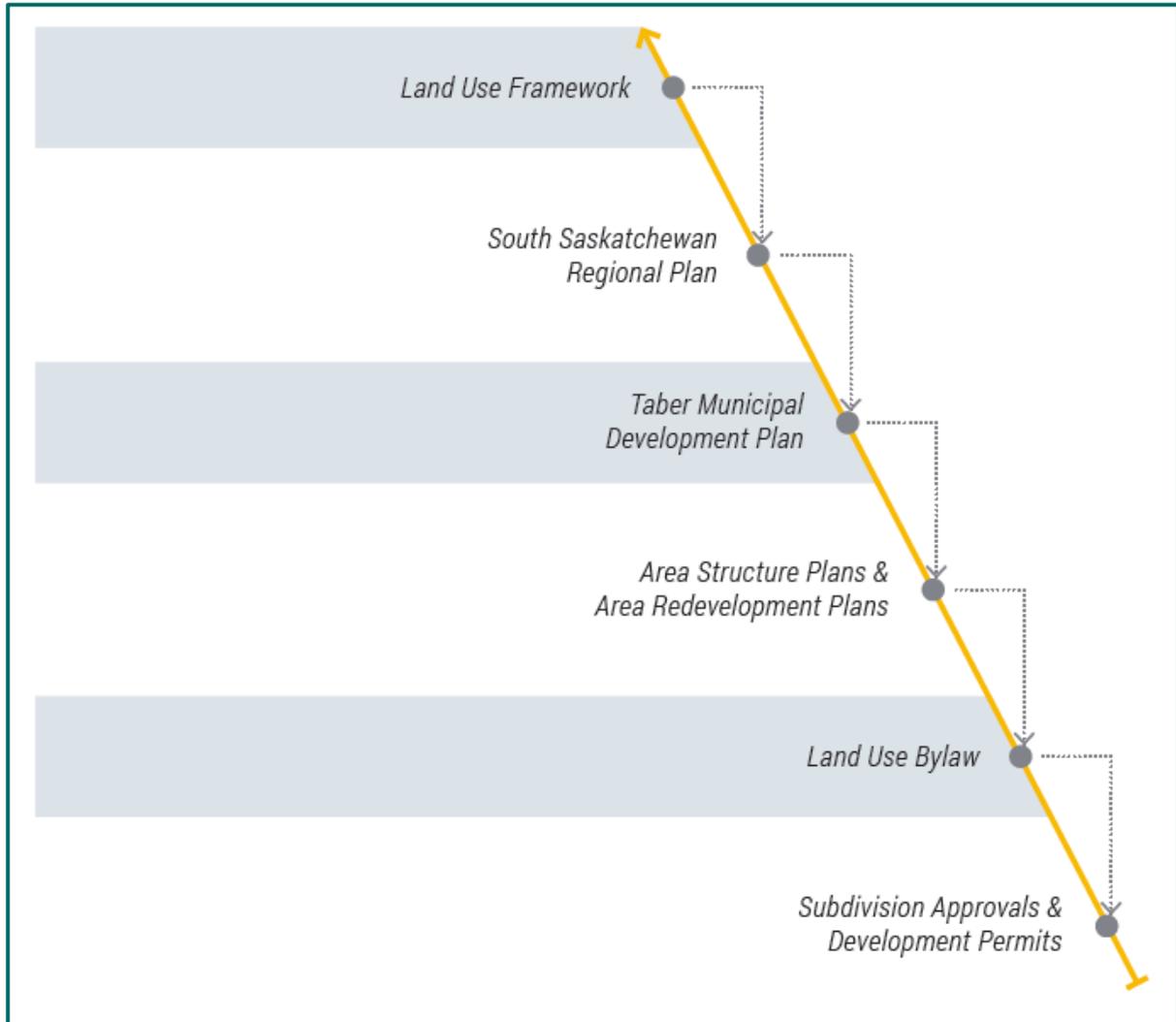
- (a) any intermunicipal development plan in respect of land that is identified in both the area structure plan and the intermunicipal development plan, and*
- (b) any municipal development plan.*

RSA 2000 cM-26 s633;2015 c8 s63;2017 c13 s1(56)

1-2 POLICY CONTEXT

It is intended that consistency between the Eureka ASP, and other policy documents adopted by Council, including but not limited to the Taber/Municipal District of Taber Intermunicipal Development Plan (IDP), Taber Municipal Development Plan (MDP) and the Taber Land Use Bylaw (LUB) will be achieved such that all plans will be in compliance with each other.

Figure 1 – Taber Planning Hierarchy



1-3 PLAN INTERPRETATION

Map Interpretation

Unless otherwise specified within this plan, the boundaries or locations of any symbols or areas shown on a map are approximate only, not absolute, and shall be interpreted as such. They are not intended to define exact locations except where they coincide with clearly recognizable physical features or fixed boundaries such as property lines or utility/road rights-of-way. Details shown on the maps will be subject to further study at the Outline Plan/Land Use Amendment stage. No measurements or area calculations should be taken from the ASP maps.

Policy Interpretation

Where “shall”, “will”, “must” or “require” are used in a policy, the policy is considered mandatory in order to achieve a desired result.

Where “should” is used in a policy it is anticipated that the policies will be applied in all situations unless it can be clearly demonstrated to the satisfaction of the Development Authority, that the policy is not reasonable, practical and feasible in a given situation.

Where a policy requires compliance at the Outline Plan/Land Use Amendment stage, that requirement may be deferred to the Subdivision Approval or Development Permit Approval stage at the discretion of the Development Authority.

Appendix Interpretation

Appendices included herein do not form part of the statutory portion of the ASP. The purpose of an appendix is to provide information to further clarify the intent of the ASP policies.

1-4 MONITORING AND REVIEW

The Eureka ASP is a long-term policy document that promotes a vision for development within the plan area and provides guiding principles and policies that work towards achieving that vision over-time. The policies within the Eureka ASP will be monitored and should be reviewed and updated every 10 years until such time as build-out of the plan area is achieved. The Eureka ASP may also be amended in response to changes in the overall policy direction within Taber or specific development applications.

1-5 AMENDING THE ASP

If major changes with regards to land use, road networks or any other significant aspect of the plan are contemplated, an amendment to the Eureka ASP, that includes a public hearing, shall be held in accordance with the MGA. Minor changes will not require an amendment if, in the opinion of the Development Authority, the intent of the ASP is still achieved.

Where an amendment to this ASP is requested by an applicant, the applicant shall be required to submit the justification and information necessary to support the amendment.

1-6 LIMITATIONS

Policies within the Eureka ASP are not to be interpreted as an approval for a use on a specific site. This plan does not confirm that any particular site within the plan area is suitable for a particular purpose. Detailed site conditions or constraints – including environmental considerations – must be assessed on a case-by-case basis as part of an application for an Outline Plan, a Land Use Amendment, Plan of Subdivision, or a Development Permit.

SECTION TWO

Plan Area

2

This section highlights existing conditions of the Eureka ASP area and the opportunities and constraints for future development.

2-1 LOCATION

The Eureka ASP is comprised of approximately 291 hectares (720 acres) of predominantly undeveloped land in northeast Taber (see **Figure 2**). The plan area is bounded by the corporate boundary with the Municipal District of Taber to the north and east, 64th Avenue to the south, and 50th Street to the west.

2-2 OWNERSHIP

Approximately 50% of the ASP lands are owned by the Town and the remaining lands are divided between multiple owners.

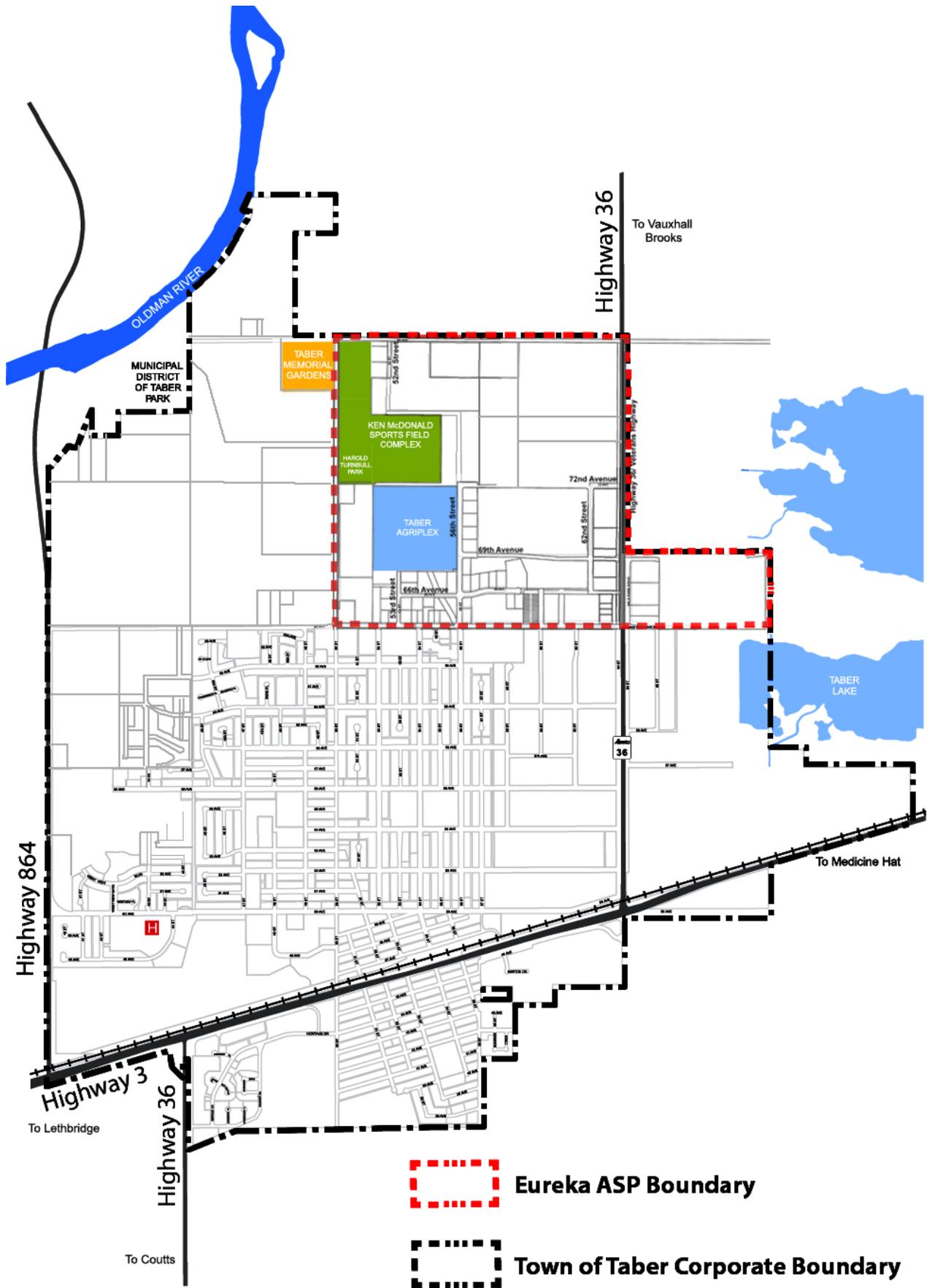
Table 1 – Ownership*

Land Use	Area**	
	Hectares	Acres
Town of Taber	144	356
Multiple Owners	147	364

* Land Use Districts are subject to change through future Land Use Amendment applications and/ or changes to the Land Use Bylaw.

** Areas are approximate only and any discrepancies are a result of rounding.

***Existing internal roadways included in Town ownership total.



2-3 CURRENT LAND USE

The predominant land use at the time of adoption is Urban Reserve District (UR), which is intended to protect lands for future urban growth by restricting premature subdivision and provide for a limited range of temporary uses (see **Figure 3**). Urban Reserve lands may require a land use amendment prior to development.

Other land uses in the plan area are Light Industrial (M-1) and Medium Industrial (M-2) Districts, Institutional and Recreational District (IR), and Direct Control District 3 (DC-3).

The existing land uses are consistent with the proposed Development Concept. The approximate area of these land uses are as follows:

Table 2 – Current Land Use

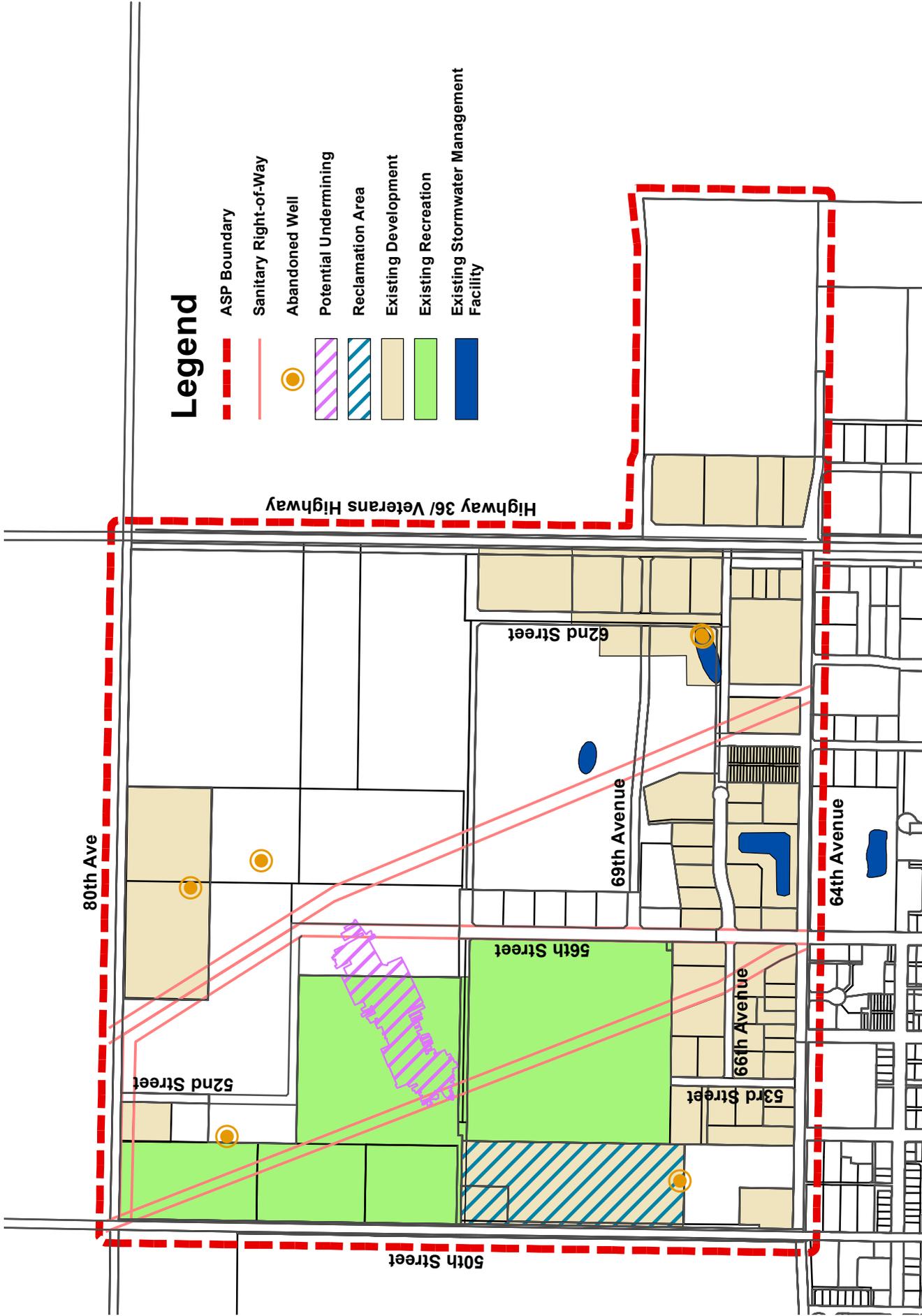
Land Use	Approximate Area (ha.)	% Total
Urban Reserve District (UR)	107	37%
Light Industrial District (M-1)	53	18%
Medium Industrial District (M-2)	40	14%
Institutional And Recreational District (IR)	81	28%
Direct Control District 3 (DC-3)	10	3%

2-4 EXISTING CONDITIONS

The plan area consists of relatively flat terrain as the lands have been utilized for industrial, commercial, recreational or agricultural uses in the past. As shown on **Figure 4**, there is significant existing development within the plan area, particularly in the southern portion. Notable sites within the plan area include the Taber Exhibition Association, the Safe Haven Women’s Shelter Society, and the Taber Fire Department training center. As well, there are five abandoned wells and three primary rights-of-way (ROW) in the plan area.

A desktop Biophysical Review identified wetland features in the ASP but none of these are expected to require conservation. No permanent (i.e., with defined bed and banks) watercourses appear to be within the ASP area. Additional studies to confirm wetland size and/or location will be required as part of the development process.

The physical constraints and existing development within the plan area have been integrated into the Development Concept outlined in Section 3.



Legend

- ASP Boundary
- Sanitary Right-of-Way
- Abandoned Well
- Potential Undermining
- Reclamation Area
- Existing Development
- Existing Recreation
- Existing Stormwater Management Facility



Eureka Area Structure Plan
FIGURE 4
 Plan Area Constraints



Path: 13/2/2018 Document: M2710027161 Taber_Eureka Business and Industrial ASP02_CADD05_08/05/18_Figure07161_Corner_Corner.mxd

SECTION THREE

Development Concept

3

This section provides the overall Development Concept for the Eureka ASP; showing the general location of land uses, community amenities and the street network within the plan area.

3-1 CONSULTATION

The Eureka ASP was developed in consultation with plan area landowners, selected stakeholders, the general public, Council and Administration via a series of meetings, workshops and public engagement events. Feedback was gathered and used to inform the Development Concept and policies within this plan. Eureka ASP consultation milestones included:

- **Stakeholder Workshop (June 25, 2018)** to introduce the draft Development Concept to key stakeholders in order to gather feedback.
- **Draft ASP Private Circulation (DATE)** to present a draft of the ASP to landowners and stakeholders within the plan area for review and feedback.
- **Draft ASP Public Circulation (DATE)** to present a draft of the ASP to the broader public and approval agencies in addition to landowners and stakeholders for review and feedback.
- **Public Hearing (DATE)** to provide an opportunity for the public to provide comment prior to Council making a decision to approve the plan as a local bylaw.

3-2 VISION

The Eureka ASP provides a framework for a fully serviced employment development area containing predominantly industrial uses, with office, retail and service commercial development at select locations integrated with existing recreational areas and limited residential development. The Eureka ASP aligns with Taber’s planning objectives and current market trends and will promote prosperity and a high quality of life for Taber and the broader region.

This industrial business area will respond to economic demand and support a vital and successful business environment that generates employment opportunities for Taber and the region and provides an appropriate transition to adjacent residential uses.

3-3 GUIDING PRINCIPLES

The following principles provide guidance on the nature of development within the plan area:

Complementary Uses

Future industrial development should complement existing development in the plan area. Complementary uses will ensure that the Plan remains unified as phasing occurs. While the predominant use is intended to be industrial, existing recreational areas should be respected and enhanced and residential uses should be buffered from existing and future industrial development.



Foster Economic Development

A diversity of business and industrial uses should be encouraged to support continued economic growth and prosperity, maintain municipal revenue sources, foster a healthy and competitive industrial land market, and meet the needs for future economic development initiatives. While the land use should be predominantly industrial, a variety of supporting uses should create a vibrant and successful business area.



Connectivity

The roadway network should provide access throughout the plan area and to adjacent areas. Trails should be established to connect to recreational open space areas, future residential development and to the town’s existing pathway system, encouraging walking and cycling and promoting a healthy balance of mobility choices.



Development Efficiency

Future development should be cohesive and compatible with existing development within Taber. Efficient design reduces capital and operating costs. Future development should be designed with respect to topography and natural constraints. Innovative solutions and/or use of emerging sustainable engineering solutions should be encouraged.



Responsible Environmental Protection

Future development should maintain and improve the overall quality of the natural environment and environmentally significant areas should be protected. Green infrastructure, low energy designs, water conservation and low impact development are encouraged to achieve environmental sustainability.



Health and Safety

Health and safety are important considerations to the quality of life of all Taber's residents. As the plan area is expected to facilitate a diversity of industrial uses, operational safety standards should be incorporated into Eureka ASP policies. Any anticipated impact of future operations on the health and well-being of nearby neighbourhoods should be addressed as part of the development approval process.



Urban Design

Emphasis should be placed on good urban design in terms of both the built form of structures and landscape design within the plan area. Visually appealing gathering spaces should be encouraged where feasible.



3-4 DEVELOPMENT CONCEPT

The Development Concept (see **Figure 5**) has been created by incorporating the Vision and Guiding Principles into a design that respects the constraints within the plan area. The plan provides a framework to accommodate a wide range of industrial, retail, office and commercial development to provide goods and services for Taber and the region and respect existing recreational and proposed residential development. The development framework provides for the protection of a

future rail alignment. The proposed connection to the main rail line is shown on **Figure 5A**. Should the rail alignment be deemed unnecessary or unfeasible by the Development Authority, the Development Concept may be amended as shown in **Figure 5B**, Alternative Development Concept.

Proposed development areas are appropriately located based on their proximity to existing access points. Open space connections are proposed where existing access points and recreational nodes are located. The following Projected Development Statistics are based on the Development Concept:

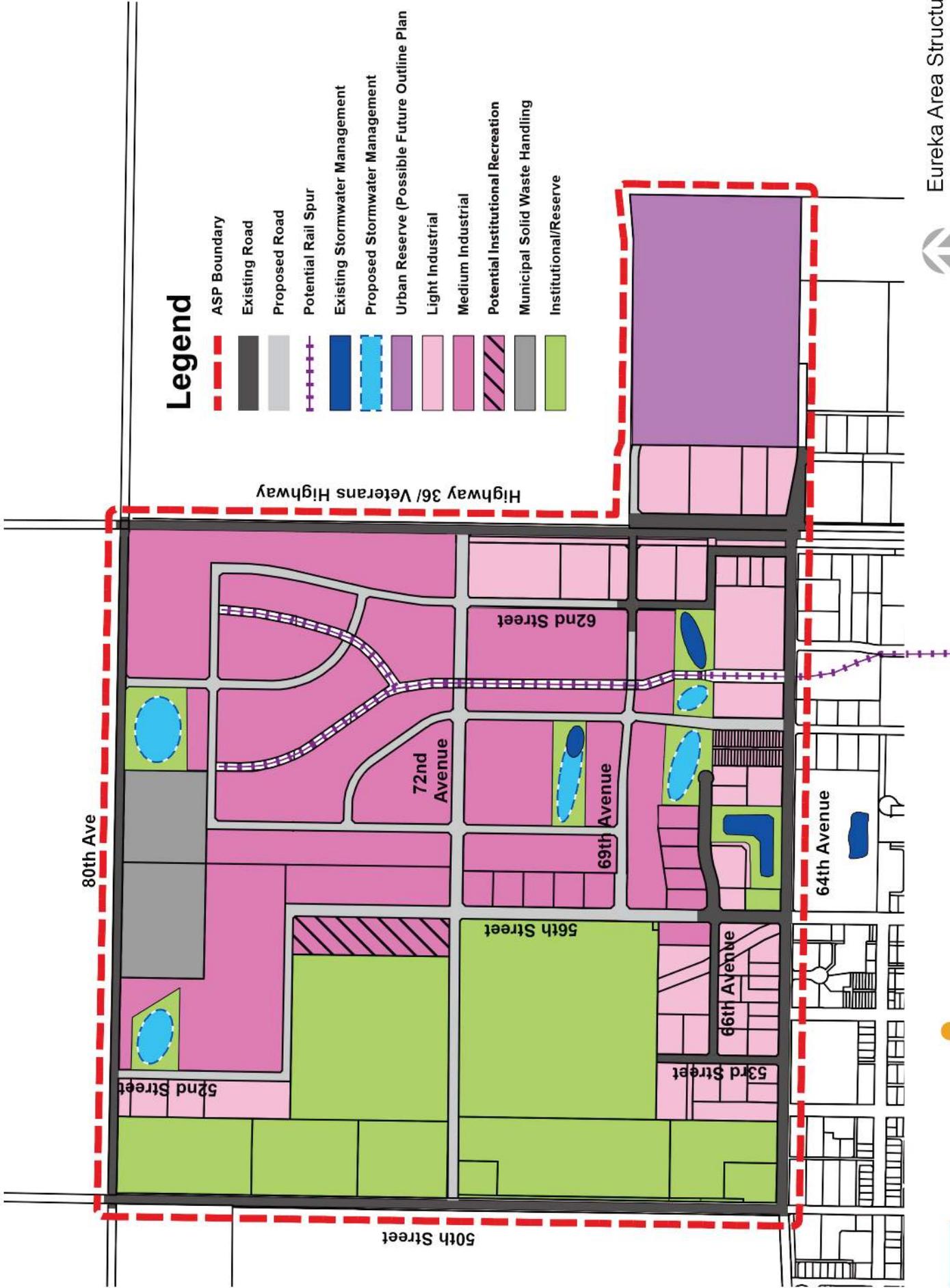
Table 3 – Projected Development Statistics

Development Concept (with Rail Spur)		
Land Use	Acres	Hectares
Urban Reserve (Possible Future Outline Plan Area)	59.7	24.17
Future Residential Area	34.1	13.82
Light Industrial	102.0	41.28
Medium Industrial	296.7	120.06
Future Industrial Reserve	8.5	3.44
Municipal Solid Waste Handling Operations	24.7	9.99
Institutional/Reserve	167.5	67.78
Existing Roadway	15.1	6.12
Railway	11.7	4.74
Total	720	291

Alternative Development Concept		
Land Use	Acres	Hectares
Urban Reserve (Possible Future Outline Plan Area)	59.7	24.17
Future Residential Area	34.1	13.82
Light Industrial	103.8	42.02
Medium Industrial	306.6	124.06
Future Industrial Reserve	8.5	3.44
Municipal Solid Waste Handling Operations	24.7	9.99
Institutional/Reserve	167.5	67.78
Roadway	15.1	6.12
Railway	0	0
Total	720	291

* Land Use Districts are subject to change through future Land Use Amendment applications and/ or changes to the Land Use Bylaw.

** Areas are approximate only and any discrepancies are a result of rounding.



Eureka Area Structure Plan
FIGURE 5
 Development Concept





- Proposed Rail Alignment
- Eureka ASP Boundary
- Town of Taber Corporate Boundary



Legend

- ASP Boundary
- Existing Road
- Proposed Road
- Existing Stormwater Management Facility
- Proposed Stormwater Management Facility
- Urban Reserve (Possible Future Outline Plan)
- Light Industrial
- Medium Industrial
- Potential Institutional Recreation
- Municipal Solid Waste Handling Operations
- Institutional/Reserve



SECTION FOUR

Development Framework

4

This section outlines the policy framework for achieving the Development Concept; detailing the policies designed to actualize development areas within the plan area.

4-1 GENERAL DEVELOPMENT POLICY

The following policies apply to all development within the Eureka ASP.

- Policy 4.1.1** At the Outline Plan/Land Use Amendment stage, a Biophysical Impact Assessment (BIA) may be required as a supporting study if initial assessment indicates a requirement.
- Policy 4.1.2** At the Outline Plan/Land Use Amendment stage, a Geotechnical Report may be required as a supporting study.
- Policy 4.1.3** At the Outline Plan/Land Use Amendment stage, the amount of reserve owing and the allocation of reserve for the development area shall be determined.
- Policy 4.1.4** Developers shall be encouraged to use light fixtures that are energy efficient, minimize light pollution and address safety and security.
- Policy 4.1.5** Development shall comply with all Alberta Energy Regulator (AER) requirements for urban development setbacks from gas wells and pipelines.

4-2 INDUSTRIAL DEVELOPMENT

Fully serviced general industrial development comprises the predominant use within the plan area.

- Policy 4.2.1** Industrial development shall be the predominant use in the plan area.

- Policy 4.2.2** Development shall be designed in compliance with Town standards and specifications for industrial uses.
- Policy 4.2.3** Office, local commercial, service commercial, recreational, institutional and public uses may be allowed where determined to be compatible and appropriate.
- Policy 4.2.4** Limited service industrial may be approved as an interim use where:
- it does not compromise the transition of the site to a fully serviced industrial area;
 - it is compatible with the standard of development for general industrial uses in terms of landscaping, building design and screening of storage;
 - transportation capacity is available to support the development; and
 - a deferred servicing agreement is in place.
- Policy 4.2.5** Municipal Reserve may be dedicated as cash-in-lieu for industrial development when subdivision occurs, unless this requirement has been waived by the Development Authority.
- Policy 4.2.6** The importance of designing healthy communities will be balanced with the needs of an industrial development area.

4-3 COMMERCIAL AND OFFICE DEVELOPMENT

Commercial/Office policies are intended to provide compatible commercial development at an appropriate scale within the industrial areas of the plan area. The design and detailing of commercial development and signage is expected to be compatible with the surrounding area.

A range of service commercial, office, institutional, and other land uses may be considered as appropriate to support industrial uses.

- Policy 4.3.1** At the Outline Plan/Land Use Amendment stage, commercial/office uses shall be identified in the Development Concept.
- Policy 4.3.2** Local commercial uses should:
- Be located at intersections wherever possible
 - Not exceed 1.6 hectares in size
- Policy 4.3.3** Service commercial uses should:
- Be located with efficient access and good visibility, adjacent or in close proximity to an entry road
 - Not exceed 4.0 hectares in size
- Policy 4.3.4** Office uses should:
- Be accessory to the principal use on a site
 - Be allowed in the form of a stand-alone building on a site provided that the office is considered to be consistent with the character of the area.

4-4 COMMUNITY AMENITIES

Community Amenities, such as community centres, schools, churches, meeting halls and administrative facilities can provide regional opportunities for the Town where appropriate locations are not available in developed and developing residential areas.

- Policy 4.4.1** At the Outline Plan/Land Use Amendment stage, community amenities shall be identified in the Development Concept.
- Policy 4.4.2** Municipal amenities may be integrated, where deemed appropriate by the Development Authority.
- Policy 4.4.3** Municipal amenities shall be located on prominent sites where feasible.
- Policy 4.4.4** Limited Neighbourhood commercial and live/ work options may be considered in the southwest Institutional/ Reserve Area to act as a buffer to the future residential site to the west.

4-5 RECREATIONAL DEVELOPMENT

Parks and trails need to be planned comprehensively to provide for a well-connected network that is integrated with existing recreational uses.

- Policy 4.5.1** Connections shall be provided throughout the plan area to ensure convenience and accessibility for Town residents.
- Policy 4.5.2** Industrial development shall be connected to the adjacent established areas and the existing trail system.
- Policy 4.5.3** At the Outline Plan/Land Use Amendment stage, the siting and design of parks, open spaces and trails shall be identified in an Open Space Concept.

4-6 LANDSCAPING REQUIREMENTS

Landscaping treatment shall be utilized to enhance the aesthetic character of industrial development or commercial areas and to act as a visual screen for areas adjacent to the ASP boundary.

- Policy 4.6.1** At the Outline Plan or development permit stage, a Landscaping Plan prepared by a professional landscape architect or approved designer at the discretion of the Development Authority shall be required.
- Policy 4.6.2** Landscaping treatment shall be included at each point of access into commercial and industrial sites.
- Policy 4.6.3** Landscaping of individual sites shall visually enhance the industrial area and, where applicable, provide a visual screen from arterial roads or other sensitive adjacencies such as residential, environmental or recreational uses.

- Policy 4.6.4** Where landscaping or tree planting is used to provide screening, its composition shall ensure adequate screening year-round from an entranceway road and the adjacent uses.
- Policy 4.6.5** The use of native, drought resistant species and xeriscaping techniques in site landscaping is encouraged.
- Policy 4.6.6** Landscaping shall enhance and/or connect to parks, open space and trails where possible.
- Policy 4.6.7** The Development Authority may require landscaping within a site intended for future development if the lack of landscaping creates a potential negative visual impact given the visibility of the area from adjacent parcels and public roadways.
- Policy 4.6.8** Integration of hard and soft landscaping shall be encouraged. Hard landscaping can include but is not limited to raised planters, sculptures and public art, street furniture, and vertical landscape elements.
- Policy 4.6.9** Permeable paving systems shall be integrated into driveways and parking surfaces to reduce stormwater runoff where feasible.
- Policy 4.6.10** Where lighting is required it shall be low maintenance and low energy where feasible.
- Policy 4.6.11** Development securities may be required as a condition of a Development Permit to ensure that proposed landscaping is carried out with reasonable diligence.
- Policy 4.6.12** Grading shall be maintained to continue to provide effective site drainage.
- Policy 4.6.13** Measures shall be taken to prevent or lessen dust and erosion.
- Policy 4.6.14** Low Impact Development (LID) design to minimize stormwater runoff effects shall be encouraged.

4-7 RAIL ALIGNMENT

Given the potential demand for a rail spur line in this area a future rail alignment shall be protected. Should the rail line not be feasible, an Alternative Development Concept is shown on **Figure 5B**. The following policies will allow development to occur on a limited basis until such time as a decision is made with respect to the rail line.

- Policy 4.7.1** Uses that do not compromise either the alignment of a future rail spur line or the re-alignment of the road network, as shown on **Figure 5B**, may be allowed at the discretion of the Development Authority.
- Policy 4.7.2** Prior to development, confirmation of the status of rail specifications and alignments shall be required.

Policy 4.7.3 Should the development of a rail spur be deemed unnecessary or unfeasible by the Development Authority, the Development Concept may be amended as shown in **Figure 5B**, Alternative Development Concept.

4-8 UNDERMINING AREA

A portion of the lands are impacted by previous mining operations. Prior to development in these areas, further investigation will be required to ensure appropriate mitigation. Geotechnical investigations will be required to determine the presence and extent of undermining.

Policy 4.8.1 Geotechnical investigations will be required for proposed subdivision or development on or in close proximity to undermined areas.

Policy 4.8.2 Appropriate mitigation shall be required prior to development in the Undermining Area.

Policy 4.8.3 Should geotechnical constraints preclude development in the Undermining Area, subject lands may be incorporated into the open space network as active or passive recreation areas.

SECTION FIVE

Transportation Framework

5

This section addresses how motorists, cyclists and pedestrians are accommodated within and beyond the Eureka ASP area.

5-1 ROADWAY NETWORK

The roadway network has been developed to accommodate anticipated traffic volumes in an efficient, safe and effective manner generally based on a grid design. Additional local roadway connections may be permitted at the Outline Plan or development stage to accommodate smaller lot parcels without requiring an amendment to the ASP.

Provision has been made to accommodate a future rail spur line in the northeast portion of the plan. The alignment for the rail spur line can be developed as either rail or roadway depending on market conditions and future development proposals.

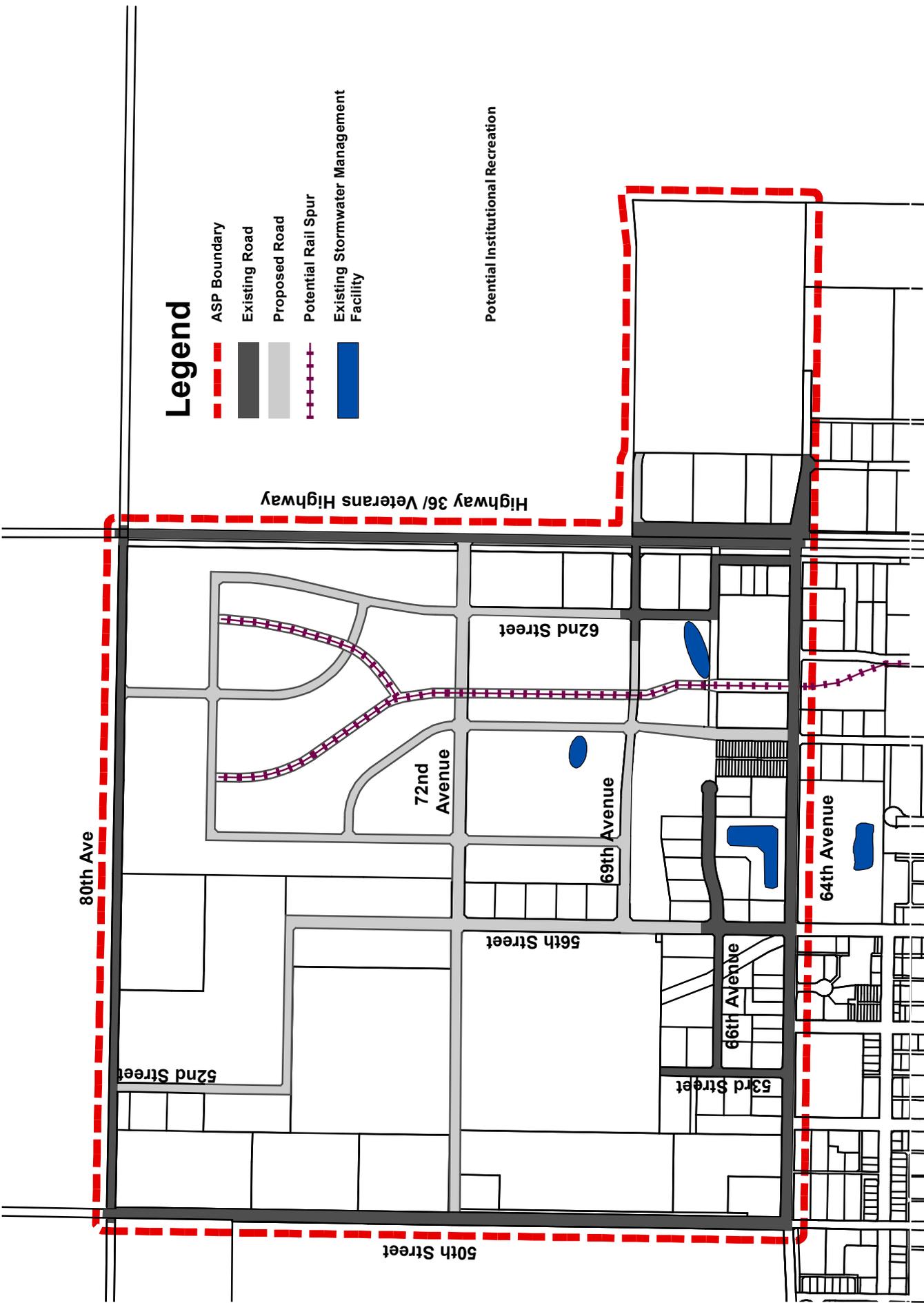
- Policy 5.1.1** The roadway network shall be consistent with Taber’s Transportation Master Plan, as amended.
- Policy 5.1.2** Collector roadways within the ASP shall be generally located as shown on the Transportation Network (see **Figure 6**).
- Policy 5.1.3** All roadways shall be constructed to Town of Taber design standards.
- Policy 5.1.4** Intersection treatments at locations where plan area roads meet the existing highway/road network shall be cost shared by all benefiting developers.
- Policy 5.1.5** Should an Outline Plan/Land Use Amendment be required, a Traffic Impact Assessment (TIA) may be required as a supporting study, scope of study to be determined by the Development Authority in collaboration with Alberta Transportation.

- Policy 5.1.6** The design and alignment of the collector roadways shall be re-evaluated and revised as necessary through the Outline Plan/Land Use Amendment process.
- Policy 5.1.7** At the Outline Plan/Land Use Amendment stage, a local road network may be revised, without requiring an ASP amendment so long as adjacent landowners are not negatively affected by the proposed changes and revised alignments are consistent with Town standards.
- Policy 5.1.8** At the Outline Plan/ Land Use Amendment stage, the proposed rail line may be revised without requiring an ASP amendment so long as adjacent landowners are not negatively affected by the proposed changes.
- Policy 5.1.9** At the Outline Plan/Land Use Amendment stage, buffering and sound attenuation measures shall be considered within the Design Guidelines for development adjacent to Highway 36 at the discretion of the Development Authority.

5-2 PEDESTRIAN/CYCLE MOBILITY

Efficient and attractive routes encourage increased walking and cycling in employment areas. Pedestrian and cyclist connectivity are an important component to future development in the Eureka ASP area.

- Policy 5.2.1** Convenient bicycle and pedestrian connections shall be provided within the open space network where opportunities exist.
- Policy 5.2.2** At the Outline Plan/Land Use Amendment stage, pedestrian and cyclist connectivity shall be identified in the Development Concept.
- Policy 5.2.3** Trail standards and associated signage shall be consistent with Taber standards.



Legend

-  ASP Boundary
-  Existing Road
-  Proposed Road
-  Potential Rail Spur
-  Existing Stormwater Management Facility

Potential Institutional Recreation



Eureka Area Structure Plan
FIGURE 6
Transportation Network



2019 - Document M0710027101 - Eureka Business and Industrial ASP02_CADD05_081015_Figure07161_Transportation_Network_N6Wind

SECTION SIX

Servicing Framework

6

This section addresses the efficient provision of water, sanitary and stormwater services within the Eureka ASP area.

6-1 GENERAL SERVICING POLICY

The following policies apply to the development of all servicing infrastructure within the Eureka ASP area.

- Policy 6.1.1** A developer shall be required to provide, or enter into an agreement to provide when required, the utility rights-of-way or easements necessary to accommodate the extension of infrastructure through or adjacent to a site to allow for servicing.
- Policy 6.1.2** Servicing shall be aligned to avoid Environmental Reserve areas where possible. Temporary disturbance shall be reclaimed to the satisfaction of the Development Authority.
- Policy 6.1.3** Water conservation solutions such as stormwater retention, recharge and reuse of wastewater effluent shall be encouraged.

6-2 POTABLE WATER

The water distribution system for industrial uses and fire protection in the Eureka ASP area is supplied by the Town of Taber. The watermain network currently has five capped tie-in locations available as shown on **Figure 7**. This existing system is intended to accommodate typical industrial uses. Future expansions in the area will require water supply and pressure modeling to confirm potable supply and fire protection.

- Policy 6.2.1** The water distribution system shall be provided generally as shown on **Figure 7**.

Policy 6.2.2 The design of the water distribution system shall ensure that as development progresses all land has sufficient looping and connections to provide for adequate domestic and fire flows.

Policy 6.2.3 At the Outline Plan/Land Use Amendment stage, the water distribution system shall be designed to facilitate development to the satisfaction of the Development Authority.

Policy 6.2.4 Developers and builders shall be encouraged to install water-saving fixtures.

6-3 SANITARY

The main sanitary trunk line(s), extend northwards along 56th Street to approximately 400m north of 72nd Avenue, then angling north northwest to the northern Town boundary, then west to the sanitary treatment plant. The existing 750mm sanitary trunk is used by southerly industrial areas in Taber. The existing 900mm sanitary trunk is generally at a compatible elevation for development in the industrial lands. All sanitary extensions should make every attempt to be solely by gravity drainage. Liftstations are not preferred or recommended. Future development will be required to provide a sanitary servicing study, to demonstrate capacity and compatibility with the existing system.

Policy 6.3.1 Sanitary servicing shall be provided generally as shown on **Figure 9**.

Policy 6.3.2 At the Outline Plan/Land Use Amendment stage, the sanitary system shall be designed to facilitate the development to the satisfaction of the Development Authority.

Policy 6.3.3 At the Outline Plan/Land Use Amendment stage, a sanitary servicing study shall be required addressing the capacity and compatibility of the proposed system to the satisfaction of the Development Authority.

6-4 STORMWATER

Facilities for stormwater management are proposed throughout the Eureka ASP area to control stormwater and alleviate the impact of post-development flows on overland conveyances. Any development shall conform to the latest version of the Town of Taber Storm Water Master Plan.

The southern half of the Eureka business park, generally south of 72nd Avenue (see **Figure 9**), are to drain in a south and west direction, to be ultimately serviced by the existing storm pump station located adjacent to 56th Street, just south of 69th Avenue. This existing station does not have capacity for all areas, and upgrades may be required. Development may proceed in a phased approach providing that interim storm ponds are in general conformance with the Master Plan, and minor system connections have adequate capacity.

The areas generally north of 72nd Avenue (see **Figure 9**), slope in a northerly direction, with the lowest areas adjacent to the north boundary of Taber. These areas cannot drain to the existing pump station,

and a new storm trunk system will be necessary. Further study may be required to determine the ultimate terminus for drainage in this area.

- Policy 6.4.1** Stormwater management shall be generally consistent with the catchment areas and ponds as shown on **Figure 9**.
- Policy 6.4.2** At the Outline Plan/Land Use Amendment stage, a Stormwater Master Plan shall be required as a supporting study to the Outline Plan.
- Policy 6.4.3** Stormwater management facilities shall be located on a public utility lot.
- Policy 6.4.4** Engineered natural stormwater wetlands may be integrated within Environmental Reserve areas to ensure long term sustainability in a manner that continues to provide viable habitat.
- Policy 6.4.5** Collection of rainwater for non-potable water shall be encouraged in site design and will require applicable approvals by Alberta Energy Regulator or Alberta Environment and Parks.
- Policy 6.4.6** An engineered stormwater wetland may be allowed where:
- The retention of the natural wetland is not feasible or practical, it is part of an approved wetland compensation or mitigation in accordance with municipal and provincial legislation
 - Its primary function is to provide viable wetland habitat
- Policy 6.4.7** Stormwater and/ or site drainage shall be controlled and not directed toward or alter the existing highway drainage patterns. Any alteration to the existing highway drainage patterns may be subject to acceptance of a Stormwater Management Plan by Alberta Transportation.

6-5 IRRIGATION

The Town requires water for irrigating fields, topping up or flushing stormwater ponds and other Town needs. This requires ancillary equipment such as filters, flow meters, pump stations and irrigation systems.

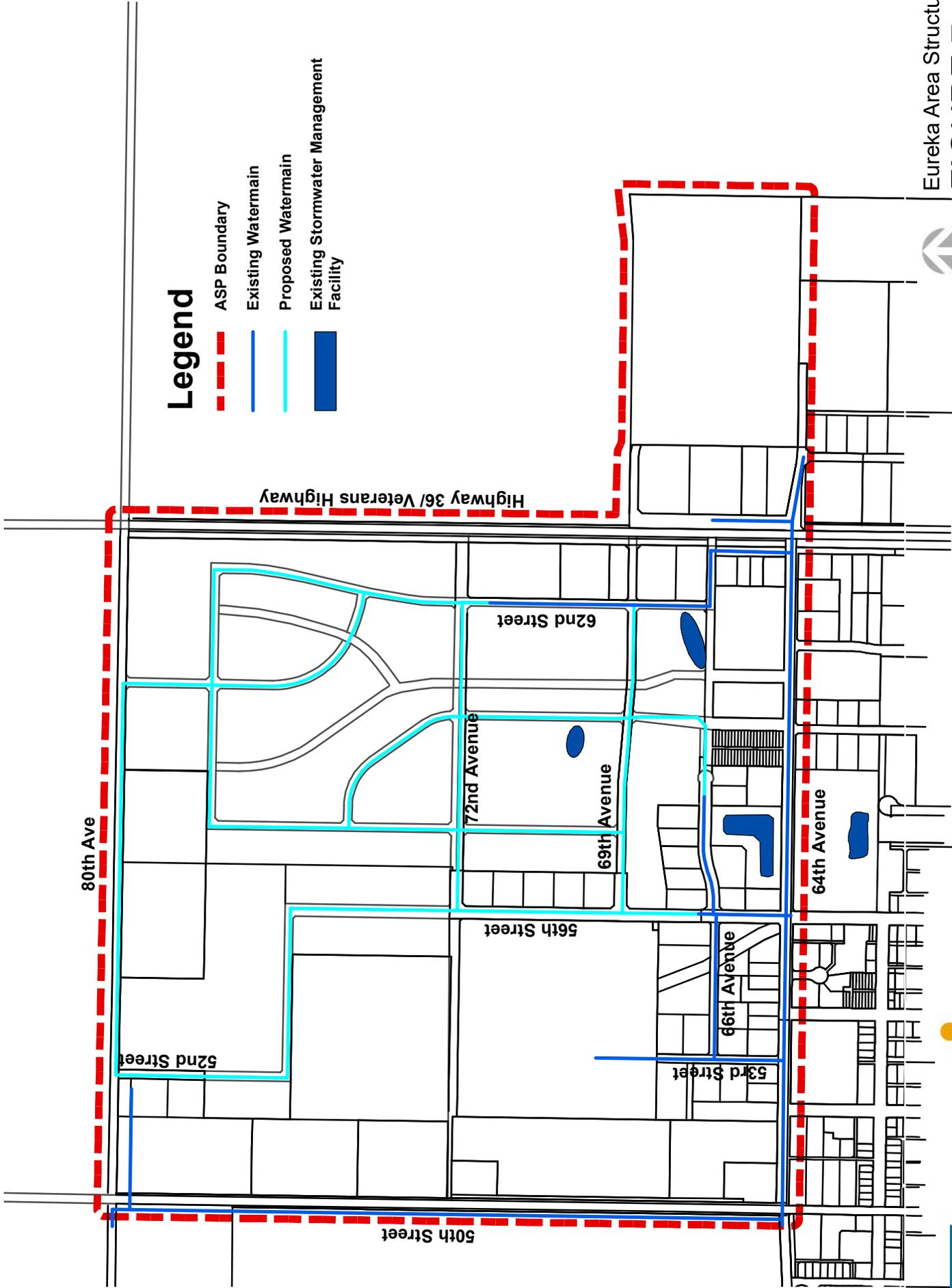
- Policy 6.5.1** Flow meters shall be provided at all points where the Town diverts from Taber Irrigation District (TID) infrastructure.
- Policy 6.5.2** If required, any additional irrigation water mains shall be to the satisfaction of the Town and the TID.
- Policy 6.5.3** As the Eureka area develops, existing Terminal Agreements and/ or transfer or sale of irrigation lands need to be resolved with the TID.

6-6 SHALLOW UTILITIES

Shallow Utilities include telephone, natural gas, electrical, internet, and cable services. The developer will be responsible for the provision of these services and extension from adjacent developed/developing areas.

Policy 6.6.1 At the Outline Plan/Land Use Amendment stage, utility alignments shall be determined and identified in the Development Concept.

Policy 6.6.2 Detailed design of shallow utilities shall be determined at the Subdivision stage.

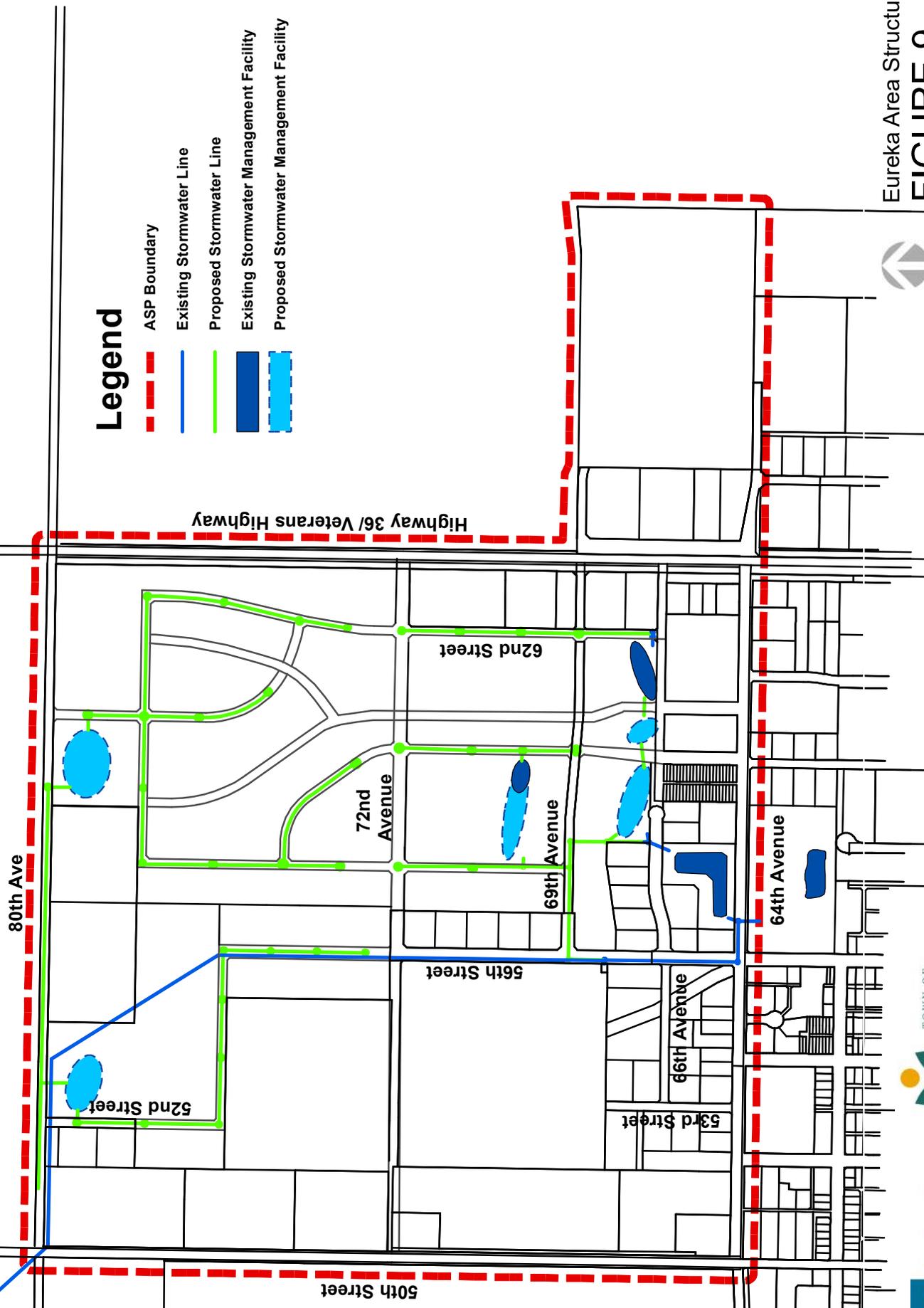


Legend

- - - ASP Boundary
- Existing Watermain
- Proposed Watermain
- Existing Stormwater Management Facility



2016 - Document M12/10072101 - Eureka Business and Industrial ASP02 CAD005_08/05/17 - Figure 07/01 - 1/8/14 - Water.mxd



Legend

- - - ASP Boundary
- Existing Stormwater Line
- Proposed Stormwater Line
- Existing Stormwater Management Facility
- Proposed Stormwater Management Facility



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SECTION SEVEN

Implementation

7

This section outlines the proposed sequence of development and the process required to proceed with future planning applications.

7-1 INTERMUNICIPAL PLANNING

The following policies shall apply to all areas within the Joint Planning Area of the Intermunicipal Development Plan (IDP) with the Municipal District of Taber (Bylaw No. 7-2007).

Policy 7.1.1 Application referral to the Municipal District of Taber shall occur in accordance with the provisions of the IDP.

Policy 7.1.2 Where Intermunicipal concerns are raised, the matter shall be resolved according to the protocol established in the IDP.

7-2 SEQUENCE OF DEVELOPMENT

The general sequence of development within the Eureka ASP area (see **Figure 10**) has been determined in consideration of capacity and constraints within the transportation and servicing framework.

Policy 7.2.1 It is anticipated that development will generally proceed as shown on **Figure 10**.

Policy 7.2.2 At the Outline Plan/Land Use Amendment stage, variances to the proposed sequence of development shall be permitted, without an ASP amendment, so long as an acceptable strategy to provide the required infrastructure has been supplied and the development is justified to the satisfaction of the Development Authority.

- Policy 7.2.3** The sequence of development of the Eureka ASP area:
- shall be informed by patterns of growth management that consider infrastructure capacity, servicing availability, environmental stewardship, and the topography of land; and
 - shall occur through a staged approach to ensure a logical expansion of development within Taber.
- Policy 7.2.4** An approved use that existed on a site at the time of adoption of this ASP shall be considered to be in compliance with the policies of this plan.
- Policy 7.2.5** An approved, existing use may be allowed to undergo improvements or compatible expansion subject to the Land Use Bylaw.
- Policy 7.2.6** Temporary uses that do not compromise the ultimate land use pattern identified for a site may be allowed at the discretion of the Development Authority.

7-3 THE OUTLINE PLAN/LAND USE AMENDMENT STAGE

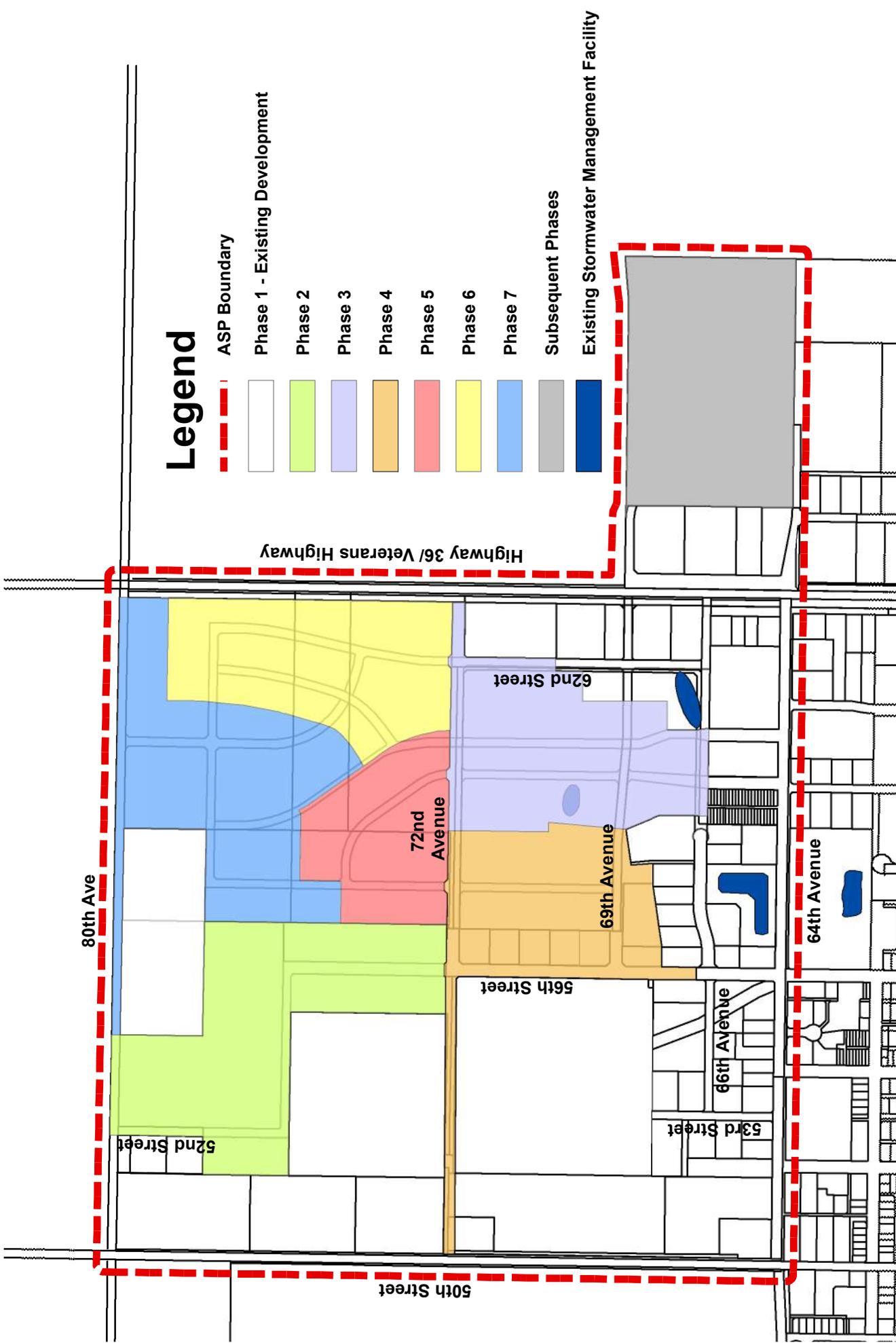
Outline Plans are not legislated under the MGA, but by Taber’s Council through the intent of the Eureka ASP and the Municipal Development Plan. The Outline Plan process often occurs concurrently with the Land Use Amendment and is referred to in the policy herein as the “Outline Plan/Land Use Amendment Stage”. An Outline Plan is the detailed plan and design for development. The size of an Outline Plan Area depends on the specific circumstances of the development.

Appendix A details Outline Plan/Land Use Amendment requirements.

- Policy 7.3.1** A development within the Eureka ASP shall have an approved Outline Plan accepted by Council prior to Subdivision and development of the land if the development of the area is influenced by a rail spur or if the servicing/ road networks do not follow the intent of the ASP.
- Policy 7.3.2** Generally Land Use approval shall not be granted unless an Outline Plan has been accepted by Council.
- Policy 7.3.3** Outline Plans and Land Use Amendments may be granted concurrently.

Outline Plans are not required, at the discretion of the Development Authority, for the following:

- Development and/ or Land Use Redesignation applications for parcels within the existing development areas where site servicing is available,
- Development and/ or Land Use Amendment application for parcels less than five acres, and
- Development and/ or Land Use Amendment application for subdivisions for a single lot.
- Development and/ or Land Area Amendment applications which are compliant with the policies of the ASP.



Legend

-  ASP Boundary
-  Phase 1 - Existing Development
-  Phase 2
-  Phase 3
-  Phase 4
-  Phase 5
-  Phase 6
-  Phase 7
-  Subsequent Phases
-  Existing Stormwater Management Facility

Eureka Area Structure Plan
FIGURE 10
 Development Phasing



Engineering
and Land Services



Date: 11/23/2018 Document: M2710072161 Taber_Eureka Business and Industrial ASP02_CAD005_08/05/18_Figure07161_Development_Phasing.mxd

Appendix A

Outline Plan/Land Use Amendment Requirements

The following items comprise a complete Outline Plan/Land Use Amendment Application:

OUTLINE PLAN (MAP):

- Two (2) copies of the proposed Outline Plan (map) and a digital (PDF) copy, at a minimum scale of 1:2000, with all dimensions and areas in metric showing:
 - north arrow
 - legal description
 - Outline Plan boundary
 - ownership boundaries (if different from Outline Plan boundary)
 - the plan location
 - proposed land uses
 - land development statistics
 - proposed street names
 - existing contours with a minimum contour interval of 1.5 metres
 - the proposed road system identifying road standards, any road closures, and any temporary and emergency access roads and turnarounds
 - layout of proposed and existing utility systems (water, sanitary and storm), including high-pressure gas lines, pipelines, and overhead powerlines and associated setbacks
- Note:** Detailed design of shallow utility alignments shall be determined at the subdivision stage
- proposed reserve land such as municipal reserve (MR) and environmental reserve (ER) etc.
 - existing vegetation, water bodies and any unique species or topographical features
 - offsite infrastructure required to service and access the Outline Plan area, and
 - any public facilities identified in the ASP

REPORTS SUPPORTING THE OUTLINE PLAN:

- 6 copies of the Outline Plan Report and a digital (PDF) copy which includes:
 - design rationale
 - explanation of any unique design features of the Outline Plan
 - site concepts
 - justification for proposed land uses
 - reserve analysis that determines the amount of reserve owing
 - any buffering and nuisance mitigation measures
 - phasing plan (map) that identifies the sequence of development for the Outline Plan
 - information on existing edge conditions that may have an influence on the Outline Plan
 - location of sour gas wells and facilities within 1.5 kilometres of the Outline Plan area
 - public engagement process
- Historical Resource Overview (HRO), and if required, a Historical Resource Impact Assessment (HRIA)
- Biophysical Impact Assessment (BIA)
- Geotechnical Report (including Slope Stability Analysis if any slopes are greater than 15%)
- Stormwater Management Plan
- Water/Wastewater Servicing Strategies
- Traffic Impact Assessment (TIA)

The following studies may also be required to be prepared in support of an Outline Plan:

- Phase 1 Environmental Site Assessment (ESA)
- Market Analysis Study
- Groundwater impact analysis and soils study

ADMINISTRATIVE REQUIREMENTS

- A copy of the Certificate(s) of Title
- Copies of any restrictive covenants, utility rights-of-way, easements or caveats registered on the Title(s)
- All required application fees
- A letter of authorization from the landowner if the applicant is not the landowner
- Abandoned well declaration form (if applicable)

Town of Taber

**Eureka Business and Industrial Area ASP Rail
Analysis
August 13, 2018**



Davies Transportation Consulting Inc.



Eureka Business and Industrial Area ASP Rail Analysis

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1 EXECUTIVE SUMMARY

The Town of Taber has engaged ISL Engineering to prepare a Business and Industrial Area Structure Plan (ASP) for the Eureka Business and Industrial Area. Davies Transportation Consulting Inc. was retained as a subconsultant to assess the economic feasibility and potential options for construction of a rail spur to support rail-related industrial development.

The primary tasks carried out for this purpose included an assessment of regional freight demand; identification of regional transportation service providers and shippers; consultation and interviews with industrial and commercial businesses, and assessment of the feasibility and costs for development of a transload or rail logistics hub.

The agriculture and energy sectors are the main source of demand for rail freight service in the Taber region. Existing facilities include large scale primary elevators capable of unit train shipments to export terminals, primarily at the Port of Vancouver; multipurpose transload facilities handling a range of agriculture and oilfield service commodities; and pulse processing facilities. There are also a number of large scale grain transloading facilities just south of the Canada-U.S. border in Montana which can accommodate unit train shipments of U.S. feed grains for export to Canada.

Capital cost estimates were developed for a large scale facility in the Eureka Industrial and Business Park based on previous estimates provided by the consulting firm Hatch, and capital cost estimates were also developed for a smaller facility (25-car capacity) at the Business Park and at a generic location alongside the CP mainline outside of the City of Taber to assess the competitiveness of the Business Park relative to other potential locations in the region.

Costs for a facility alongside the CP mainline would be in the range of 30% to 42% of the cost of developing a similar facility in the Eureka Business and Industrial Park, under the assumption that land costs would be the same (i.e. equal to the average price for agricultural land of \$6,000 per acre). The generic facility would also be preferable to CPR as it would involve less switching time because it is closer to the main track.

Development of a rail logistics facility in the Eureka Industrial and Business Park appears to be technically feasible. Any rail dependent facility developed at the location would have significantly higher capital costs than one developed outside the City of Taber, due primarily to the cost of the 2 km connecting track (approximately \$5.6 million) which would be required for access to

the CP mainline. The sectors with the largest existing freight demand would generally avoid the extra capital cost by selecting an alternative location outside of the city in closer proximity to the railway's secondary mainline. However, there may be specialized facilities for which the additional capital costs would not be a barrier, such as a heavy industrial manufacturing facility requiring rail access.

Depending on the demand for industrial land in the Eureka Industrial and Business Park, there may also be an opportunity cost to development of a rail logistics facility. Other types of industrial tenants at the business park such as small-bay and mid-sized industrial warehouses or manufacturing operations would likely be able to achieve a greater return and thus pay a significantly higher price for the land. Prices for smaller parcels within the business park appear to be approximately \$165,000 to \$185,000 per acre for inner serviced lots. A rail logistics facility would be unlikely to pay more than the price of agricultural land, currently approximately \$6,000 per acre in the Municipal District of Taber. However, if the Park has sufficient land to accommodate all users over the forecast period there would be no opportunity cost to the Town.

2 INTRODUCTION

The Town of Taber has engaged ISL Engineering to prepare a Business and Industrial Area Structure Plan (ASP) for the Eureka Business and Industrial Area. The objectives include:

- Preparation of a land use planning and policy framework for the future development of primarily industrial lands that meets the requirements of the Municipal Government Act.
- Identifying the market demand for business and industrial property and determining the appropriate type and size of the industrial development.
- Developing a land use concept determining the location of business, light, and medium industrial land uses within the ASP.

Davies Transportation Consulting Inc. was retained as a subconsultant to assess the economic feasibility and potential options for construction of a rail spur to support rail-related industrial development. The methodology includes:

- Assessment of regional freight demand.
- Identification of regional transportation service providers and shippers.
- Consultation and interviews with industrial and commercial businesses, including transportation service providers, to obtain information on current transportation services, constraints and challenges, and potential supply chain opportunities for a transload or rail logistics hub based in Taber.
- Review of the site plan in coordination with overall planning efforts for the Area Structure Plan.
- Assessment of the feasibility and costs for development of a transload or rail logistics hub, including routing and capital costs of the rail spur and associated logistics infrastructure.
- Development of recommendations based on the extensive experience of the consulting team in logistics and industrial real estate development.

3 REGIONAL FREIGHT DEMAND – AGRICULTURE

Markets for logistics services can be categorized into consumer goods or industrial goods based on the type of cargo transported. For consumer goods, the primary factors determining the potential catchment area for include regional population, distance to market and available transportation services. Rail transportation of consumer goods is handled almost exclusively using intermodal (containerized) services. In Southern Alberta consumer goods distribution facilities are concentrated in Calgary which has the largest consumer population in the Prairies and ready access to both CN and CP intermodal facilities. Taber is not well located for consumer goods logistics facilities due to the small local population base and the distance from the rail intermodal yards.

For industrial goods, the primary factors determining the potential catchment area for rail freight traffic include the types and quantities of goods produced in the region, the origins and destinations of production inputs and finished products, and service characteristics. The largest primary industrial sectors in Southern Alberta region are agriculture and the energy sector. This section of the report provides information on the agricultural sector in the Taber region.

3.1 Field Crops

Southern Alberta is an agriculturally diversified and intensively farmed district, producing a wide variety of crops and livestock. Farm operations range from large dryland grain farms and grassland leases to productive irrigated farms of various sizes producing a wide range of valuable crops.

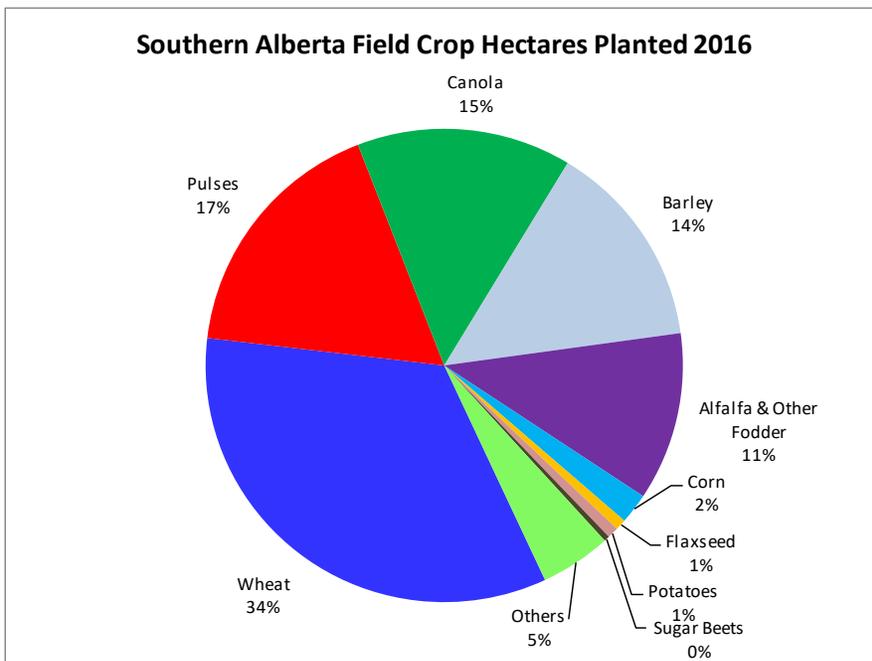
Figure 3-1 Field Crops Acres Planted 2016¹

CCS Code	Location	Wheat	Barley	Pulses	Sugar Beets	Canola	Alfalfa & Other Fodder	Corn	Flaxseed	Others	Total
4801003	Cypress County, Alberta	67438	13117	39433	0	15142	45889	3625	1325	13665	199634
4801008	Forty Mile County No. 8, Alberta	149392	24243	122759	0	31495	17132	2642	1405	20016	369084
4802001	Warner County No. 5, Alberta	111623	37168	51501	0	40554	25402	1160	1859	10657	279924
4802011	Lethbridge County, Alberta	77414	37482	27982	2011	36614	24640	13636	2261	10380	232420
4802021	Taber, Alberta	87368	25771	41478	6271	32400	15372	13038	5042	31519	258259
4802031	Newell County, Alberta	46153	17827	14559	366	21567	27759	9886	3229	17867	159213
4803001	Cardston County, Alberta	59541	35877	7521	0	37926	25675	351	0	4583	171474
4803011	Pincher Creek No. 9, Alberta	11404	21394	1313	0	0	24042	0	0	2897	61050
4803018	Willow Creek No. 26, Alberta	43757	43241	17800	0	30502	39732	929	1108	7548	184617
4805001	Vulcan County, Alberta	139374	76185	80736	164	95429	24321	3393	1078	11315	431995
Grand Total		793464	332305	405082	8812	341629	269964	48660	17307	130447	2347670

¹ Census of Agriculture 2016 Statistics Canada

The top five crops based on planted acreage in 2016 were wheat, canola, pulses, barley and fodder crops. Taber is well known as a centre for production of sugar beets and potatoes for local processing, though the land devoted to these crops is relatively insignificant.

Figure 3-2 Southern Alberta Field Crops 2016



Typical disposition of production for major field crops is as follows:

- The largest portion of wheat and canola production is transported by rail for export to offshore destinations via West Coast ports.
- Pulse and special crops exports are destined principally to markets in the Indian sub-continent and Western Asia. This supply chain is heavily dependent on the multi-modal logistics system involving a combination of railcar and container movements to the Ports of Vancouver and Montreal for transloading into ocean containers for movement to final destination.²
- The largest portion of barley and fodder crops is fed onsite to livestock or shipped by truck directly from the farm gate to feedlots or feed mills.

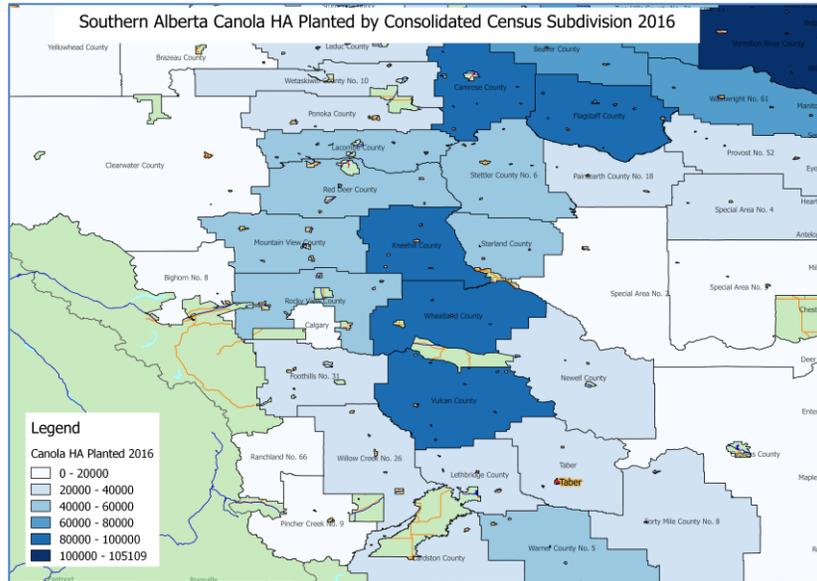
3.1.1 Canola and Wheat

Canola remained the leading field crop by area planted in Alberta in 2016, followed by spring wheat. The largest portion of Alberta-grown canola seed is exported. In the Taber area, a large

² Grain Supply Chain Study Quorum Corporation September 2014 p. 21.

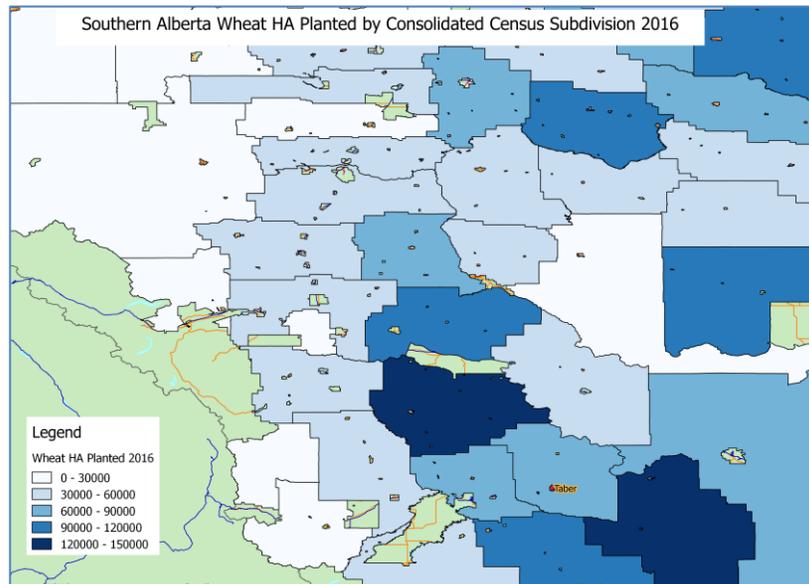
volume is processed at the Richardson International Ltd crushing plant in Lethbridge. The plant was expanded to boost capacity from 450,000 tonnes per year to 700,000 tonnes per year in 2017.³

Figure 3-3 Southern Alberta Canola HA Planted 2016



The figure below shows the distribution of wheat growing activity in Southern Alberta in 2016.

Figure 3-4 Southern Alberta Wheat HA Planted 2016



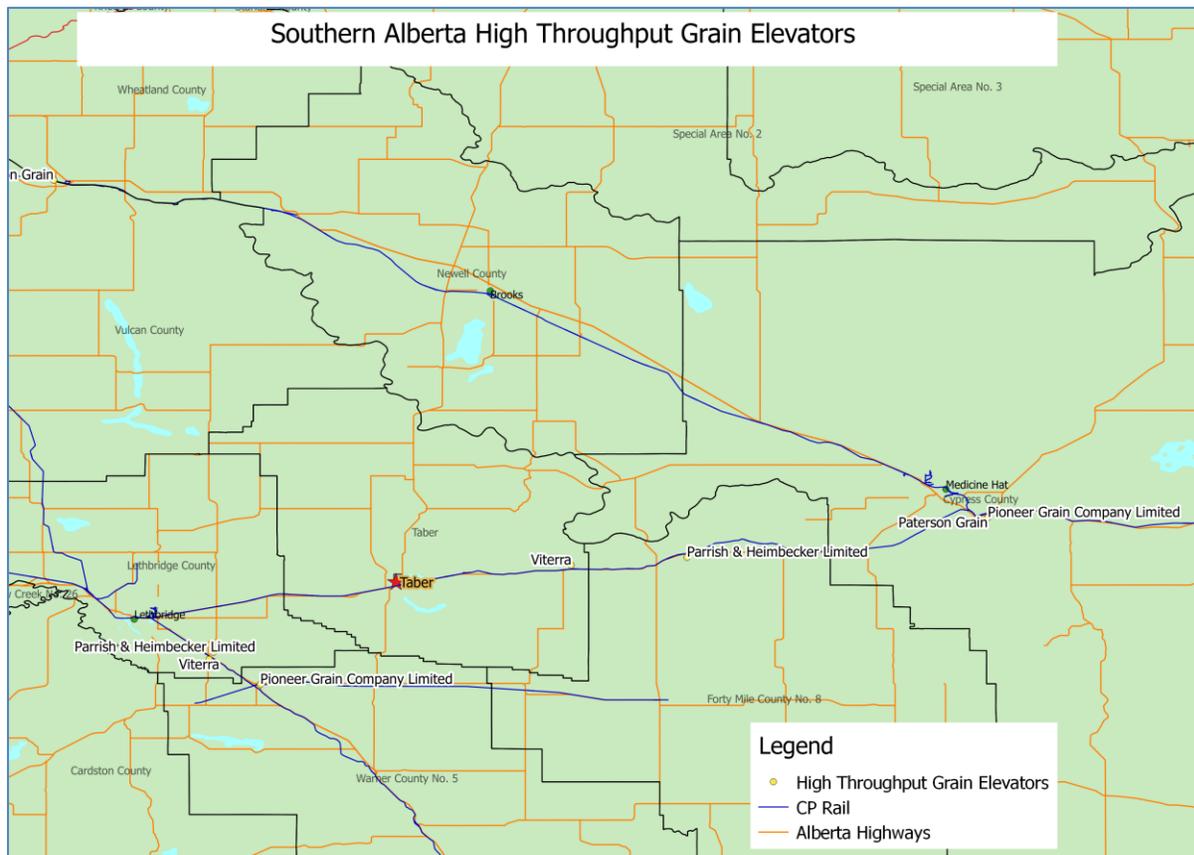
³ “Lethbridge canola plant's \$120M facelift to create 'most modern' crushing facility in North America” CBC News August 17, 2016 <http://www.cbc.ca/news/canada/calgary/richardson-lethbridge-canola-plant-upgrade-modernization-1.3724770>

Canola and wheat for offshore export is shipped by rail to port terminals, primarily at the Port of Vancouver. Historically grain was handled through a large number of small elevators widely distributed throughout the countryside.

In the last twenty years, there has been a dramatic restructuring of the grain handling system, with high throughput inland terminals replacing small country elevators. The number of grain delivery points in Alberta fell from 162 in crop year 1999/2000 to 66 in 2016/2017.⁴

CN and CP provide rate incentives for car blocks of 100 cars or more for grain shipments. From August to November 2017, over 80% of grain cars were supplied in lots of 100 or more by both CN and CP.⁵ Country elevators in the Taber region capable of handling 100+ car trains are shown below.

Figure 3-5 Southern Alberta High Throughput Grain Elevators



⁴ Annual Report 2016-2017 Crop Year Monitoring the Canadian Grain Handling and Transportation System Appendix 4: Data Tables - 2016-17 Crop Year Annual Report Table 3A-1Q Quorum Corporation March 2018 <http://www.quorumcorp.net/reports.html#AnnualReports>

⁵ Weekly Performance Update - To Grain Week 21 (CY 2017) Ag Transport Coalition p.2.

The demolition of old country elevators provided opportunities for redevelopment of sites along the railway, including development of multi-product transload facilities and specialized pulse processing facilities which do not require unit train capabilities.

Both CP and CN are planning for longer grain trains. CP is driving towards a supply chain model capable of loading, transporting, and unloading 8,500-foot long, power-on, unit trains with a minimum of 134 hopper cars of export grain in Canada. Grain elevator and port terminal infrastructure is being built and expanded to load and unload 8,500-foot trains clear of the mainline track.⁶ CN has similar plans: “CN is working closely with new and existing Canadian grain customers to develop efficient loop track elevators allowing unit trains to load in less than 24 hours. Combined with new terminals being built in Vancouver, this unique end-to-end design lowers cycle time and increases capacity.”⁷

Cargill has committed \$20 million towards expansion of its rail loading facilities at its Lethbridge, AB, location. The expansion will more than double the facility’s current rail capacity of 56 cars. Construction is set to be complete by mid-way through this year’s harvest.⁸

3.1.2 Pulses

The region around Taber is a highly concentrated center for pulse production. The Taber area is also a center for pulse processing. The value chain for pulse processing begins with growers at the farm. Farm products undergo intermediate processing by different types of processing players, including:

- **Consolidators:** Consolidators perform a variety of basic processing tasks including collection and receiving of harvested commodities, cleaning, calibration, peeling, splitting and colour and quality sorting of seed. Consolidators represent the majority of companies that are active in the processor segment.
- **Ingredient Suppliers:** Ingredient suppliers mill pulse flours and fractionated pea fibre, protein and starch that may be used as ingredients in baked goods, cereals, extruded snacks,

⁶ “The future of grain: greater supply chain capacity and efficiency” CP Rail <http://www.cpr.ca/en/our-markets/grain/supply-chain-capacity-and-efficiency>

⁷ CN Investor Fact Book 2017.

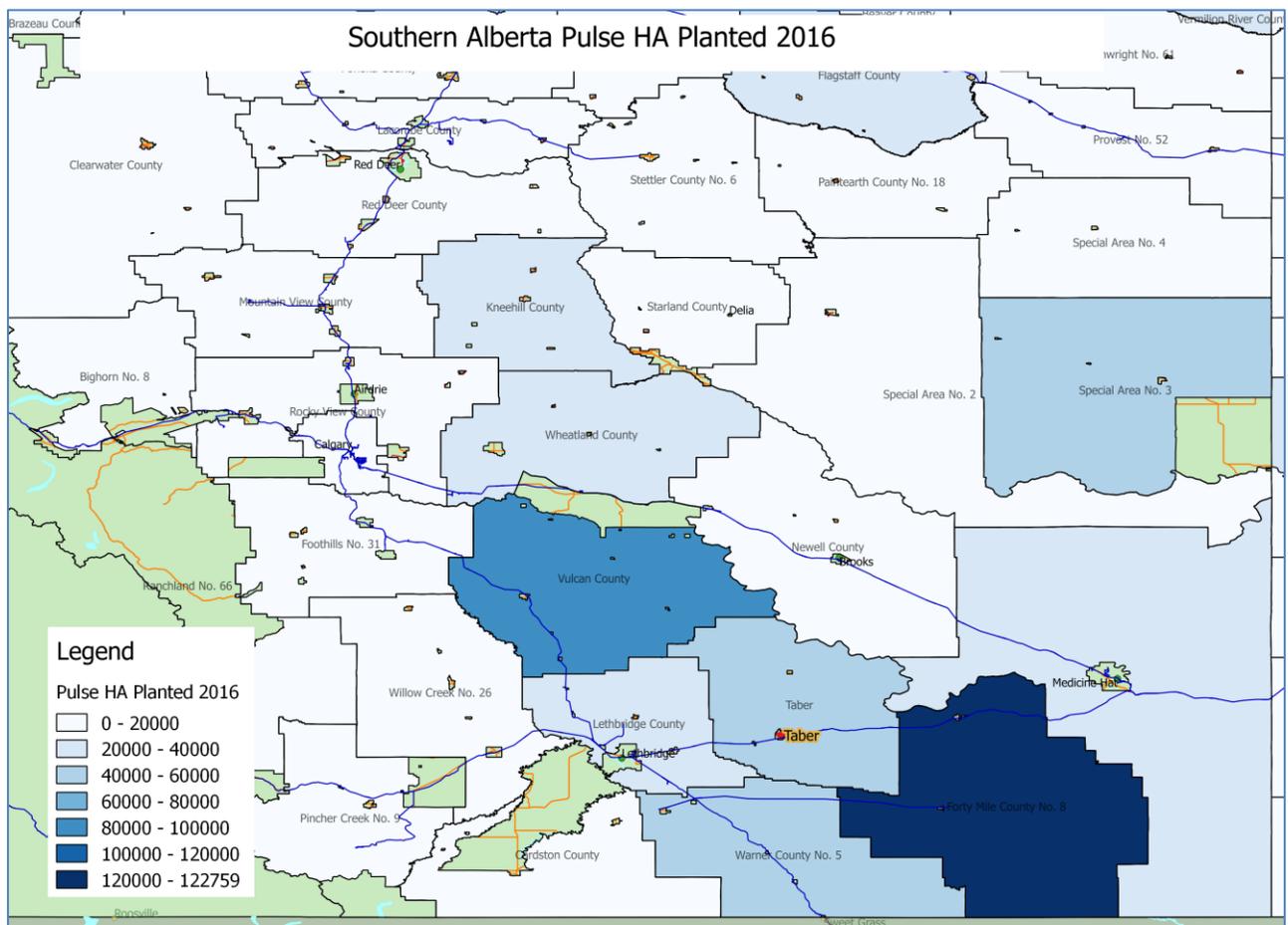
⁸ “Cargill expands rail loading capacity at Lethbridge” [realagriculture](https://www.realagriculture.com/2018/04/cargill-expands-rail-loading-capacity-at-lethbridge/) April 12, 2018 <https://www.realagriculture.com/2018/04/cargill-expands-rail-loading-capacity-at-lethbridge/>

nutrition bars, pasta, soups and sauces, health drinks, processed meat products and pet foods. They may produce multiple grades of pea protein that are suitable for different uses.

- **Brokers and Agents, Agglomerators, Blenders and Other Secondary Processors:** Brokers and agents act as intermediaries between ingredient suppliers and food or feed product manufacturers. They provide sales support, distribution and warehousing infrastructure to ingredient suppliers and break larger volumes of ingredients into smaller sized packages or provide other value-added services to their manufacturing customers.

The figure below shows the area planted to pulse crops in 2016.

Figure 3-6 Southern Alberta Pulse HA Planted 2016



Processing Capacity: Within the counties of Forty Mile and Cypress, Southeast Alberta’s pulse industry is supported by:

- Two seed cleaning plants: the 11-22 Co-op Seed Plant in Medicine Hat and the Foremost Co-op Seed Plant. These two seed cleaning plants are sometimes accessed to perform a portion of the processing, which may include colour sorting. The plants represent two of the 14 seed cleaning plants located in the Alberta Pulse Growers' (APG) Region 1, which includes areas west and north of Southeast Alberta.
- Two Parrish & Heimbecker Ltd (P&H) pulse buying locations with facilities in Medicine Hat and Bow Island that purchase peas, lentils and chickpeas.
- The Viterra Dry Bean unit in Bow Island is a major processing location for dry beans in Southeast Alberta. The plant was opened in the 1960s as a grower cooperative and expanded its bean processing capacity in 1994 with a new facility in Taber. The company was later purchased by the Alberta Wheat Pool, which merged with Manitoba Pool Elevators to form Agricore Cooperative Ltd in 1998. Agricore later merged with United Grain Growers to form Agricore United in 2001, which was purchased by Saskatchewan Wheat Pool and renamed Viterra in 2007.
- Dale Thacker Specialty Crops processing facility in Bow Island.⁹

Other plants in the Taber area include:

Viterra Taber Bean Plant - Viterra operates the Taber Bean Plant located 6 km east of Taber.

Viterra Tempest pulse cleaning facility: Viterra refurbished and expanded one of the last wooden crib elevators built in Alberta to handle pulse crops. The official launch occurred June 27 at the Tempest rail siding about 30 kilometres east of Lethbridge. The Tempest plant has a capacity of 11,000 tonnes when full and has a 25-car rail spot. The facility can clean 50 to 60 tonnes per hour. The Tempest facility will clean, store and ship pulse crops, primarily concentrating on red lentils for export. Viterra expects to draw product from across southern Alberta and southwestern Saskatchewan.¹⁰

⁹ Opportunities in Pulse Processing Feasibility Study Prepared for: The Economic Development Alliance of Southeast Alberta; Field Guide Consulting and Strategic Vision Consulting Inc. August 16, 2013 pp 12-13.

¹⁰ "Viterra officially opens pulse cleaning plant" Western Producer June 28, 2016
<https://www.producer.com/2016/06/video-viterra-officially-opens-alta-pulse-cleaning-plant/>

In the short to medium term, the pulse sector is likely to be affected by duties imposed by the Indian government on pulse imports. India is the largest customer for Canadian pulse exports, accounting for purchasing 526,000 tonnes of product through the first 10 months of 2017, or 38% of all exports. India announced on Dec. 21 that it will apply a 30 percent import duty on lentils and chickpeas. Earlier in the fall, a 50 percent duty on pea imports was enacted.¹¹

L.A. Grain: L.A. Grain Ltd. is a pulse crop delivery point, processor, splitter & packager which has been operating since 1997.¹² The L.A. Grain facility is located at Wilson Siding, 18km south of Lethbridge, Alberta, at the junction of highways 4 and 845. The facility is located on a former grain elevator site adjacent to the rail line. Alberta Pulse Traders is a CGC licensed and bonded, partly owned subsidiary of L.A. Grain that specializes in the marketing of split pulse products. All of the products offered by Alberta Pulse Traders are processed at the L.A. Grain facility. Rail capacity is approximately 30 cars.

3.1.3 Agricultural Manufacturing

Alberta Sugar Beet Growers (“ASBG”) established in 1950 located in Taber is the only sugar beet processing facility in Canada and employs 135 Albertans full time. In addition, approximately 240 seasonal employees are hired for the beet processing campaign. On an annual basis, the Taber facility can produce over a hundred thousand tonnes of sugar to be used for domestic consumption and the export market. Sugar beet growers and Lantic Sugar have signed a two-year contract extension in the second quarter of 2018, which includes a commitment to develop a rolling contract when the new pact expires in late 2020. A joint statement issued by the parties hinted at longer term investment in the facility at Taber. The Taber mill is served directly by rail.

3.2 Livestock

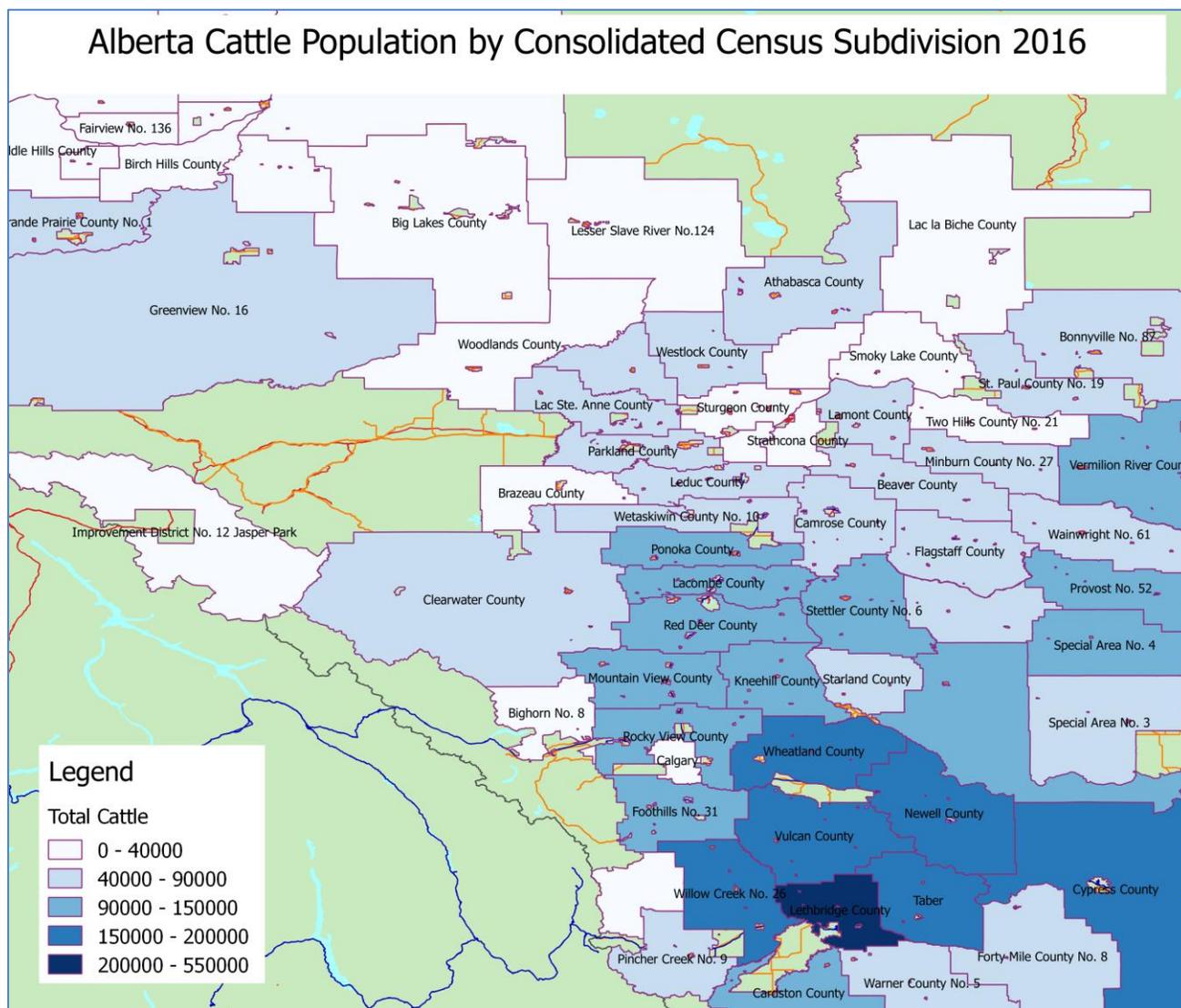
Alberta had the most cattle in Canada in 2016, accounting for 41.6% of the national herd. Alberta’s feeder cattle (steers and heifers for feeding or slaughter) accounted for 59.6% of the national total, while its beef breeding stock (beef cows and heifers for beef herd replacement)

¹¹ “Pulse prices unmoved by latest Indian import tariffs” Western Producer January 4, 2018 <https://www.producer.com/2018/01/pulse-prices-unmoved-latest-indian-import-tariffs/>

¹² “Seeds of success – Risk pays off for southern Alberta pulse plant operator” Western Producer August 14, 2003 <https://www.producer.com/2003/08/seeds-of-success-risk-pays-off-for-southern-alberta-pulse-plant-operator/>

accounted for 42.3%.¹³ The distribution of the Alberta cattle population in 2016 is depicted below.

Figure 3-7 Alberta Cattle Population 2016¹⁴



Southern Alberta is a major center for beef feedlot operations. The purpose of feedlots is to feed cattle to grow and gain important body fat and muscle over a period of three to five months. Cattle are fed a nutritious and easily digestible finishing diet consists of a very precise and high-energy ration (80% grain-based and 20% forages) to ensure a balance of health, growth, and meat quality.¹⁵ Consequently Southern Alberta is a major feed grain market.

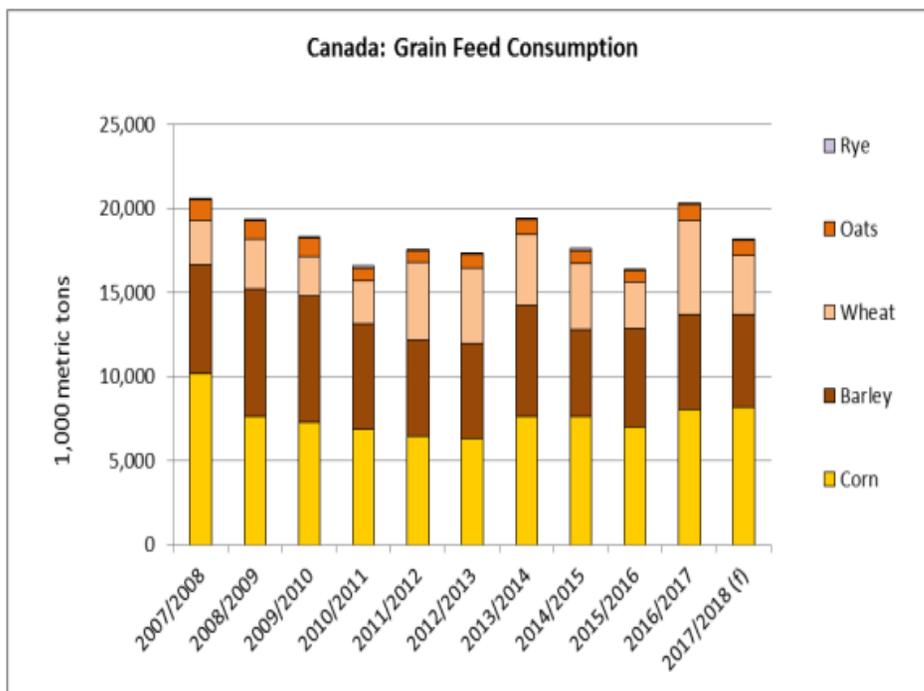
¹³ “Alberta has the most beef cattle in Canada and the second largest total farm area” Statistics Canada May 10, 2017 <https://www150.statcan.gc.ca/n1/pub/95-640-x/2016001/article/14808-eng.htm>

¹⁴ [Census of Agriculture 2016](#) Statistics Canada

¹⁵ Alberta Cattle Feeders Association <http://www.cattlefeeders.ca/industry-overview/feedlots-101/>

Grains most widely used in feed production are corn, wheat, and barley. Primary protein sources include soybean and canola. The feed industry also uses a significant share of Canada's available grain supply (net of exports) including 80% of barley, 60% of corn, and 30% of wheat. Canola and the higher grades of wheat, oats, and malting barley are traded in both the export and Canadian processing sector, while the lower grades of wheat, oats and barley, trade in the domestic and export feed markets. Although wheat, barley and corn constitute a substantial share of the feedstock, the by-products of industrial processing such as canola crushing and ethanol production (canola meal and dried distillers' grains (DDG's)) supplement this supply.

Figure 3-8 Canadian Feed Grain Consumption¹⁶



Source: Statistics Canada, FAS/Ottawa

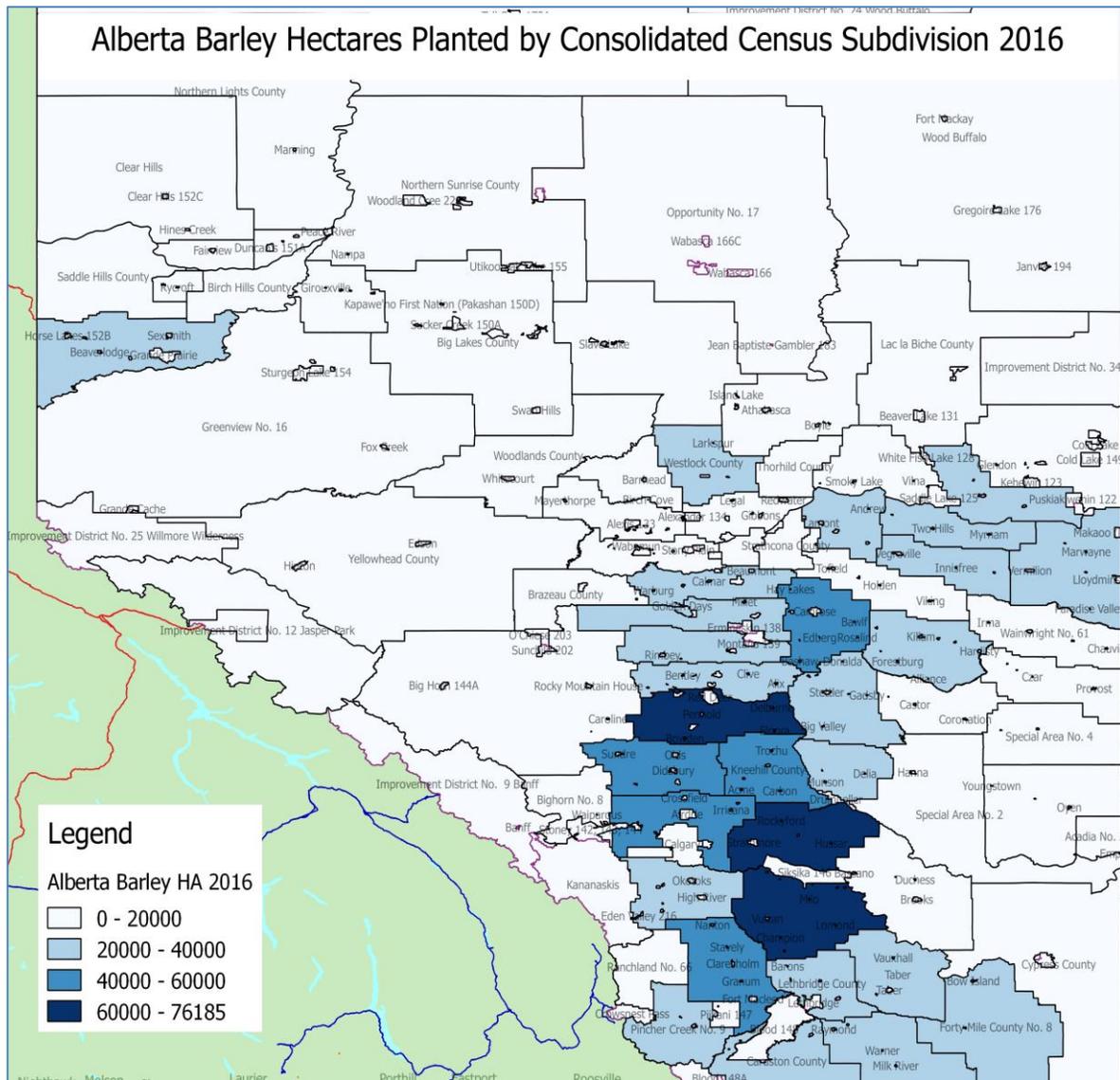
There are both domestic and export components to the market for feed grains. Depending on the price relationships, imports of American corn, distillers' grains or soybean meal may find their way into the Canadian feed market. Western Canadian feed barley will find its way into the export market when that price is high enough to cover the added logistics costs and attract it

¹⁶ Canada Grain and Feed Annual 2018 USDA Foreign Agricultural Service April 13, 2018.

away from the domestic market. At other times, the ability of the feed market to absorb product not in demand may provide support for quality premiums in the balance of the crop.

Barley production in Alberta is concentrated in the south, in close proximity to the major livestock producing areas.

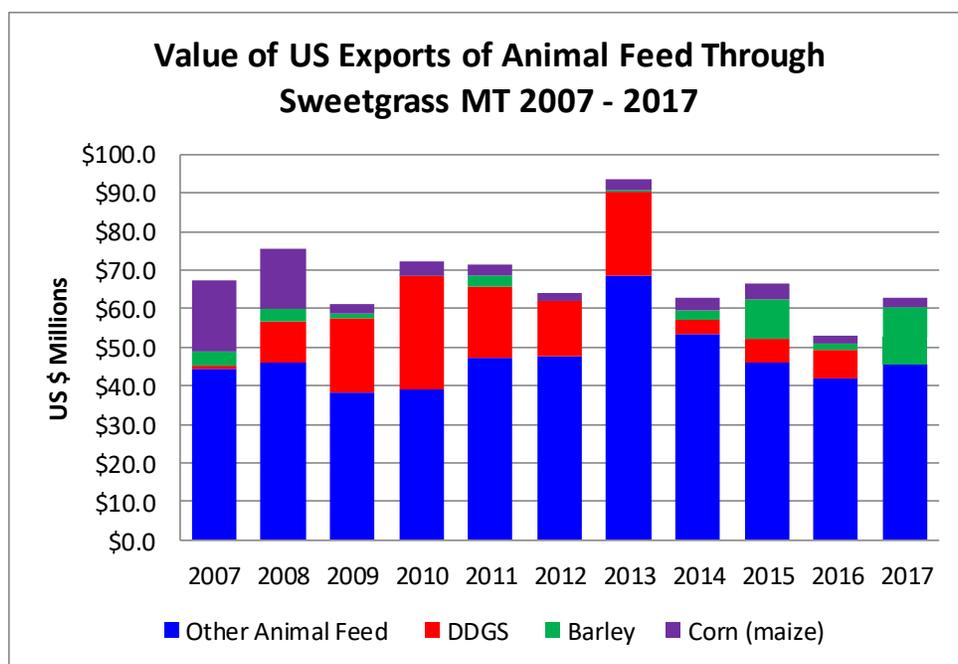
Figure 3-9 Distribution of Barley Hectares Planted 2016



Locally produced barley and feed wheat is typically trucked directly from the farm gate to feedlots.

Feed imported from the U.S. into Southern Alberta includes barley, corn, DDGS¹⁷, corn and other feeds. The figure below shows the value of U.S. animal feed commodities exported to Canada through the border crossing at Sweetgrass, Montana. The variation in both the value and composition of imports is consistent with the nature of the market, because demand varies with local crop and market conditions and the relative prices of imported alternatives.

Figure 3-10 US Exports of Animal Feed to Canada Through Sweetgrass Montana



Transportation costs also have a significant influence. Rail costs are minimized through shipments of 100 car unit trains:

At recent corn and rail freight prices, 100 rail cars per shipment have been required to make rail shipments preferable to trucking in Southern Alberta, leading feedlots to place large orders of about 10,000 tons at a time. Industry sources indicate that feedlots are continuing to bid on 10,000-ton orders for delivery up to the summer of 2018.¹⁸

Discussions with regional transload operators revealed that local grain elevators may accept imported feed grain when it arrives by either unit trains or larger volume loads, because they have the necessary storage facilities to accommodate the grain.

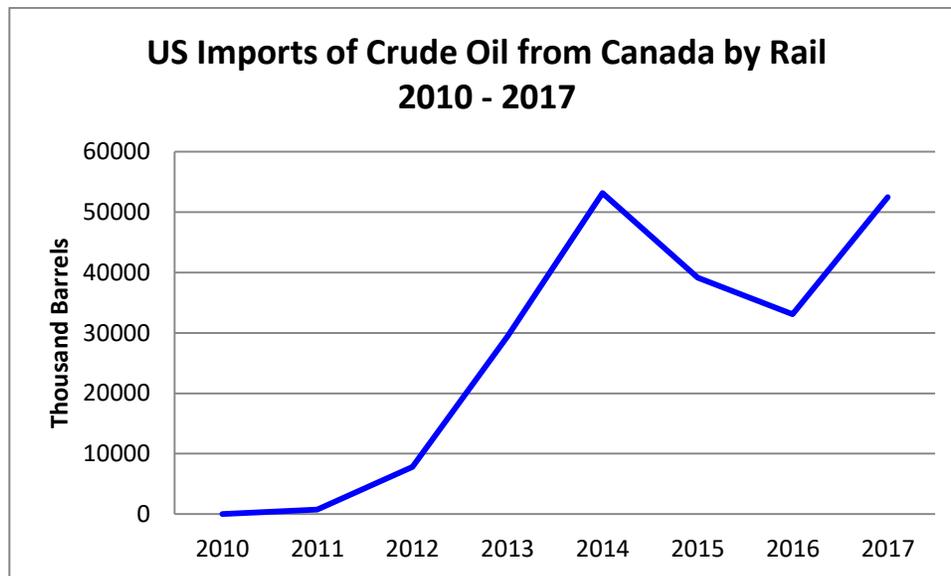
¹⁷ DDGS is dried distillers grain with solubles, a byproduct of the production of ethanol from corn.

¹⁸ Canada Grain and Feed Annual 2018 p. 13.

Crude-by-Rail Terminals

The major change in rail traffic has been a rapid expansion in the quantity of crude oil by rail. Historically crude oil has been shipped from Alberta by pipeline, which has been the lowest cost alternative. The figure below illustrates the dramatic increase in US imports of crude oil from Canada by rail since 2010.

Figure 4-2 US Imports of Crude Oil from Canada by Rail 2010 – 2017¹⁹



A number of factors have led to the adoption of rail transportation for crude oil shipments:

- Pipeline capacity constraints have limited the ability of Alberta producers to access export markets, and problems in obtaining approvals have stymied expansion of the pipeline network
- Large price differentials between Alberta prices and prices in export markets, which made it worthwhile to ship oil by rail in spite of higher transportation costs.
- The economics of shipping heavy crude oil (bitumen). Undiluted bitumen is too thick to be shipped by pipeline, so it has to be diluted with lighter petroleum products. Typically natural gas condensates such as naphtha are used as diluents. This increases the cost of shipment by

¹⁹ Source: US Energy Information Administration
https://www.eia.gov/dnav/pet/hist/LeafHandler.ashx?n=PET&s=ESM_EPC0_RAIL_NUS-NCA_MBBL&f=A

pipeline because approximately 30% of the diluted bitumen (“dilbit”) consists of diluent rather than crude oil,²⁰ and the diluent has to be imported into Alberta.

All of these factors have made transportation of crude oil by rail more attractive.

Initially crude oil was shipped in “manifest trains” comprised of small blocks of mixed car types and cargoes with multiple origins and destinations, with the cars aggregated at rail yards. Crude oil shipped in manifest trains can be loaded at small transload operations (rail car capacity up to 40 cars, and site area typically less than 20 acres). The crude oil can be transferred directly from trucks.

In order to take advantage of economies of scale, shippers are now moving to unit train operations. Unit trains are composed of cars carrying a single commodity from a single origin to a single destination. For crude oil, the trend is to 120 car unit trains with a total length of 7,800 feet. These long trains require large loading facilities (35,000 feet of track and more than 200 acres of land) and tanks for storage of crude oil in order to load cars quickly. These facilities have high capital costs (\$85 to \$125 million) and longer lead times for construction.

In 2013 comparative costs of shipping a barrel of Canadian heavy blend to the U.S. Gulf Coast were estimated at \$7 to \$11 via pipeline, compared to \$17 to \$21 via regular ‘manifest’ trains. Unit trains can reduce rail costs by \$3 to \$4 per barrel relative to manifest trains.²¹

The majority of the crude-by-rail loading and offloading terminals in Alberta are located in the Edmonton and Peace River regions. There is only one facility currently operating south of Red Deer: Torq Transloading operates a terminal at Tilley, approximately 108 km north of Taber.

4.2 Oil and Gas Inputs

The development of sophisticated technology for extracting oil from shale formations using hydraulic fracturing (“fracking”):

Hydraulic fracturing produces fractures in the rock formation that stimulate the flow of natural gas or oil, increasing the volumes that can be recovered. Wells may be drilled

²⁰ Identifying Western Canadian Crude Specifications - Impacts on Refiners, Upstream Technology, Development, and Marketability R. Scott Smith Staff Engineer, Technology Development, Cenovus Presentation to Crude By Rail Conference, Calgary September 18, 2013.

²¹ Unit vs. Manifest Trains Presentation by Jarrett Zielinski President & CEO of TORQ Transloading 2013 <http://www.crude-rail-markets-canada-2013.com/media/downloads/114-day1-jarrett-zielinski-torg-transloading.pdf>

vertically hundreds to thousands of feet below the land surface and may include horizontal or directional sections extending thousands of feet.

Fractures are created by pumping large quantities of fluids at high pressure down a wellbore and into the target rock formation. Hydraulic fracturing fluid commonly consists of water, proppant and chemical additives that open and enlarge fractures within the rock formation. These fractures can extend several hundred feet away from the wellbore. The proppants - sand, ceramic pellets or other small incompressible particles - hold open the newly created fractures.²²

4.2.1 Frac Sand

Adoption of hydraulic fracturing in the Western Canadian industry has resulted in growing demand for “frac sand” as a proppant. Frac sand for the western Canadian industry is primarily sourced from mines in Wisconsin and shipped by rail. The figure below shows the significant increase in the value of US exports of sand to Canada from 2007 – 2017:

Figure 4-3 Value of US Sand Exports to Canada 2007 - 2017²³



In addition to increasing demand for oil and natural gas prompting a requirement for more sand, demand for sand is further being pushed as a result of the amount of sand employed per well.

²² “The Process of Unconventional Natural Gas Production Hydraulic Fracturing” US Environmental Protection Agency

²³ Source: USA Trade Data Online.

Longer wells are requiring more sand, and drillers have discovered that increasing the amount of sand per well increases hydrocarbon recovery.²⁴

Frac sand must be transloaded to trucks for delivery to drilling sites. There are three options:

- Transloading directly from rail car to trucks using a mobile conveyor unit. This option requires the least amount of capital investment. There is no need for infrastructure other than rail, conveyor belts, and a truck scale. This may enable use of a rail siding with better proximity to the work, and there is no need for a long-term commitment to recover capital costs. Rail rates are higher for single car movements than for unit train movements. If leased rail cars are used, companies will face higher lease costs because they will need more railcars to transport the desired amount of frac sand due to higher cycle times and use of rail cars for storage. If railway-owned cars are used, shippers may face high demurrage cars for delays in loading or unloading the cars. Operators will also need more trucks to transport the product to the well site due to relatively slow loading speed (20 to 30 minutes pre truck, weather conditions and/or equipment failures. When multiple jobs are running simultaneously, the line of trucks can begin to back up.
- A second method used throughout the shale plays includes storing proppant in a warehouse either on the floor (also known as “flat storage”) or in 1.5-ton super sacks. This option helps provide the most amount of proppant to a desired area and helps alleviate the issue of railcar accumulation. This requires minimal infrastructure and capital costs. However, it does not remedy the problems experienced in transloading directly from a railcar into a truck – weather restrictions, long truck lines, and the charges associated with them. The more important issues that can arise from storing in a warehouse are lack of inventory control, risk of contamination, and double handling of the product.
- Storing proppant in silos is the most efficient way to move high volumes in a region. The investment is high (\$7 - \$10 million, including rail), and the model is less flexible if, for some reason, the work moves to another area. Recuperating such an investment can take years. Nevertheless, the model pays for itself in volume. The more tons pushed through a silo terminal, the lower one’s cost is per ton. Additional positive attributes of a silo terminal are complete inventory control (no double handling/contamination), the ability to keep up with high demand,

²⁴ “Demand for Frac Sand Expands into Canada” FEECO International <http://feeco.com/demand-for-frac-sand-expands-into-canada/>

elimination of extra railcars, and lower rail/truck demurrage. Typically, a silo terminal will load a truck in 3 to 5 minutes and offload a railcar in 30 minutes. If operated efficiently, demurrage costs and rail congestion should be non-existent. This is a good option if a company is planning to move between 20,000 and 40,000 tons per month into a play.²⁵

Where volumes warrant, logistics practices for frac sand in Alberta are evolving from manifest to unit train operations to take advantage of economies of scale. For example, in 2013 Canadian National (CN) announced commencement of service to a new state-of-the-art frac sand terminal with a capacity of 550,000 tonnes per year north of Grande Prairie. The facility was constructed on a 20-acre site with three tracks capable of holding 44 rail cars each.²⁶ Source Energy Services opened its first unit-train capable delivery terminal for frac sand into the Western Canada Sedimentary Basin at Fox Creek in January 2018.²⁷

In 2013 Victory Silica, a subsidiary of Victory Nickel, developed a frac sand processing plant at Seven Persons AB, approximately 90 km east of Taber. The site was a former sand recycling plant which was refurbished to process frac sand at a cost of approximately \$6 million. The plant comprises a wash plant with a nominal capacity of approximately 120,000 tons per annum (“tpa”) and a fully-operational dry plant with a nominal capacity of 500,000 tpa. Concentrated frac sand is shipped via CP Rail from Wisconsin and processed at the plant into four grades of finished product. The plant was commissioned in 2014. On April 14, 2015, the company announced that operations at the plant were temporarily suspended as a result of a decline in demand due to the impact of the dramatic decrease in energy prices on drilling activity. The plant was restarted in March 2017 and continues to operate on an as needed basis in order to fulfil customer needs. Sales of various grades of frac sand totalled only 1,238 tonnes in 2016 and 10,310 tonnes in 2017. Cash flows from frac sand sales in 2017 were sufficient to cover operating costs but not sufficient to pay financing costs and the Company was not able to make the majority of its interest payments due during 2017 and 2016.²⁸

²⁵ “The pitfalls of transloading frac sand” Bryant Tenorio, CRU Logistics E&P April 1, 2013

<https://www.epmag.com/pitfalls-transloading-frac-sand-691986#p=full>

²⁶ “Frac Sand Transloading Terminal to Move 550,000 TPY” Rock Products August 19, 2013

<http://www.rockproducts.com/105-frac-sand/12553-frac-sand-transloading-terminal-to-move-550-000-tpy.html>

²⁷ “Montney, Duvernay drillers get new unit train frac sand delivery terminal as demand grows” JWN Energy January 3, 2018 <http://www.jwnenergy.com/article/2018/1/montney-duvernay-drillers-get-new-unit-train-frac-sand-delivery-terminal-demand-grows/>

²⁸ Victory Nickel 2017 Annual Report.

To date development of frac sand terminals in Alberta has been concentrated in the northwest region of the province.²⁹ In the southern part of the province, Torq Transloading transloads frac sand at their crude oil terminal in Tilley. Iron Horse Energy is developing a terminal at the new Oyen Rail and Logistics Park on the CN line at Oyen. Iron Horse Transloading has a frac sand storage terminal at Whitla. Mountain View reload at Shelby Montana handles frac sand, but US based on US trade data exports of frac sand to Canada through the Sweetgrass border crossing are relatively small (approximately US\$320,000 in value in 2017).³⁰

4.2.2 Other Oilfield Supplies

Other oilfield supplies which may be transloaded from rail include chemicals, steel pipe and coiled tubing.

<https://www.epa.gov/uog/process-unconventional-natural-gas-production>

²⁹ <https://www.canada.frac-sand-conference.com/>

<http://www.infonexenergy.com/frac-sand/index.shtml>

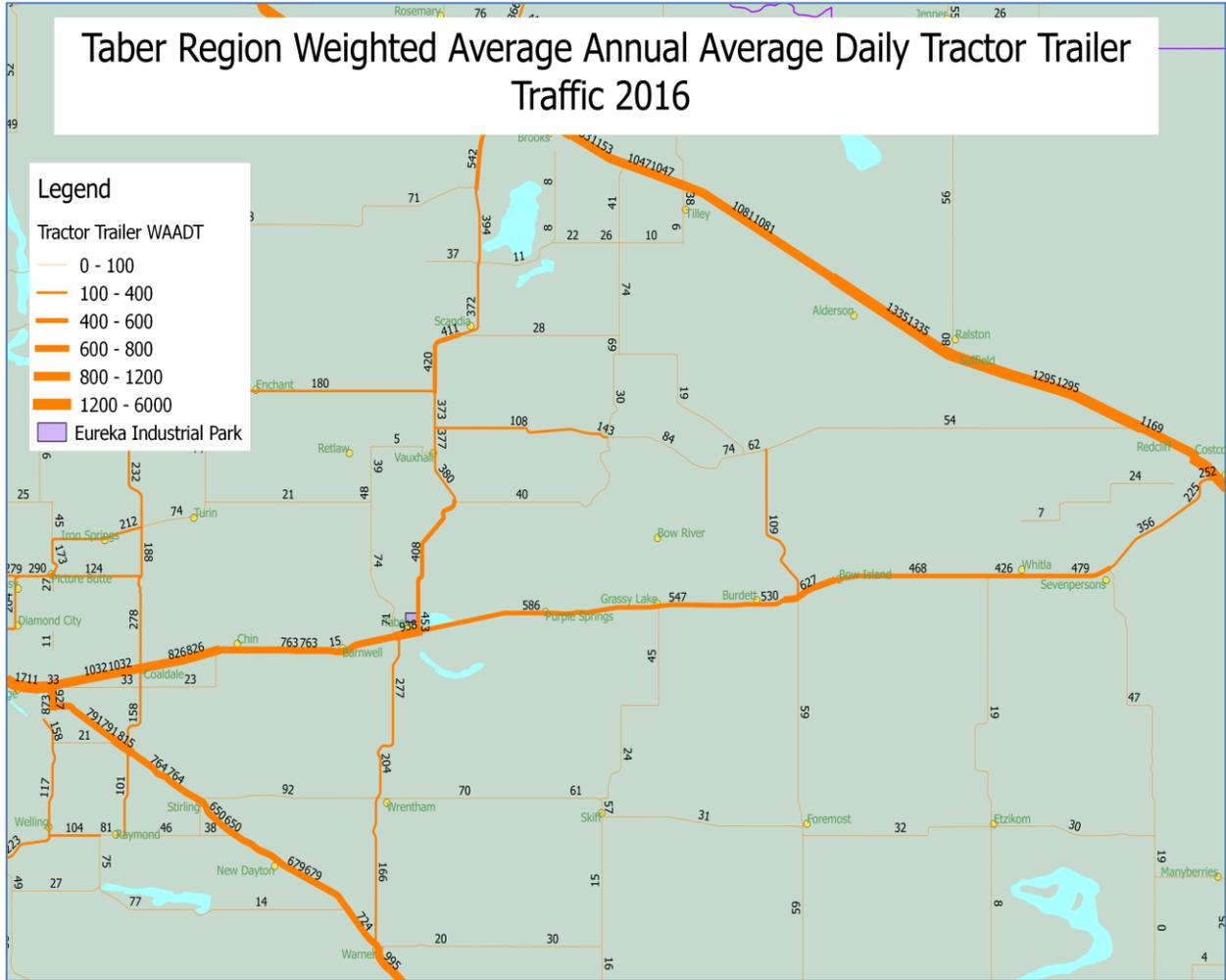
³⁰ Source: USA Trade Data Online

5 REGIONAL HIGHWAY NETWORK & TRUCKING SERVICES

5.1 Road Network

The diagram below illustrates the major road network and the volume of traffic. The diagram reveals that the major traffic routes are located northeast (Highway 1) and west (Highway 4) of the subject property in the Eureka Business and Industrial Area.

Figure 5-1 Taber Region Truck Traffic



5.2 Trucking Firms

Data from the Alberta Motor Transport Association indicates the five members are located in the Taber and Lethbridge Alberta³¹ One of the largest temperature controlled truck load firms in North America, is H&R Transport's headquarters located in Lethbridge, Alberta. The company has 143 employees. Taber is the home base of a short hall freight carrier.

Figure 5-2 Trucking Companies Facilities

Name	Location	Commodities
Chinook Carriers	5817 64 St. Taber, AB T1G 2H2 Phone: 403-223-9677 chinook1@telusplanet.net	
Taber Transport (1980) Ltd.	5809 – 54 Avenue Taber, AB T1G 1X4 Phone: 403-223-2134 tabtran@telusplanet.net	Short Hall Freight Carrier with daily service between Lethbridge and Taber and overnight service from major centres in Alberta and Saskatchewan. Our equipment consists of five tractors, 10 trailers and two straight trucks. Hot services also available.
Triwell Oilfield Construction 1989 Ltd	5410 64 Street, Taber, AB T1G 1X5 Phone: 403-223-3292	
H and R Transport	3601-2nd Ave. N Lethbridge, AB T1H 5K7 Phone: 403-328-2345 www.hrtrans.com	One of the largest temperature controlled truck load firms in North America, H&R Transport's headquarters are located in Lethbridge, Alberta. All company operated trucks are equipped with Cancom satellite tracking and messaging. The company has 143 employees.
Lethbridge Truck Terminals (1989) Ltd.	2215-39 Street N Lethbridge, AB T1H 5J1 Phone: 403-328-8687 After hours: 403-795-0071 lethbridgetruckterminals	LTT operates as a regional carrier within throughout Alberta, BC, Saskatchewan, Manitoba, Montana, Idaho and Washington.

³¹ <https://amta.ca/carriers-suppliers/our-carriers/>

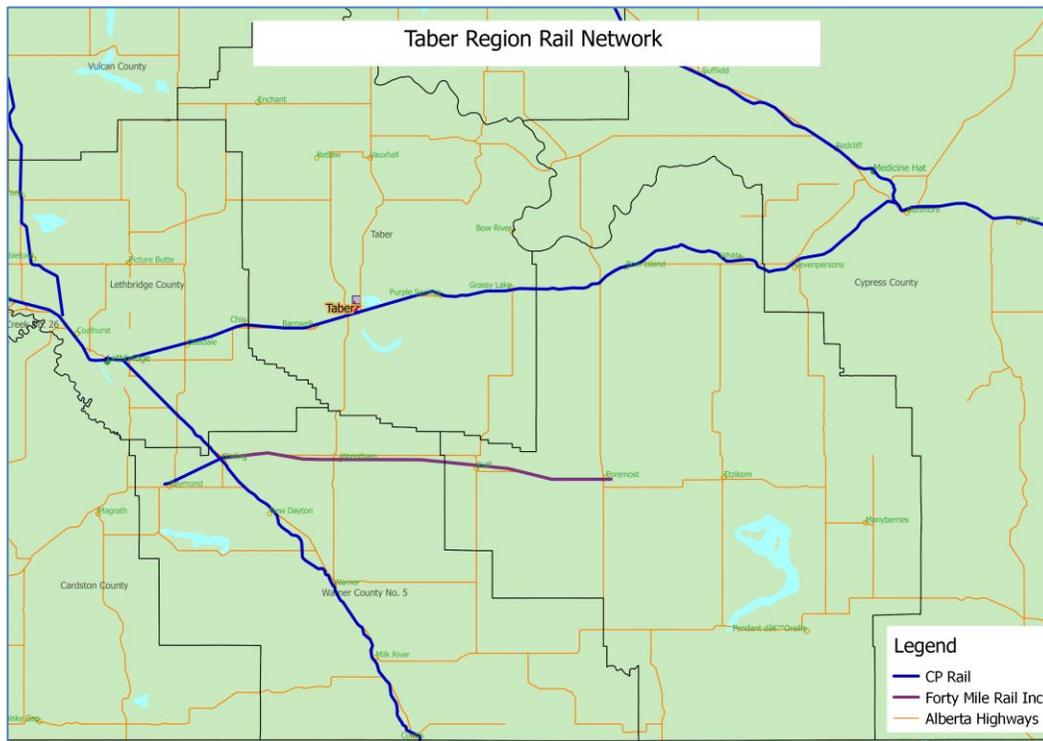
6 REGIONAL RAIL NETWORK & SERVICES

6.1 Rail Network

The diagram below illustrates rail network in the Taber region. The area is served by CP Rail a federally regulated Class 1 carrier. Taber's Eureka Industrial Park is located approximately 2 km from CP's Taber subdivision. CP Rail has an 8,600 passing siding at Taber.³² Forty Mile Rail Inc. operates approximately 70 km of the former CP Stirling subdivision between Stirling and Foremost.

Alberta has approximately 310 industrial railways, five heritage railways and two public railways which are provincially regulated.³³ A number of businesses in the Taber region have rail sidings and as such must operate in a manner consistent with Alberta's provincial regulations. Discussions with Alberta Transportation officials indicated that there about 13 sites in Lethbridge, 1 in Tabor and 5 between Tabor and Lethbridge with industrial sidings. The rail sidings are primarily used for farm or agricultural products, but also petrochemical, scrap, fabricators, etc.

Figure 6-1 Taber Region Rail Network



³² <https://www.traingeek.ca/wp/trains/class-1-railways/cp-alberta/taber/>

³³ <https://www.transportation.alberta.ca/521.htm>

6.2 Types of Rail Service

The traffic for which railways have a competitive advantage is low value, heavy/bulk commodities over medium to long haul routes (generally over 500 km). Low value commodities are less sensitive to transit time, large volumes maximize the efficiency of rail loadings, and long haul routes enable the railways to take advantage of their lower tonne-km costs.

Rail freight service in Western Canada can be divided into four categories: unit trains, manifest, grain, and intermodal trains. Each type of service is described below.

Unit Trains: a train in which all cars carry the same commodity and are shipped from the same origin to the same destination. CP describes a unit train as “a physically consecutive and connected set of at least 80 cars tendered for movement together” unless otherwise stated in a shipper’s contract with the railway. Delivery of full trains to destinations reduces the number of movements of smaller trains between marshalling yards and terminals, thereby freeing up track capacity. For example, coal, crude by rail, autos, potash and sulphur are typically handled in unit trains.

Effective unit train operations require the following conditions:

- Origin and destination terminals must have sufficient track to accommodate a full train.
- The railways supply locomotives and crews for unit train operations, which typically remain with the train during loading and unloading. The origin and destination terminals must have sufficient handling capacity to load and unload trains promptly to avoid additional railway charges for detention of crews and locomotives. For example, CP allows 6 hours of free time for loading and 8 hours for unloading, after which charges of \$250 per hour per locomotive are levied.
- Unit trains typically consist of dedicated trainsets of railcars provided by the shipper. In order to justify the cost of owning or leasing the railcars, movements must be frequent enough to justify the fixed costs of car supply; and low cycle times between origin and destination are required to minimize costs.

There appear to be no unit trains originating or destined to the Taber area. Unit trains carrying potash from mines in Saskatchewan transit the area.

Manifest Trains: A manifest train is comprised of small blocks of mixed car types and multiple commodities, origins and destinations. These car blocks must be marshalled from multiple

origins into trains for transit, and the trains split into car blocks for delivery to specific terminals at destination.

In Western Canada manifest train operations are typically used for breakbulk cargo (lumber, pulp, etc.) and all dry and liquid bulk commodities.

Grain: Grain trains are considered separately in our analysis of rail activity because cars are typically tendered to the railways in large car blocks, but not necessarily handled as unit trains. For example, CP provides rate incentives for car blocks of 112 cars or more for grain shipments. From August to November 2017, over 80% of grain cars were supplied in lots of 100 or more by both CN and CP.³⁴ However, these car blocks are not typically handled as unit trains by the railways. In order to maximize train lengths for line haul operations, these 100 car blocks may be disassembled and recombined into trains as long as 160 cars.³⁵

Both CP and CN are planning for longer grain trains. CP is driving towards a supply chain model capable of loading, transporting, and unloading 8,500-foot long, power-on, unit trains with a minimum of 134 hopper cars of export grain in Canada. Grain elevator and port terminal infrastructure is being built and expanded to load and unload 8,500-foot trains clear of the mainline track.³⁶ CN has similar plans: “CN is working closely with new and existing Canadian grain customers to develop efficient loop track elevators allowing unit trains to load in less than 24 hours. Combined with new terminals being built in Vancouver, this unique end-to-end design lowers cycle time and increases capacity.”³⁷ The new G3 grain elevator which is under construction on the North Shore is designed with a rail track loop configuration that allows for the storage or holding of up to three trains; the maximum rail loop can support a train up to 2,680 metres (8,793 ft.) in length.³⁸

Intermodal Trains: In North America, rail intermodal service refers to the transportation of cargo in standardized steel containers. Intermodal services are divided into two categories based on the type of containers used:

³⁴ [Weekly Performance Update - To Grain Week 21 \(CY 2017\)](#) Ag Transport Coalition p.2.

³⁵ CN reports that they currently run trains up to 200 cars.

³⁶ “The future of grain: greater supply chain capacity and efficiency” CP Rail <http://www.cpr.ca/en/our-markets/grain/supply-chain-capacity-and-efficiency>

³⁷ CN Investor Fact Book 2017.

³⁸ G3 Connection August 2017

https://www.g3.ca/uploads/documents/news_releases/G3_Connection_August_2017_EN.pdf

- International intermodal traffic is shipped in standard international containers designed for use by international shipping lines to be transported by oceangoing vessels, typically 20 and 40 foot containers.
- Domestic intermodal traffic is typically shipped in large containers, typically 53 feet in length to correspond to the maximum length limitations of over-the-road highway trailers.

CN and CP do not provide service to smaller rail hubs in Canada, but focus on unit train operations between intermodal terminals in large urban areas. Historically CP Rail provided direct intermodal service to Lethbridge, but the Lethbridge intermodal facility was closed in 1996 due to declining traffic. CP indicated that traffic fell from 7,100 loaded containers in 1994 to an estimated 3,650 loads in 1996. This reduction occurred despite CP absorbing the positioning cost for empty containers and despite other efforts at building volumes. According to CP, projected losses in 1996 totalled \$800,000. CP indicated that an intermodal operation is only efficient when it runs on the basis of a large "hub" being fed by spokes. Relative to its other intermodal facilities in Canada, CP submitted that the Lethbridge location was no longer a viable "hub".³⁹

With the closure of the Lethbridge facility, the only way that Southern Alberta shippers can access containerized transportation is by truck to and from Calgary. For most shipments in Southern Alberta, intermodal service may be more costly than direct trucking, because there are few opportunities to balance inbound and outbound loads so the shipper has to bear the costs of repositioning the empty container. Shippers who export containerized commodities to offshore markets generally find it cheaper to ship by carload rail or truck directly to the Lower Mainland and transload the cargo there.

6.3 Class 1 Railway Service Strategies

North American railways went through a period of financial crisis prior to deregulation. The US railways were deregulated under the Staggers Act in 1980, and the Canadian railways under the National Transportation Act 1987. The Canadian railways were further deregulated under the Canada Transportation Act 1996. Deregulation enabled the railways to rationalize their infrastructure to reduce costs, and to engage in price discrimination through the use of confidential contracts with shippers. The Class 1 railways have since implemented a number of

³⁹ Decision No. 59-R-1997 IN THE MATTER OF a complaint by the Lethbridge Chamber of Commerce regarding the closure of the Canadian Pacific Railway Company's Lethbridge Intermodal Terminal February 12, 1997 File No. T7375-3/96-5 <https://otc-cta.gc.ca/eng/ruling/59-r-1997>

strategies to reduce costs and increase revenue which had substantial impacts on both shippers and other transportation service providers who are dependent on rail transport.

The railways implemented a variety of strategies to reduce costs including:

- Abandonment of low traffic lines and uneconomic business. This resulted in the loss of local rail service by shippers on low density lines, and the transfer of low density lines to short line operators.
- Increasing axle loads and freight car sizes to improve the payload to tare ratio for increased yield. The new standard for maximum rail car weights is 286,000 lbs., compared to the previous standard of 263,000 lbs. This disadvantages low density lines which have insufficient traffic to justify upgrading the track/bridges. This can result in operating with a higher cost structure because rail cars cannot be loaded to their maximum capacity.
- Increasing train length to improve yield per train path. This results in the need for investment in additional track infrastructure at shipper production sites and terminals to accommodate the longer trains. Both CN and CP are in the midst of multi-year programs to lengthen passing sidings. CN and CP are also upgrading their equipment to heavier and more powerful locomotives to haul the longer trains.
- A shift in focus from carload or manifest trains to unit trains.
- Larger terminals with improved performance to reduce delay and rail car requirements.

Each of these strategies has cost implications for shippers and other transportation service providers and thus impact site selection and logistic decision making. They also may provide opportunities for third parties to provide ancillary services if they can be delivered more cheaply than the charges imposed by the railways.

7 REGIONAL RAIL TRANSLOAD FACILITIES

Intermodal service for liquid and dry bulk and breakbulk freight is provided by truck-rail transload or “reload” facilities where freight is transferred between truck (typically in full truckload service) and rail. Transload facilities are typically used for the following reasons:

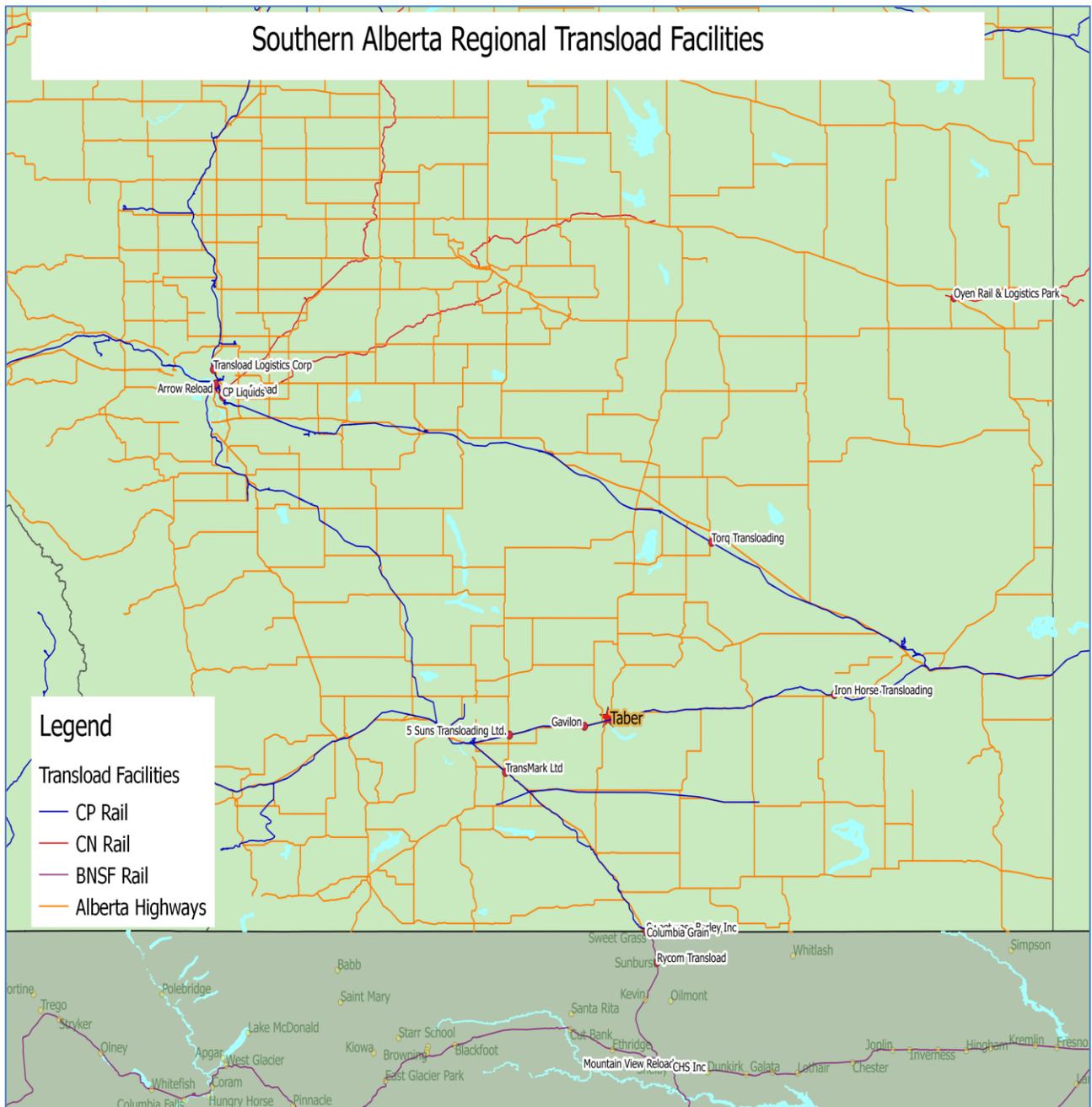
- Transload facilities are used to enable access to rail transportation where the traffic volume is not sufficient to justify investment in a branch line.
- Transload facilities enable shippers captive to a single railway to access competing railways to obtain lower rates.
- Truck to rail transload facilities are established to maintain service to rail shippers affected by rail line abandonment.

Transload facilities compete for traffic on a regional and commodity specific basis. A sample of existing transload facilities with rail access serving Southern Alberta is depicted below.

Figure 7-1 Southern Alberta Regional Transload Facilities

Southern Alberta Transload Facilities					
Transload Facility	Location	Province/State	Commodities	Distance km	Rail
TransMark Ltd	Wilson Siding	Alberta	Grain, Project Cargo	53	CP
L.A. Grain	Wilson Siding	Alberta	Pulses	53	CP
Iron Horse Transloading	Whitla	Alberta	Grain	83	CP
5 Suns Transloading Ltd.	Coaldale	Alberta	Grain	36	CP
Oyen Rail & Logistics Park	Oyen	Alberta	Frac Sand	288	CN
Gavilon	Barnwell	Alberta	Grain	9	CP
Torq Transloading	Tilley	Alberta	Crude Oil, Frac Sand	108	CP
CP Liquids	Calgary	Alberta	Liquid Bulk	258	CP
Arrow Reload	Calgary	Alberta	Breakbulk	250	CP
Arrow Reload	Calgary	Alberta	Liquid Bulk	259	CP
Transload Logistics Corp	Calgary	Alberta	Breakbulk	265	CP, CN
Mountain View Reload	Shelby	Montana	Breakbulk, Dry Bulk	153	BNSF
CHS Inc	Shelby	Montana	Grain	153	BNSF
Rycom Transload	Sunburst	Montana	Grain	111	BNSF
Columbia Grain	Sweetgrass	Montana	Grain	98	BNSF
Sweetgrass Barley Inc	Sweetgrass	Montana	Grain	98	BNSF

Figure 7-2 Locations of Southern Alberta Regional Transload Facilities



Transmark Ltd.

Transmark began operations in 2001 with five rail tracks (15,000 feet), a high-throughput dual lane 25,000 bushels per hour drag conveyor train to truck loading system, and a shuttle wagon.

The company started their facility in 2001 after purchasing the property from Palliser Grain who originally planned to use the site a location for an elevator. Originally, they used the facility to store rail cars and have grown the business from that base. It was also built to handle large amounts of inbound commodities to supply the large cattle feeding industry in Southern Alberta.

The original layout was designed to allow for easy and rapid expansion of the 65 acre site. Transmark worked very closely with Canadian Pacific Railway to create a private rail siding that would allow for optimal fluidity and growth for both the Railroad and Transmark. Rail capacity has been expanded with the addition of five tracks totalling 8,000 feet in 2007; seven tracks totalling 14,000 feet in 2009, and three tracks totalling 5,000 feet.

Figure 7-3 Transmark Ltd. Facility at Wilson Siding



The facility can currently accommodate 1,300 rail cars and additional construction is under way to expand capacity to 1,400 cars on 40 tracks. Following completion of the expansion in August 2018 services will be expanded to include crude oil by rail shipments.

Markets currently served by Transmark include:

- Bulk commodities: Transmark has transloaded barley, corn, DDG's, wheat screenings, soya meal, and pellets. The facility's chain drag system can move up to 25,000 bushels per hour and can easily load a Super-B grain trailer (up to 44 Metric Tonnes) in 7 minutes. The

facility has loaded as many as 97 trucks in a single day. Transmark has a certified 100' electronic scale along with a lighted and fenced yard and shop. In terms of grain transloading they do a bit of manifest rail car service. Some soy products coming from the US still use their facility. While their site can handle unit trains they don't have the storage capacity thus the grain elevators in the area tend to do that business for the animal feed sector. With the unit trains of grain the railway allows them a 3-day window to unload the rail cars before penalties apply; without on-site storage this would involve a lot of trucking. Viterra, the neighbouring facility mostly handles the grain transloading.

- **Project cargo:** It is the largest transload facility in the region, so they do handle the project cargo and oversize and over-dimensional load needs that have a requirement for a lay down area. In 2004 the Wind Energy Sector and Canadian Pacific Railway began to utilize Transmark to store and unload windmill components. In 2011 Transmark constructed a lay down area consisting of 22 acres. This area was levelled and gravelled to the specifications of our windmill customers.

- **Rail car storage:** In 2006 Transmark began to store rail cars for various customers. Transmark offers long and short-term rail car storage options. The facility has two shuttle wagons and a locomotive to conduct their own switching operations. Growth in demand for rail car storage has been driven by both long and short-term trends. The short-term trends are seasonal traffic cycles and periodic facility closures for maintenance. The long-term trends include a growing use of privately owned or leased rail cars, and rising costs for short and long-term storage on Class 1 railway tracks (\$75 - \$100 per car per day).

- **Energy sector needs.**

In 2008 Lethbridge Inland Terminal Ltd. opened for business. Lethbridge Inland Terminal is located next door to Transmark and both companies share Canadian Pacific Mainline switch access. Lethbridge Inland Terminal was developed as a producer owned 42,000 Metric Tonne (1.5 million Bushel) high-throughput grain elevator with a capital cost of over \$24 million.⁴⁰ Lethbridge Inland Terminal was sold to Viterra in 2014.⁴¹

Iron Horse Transloading

Iron Horse Transloading is a multipurpose transload facility developed on the site previously occupied by an Alberta Wheat Pool elevator 35 km west of Medicine Hat on Highway 3.

⁴⁰ "Transmark History" http://www.transmarkltd.com/company_history.html

⁴¹ "Viterra Completes Acquisition of Lethbridge Inland Terminal Ltd." Marketwired February 28, 2014 <https://finance.yahoo.com/news/viterra-completes-acquisition-lethbridge-inland-205933546.html>

Figure 7-4 Whitla Elevator Circa 1997⁴²



Iron Horse provides service for agriculture, oilfield and industrial businesses. The rail siding has a capacity of 25 cars, and a Dangerous Goods unloading track capacity of 5 cars. Services offered include:

- Frac sand storage terminal
- Polymer containers hub for Southern Alberta
- Dry bulk commodities, including feed products, fertilizers, frac sand, etc.
- Hopper and pneumatic trucks/trailers available
- Storage and bin rentals available
- Hard car unloader
- Potential land available for onsite storage
- 90' full truck scale.

5 Suns Transloading

5 Suns Transloading Ltd. serves agricultural and industrial users by offering transload facilities for grain, animal feed, fertilizer, and other bulk materials. The facility includes a twin auger unload system capable of loading a Super B trailer unit in as little as 15 minutes. The company offers both short and long-term grain and feed storage.

⁴² <http://www.kconnolly.ca/Elevators/Alberta/index.html>

5 Suns Transloading was originally built as a grain elevator which we expanded to handle feed grains for the large feedlot industry located in the surrounding district. Trucks are loaded and unloaded in a covered building, with outside wind screen protection, on a 90 foot electronic scale. The rail capacity is 25 cars.

Oyen Rail and Logistics Park

The Oyen Rail Yard & Logistics Park Project is a 155-acre multi-phase economic development project managed by the Special Areas Board, the Town of Oyen and the Palliser Economic Partnership. Phase 1 of this project will develop the existing railyards located on the north edge of the Town of Oyen into a logistics park capable of managing up to 2500 cars annually, bringing in and shipping out a variety of materials ranging from specialty agricultural products to industrial construction project components. The first phase includes initial site preparation, upgrades to existing rail, and construction of new rail at an estimated cost of \$2.1 million.

Oyen is located on mile 66.7 of the CN Oyen subdivision. This track was part of a secondary mainline between Saskatoon and Regina. The track west of Oyen to Hanna (approximately 68 miles) was abandoned in 2010 and the section from Hanna to Lyalta (approximately 110 miles) was abandoned in in 2014.⁴³

A frac sand terminal will become the first tenant, owned by Iron Horse Energy Services, which is based in Medicine Hat and operates an office in Kindersley, Sask. From Oyen — about halfway between the two centres — the drilling company will dispatch material for eastern Alberta and western Saskatchewan.

Mountain View Reload

Mountain View Reload Shelby is strategically located near the Montana-Alberta border. The site has 13 acres of outside storage and 25,000 sq ft of covered storage. It is served by BNSF and has two rail spurs with a capacity of 14 railcars. Daily capacity is 10 center beams; 8 boxcars; and 30 Super-B train trucks. Products handled include lumber, panels, short stock, drilling fluids, steel pipe, structural steel, fertilizer, feed, matting and other products.

Services offered include:

⁴³ Notices of Discontinuance Canadian Transportation Agency <https://otc-cta.gc.ca/eng/notices-rail-line-discontinuance>

- Full transportation and distribution services
- Rail/truck transfer; boxcar loading/unloading
- Center beam loading/unloading
- Packaging & palletizing

CHS, Inc. Shelby Shuttle Facility

The CHS Inc. Shelby Shuttle facility provides wheat storage and transloading services. Railcar loading capacity is 110 cars per day and the site has 900,000 bushel storage capacity.

Columbia Grain

Columbia Grain is located in Sweetgrass Montana. The facility provides grain transloading services, and has a railcar loading capacity of 110 cars and 1.3 million bushel storage capacity.

Rycom Transload

Sunburst Transload is located in Sunburst Montana approximately on a 40 acre site 14 km south of the Sweetgrass border crossing. Services include grain storage and transloading. The facility has a 3450 ft rail siding (approximately 60 car capacity), 150,000 bushel grain handling facility, one lumber loading site for flat or center beam railcars, one truck loading dock, and one rail car loading dock.

Sweetgrass Barley Inc.

Sweetgrass Barley is located in close proximity to the border crossing at Sweetgrass. The facility provides bulk grain transloading services. Storage capacity is 130,000 bushels.

8 REGIONAL FREIGHT DEMAND & FACILITY REQUIREMENTS

8.1 Regional Freight Summary

Regional freight demand and current service provider are summarized below.

Figure 8-1 Taber Region Freight Demand

Taber Region Freight Demand				
Agriculture				
Products	Primary Destination	Mode	Train Type	Facilities Examples
Wheat	Offshore export	Rail	Unit Train	High throughput elevators
Canola	Offshore export	Rail	Unit Train	High throughput elevators
Barley	Local	Truck		n/a
Pulses	Offshore Export	Rail	Manifest	Viterra (Tempest, Taber, Bow Island); L.A. Grains; P& H (Bow Island, Medicine Hat)
Alfalfa and Other Fodder	Local	Truck		n/a
Sugar Beets	Local	Truck to Plant; Rail	Manifest	Direct Rail Service at Plant
Potatoes	Local	Truck to Plant; Rail	Manifest	Direct Rail Service at Plant
Live Cattle	Local	Truck		n/a
	Washington State	Truck		n/a
Inputs	Origin	Mode	Train Type	Facilities Examples
Feed Grains - Barley	Local	Truck		n/a
Feed Grains - Other	Other Canada	Rail-Truck Transload	Manifest	Transmark, 5 Suns Transloading, Iron Horse Transloading
Feed Grains - Corn and DDGS	US	Rail-Truck Transload	Unit Train	CHS Inc., Columbia Grain, Rycom Transload, Sweetgrass Barley
Fertilizer	Local	Truck		n/a
Fertilizer	US	Rail-Truck Transload		Mountainview Reload
Oil and Gas				
Products	Primary Destination	Mode	Train Type	Facilities Examples
Crude Oil	US	Pipeline		n/a
Crude Oil	US	Rail	Unit/Manifest	Torq Transloading
Natural Gas	US	Pipeline		n/a
Inputs	Origin	Mode	Train Type	Facilities Examples
Frac Sand	US	Rail	Manifest	Torq Transloading, Oyen Rail and Logistics Park, Iron Horse Transloading, Mountainview Reload
Steel Pipe and Tubing	Multiple	Rail-Truck Transload	Manifest	Oyen Rail and Logistics Park, Mountainview Reload, Iron Horse Transloading
Other Oilfield Supplies (Chemicals, Proppants)	Multiple	Rail-Truck Transload	Manifest	Iron Horse Transloading

8.2 Facility Requirements - High Throughput Grain Elevators

Western Canada is in the midst of a building boom for new inland grain terminals. A 2016 article indicated that \$3 billion had been either committed or invested in the western Canadian grain handling sector over the previous four years, a period which coincided roughly with the elimination of single desk marketing under the Canadian Wheat Board. Those investments included new elevators, expansions, upgrades and acquisitions.

- G3 Canada, a joint venture between Bunge Canada and the Saudi Agriculture and Livestock Investment Co., acquired a 50.1 percent ownership stake in former CWB assets for \$250 million in 2015. As part of the CWB purchase, G3 Canada acquired the assets of two farmer owned terminals in Saskatchewan (Prairie West Terminal and Great Sandhills) as well as four new concrete elevators at Colonsay Sask., Pasqua, Sask., Ste. Adolphe, Man., and Bloom, Man., all of which were commissioned by CWB after its single desk marketing authority was ended in mid-2012.⁴⁴

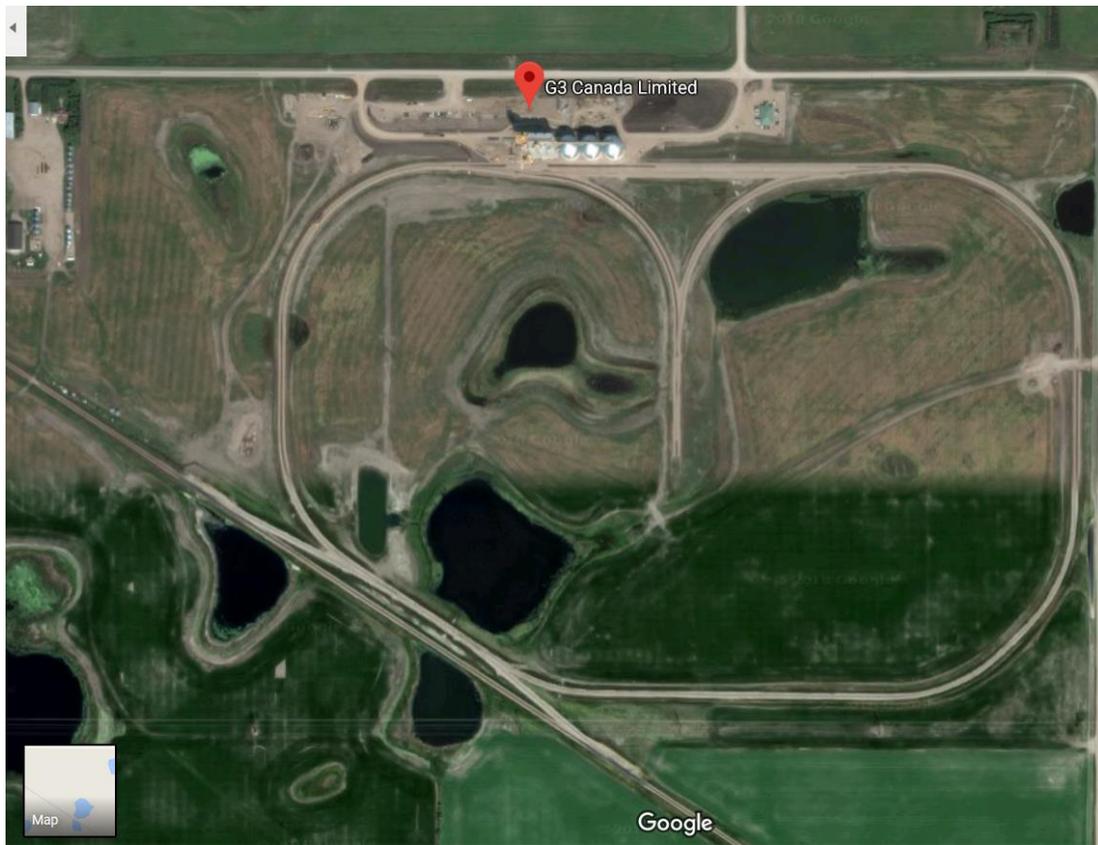
G3 completed construction of a new \$60 million transfer terminal at Hamilton, Ont. in 2016. Construction of a new \$500 to \$600 million export terminal in Vancouver is scheduled for completion in 2019. Located on the North Shore of the Burrard Inlet, G3's export terminal is being billed as most efficient grain export facility on the West Coast, capable of handling eight million tonnes of grain annually. It will be the first new export terminal built at the Port of Vancouver in the past 50 years.

G3 currently has two high throughput primary elevators in Manitoba and seven in Saskatchewan. Construction of G3's first elevator in Alberta is under way at Wetaskiwin, with completion scheduled for 2019. Construction is also under way at Maidstone, Sask. G3 is assessing locations for additional new elevators; potential sites include Vermilion, Alta., Morinville, Alta., Wetaskiwin, Alta., and Carmangay, Alta.⁴⁵

⁴⁴ "Grain handling a growth industry?" *Western Producer* April 14, 2016
<https://www.producer.com/2016/04/grain-handling-a-growth-industry/>

⁴⁵ "Construction continues on G3 grain network" *Western Producer* February 9, 2018
<https://www.producer.com/2018/02/construction-continues-g3-grain-network/>

Figure 8-2 G3 Elevator Colonsay Saskatchewan



- GrainsConnect Canada, a joint venture between Australia's GrainCorp and Japanese agricultural co-operative Zen-Noh Grain, which announced plans last year to build four high-throughput elevators in Western Canada at a total cost of \$120 million. The company opened an elevator in Maymont Sask. in 2017 and in Reford Sask. in 2018; construction is under way on new facilities at Vegreville and Huxley in Alberta.⁴⁶
- BroadGrain Commodities, a Canadian export company that recently announced plans to build a \$25 million grain terminal and bean processing plant at CentrePort Canada, an export and logistics park in Winnipeg. BroadGrain, based in Toronto, also acquired Lakeside Global Grain in Dafoe, Sask., in 2011.
- Ceres Global Ag is a Toronto-based company focused on two primary businesses: a Grain Storage, Handling and Merchandising unit; and a Commodity Logistics unit. Ceres'

⁴⁶ GrainsConnect Canada <http://www.grainsconnect.com/locations.php>

Commodity Logistics unit is focused on the development of a Commodity Logistics Centre in Northgate, SK. Ceres commissioned a new commodity logistics hub including a grain terminal with high-efficiency rail loops, capable of handling unit trains of up to 120 railcars. The Northgate Hub connects to the BNSF Railway network.⁴⁷

Site requirements for the new generation of primary elevators can be assessed based on the design of G3 new high throughput terminals. Typical storage capacity is 42,000 tonnes, and the terminals feature 134-car loop tracks capable of loading a full unit train while in continuous motion. Facilities also feature high-capacity drags under the driveways which enable farmers to unload a full super-B in five minutes or less, without moving.

These new generation inland grain terminals are typically developed on large greenfield sites in rural areas on agricultural land.

8.3 Facility Requirements - Multipurpose Transload and Pulse Processing

Rail-served facilities in the Taber region other than primary grain elevators can be divided into two categories: multipurpose trainload facilities or pulse processing facilities.

Rail capacities of selected regional transload facilities are shown below. Rail capacity ranges from 14 carloads for the Mountainview Reload facility handling breakbulk (lumber, steel, etc.) to 110 car unit trains for grain transloads in Montana. As noted in section 2.2, unit train economics are critical to the competitiveness of U.S. feed grains imported via the Sweetgrass border crossing.

⁴⁷ "Northgate grain terminal hitting full stride: Ceres" Western Producer May 12, 2016
<https://www.producer.com/2016/05/northgate-grain-terminal-hitting-full-stride-ceres/>

Figure 8-3 Selected Taber Region Transload Facilities Rail Capacity

Selected Taber Region Transload Facilities Rail Capacity						
Transload Facility	Location	Province/State	Commodities	Rail Capacity (Car Spots)	Railway	Distance (km)
TransMark Ltd	Wilson Siding	Alberta	Grain, Project Cargo	100+	CP	53
Iron Horse Transloading	Whitla	Alberta	Grain, Oilfield Supplies	25	CP	83
5 Suns Transloading Ltd.	Coaldale	Alberta	Grain	25	CP	36
Torq Transloading	Tilley	Alberta	Crude Oil, Frac Sand	50	CP	108
Mountain View Reload	Shelby	Montana	Breakbulk, Dry Bulk	14	BNSF	153
CHS Inc	Shelby	Montana	Grain	110	BNSF	153
Columbia Grain	Sweetgrass	Montana	Grain	110	BNSF	98
Rycom Transload	Sunburst	Montana	Grain	60	BNSF	111

Rail capacities of selected Taber region pulse processing facilities are shown below. Typical rail capacity is approximately 25 cars.

Figure 8-4 Southern Alberta Pulse Processors Rail Capacity

Southern Alberta Pulse Processors			
Company	Facility	Location	Rail Capacity (Car Spots)
Viterra	Viterra Taber Bean Plant	Taber	4
Viterra	Viterra Bow Island Bean Plant	Bow Island	4
Viterra	Viterra Tempest Pulse Facility	Tempest	25
L.A. Grains	L.A. Grains	Wilson Siding	30
Parrish & Heimbecker Ltd	P & H Medicine Hat	Medicine Hat	25
Parrish & Heimbecker Ltd	P & H Bow Island	Bow Island	56

For most feed grain shipments within Canada CP does not publish rates for multiple car block shipments; however shippers may negotiate confidential rates with the railway. However CPRS Tariff 45350 for corn and soybeans includes some multiple car rates for shipments to Alberta destinations; an example for shipments from Winnipeg to Fort McLeod from

CPRS Tariff 45350 Corn and Soybeans				
FROM	TO	1 CAR	25 CARS	MULTIPLE CAR SAVINGS
MB Winnipeg	AB Fort MacLeod	High Capacity Car (>4800 ft3)		
	Carload Rate	\$5,351	\$5,241	\$110
	\$ per tonne	\$59.46	\$58.23	\$1.22

For this example, the multiple car rate is \$110 per carload or \$1.22 per tonne cheaper than the single car rate.

Both transload and pulse processing facilities are typically developed on brownfield sites which were previously occupied by grain elevators. These sites generally have direct access to the CP mainline and in some cases (for example 5 Suns Transload and the Viterro Tempest Pulse facility) incorporated existing elevator infrastructure into the development. To the extent that existing infrastructure can be used, capital costs of development would be significantly lower than for a greenfield development.

9 FEASIBILITY & CAPITAL COSTS FOR RAIL LOGISTICS FACILITIES

Capital costs have been estimated for two options based on the types of facilities currently operating within the Taber region:

(a) The first option is a large scale facility capable of handling 100+ car unit trains. The newest generation of unit train facilities are being built with a loop track configuration to maximize capacity and simplify rail operations; the capital cost estimates in this section are based on the design developed by Hatch under a previous contract for the City of Taber.

(b) The second option is a 25 rail car siding, consistent with requirements for a smaller multipurpose transload facility or pulse processing plant similar to those operating in nearby locations.

9.1 Land Costs

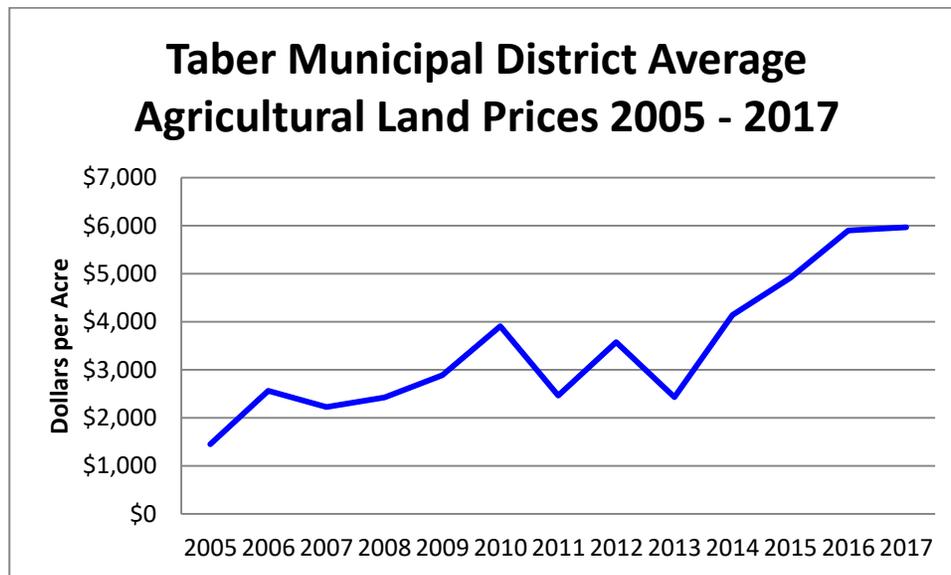
Land cost for typical development sites for the two types of rail logistics facilities in the Taber region are analyzed below.

- Unit train facilities: These are typically greenfield developments on large parcels of land in rural areas. Development of the new G3 primary elevator in Wetaskiwin is a recent example. The facility is being developed on two quarters of land directly south of the City of Wetaskiwin on the east side of Highway 2A. Land titles data indicates that the price of agricultural property in the general vicinity of the propose G3 facility is approximately \$3,000 per acre. This is similar to the average price for agricultural land in the area, which was \$3,285.96 in 2017.⁴⁸
- Multipurpose transload and pulse processing facilities: These are typically developed on small brownfield sites previously occupied by grain elevators. The key advantage of these sites is the direct access to the CP mainline. Subject to zoning approvals, almost any agricultural parcel of land adjacent to the railway could be developed in this manner. Consequently it is unlikely that a developer would pay a premium over the current agricultural land prices in the area. For example, 160 acres of land in close proximity to Transmark's existing facility at Wilson

⁴⁸ [Wetaskiwin \(Co. 10\) - Agricultural Real Estate Transfers](http://www1.agric.gov.ab.ca/$department/deptdocs.nsf/all/sdd1612) Alberta Agriculture and Forestry
[http://www1.agric.gov.ab.ca/\\$department/deptdocs.nsf/all/sdd1612](http://www1.agric.gov.ab.ca/$department/deptdocs.nsf/all/sdd1612)

Siding was purchased for approximately \$3,900 per acre in 2016. The average price of agricultural land in the Municipal District of Taber was approximately \$6,000 per acre in 2017.⁴⁹

Figure 9-1 Municipal District of Taber Agricultural Land Prices 2005 – 2017



Based on this analysis a land price of \$6,000 per acre is used in developing cost estimates for rail logistics facilities.

9.2 Unit Train Facility

The engineering consulting firm Hatch provided conceptual diagrams for various track construction options for the Eureka Industrial and Business Park under a previous contract. The design concept included a loop track capable of handling unit trains.

Loop tracks are generally “purpose built” for high volume shippers and have a high capital cost. Unit trains typically consist of dedicated trainsets of railcars provided by the shipper. Class 1 railways such as CP require that shippers with their own railcar supply have sufficient private off-main track storage available for periods of business interruption caused by either the railway or the shipper/receiver. Consequently loop track configurations often have more than one track built in the loop to maximize capacity. For example, the photo below shows Kinder Morgan’s loop track facility in North Vancouver on a land size “foot print” similar to Taber. Note the

⁴⁹ Taber (MD 14) - Agricultural Real Estate Transfers Alberta Agriculture and Forestry
[https://www1.agric.gov.ab.ca/\\$department/deptdocs.nsf/all/sdd1602](https://www1.agric.gov.ab.ca/$department/deptdocs.nsf/all/sdd1602)

multiple tracks and the overpass in the upper part of the photo. The marine terminal facility loads metal concentrate and unloads sulphur, potash and grain.

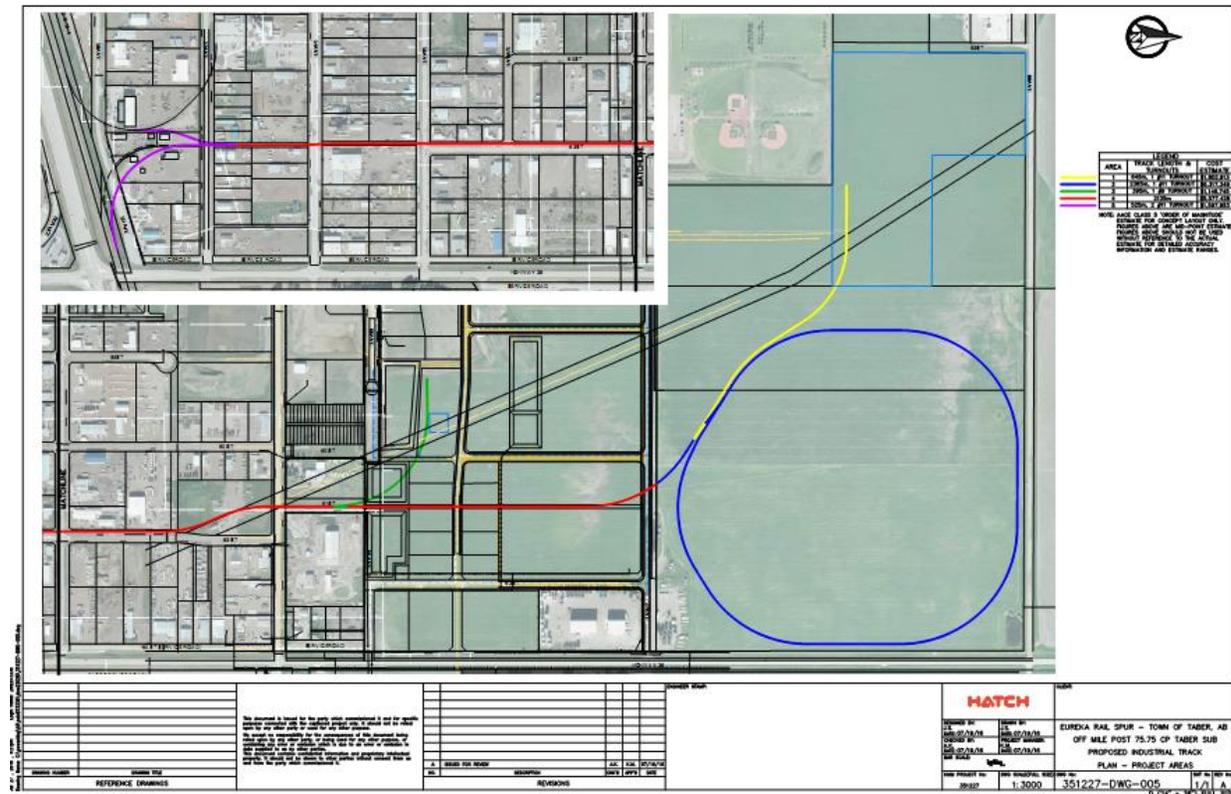
Figure 9-2 Kinder Morgan Loop Track in North Vancouver



Due to the space requirements the installation of a loop track at the Eureka Business and Industrial Area would need to be at the perimeter of the property. To ensure safety and the fluidity of rail operations a very limited number of points for road access to the interior of the site or business park would be desirable. However, a facility in Taber would see more truck traffic than the Kinder Morgan North Vancouver marine terminal. As a result, it may not be practical or feasible to introduce other forms of smaller-scale industrial operations in the interior of a rail loop at the business park in Taber. Heavily used loop tracks normally have a roadway/overpass to the centre so heavy trucks, employees and emergency services are not hindered by train operations. However, this would significantly increase the capital costs associated with the development of the business park and may not be feasible given the land footprint available.

Hatch provided costs estimates for the various track construction options for the Taber industrial site (drawing 351227-DWG-005). The loop track configuration proposed by Hatch is shown below.

Figure 9-3 Hatch Proposed Rail Spur



Costs for the loop track based on the Hatch estimates are shown below.

Figure 9-4 Rail Infrastructure Capital Cost Estimates Loop Track

Hatch Cost Estimates Loop Track	
Land Costs (110 acres x \$6000 per acre)	\$660,000
Wye (in purple)	\$1,598,000
2 km connection (in red)	\$5,577,000
2.4 km loop (in blue)	\$6,317,000
Total	\$14,152,000

The unit costs are at the higher end for what would be expected in rail work where minimal grading and no major culverts or small bridging is required. Hatch provided a generic “order of magnitude” estimate for concept only. The higher estimated unit costs would cover uncertainty on unknown issues that would be resolved in a detail design such as:

- Lack of geotechnical information on sub-excavation and soil bearing strength.
- Impact of 25% Canadian/US duties on track material much of which might be sourced from the United States.
- Five public crossings at 52, 54, 56, 60 and 64 Avenues. Automatic protection (flashing lights and a bell) at \$150,000 per crossing might be required depending on train speed and volumes. If the Town of Taber wanted “whistle cessation” so that the locomotives were not required to sound the whistle approaching each crossing, an additional \$100,000 per crossing for gates might be required.

9.3 Multipurpose Transload or Pulse Processing Facility

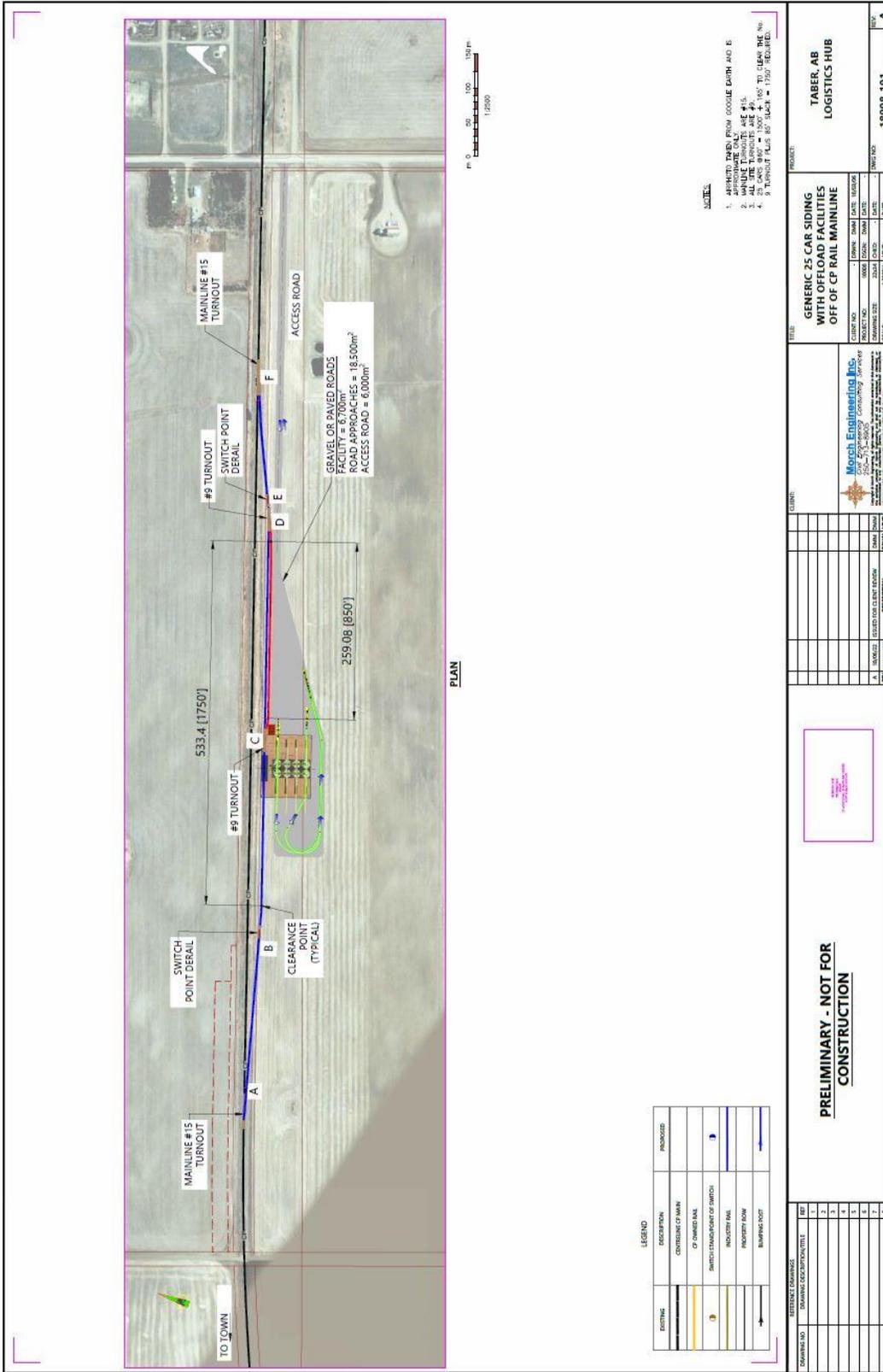
In order to assess the feasibility of a smaller rail logistics facility in the Eureka Industrial and Business Park the study team developed capital cost estimates for a 25-car facility similar in size to existing multipurpose transload and pulse processing facilities operating in the Taber Region. Costs for the facility in the Eureka Industrial and Business Park are based on the Hatch estimates with appropriate modifications to reflect the reduction in track infrastructure requirements.

For purposes of comparison, the study team also prepared capital cost estimates for a “generic design” 25-car track facility located alongside the CP mainline. The design is configured to have a loadout in the centre of the operations. The inclusion of a 13-car back track would allow for local switching to either load or empty a 25-car string of cars, which would reduce costs and render the facility more attractive for servicing by CP.

Another important design element is the turnout connection at both ends of the siding. With this feature CP would be able set-out or pick-up cars when travelling in either direction thus increasing the operating flexibility of the railway to service the facility. Costs are estimated based on a ten acre site with a one acre paved surface for heavy truck turning in the facility.

The features of the generic transload facility are illustrated in the design diagram below.

Figure 9-5 Conceptual Drawing: Generic Siding and Backtrack



The table below shows capital cost estimates for development of a 25-car facility alongside the CP mainline. The price of land, road work, utilities and amount of surface paving have a significant impact on variable project cost and could easily add \$1 million to the generic estimate. The advantages of the layout explain why the former grain elevators and railway sidings are preferred locations for small scale transload operations.

Figure 9-6 Generic 25 Car Facility Capital Costs

Description	Quantity	Unit Price	Total	% Budget
Land Cost per Acre	10	\$6,000	\$60,000	2.4%
#13 - 136# main track turnouts	2	\$200,000	\$400,000	15.7%
#9-115# Back track turnouts	2	\$100,000	\$200,000	7.8%
Metres of Track Constructed	1150	\$1,200	\$1,380,000	54.1%
Switch Point Derails	2	\$20,000	\$40,000	1.6%
Facility Paving	6700	\$70	\$469,000	18.4%
Total			\$2,549,000	100.0%

Capital cost estimates for a comparable 25-car facility in the Eureka Industrial and Business Park are shown below. Unit costs are based on the Hatch estimates.

Figure 9-7 Capital Costs for a 25-Car Facility in Eureka Industrial and Business Park

Capital Costs For a 25-car Facility in Eureka Industrial Park	
Land Costs	\$60,000
Wye	\$1,598,000
2 km connection	\$5,577,000
Pro-rated green costs for 460m track	\$1,300,000
Total	\$8,475,000

Costs for a facility alongside the CP mainline would be in the range of 30% to 42% of the cost of developing a similar facility in the Eureka Business and Industrial Park, under the assumption that land costs would be the same (i.e. equal to the average price for agricultural land of \$6,000 per acre). Capital costs for the alternative location are significantly less because the 2 km connecting lead track would not be required. The generic facility would also be preferable to CPR as it would involve less switching time because it is closer to the main track.

9.4 Impact of Capital Costs on Throughput Costs

The higher capital costs for the Eureka Industrial and Business Park site would have a significant impact on annual throughput costs. Based on weekly service for a 25 car train, the higher capital costs for a 25-car facility at the Eureka location would increase capital costs per tonne by \$5.16 or approximately 230% over the costs for the generic site located alongside the CP mainline.

Figure 9-8 Impact of Capital Costs on Throughput Costs

Impact of Capital Costs on Throughput Costs per Tonne			
	Generic 25 Car Site Adjacent to Class 1 Railway Line	Taber Industrial Park Site 25 Car Site	Taber Industrial Park Site for Unit Trains
Size of Facility (# of railcars)	25	25	110
Weeks Per Year	52	52	52
Service Frequency Per Week	1	1	1
Annual Rail Car Volume	1,300	1,300	5,720
Avg Tonne Per Rail Car	90	90	90
Annual Throughput Tonnage	117,000	117,000	514,800
Interest Rate	8%	8%	8%
Amoritization Period Years	20	20	20
Payment Frequency	1	1	1
Number of Payments	20	20	20
Capital Cost Facility	\$2,549,000	8,475,000	14,152,000
Future Value	0	0	0
Payment Annual	(\$259,621)	(\$863,197)	(\$1,441,412)
Annual Capital Payment	\$259,621	\$863,197	\$1,441,412
Annual Capital Cost Per Tonne	\$2.22	\$7.38	\$2.80

Note that even at a high throughput level (1 unit train per week or 52 trains per year) the capital costs for the unit train facility are higher than for the 25-car facility. However, CP offers substantial rate discounts for unit trains which compensates for higher capital costs. For example, CP's (112 car) unit train rate for export grains originating at Bow Island is \$3459 per carload, compared to \$4259 per carload for the single car rate, a savings of approximately \$9.00 per tonne.⁵⁰

⁵⁰ CP Tariff 4310

For purposes of comparison, anticipated traffic at the new G3 elevator in Wetaskiwin is approximately 18 to 36 134-car unit trains, or approximately 230,000 to 465,000 tonnes per year.⁵¹

9.5 Conclusions

Development of a rail logistics facility in the Eureka Industrial and Business Park appears to be technically feasible. Any rail dependent facility developed at the location would have significantly higher capital costs than one developed outside the City of Taber, due primarily to the cost of the 2 km connecting track (approximately \$5.6 million) which would be required for access to the CP mainline. The sectors with the largest existing freight demand would generally avoid the extra capital cost by selecting an alternative location outside of the city in closer proximity to the railway's secondary mainline. However, there may be specialized facilities for which the additional capital costs would not be a barrier, such as a heavy industrial manufacturing facility requiring rail access.

Depending on the demand for industrial land in the Eureka Industrial and Business Park, there may also be an opportunity cost to development of a rail logistics facility. Other types of industrial tenants at the business park such as small-bay and mid-sized industrial warehouses or manufacturing operations would likely be able to achieve a greater return and thus pay a significantly higher price for the land. Prices for smaller parcels within the business park appear to be approximately \$165,000 to \$185,000 per acre for inner serviced lots. A rail logistics facility would be unlikely to pay more than the price of agricultural land, currently approximately \$6,000 per acre in the Municipal District of Taber. However, if the Park has sufficient land to accommodate all users over the forecast period there would be no opportunity cost to the Town.

⁵¹ "New Wetaskiwin grain elevator clears two readings June 8" [Pipestone Flyer](#) June 13, 2018.



Council Request for Decision

Meeting Date: April 23, 2019

Subject:

Bylaw 7-2019 Proposed Fee Bylaw

Recommendation:

That Council gives 1st Reading to Fee Bylaw 7-2019, at this meeting.

That Council gives 2nd Reading to Fee Bylaw 7-2019, at this meeting.

That Council unanimously agrees to proceed to 3rd and Final Reading to Fee Bylaw 7-2019, at this meeting.

That Council gives 3rd and Final Reading to Fee Bylaw 7-2019, at this meeting.

Background:

New program and rental ideas have prompted the need to amend the fees in the Fee Bylaw 5-2019. The new fees were proposed to the Recreation Board at the April 4, 2019 meeting. Councillor L. Tams moved that the Recreation Board approves of the proposed revisions to the Fee Bylaw 7-2019 as presented. Carried Unanimously.

Legislation / Authority:

MGA, Section 7 (f), (g)

Strategic Plan Alignment:

Provide economic, social and cultural opportunities that are efficient and affordable.

Financial Implication:

New programs will increase overall revenues.



Service Level / Staff Resource Implication:

Increase in staff resources to plan and implement programming.

Increase in service level to the public with opportunities for new programs, classes and rental opportunities.

Justification:

Implementing new programs and rental options allows our department to grow, increases the service level to the public and increases overall revenues.

Alternative(s):

Council may ask for more information.

Council may choose not to make changes to the Fee Bylaw 5-2019.

Attachment(s): Proposed Fee Bylaw 7-2019
Bylaw 5-2019

APPROVALS:

Originated By:

Dawn Phillips

Chief Administrative Officer (CAO) or Designate: _____

TOWN OF TABER

BYLAW NO. 7-2019

BEING A BYLAW OF THE TOWN OF TABER, IN THE PROVINCE OF ALBERTA, TO ESTABLISH SERVICE FEES IN THE TOWN OF TABER.

WHEREAS the *Municipal Government Act* (Alberta, R.S.A. 2000, Chapter M-26, and amendments thereto) provides for Council to pass and enforce bylaws for municipal purposes respecting the safety, health and welfare of the people and the protection of people and property;

AND WHEREAS the *Municipal Government Act* (Alberta, R.S.A. 2000, Chapter M-26, and amendments thereto) provides for Council to pass and enforce bylaws for the municipal purposes respecting services provided by or on behalf of the municipality;

AND WHEREAS the *Municipal Government Act* (Alberta, R.S.A. 2000, Chapter M-26, and amendments thereto) provides that a Council, by bylaw, may establish fees;

AND WHEREAS Council wants to adopt a Schedule of Fees;

AND WHEREAS Council deems it expedient from time to time to revise the Schedule of Fees for municipal services;

NOW THEREFORE the Council of the Town of Taber enacts as follows:

1.0 NAME OF BYLAW

This Bylaw may be cited as the "Fee Bylaw".

2.0 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.

3.0 RESCINDED OR AMENDED BYLAWS

Bylaw No. 5-2019 is hereby repealed.

4.0 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.

TOWN OF TABER

BYLAW NO. 7-2019

5.0 EFFECTIVE DATE

RES. Read a first time this _____ day of _____ , 2019.

RES. Read a second time this _____ day of _____ , 2019.

RES. Read a third time and finally passed this _____ day of _____ , 2019.

TOWN OF TABER

MAYOR

CHIEF ADMINISTRATIVE OFFICER (C.A.O.)

TOWN OF TABER

BYLAW NO. 7-2019

Schedule 'A'

Schedule of Fees for Recreation Services

(Fees include GST, except where exempt)

Aquafun

Adult rush	\$ 7.00
Student rush	\$ 6.00
Child rush	\$ 5.00
Senior rush	\$ 6.00
Family rush	\$ 15.75
Swim Club/hr	\$ 61.00
Full Day rental rate	\$ 1096.75
Private rental reg.	\$ 233.50
Private rental youth	\$ 117.25
Schools/hr	\$ 58.25
Viewing Area/hr	\$ 10.00
Viewing Area/hr (after hours)	\$ 50.00
Adult 5 use pass	\$ 30.25
Adult 10 use pass	\$ 57.00
Adult 3 month pass	\$ 106.00
Adult 6 month pass	\$ 191.25
Adult 1 yr pass	\$ 341.75
Student 5 use pass	\$ 25.75
Student 10 use pass	\$ 48.00
Student 3 month pass	\$ 89.75
Student 6 month pass	\$ 161.75
Student 1 yr pass	\$ 289.25
Child 5 use pass	\$ 21.25
Child 10 use pass	\$ 39.50
Child 3 month pass	\$ 73.50
Child 6 month pass	\$ 132.25
Child 1 yr pass	\$ 236.50
Senior 5 use pass	\$ 25.75
Senior 10 use pass	\$ 48.00
Senior 3 month pass	\$ 89.75
Senior 6 month pass	\$ 161.75
Senior 1 yr pass	\$ 289.25
Family 5 use pass	\$ 71.25
Family 10 use pass	\$ 133.50
Family 3 month pass	\$ 247.75
Family 6 month pass	\$ 448.25
Family 1 yr pass	\$ 801.50

TOWN OF TABER

BYLAW NO. 7-2019

Private lessons 1/2 hr	\$ 24.00
Preschool, SK 1-4	\$ 46.00

SK 5-9	\$ 56.00
SK 10	\$ 66.00
Adult Lessons	\$ 56.00
Hot Yoga (non-pass holder/session)	\$ 100.00
Hot Yoga (valid pass holder/session)	\$ 20.00
Rookie/Ranger/Star Patrol	\$ 85.00
Jr Lifeguard Club	\$ 101.50
Bronze Medallion	\$ 149.50
Bronze Cross	\$ 161.50
National Lifeguard	\$ 357.25
Bronze Cross Recertification	\$ 28.75
National Lifeguard Recertification	\$ 65.75
WSI Skills Evaluation	\$ 40.00
WSI Online Material	\$ 165.00
WSI Classroom Session	\$ 195.00
WSI	\$ 312.50
WSI Recertification	\$ 73.00
Standard First Aid	\$ 155.00
Extra Life Guard Fee	\$ 24.00
Pool Party Pkg – Option A	\$ 119.25
Pool Party Pkg – Option B	\$ 129.25
Pool Party Pkg – Option C	\$ 204.75

Meeting Rooms

Non Profit rental/hr	\$ 21.00
Regular	\$ 36.00
Overtime hourly rate	\$ 49.00

Auditorium

Regular hourly rate	\$ 36.00
Day rate	\$ 531.00
Overtime hourly rate	\$ 49.00
Stage Only	\$ 21.00
Kitchen Only	\$ 36.00
Auditorium Party Pkg	\$ 118.00
Community Drop-in	\$ 4.00
Parent & Tot Drop-in	\$ 4.00
Pickelball Drop-in	\$ 4.00

Portable Sound System/day	\$ 68.75
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TOWN OF TABER

BYLAW NO. 7-2019

Parking Lots

Community Centre Incl electricity/day	\$ 451.00
Admin. Building Incl electricity/day	\$ 142.25

Large Ice

Youth prime time/hr	\$ 79.50
Youth non-prime time/hr	\$ 63.50
Adult prime time/hr	\$ 158.75
Adult non-prime time/hr	\$ 126.75
Local Schools/hr	\$ 31.50
Seasonal Shinny Fee	\$ 78.25
Summer Ice Out/hr	\$ 47.75
Summer Ice Out/day	\$ 476.50
Noon Shinny	\$ 4.00

Small Ice

Youth/hr	\$ 42.00
Adult/hr	\$ 52.50
Local Schools/hr	\$ 21.00
Summer Ice Out/hr	\$ 34.00
Summer Ice Out/day	\$ 338.25
Public Skate	\$ 2.00
Skating Party Pkg	\$ 123.00

Ball Diamonds

Youth fee/day	\$ 91.25
Youth fee/league team	\$ 346.50
Rep team fee/league	\$ 346.50
Adult fee/day	\$ 181.75
Adult fee/league team	\$ 692.50
Non Resident fee/day	\$ 227.50
Non Resident fee/league team	\$ 865.75
Electricity fee/tournament	\$ 81.50

Soccer Pitches

Youth fee/team league	\$ 307.00
Adult fee/team league	\$ 491.25
Non-resident/team league	\$ 614.00
Youth/day	\$ 102.25
Adult/day	\$ 204.25
Non-resident/day	\$ 255.25

TOWN OF TABER

BYLAW NO. 7-2019

Football

Youth fee/team league	\$ 575.00
Adult fee/team league	\$ 920.00
Non-resident/team league	\$ 1149.75
Youth/day	\$ 190.75
Adult/day	\$ 380.75
Non-resident/day	\$ 476.00

Parks

Gazebo incl electricity/day	\$ 24.00
Bleachers	\$ 59.00
Confederation Park Stage per hour (min. 2 hours)	\$ 20.50
Confederation Park Stage incl electricity/day	\$ 76.25

Tennis Courts

Tennis key	\$ Free
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Programs

Summer Week Programs	\$ 115.00
Summer Games	\$ 15.25
Cornfest Fun Run	\$ 27.00 - 42.50
Halloween Party - poster	\$ 25.50
Day Camps	\$ 35.00
Programs	Inst. fees + facility cost + equipment + 20%

RV Park

\$ 25.50/night

TOWN OF TABER

BYLAW NO. 7-2019

Schedule "B"

Schedule of Fees for Planning and Development Services

(Fees include GST, where applicable)

Development Permits

Residential Dwellings

**Discretionary Use/
Waivers**

**(Development Permit Plus
Discretionary Use
Fee)**

1 unit
More than 1 Unit

Permitted Use	
\$100	\$100 Plus \$200
\$50/unit	\$50/unit Plus \$200

Residential Other

Garages, Additions
Residential decks, basement development, driveways, fences (over height), pool, shed

\$100	\$100 Plus \$200
\$50	\$50 Plus \$200

Home Occupations

Minor Home Occupations
Major Home Occupations

\$50	
\$150	

Signs

Portable
Portable (Community Events)
LED Signs
Portable (6 month renewal)
Freestanding, Fascia, Awning, and Canopy Signs

\$50	\$50 Plus \$200
\$0	
\$250	\$250 Plus \$200
\$20	
\$100	\$100 Plus \$200

Commercial,
Industrial, Institutional

Change of Occupancy
Development (500m² or less)
Development (501m² to 1,999m²)
Development (2,000m² to 4,999m²)
Development more than 5,000m²
Additions

\$100	\$100 Plus \$200
\$200	\$200 Plus \$200
\$350	\$350 Plus \$200
\$600	\$600 Plus \$150
\$1,000	\$1,000 Plus \$200
\$150	\$150 Plus \$200

TOWN OF TABER

BYLAW NO. 7-2019

<u>Demolitions</u>	In-fill Demolition Permits	\$150	
	Demolition Permits	\$150	
<u>Foundation Elevation Inspection Fee</u>		\$200	
<u>Penalties</u>	Post Construction Waiver	N/A	\$600 Plus additional base fees
	Post Construction Development Permit	2 X Development Permit Fee Plus \$150	2 X Development Permit Fee Plus \$150
<u>Building Permits</u>	All	\$7 per \$1000 of calculated construction value	\$7 per \$1000 of calculated construction value
	Minimum Charge	\$125 Plus \$5.00 Safety Code Fee	

* *Exceptions to permit value calculations such as moved-on homes and accessory buildings are calculated at \$0.25 per ft². Relocation of a Building on a crawlspace or basement are calculated at \$0.30 per ft².*

***The Town of Taber reserves the right to adjust the construction values provided by the applicant in order to reflect current market values.*

Penalties

***Building Permit – construction prior to permit issuance

2 X Building permit fee	2 X Building permit fee
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*** *Fees are doubled for any construction that proceeds prior to receipt of a building permit. Exceptions may be granted only for foundations and footings if a development permit is issued for the project and the building inspector is advised by the applicant of their intent to proceed.*

Refundable Fees / Deposits

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TOWN OF TABER

BYLAW NO. 7-2019

<u>Complete Conditions of a Development Permit</u>	\$ 2,500
<u>Servicing</u>	\$10,000
<u>In-Fill Demolition</u>	\$ 2,500
<u>Demolition</u>	\$ 2,500
<u>Driveways, Sidewalks, Landscaping and Other improvements determined by the Development Authority</u>	\$ 2,500

The refund of the full or portion of the fee is dependent on fulfillment of conditions within the respective agreement.

TOWN OF TABER

BYLAW NO. 7-2019

Planning Services

Encroachment Agreement Fees

Minor encroachments less than 0.3m on public lands
Major encroachment more than 0.3m on public lands

Amount
\$150
\$300

Other

RPR Compliance Certificates
Updated Compliance Certificate (within 6 months)
Zoning Letters (faxed confirmation only)
Caveat Removal
Special MPC Meeting fee (not a regularly scheduled date)
Subdivision and Development Appeal Hearings

Servicing Agreements

\$150
\$75
\$20
\$75
\$500
\$350 (\$150 is refunded if appeal is upheld)
\$150

Map Sales

Civic
Zoning

\$20
\$20

Planning Application Fees

LUB Amendments
Area Structure Plan and Redevelopment Plan Amendments
Municipal Development Plan Amendments

\$1000
\$2500
\$2500

Record Search Fees

Environmental Audits, etc.

Zoning Enquiries requiring written replies

\$75 first hour plus \$50 per additional hour
\$75 first hour plus \$50 per additional hour

Road and Lane Closure Fee

Road and Lane Closure

\$1,000

TOWN OF TABER

BYLAW NO. 7-2019

Servicing (Utility Bylaw)

All sizes (temporary water service)
Development Levies

\$125
(variable consult with planning department)

Subdivision/Condominium Application Fees

Base Fees (refers to # of additional lots; MR and PUL blocks are not counted as lots)
One lot

\$600 Plus \$250 per additional lot

Condominium Conversion Fees
Developments Agreements (2 or more lots)

\$40/unit

\$1000

Endorsements fees
Subdivision Extension Fee

\$250 per lot/unit

1 st Extension \$300

2 nd Extension \$400

3 rd Extension \$500

Subdivision and Development
Appeal Hearing Fees

\$350 (\$150 is refunded if appeal is upheld)

Initial CCC/FAC Inspection *

\$2000 Plus \$300/hectare

CCC Inspection (where more than one is required)

\$250/inspection (first one free)

FAC Inspection (where more than one is required)

\$250/inspection (first one free)

*The approval and inspection fees will be calculated based on a flat rate of \$2,000 plus \$300 per hectare. This shall include the initial CCC and FAC Inspection.

TOWN OF TABER

BYLAW NO. 7-2019

Schedule "C"

Schedule of Fees for Corporate Services
(Fees include GST, where applicable)

Miscellaneous
Charges

	Amount
Photocopies/Documents Preparation	\$0.25 per page
Tax Certificates	\$25.00
Tax Search, including Legal Land Description	\$10.00
Tax Search, if requested by owner of the property	N/C
FOIP Request Processing	per FOIP Regulation
NSF Fee/ Returned Cheque Fee	\$30.00

TOWN OF TABER

BYLAW NO. 7-2019

Schedule "D"

Schedule of Fees for Engineering and Public Works Services
(Plus GST except where exempt)

Equipment

**Hourly Rate
Amount**

*Sweeper	\$200.00
*Mini-Excavator	\$125.00
*170 Excavator	\$145.00
*721B Loader	\$135.00
*721G Loader	\$145.00
**220 Excavator	\$160.00
*Grader	\$155.00
*Tandem Dump Truck	\$120.00
½ Ton Truck	\$ 75.00
*Vacuum Truck	\$150.00
*Jet-Hydro-Vac Truck	\$250.00
*Tool-Cat	\$ 95.00
*Aerial Lift Truck	\$275.00
*Sanding Truck	\$175.00

***Personnel Hours are included for one (1) operator**

****The following attachments are extra**

Hydraulic Tamper	10%
Hydraulic Breaker	20%
Twister Bucket	5%
Snow Blower – Tool-Cat	20%
Snow Blower – Loader	50%

Materials

Cost Amount

Stop Sign (60 x 60)	\$50.00
Yield Sign	\$70.00
Break Away	\$250.00
Galvanized Steel Pole (10 ft)	\$50.00
Concrete (bag)	\$6.00
Fill Dirt/cubic yard	\$4.00
Cold Mix Asphalt / Cubic Yard	\$25.00
Bagged Pothole Mix / Bag	\$30.00

Personnel

Fulltime, part time or casual employees	\$40.00 (per hour)
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TOWN OF TABER

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Summer Staff

\$20.00 (per hour)

Overtime Rates

2 x hourly rate

TOWN OF TABER

BYLAW NO. 7-2019

Schedule "E"

Schedule of Fees for Utilities

(Fees are GST exempt, except where applicable)

Water Rates

Residential

Flat Fee	\$25.55/month
Meter Rate	\$1.06/m ³

Multi-unit Structure

Flat Fee	\$25.55/month for first unit
Flat Fee	\$12.78/month each additional unit
Meter Rate	\$1.06/m ³

Commercial, Industrial, Institutional

Flat Fee	\$27.11/month
Meter Rate	\$1.02/m ³

Multi-Unit Structure

Flat Fee	\$27.11/month for first unit
Flat Fee	\$13.56/month each additional unit
Meter Rate	\$1.02/m ³

Non-Resident

Flat Fee	\$25.55/month
Meter Rate	\$1.79/m ³

Village of Barnwell

Meter Rate	\$827.42 per 4,500/m ³
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Fire Protection Services

10" diameter
12" diameter

Flat Fee	\$30.06/month
Flat Fee	\$43.98/month

Bulk Water

	\$3.15/m ³
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Utility Deposit

	\$150.00
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Turn On Fee

Working Hours	\$75.00
After Working Hours	\$150.00

Transfer to Taxes Fee

	\$20.00
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Temporary Water Service

	\$125.00
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Construction Deposit

As per policy #68C08/21/00

Water Meters (GST included)

5/8" Meter	\$465.51
3/4" Meter	\$516.33
1" Meter	\$668.54
1 1/2" Meter	\$1,060.77
2" Meter (only)	\$1,254.85

Oversized Meters (Section 5.13b)

3/4" to 1" Upgrade	\$152.21
3/4" to 1 1/2" Upgrade	\$544.43
3/4" to 2" Upgrade	\$738.52

Seasonal Lawn Irrigation Meter

Residential

Meter Rate	\$1.06/m ³
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Commercial, Industrial, Institutional

Meter Rate	\$1.02/m ³
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Water Meter Testing Cost

Cost to be determined from the Town's third-party testing agency upon request. Meter testing rates are likely to vary over time and also be dependent on meter size & freight costs.

Collection of Rates

The rates shall be due and payable when rendered and a penalty of 2% will be charged on all current amounts greater than five dollars (\$5.00), which are not paid by the due date.

TOWN OF TABER

BYLAW NO. 7-2019

Sanitary Sewer Rates

Residential

Flat Fee	\$27.36/month
*Meter Rate	\$0.90/m ³

Multi-unit Structure

Flat Fee	\$27.36/month for first unit
Flat Fee	\$13.68/month each additional unit
*Meter Rate	\$0.90/m ³

Commercial, Industrial, Institutional

Flat Fee	\$31.72/month
*Meter Rate	\$0.76/m ³

Multi-Unit Structure

Flat Fee	\$31.72/month for first unit
Flat Fee	\$15.86/month each additional unit
*Meter Rate	\$0.76/m ³

Property Specific Industrial Sewer Rates

Lots 2 and 3, Block 1
Plan 4343JK

Flat Fee	\$31.72/month
*Meter Rate	\$1.03/m ³

For the above specified properties, the Town shall charge the Property Specific rate rather than the standard Commercial, Industrial, Institutional rate once the C.A.O. becomes aware of a significant decrease in water flows to those properties resulting from planned water conservation initiatives by the property owner.

Non-Resident

Flat Fee	\$27.36/month
*Meter Rate	\$1.35/m ³

**Based on the metered water consumption*

TOWN OF TABER

BYLAW NO. 7-2019

Residential Summer Sewer Charges

For the months of May to September, annually, summer sewer charges will be calculated using the customer's utility account average of sewer charges, comprised of the flat fee and meter rate for the months of October through December of the previous year and January through April of the current year.

The Customer account must be continuously active for all seven (7) months, October through April to qualify. If there is insufficient account history, the summer sewer charges will be based on the flat fee and actual metered water consumption for each month.

The summer sewer rate is applied to the following residential code: *SR1 – Residential as defined in the Town of Taber Utility Bylaw.

Collection of Rates

The rates shall be due and payable when rendered and a penalty of 2% will be charged on all current amounts greater than five dollars (\$5.00), which are not paid by the due date.

TOWN OF TABER

BYLAW NO. 7-2019

Garbage

Residential

Garbage

Flat Fee

\$20.62/month

- Includes use of one bin, payable by each utility customer, even if bin use is shared by other utility customers.

Commercial, Industrial, Institutional

Flat Fee

\$20.62 per bin/month

Pick-up Fee

\$46.60 per bin/month
(all bins will be picked up twice weekly)

- Includes use of one bin, payable by each utility customer, even if bin use is shared by other utility customers.
- Additional bin(s) fee will be applied in addition to and at same rate as first bin.

Recycling

Residential

Flat Fee

\$3.78/month

Commercial

Flat Rate

\$23.13/month

Collection of Rates

The rates shall be due and payable when rendered and a penalty of 2% will be charged on all current amounts greater than five dollars (\$5.00), which are not paid by the due date.

TOWN OF TABER

BYLAW NO. 7-2019

Storm Sewer Rates

Residential

*Flat Fee	\$9.84/month
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Commercial,
Industrial, Institutional

*Flat Fee	\$11.37/month
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Collection of Rates

The rates shall be due and payable when rendered and a penalty of 2% will be charged on all current amounts greater than five dollars (\$5.00), which are not paid by the due date.

*Seasonal lawn irrigation meters, and sewer exemption meters are exempt from storm sewer rates.

TOWN OF TABER

BYLAW NO. 7-2019

Schedule 'F'

Wastewater Overstrength Surcharges (Fees GST exempt)

In addition to those sewerage service charges assessed pursuant to **Schedule 'E'**, all consumers shall be liable to pay to the Town a surcharge when in excess of the following surcharge limits:

- a) The surge limits shall be:
 - (1) One thousand (1000) milligrams per litre of non-filterable residue.
 - (2) One thousand (1000) milligrams per litre of biochemical oxygen demand (BOD).
 - (3) Three hundred (300) milligrams per litre of grease.
 - (4) Two thousand (2000) milligrams per litre of chemical oxygen demand (COD).
 - (5) Fifty (50) milligrams per litre of hydrocarbon of petroleum origin.
 - (6) One hundred (100) milligrams per litre of total Kjeldah nitrogen (TKN)
 - (7) Twenty-five (25) milligrams per litre of total phosphorus.
- b) In determining sewage characteristics for surcharge purposes, samples shall be of at least one hour's accumulation when received in the automatic samplers, or of a composite of four separate grab samples collected within a one hour period where functional automatic samplers exist.
- c) Where a sewage sample characteristic of either BOD, suspended solids or grease is in excess of the surcharge limits as set forth in 503 (m), and the samples were collected according to Schedule 'E', Section 4 (Sanitary Sewer Rates) item b, the consumer discharging such sewage shall pay to the Town an accumulated surcharge at the end of each month.
- d) Only one surcharge limit violation shall be charged within any one twenty-four (24) hour period between the hours of 10:00 am to 10:00 am.
- e) Only one of the sewage sample characteristics of BOD, suspended solids or grease needs to be in excess of the surcharge limits to cause the levying of the surcharge. The surcharge will be same if one, two, or three of BOD, suspended solids and grease is in excess of the surcharge limit.
- f) All new industrial consumers and any new commercial consumers so designated by the CAO, locating in the Town will conform to the surcharge limits as outlined in this Schedule and shall be subject to the surcharge as described in this Schedule.
 - (1) For every kilogram of BOD beyond the limit outlined in this Schedule, a charge of 20 cents per kg.
 - (2) For every kilogram of COD beyond the limits outlined in this Schedule, 20 cents per kg.
 - (3) For every kilogram of non-filterable residue beyond the limits outlined in this Schedule, a charge of 10 cents per kg.
 - (4) For every kilogram of oil and grease beyond the limits outlined in this Schedule, a charge of 10 cents per kg.
 - (5) For every kilogram of hydrocarbon beyond the limits outlined in this Schedule, a charge of 10 cents per kg.

TOWN OF TABER

BYLAW NO. 7-2019

- (6) For every kilogram of TKN beyond the limits outlined in this Schedule, a charge of 10 cents per kg.
- (7) For every kilogram of Phosphorus beyond the limits outlined in this Schedule, a charge of 10 cents per kg.

The foregoing weight in kilograms is calculated on the following basis for each component:

$$\frac{(C_m - C_a) \times \text{Vol.}}{10^3}$$

Where: C_m = concentration of the component tested in mg/L

TOWN OF TABER

BYLAW NO. 7-2019

Schedule "G"

Schedule of Fees for Cemetery Services

(Plus GST, except where exempt)

Cemetery

Grave Site Including Perpetual Care	\$ 850.00
Perpetual Care - On Previously Sold Graves	\$ 450.00
Perpetual Care - Columbarium	\$ 300.00
Open/Close - Traditional Burial	\$ 635.00
Open/Close - Burial of Cremated Remains	\$ 230.00
Open/Close - Non-Regular Day Traditional Burial (*Personnel hours are included for one (1) Operator and for two (2) hours of overtime rates)	\$ 970.00
Open/Close - Non-Regular Day Burial Cremated Remains (Personnel hours are included for two (2) operators and for one(1) hour of overtime rates)	\$ 720.00
Open/Close Disinterment - Traditional Burial	\$ 1,190.00
Open/Close Disinterment - Cremated Remains	\$ 325.00
Exchange/Transfer of Rights to Interment Space	\$ 100.00
Late Burial Notice	\$ 200.00

TOWN OF TABER

BYLAW NO. 7-2019

GST Exempt Fees

Monument Permits

\$	75.00
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Funeral Benefits

AISH Allowable Expenses – Grave Site @ 50%

\$	425.00
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AISH Allowable Expenses – Open & Close Regular Day

\$	635.00
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Alberta Human Services Allowable Expenses – Full Price for Single Cemetery Plot for Burial of Cremated Remains

\$	850.00
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Resale of Internment Space

A full refund of purchase price shall be given up to and including 30 days after purchase.

\$	Full Refund
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After 31 days, either 85% of original purchase price, or

\$	85% of Original Purchase Price
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35% of current selling price, whichever is the greater amount, may be refunded

\$	35% of Current Selling Price
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Personnel

Full Time, Part Time or Casual Employees

\$35.00	(Per Hour)
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Summer Staff

\$19.00	(Per Hour)
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Overtime Rates

2X Hourly Rate

TOWN OF TABER

BYLAW NO. 7-2019

Schedule 'H'

Schedule of Fees for Police Services
 (Fees include GST, except where exempt)

Police Services

Accident Form	\$ 25.00
Fingerprinting	\$ 50.00
Security Clearance	\$ 50.00
Traffic Escorts (hourly car & officer) (First hour or any portion)	\$ 60.00
Photographs (Admin fee)	\$ 20.00
Each Photo	\$ 3.00
Video reproduction	\$ 100.00
MVA reconstruction report	\$ 1,500.00
False Alarm Response	\$ 50.00
Standby – Event Security (per hour officer & car) Applies to security for profit events, concerts, sports, etc.	\$ 100.00
Mental Health – Patient Escort (first 3 hours – standby rate thereafter) Commences at time of detention under Section 10 of the <i>Mental Health Act</i>	\$ 250.00

TOWN OF TABER

BYLAW NO. 7-2019

Schedule "I"

Schedule of Fees for Transfer Station

(Fees include GST, where applicable)

<u>Waste</u>	Rate/tonne (unless otherwise specified)
Mixed Solid Waste (1)	\$ 135.00
Untreated/ Unpainted Wood (2)	\$ 50.00
Compostable Materials (3)	\$ 0.00
Asphalt and Concrete (4)	\$ 50.00
Scrap Metal and White Goods (5)	\$ 0.00
Minimum Charge	\$ 0.00
Construction and Demolition Debris(6) **	\$ 135.00
After Hours Rate to Unlock Landfill Gate	\$ 200.00

- (1) Residential, commercial, institutional mixed waste (Including Asphalt/Wooden Shingles)
- (2) Wood, tree stumps & branches over 4" diameter
- (3) Grass cuttings, Leaves & tree branches up to 4" diameter
- (4) Asphalt and concrete free of dirt or debris
- (5) Scrap metal, large appliances (ex. Washer, dryer, stove)
- (6) Insulation, drywall, renovation materials (i.e. tiles, electrical materials, doors, windows, partitions, ceiling tiles, carpeting, plumbing fixtures), non-recyclable concrete, soil mixed with waste

** A Demolition Permit is required (An Environmental report is necessary to obtain this permit) which can be obtained from the Planning Department at the Administration Office.

** An "In-Fill" Demolition Permit is required (An Environmental report is necessary to obtain this permit) which can be obtained from the Planning Department at the Administration Office. All concrete, asphalt and soil must be transferred separately. If mixed, there will be a charge for the load.

** Any materials disposed of through the Transfer Station categories will also be subject to the appropriate rate(s).

All waste materials hauled to the Transfer Station must be sorted by the customer prior to arriving at the Scale, and unloaded to the appropriate waste disposal area (i.e. dry waste cell, burn pit, metals, compostable, tipping building, asphalt, concrete, etc.) as directed by the Transfer Station operators.

TOWN OF TABER

BYLAW NO. 7-2019

Schedule 'J'

Schedule of Fees for Fire Services
(Fees include GST, except where exempt)

Fire Services
Offence

Open fire without fire permit	\$ 150.00
Discharge Fireworks without permit	\$ 150.00
Sell Fireworks without permit	\$ 500.00
Possess Fireworks without permit	\$ 100.00
Burn prohibited items	\$ 100.00
Provide false / incomplete / misleading information	\$ 100.00
Interfere with persons authorized by the law	\$ 500.00
Interfere with equipment apparatus	\$ 500.00
Damage or destroy fire services property	\$ 500.00
Falsely represent as Fire Service member	\$ 100.00
Enter boundaries established by Fire Services	\$ 100.00
Drive vehicle over fire equipment	\$ 200.00
Unauthorized use of a fire hydrant	\$ 100.00
Obstruction of Fire Safety Codes Officer by preventing access	\$ 250.00

Fire Services
Item

Open Fire Permit - Commercial	No Charge
Open Fire Permit – Town of Taber Sponsored	No Charge
Fireworks Permit – Town of Taber Sponsored	No Charge
Fireworks Permit – Non Town of Taber Sponsored	\$ 25.00
Motor Vehicle Collisions / Fires – Engine or Rescue Units	<i>Current Ministry of Transportation Response Rate</i>
Motor Vehicle Collisions / Fires – Command Units	<i>Current Ministry of Transportation Response Rate</i>

TOWN OF TABER

BYLAW NO. 7-2019

**Response to False Alarm-System
installed and maintained in
Accordance with the Alberta Fire
Code:**

Fire Services
False Alarms

First
Second within six months

Third and additional within six months

No Charge
No Charge
\$100.00 each response

TOWN OF TABER

BYLAW NO. 5-2019

BEING A BYLAW OF THE TOWN OF TABER, IN THE PROVINCE OF ALBERTA, TO ESTABLISH SERVICE FEES IN THE TOWN OF TABER.

WHEREAS the *Municipal Government Act* (Alberta, R.S.A. 2000, Chapter M-26, and amendments thereto) provides for Council to pass and enforce bylaws for municipal purposes respecting the safety, health and welfare of the people and the protection of people and property;

AND WHEREAS the *Municipal Government Act* (Alberta, R.S.A. 2000, Chapter M-26, and amendments thereto) provides for Council to pass and enforce bylaws for the municipal purposes respecting services provided by or on behalf of the municipality;

AND WHEREAS the *Municipal Government Act* (Alberta, R.S.A. 2000, Chapter M-26, and amendments thereto) provides that a Council, by bylaw, may establish fees;

AND WHEREAS Council wants to adopt a Schedule of Fees;

AND WHEREAS Council deems it expedient from time to time to revise the Schedule of Fees for municipal services;

NOW THEREFORE the Council of the Town of Taber enacts as follows:

1.0 NAME OF BYLAW

This Bylaw may be cited as the "Fee Bylaw".

2.0 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.

3.0 RESCINDED OR AMENDED BYLAWS

Bylaw No. 24-2018 is hereby repealed.

4.0 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.

TOWN OF TABER

BYLAW NO. 5-2019

5.0 EFFECTIVE DATE

RES. 70/2019 Read a first time this 25th day of February, 2019.

RES. 71/2019 Read a second time this 25th day of February, 2019.

RES. 73/2019 Read a third time and finally passed this 25th day of February, 2019.

TOWN OF TABER



MAYOR



CHIEF ADMINISTRATIVE OFFICER (C.A.O.)

1950

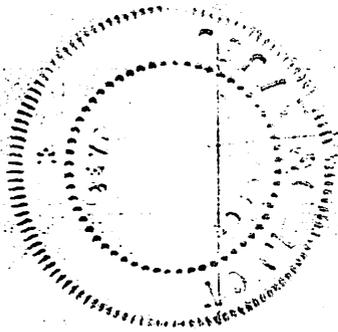
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TOWN OF TABER

BYLAW NO. 5-2019

Schedule 'A'

Schedule of Fees for Recreation Services
(Fees include GST, except where exempt)

Aquafun

Adult rush	\$ 7.00
Student rush	\$ 6.00
Child rush	\$ 5.00
Senior rush	\$ 6.00
Family rush	\$ 15.75
Swim Club/hr	\$ 61.00
Full Day rental rate	\$ 1096.75
Private rental reg.	\$ 233.50
Private rental youth	\$ 117.25
Schools/hr	\$ 58.25
Adult 5 use pass	\$ 30.25
Adult 10 use pass	\$ 57.00
Adult 3 month pass	\$ 106.00
Adult 6 month pass	\$ 191.25
Adult 1 yr pass	\$ 341.75
Student 5 use pass	\$ 25.75
Student 10 use pass	\$ 48.00
Student 3 month pass	\$ 89.75
Student 6 month pass	\$ 161.75
Student 1 yr pass	\$ 289.25
Child 5 use pass	\$ 21.25
Child 10 use pass	\$ 39.50
Child 3 month pass	\$ 73.50
Child 6 month pass	\$ 132.25
Child 1 yr pass	\$ 236.50
Senior 5 use pass	\$ 25.75
Senior 10 use pass	\$ 48.00
Senior 3 month pass	\$ 89.75
Senior 6 month pass	\$ 161.75
Senior 1 yr pass	\$ 289.25
Family 5 use pass	\$ 71.25
Family 10 use pass	\$ 133.50
Family 3 month pass	\$ 247.75
Family 6 month pass	\$ 448.25
Family 1 yr pass	\$ 801.50
Private lessons 1/2 hr	\$ 24.00
Preschool, SK 1-4	\$ 46.00

TOWN OF TABER

BYLAW NO. 5-2019

Aquafun – Cont'd

SK 5-9	\$ 56.00
SK 10	\$ 66.00
Adult Lessons	\$ 56.00
Bronze Medallion	\$ 149.50
Bronze Cross	\$ 161.50
National Lifeguard	\$ 357.25
Bronze Cross Recertification	\$ 28.75
National Lifeguard Recertification	\$ 65.75
WSI	\$ 312.50
WSI Recertification	\$ 73.00
Standard First Aid	\$ 155.00
Extra Life Guard Fee	\$ 24.00

Meeting Rooms

Non Profit rental/hr	\$ 21.00
Regular	\$ 36.00
Overtime hourly rate	\$ 49.00

Auditorium

Regular hourly rate	\$ 36.00
Day rate	\$ 531.00
Overtime hourly rate	\$ 49.00
Stage Only	\$ 21.00
Kitchen Only	\$ 36.00

Portable Sound System/day	\$ 68.75
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Parking Lots

Community Centre Incl electricity/day	\$ 451.00
Admin. Building Incl electricity/day	\$ 142.25

Large Ice

Youth prime time/hr	\$ 79.50
Youth non-prime time/hr	\$ 63.50
Adult prime time/hr	\$ 158.75
Adult non-prime time/hr	\$ 126.75
Local Schools/hr	\$ 31.50
Seasonal Shinny Fee	\$ 78.25
Summer Ice Out/hr	\$ 47.75
Summer Ice Out/day	\$ 476.50
Noon Shinny	\$ 4.00

TOWN OF TABER

BYLAW NO. 5-2019

Small Ice

Youth/hr	\$ 42.00
Adult/hr	\$ 52.50
Local Schools/hr	\$ 21.00
Summer Ice Out/hr	\$ 34.00
Summer Ice Out/day	\$ 338.25
Public Skate	\$ 2.00

Ball Diamonds

Youth fee/day	\$ 91.25
Youth fee/league team	\$ 346.50
Rep team fee/league	\$ 346.50
Adult fee/day	\$ 181.75
Adult fee/league team	\$ 692.50
Non Resident fee/day	\$ 227.50
Non Resident fee/league team	\$ 865.75
Electricity fee/tournament	\$ 81.50

Soccer Pitches

Youth fee/team league	\$ 307.00
Adult fee/team league	\$ 491.25
Non-resident/team league	\$ 614.00
Youth/day	\$ 102.25
Adult/day	\$ 204.25
Non-resident/day	\$ 255.25

Football

Youth fee/team league	\$ 575.00
Adult fee/team league	\$ 920.00
Non-resident/team league	\$ 1149.75
Youth/day	\$ 190.75
Adult/day	\$ 380.75
Non-resident/day	\$ 476.00

TOWN OF TABER
BYLAW NO. 5-2019

Parks

Gazebo incl electricity/day	\$ 24.00
Bleachers	\$ 59.00
Confederation Park Stage per hour (min. 2 hours)	\$ 20.50
Confederation Park Stage incl electricity/day	\$ 76.25

Tennis Courts

Tennis key	\$ Free
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Programs

Summer Week Programs	\$ 115.00
Summer Games	\$ 15.25
Cornfest Fun Run	\$ 27.00 - 42.50
Halloween Party - poster	\$ 25.50

RV Park

	\$ 25.50/night
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TOWN OF TABER
BYLAW NO. 5-2019

Schedule "B"

Schedule of Fees for Planning and Development Services
(Fees include GST, where applicable)

Development Permits

Residential Dwellings

**Discretionary Use/
Waivers**

**(Development Permit Plus
Discretionary Use
Fee)**

1 unit
More than 1 Unit

Permitted Use	(Development Permit Plus Discretionary Use Fee)
\$100	\$100 Plus \$200
\$50/unit	\$50/unit Plus \$200

Residential Other

Garages, Additions
Residential decks, basement
development, driveways, fences
(over height), pool, shed

\$100	\$100 Plus \$200
\$50	\$50 Plus \$200

Home Occupations

Minor Home Occupations
Major Home Occupations

\$50	
\$150	

Signs

Portable
Portable (Community Events)
LED Signs
Portable (6 month renewal)
Freestanding, Fascia, Awning,
and Canopy Signs

\$50	\$50 Plus \$200
\$0	
\$250	\$250 Plus \$200
\$20	
\$100	\$100 Plus \$200

Commercial,
Industrial, Institutional

Change of Occupancy
Development (500m² or less)
Development (501m² to 1,999m²)
Development (2,000m² to
4,999m²)
Development more than 5,000m²
Additions

\$100	\$100 Plus \$200
\$200	\$200 Plus \$200
\$350	\$350 Plus \$200
\$600	\$600 Plus \$150
\$1,000	\$1,000 Plus \$200
\$150	\$150 Plus \$200

TOWN OF TABER

BYLAW NO. 5-2019

<u>Demolitions</u>	In-fill Demolition Permits	\$150	
	Demolition Permits	\$150	
<u>Foundation Elevation Inspection Fee</u>		\$200	
<u>Penalties</u>	Post Construction Waiver	N/A	\$600 Plus additional base fees
	Post Construction Development Permit	2 X Development Permit Fee Plus \$150	2 X Development Permit Fee Plus \$150
<u>Building Permits</u>	All	\$7 per \$1000 of calculated construction value	\$7 per \$1000 of calculated construction value
	Minimum Charge	\$125 Plus \$5.00 Safety Code Fee	

* *Exceptions to permit value calculations such as moved-on homes and accessory buildings are calculated at \$0.25 per ft². Relocation of a Building on a crawlspace or basement are calculated at \$0.30 per ft².*

***The Town of Taber reserves the right to adjust the construction values provided by the applicant in order to reflect current market values.*

Penalties

***Building Permit – construction prior to permit issuance	2 X Building permit fee	2 X Building permit fee
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*** *Fees are doubled for any construction that proceeds prior to receipt of a building permit. Exceptions may be granted only for foundations and footings if a development permit is issued for the project and the building inspector is advised by the applicant of their intent to proceed.*

TOWN OF TABER
BYLAW NO. 5-2019

Refundable Fees /
Deposits

<u>Complete Conditions of a Development Permit</u>	\$ 2,500
<u>Servicing</u>	\$10,000
<u>In-Fill Demolition</u>	\$ 2,500
<u>Demolition</u>	\$ 2,500
<u>Driveways, Sidewalks, Landscaping and Other improvements determined by the Development Authority</u>	\$ 2,500

The refund of the full or portion of the fee is dependent on fulfillment of conditions within the respective agreement.

TOWN OF TABER
BYLAW NO. 5-2019

Planning Services

Encroachment
Agreement Fees

Minor encroachments less than
0.3m on public lands
Major encroachment more than
0.3m on public lands

Amount

	\$150
	\$300

Other

RPR Compliance Certificates
Updated Compliance Certificate
(within 6 months)
Zoning Letters (faxed confirmation
only)
Caveat Removal
Special MPC Meeting fee (not a
regularly scheduled date)
Subdivision and Development
Appeal Hearings

Servicing Agreements

	\$150
	\$75
	\$20
	\$75
	\$500
	\$350 (\$150 is refunded if appeal is upheld)
	\$150

Map Sales

Civic
Zoning

	\$20
	\$20

Planning Application
Fees

LUB Amendments
Area Structure Plan and
Redevelopment Plan
Amendments
Municipal Development Plan
Amendments

	\$1000
	\$2500
	\$2500

Record Search Fees

Environmental Audits, etc.

Zoning Enquiries requiring written
replies

	\$75 first hour plus \$50 per additional hour
	\$75 first hour plus \$50 per additional hour

Road and Lane
Closure Fee

Road and Lane Closure

	\$1,000
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TOWN OF TABER
BYLAW NO. 5-2019

Servicing (Utility Bylaw)

All sizes (temporary water service)
Development Levies

\$125
(variable consult with planning department)

Subdivision/
Condominium
Application Fees

Base Fees (refers to # of additional lots; MR and PUL blocks are not counted as lots)
One lot

\$600 Plus \$250 per additional lot

Condominium Conversion Fees
Developments Agreements (2 or more lots)

\$40/unit

Endorsements fees
Subdivision Extension Fee

\$1000

\$250 per lot/unit

1 st Extension \$300
2 nd Extension \$400
3 rd Extension \$500

Subdivision and Development
Appeal Hearing Fees

\$350 (\$150 is refunded if appeal is upheld)

Initial CCC/FAC Inspection *

\$2000 Plus \$300/hectare

CCC Inspection (where more than one is required)

\$250/inspection (first one free)

FAC Inspection (where more than on is required)

\$250/inspection (first one free)

*The approval and inspection fees will be calculated based on a flat rate of \$2,000 plus \$300 per hectare. This shall include the initial CCC and FAC Inspection.

TOWN OF TABER

BYLAW NO. 5-2019

Schedule "C"

Schedule of Fees for Corporate Services
(Fees include GST, where applicable)

Miscellaneous
Charges

Amount

Photocopies/Documents Preparation	\$0.25 per page
Tax Certificates	\$25.00
Tax Search, including Legal Land Description	\$10.00
Tax Search, if requested by owner of the property	N/C
FOIP Request Processing	per FOIP Regulation
NSF Fee/ Returned Cheque Fee	\$30.00

TOWN OF TABER

BYLAW NO. 5-2019

Schedule "D"

Schedule of Fees for Engineering and Public Works Services
(Plus GST except where exempt)

Equipment

**Hourly Rate
Amount**

*Sweeper	\$200.00
*Mini-Excavator	\$125.00
*170 Excavator	\$145.00
*721B Loader	\$135.00
*721G Loader	\$145.00
**220 Excavator	\$160.00
*Grader	\$155.00
*Tandem Dump Truck	\$120.00
½ Ton Truck	\$ 75.00
*Vacuum Truck	\$150.00
*Jet-Hydro-Vac Truck	\$250.00
*Tool-Cat	\$ 95.00
*Aerial Lift Truck	\$275.00
*Sanding Truck	\$175.00

*Personnel Hours are included for one (1) operator

**The following attachments are extra

Hydraulic Tamper	10%
Hydraulic Breaker	20%
Twister Bucket	5%
Snow Blower – Tool-Cat	20%
Snow Blower – Loader	50%

Materials

Cost Amount

Stop Sign (60 x 60)	\$50.00
Yield Sign	\$70.00
Break Away	\$250.00
Galvanized Steel Pole (10 ft)	\$50.00
Concrete (bag)	\$6.00
Fill Dirt/cubic yard	\$4.00
Cold Mix Asphalt / Cubic Yard	\$25.00
Bagged Pothole Mix / Bag	\$30.00

Personnel

Fulltime, part time or casual employees	\$40.00 (per hour)
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TOWN OF TABER

BYLAW NO. 5-2019

Summer Staff

\$20.00

(per hour)

Overtime Rates

2 x hourly rate

TOWN OF TABER

BYLAW NO. 5-2019

Schedule "E"

Schedule of Fees for Utilities
(Fees are GST exempt, except where applicable)

Water Rates

Residential

Flat Fee	\$25.55/month
Meter Rate	\$1.06/m ³

Multi-unit Structure

Flat Fee	\$25.55/month for first unit
Flat Fee	\$12.78/month each additional unit
Meter Rate	\$1.06/m ³

Commercial, Industrial, Institutional

Flat Fee	\$27.11/month
Meter Rate	\$1.02/m ³

Multi-Unit Structure

Flat Fee	\$27.11/month for first unit
Flat Fee	\$13.56/month each additional unit
Meter Rate	\$1.02/m ³

Non-Resident

Flat Fee	\$25.55/month
Meter Rate	\$1.79/m ³

Village of Barnwell

Meter Rate	\$827.42 per 4,500/m ³
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Fire Protection Services

10" diameter
12" diameter

Flat Fee	\$30.06/month
Flat Fee	\$43.98/month

Bulk Water

	\$3.15/m ³
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Utility Deposit

	\$150.00
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Turn On Fee

Working Hours	\$75.00
After Working Hours	\$150.00

Transfer to Taxes Fee

	\$20.00
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Temporary Water Service

	\$125.00
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TOWN OF TABER

BYLAW NO. 5-2019

Construction Deposit

As per policy #68C08/21/00

Water Meters (GST included)

5/8" Meter	\$465.51
3/4" Meter	\$516.33
1" Meter	\$668.54
1 1/2" Meter	\$1,060.77
2" Meter (only)	\$1,254.85

Oversized Meters (Section 5.13b)

3/4" to 1" Upgrade	\$152.21
3/4" to 1 1/2" Upgrade	\$544.43
3/4" to 2" Upgrade	\$738.52

Seasonal Lawn Irrigation Meter

Residential

Meter Rate	\$1.06/m ³
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Commercial, Industrial, Institutional

Meter Rate	\$1.02/m ³
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Water Meter Testing Cost

Cost to be determined from the Town's third-party testing agency upon request. Meter testing rates are likely to vary over time and also be dependent on meter size & freight costs.

Collection of Rates

The rates shall be due and payable when rendered and a penalty of 2% will be charged on all current amounts greater than five dollars (\$5.00), which are not paid by the due date.

TOWN OF TABER

BYLAW NO. 5-2019

Sanitary Sewer Rates

Residential

Flat Fee	\$27.36/month
*Meter Rate	\$0.90/m ³

Multi-unit Structure

Flat Fee	\$27.36/month for first unit
Flat Fee	\$13.68/month each additional unit
*Meter Rate	\$0.90/m ³

Commercial, Industrial, Institutional

Flat Fee	\$31.72/month
*Meter Rate	\$0.76/m ³

Multi-Unit Structure

Flat Fee	\$31.72/month for first unit
Flat Fee	\$15.86/month each additional unit
*Meter Rate	\$0.76/m ³

Property Specific Industrial Sewer Rates

Lots 2 and 3, Block 1
Plan 4343JK

Flat Fee	\$31.72/month
*Meter Rate	\$1.03/m ³

For the above specified properties, the Town shall charge the Property Specific rate rather than the standard Commercial, Industrial, Institutional rate once the C.A.O. becomes aware of a significant decrease in water flows to those properties resulting from planned water conservation initiatives by the property owner.

Non-Resident

Flat Fee	\$27.36/month
*Meter Rate	\$1.35/m ³

**Based on the metered water consumption*

TOWN OF TABER

BYLAW NO. 5-2019

Residential Summer Sewer Charges

For the months of May to September, annually, summer sewer charges will be calculated using the customer's utility account average of sewer charges, comprised of the flat fee and meter rate for the months of October through December of the previous year and January through April of the current year.

The Customer account must be continuously active for all seven (7) months, October through April to qualify. If there is insufficient account history, the summer sewer charges will be based on the flat fee and actual metered water consumption for each month.

The summer sewer rate is applied to the following residential code: *SR1 – Residential as defined in the Town of Taber Utility Bylaw.

Collection of Rates

The rates shall be due and payable when rendered and a penalty of 2% will be charged on all current amounts greater than five dollars (\$5.00), which are not paid by the due date.

TOWN OF TABER
BYLAW NO. 5-2019

Garbage

Residential

Garbage

Flat Fee

\$20.62/month

- Includes use of one bin, payable by each utility customer, even if bin use is shared by other utility customers.

Commercial, Industrial, Institutional

Flat Fee

\$20.62 per
bin/month

Pick-up Fee

\$46.60 per
bin/month
(all bins will be picked up twice weekly)

- Includes use of one bin, payable by each utility customer, even if bin use is shared by other utility customers.
- Additional bin(s) fee will be applied in addition to and at same rate as first bin.

Recycling

Residential

Flat Fee

\$3.78/month

Commercial

Flat Rate

\$23.13/month

Collection of Rates

The rates shall be due and payable when rendered and a penalty of 2% will be charged on all current amounts greater than five dollars (\$5.00), which are not paid by the due date.

TOWN OF TABER
BYLAW NO. 5-2019

Storm Sewer Rates

Residential

*Flat Fee	\$9.84/month
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Commercial,
Industrial, Institutional

*Flat Fee	\$11.37/month
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Collection of Rates

The rates shall be due and payable when rendered and a penalty of 2% will be charged on all current amounts greater than five dollars (\$5.00), which are not paid by the due date.

*Seasonal lawn irrigation meters, and sewer exemption meters are exempt from storm sewer rates.

TOWN OF TABER

BYLAW NO. 5-2019

Schedule 'F'

Wastewater Overstrength Surcharges (Fees GST exempt)

In addition to those sewerage service charges assessed pursuant to **Schedule 'E'**, all consumers shall be liable to pay to the Town a surcharge when in excess of the following surcharge limits:

- a) The surge limits shall be:
 - (1) One thousand (1000) milligrams per litre of non-filterable residue.
 - (2) One thousand (1000) milligrams per litre of biochemical oxygen demand (BOD).
 - (3) Three hundred (300) milligrams per litre of grease.
 - (4) Two thousand (2000) milligrams per litre of chemical oxygen demand (BOD).
 - (5) Fifty (50) milligrams per litre of hydrocarbon of petroleum origin.
 - (6) One hundred (100) milligrams per litre of total Kjeldah nitrogen (TKN)
 - (7) Twenty-five (25) milligrams per litre of total phosphorus.

- b) In determining sewage characteristics for surcharge purposes, samples shall be of at least one hour's accumulation when received in the automatic samplers, or of a composite of four separate grab samples collected within a one hour period where functional automatic samplers exist.

- c) Where a sewage sample characteristic of either BOD, suspended solids or grease is in excess of the surcharge limits as set forth in 503 (m), and the samples were collected according to Schedule 'E', Section 4 (Sanitary Sewer Rates) item b, the consumer discharging such sewage shall pay to the Town an accumulated surcharge at the end of each month.

- d) Only one surcharge limit violation shall be charged within any one twenty-four (24) hour period between the hours of 10:00 am to 10:00 am.

- e) Only one of the sewage sample characteristics of BOD, suspended solids or grease needs to be in excess of the surcharge limits to cause the levying of the surcharge. The surcharge will be same if one, two, or three of BOD, suspended solids and grease is in excess of the surcharge limit.

- f) All new industrial consumers and any new commercial consumers so designated by the CAO, locating in the Town will conform to the surcharge limits as outlined in this Schedule and shall be subject to the surcharge as described in this Schedule.
 - (1) For every kilogram of BOD beyond the limit outlined in this Schedule, a charge of 20 cents per kg.
 - (2) For every kilogram of COD beyond the limits outlined in this Schedule, 20 cents per kg.
 - (3) For every kilogram of non-filterable residue beyond the limits outlined in this Schedule, a charge of 10 cents per kg.
 - (4) For every kilogram of oil and grease beyond the limits outlined in this Schedule, a charge of 10 cents per kg.
 - (5) For every kilogram of hydrocarbon beyond the limits outlined in this Schedule, a charge of 10 cents per kg.

TOWN OF TABER

BYLAW NO. 5-2019

- (6) For every kilogram of TKN beyond the limits outlined in this Schedule, a charge of 10 cents per kg.
- (7) For every kilogram of Phosphorus beyond the limits outlined in this Schedule, a charge of 10 cents per kg.

The foregoing weight in kilograms is calculated on the following basis for each component:

$$\frac{(C_m - C_a) \times \text{Vol.}}{10^3}$$

Where: C_m = concentration of the component tested in mg/L

TOWN OF TABER

BYLAW NO. 5-2019

Schedule "G"

Schedule of Fees for Cemetery Services

(Plus GST, except where exempt)

Cemetery

Grave Site Including Perpetual Care	\$ 850.00
Perpetual Care - On Previously Sold Graves	\$ 450.00
Perpetual Care - Columbarium	\$ 300.00
Open/Close - Traditional Burial	\$ 635.00
Open/Close - Burial of Cremated Remains	\$ 230.00
Open/Close - Non-Regular Day Traditional Burial (*Personnel hours are included for one (1) Operator and for two (2) hours of overtime rates)	\$ 970.00
Open/Close - Non-Regular Day Burial Cremated Remains (Personnel hours are included for two (2) operators and for one(1) hour of overtime rates)	\$ 720.00
Open/Close Disinterment - Traditional Burial	\$ 1,190.00
Open/Close Disinterment - Cremated Remains	\$ 325.00
Exchange/Transfer of Rights to Interment Space	\$ 100.00
Late Burial Notice	\$ 200.00

TOWN OF TABER
BYLAW NO. 5-2019

GST Exempt Fees

<u>Funeral Benefits</u>	Monument Permits	\$ 75.00
	AISH Allowable Expenses – Grave Site @ 50%	\$ 425.00
	AISH Allowable Expenses – Open & Close Regular Day	\$ 635.00
	Alberta Human Services Allowable Expenses – Full Price for Single Cemetery Plot for Burial of Cremated Remains	\$ 850.00

Resale of Internment Space

A full refund of purchase price shall be given up to and including 30 days after purchase.	\$ Full Refund
After 31 days, either 85% of original purchase price, or	\$ 85% of Original Purchase Price
35% of current selling price, whichever is the greater amount, may be refunded	\$ 35% of Current Selling Price

Personnel

Full Time, Part Time or Casual Employees	\$35.00 (Per Hour)
Summer Staff	\$19.00 (Per Hour)
Overtime Rates	2X Hourly Rate

TOWN OF TABER

BYLAW NO. 5-2019

Schedule 'H'

Schedule of Fees for Police Services
(Fees include GST, except where exempt)

Police Services

Accident Form	\$ 25.00
Fingerprinting	\$ 50.00
Security Clearance	\$ 50.00
Traffic Escorts (hourly car & officer) (First hour or any portion)	\$ 60.00
Photographs (Admin fee)	\$ 20.00
Each Photo	\$ 3.00
Video reproduction	\$ 100.00
MVA reconstruction report	\$ 1,500.00
False Alarm Response	\$ 50.00
Standby – Event Security (per hour officer & car) Applies to security for profit events, concerts, sports, etc.	\$ 100.00
Mental Health – Patient Escort (first 3 hours – standby rate thereafter) Commences at time of detention under Section 10 of the <i>Mental Health Act</i>	\$ 250.00

TOWN OF TABER

BYLAW NO. 5-2019

Schedule "1"

Schedule of Fees for Transfer Station
(Fees include GST, where applicable)

<u>Waste</u>	Rate/tonne (unless otherwise specified)
Mixed Solid Waste (1)	\$ 135.00
Untreated/ Unpainted Wood (2)	\$ 50.00
Compostable Materials (3)	\$ 0.00
Asphalt and Concrete (4)	\$ 50.00
Scrap Metal and White Goods (5)	\$ 0.00
Minimum Charge	\$ 0.00
Construction and Demolition Debris(6) **	\$ 135.00
After Hours Rate to Unlock Landfill Gate	\$ 200.00

- (1) Residential, commercial, institutional mixed waste (Including Asphalt/Wooden Shingles)
- (2) Wood, tree stumps & branches over 4" diameter
- (3) Grass cuttings, Leaves & tree branches up to 4" diameter
- (4) Asphalt and concrete free of dirt or debris
- (5) Scrap metal, large appliances (ex. Washer, dryer, stove)
- (6) Insulation, drywall, renovation materials (i.e. tiles, electrical materials, doors, windows, partitions, ceiling tiles, carpeting, plumbing fixtures), non-recyclable concrete, soil mixed with waste

** A Demolition Permit is required (An Environmental report is necessary to obtain this permit) which can be obtained from the Planning Department at the Administration Office.

** An "In-Fill" Demolition Permit is required (An Environmental report is necessary to obtain this permit) which can be obtained from the Planning Department at the Administration Office. All concrete, asphalt and soil must be transferred separately. If mixed, there will be a charge for the load.

** Any materials disposed of through the Transfer Station categories will also be subject to the appropriate rate(s).

All waste materials hauled to the Transfer Station must be sorted by the customer prior to arriving at the Scale, and unloaded to the appropriate waste disposal area (i.e. dry waste cell, burn pit, metals, compostable, tipping building, asphalt, concrete, etc.) as directed by the Transfer Station operators.

TOWN OF TABER
BYLAW NO. 5-2019

Schedule 'J'

Schedule of Fees for Fire Services
(Fees include GST, except where exempt)

Fire Services
Offence

Open fire without fire permit	\$ 150.00
Discharge Fireworks without permit	\$ 150.00
Sell Fireworks without permit	\$ 500.00
Possess Fireworks without permit	\$ 100.00
Burn prohibited items	\$ 100.00
Provide false / incomplete / misleading information	\$ 100.00
Interfere with persons authorized by the law	\$ 500.00
Interfere with equipment apparatus	\$ 500.00
Damage or destroy fire services property	\$ 500.00
Falsely represent as Fire Service member	\$ 100.00
Enter boundaries established by Fire Services	\$ 100.00
Drive vehicle over fire equipment	\$ 200.00
Unauthorized use of a fire hydrant	\$ 100.00
Obstruction of Fire Safety Codes Officer by preventing access	\$ 250.00

Fire Services
Item

Open Fire Permit - Commercial	No Charge
Open Fire Permit – Town of Taber Sponsored	No Charge
Fireworks Permit – Town of Taber Sponsored	No Charge
Fireworks Permit – Non Town of Taber Sponsored	\$ 25.00

TOWN OF TABER

BYLAW NO. 5-2019

Motor Vehicle Collisions / Fires –
Engine or Rescue Units

<i>Current Ministry of Transportation Response Rate</i>

Motor Vehicle Collisions / Fires –
Command Units

<i>Current Ministry of Transportation Response Rate</i>

**Response to False Alarm-System
installed and maintained in
Accordance with the Alberta Fire
Code:**

Fire Services
False Alarms

First

Second within six months

Third and additional within six months

No Charge
No Charge
\$100.00 each response



Council Request for Decision

Meeting Date: April 23, 2019

Subject:

AVA Digital Award for Town Website

Recommendation:

That Council accepts the 2019 AVA Digital Award presentation for information.

Background:

In early 2018, Administration began the process of refreshing the Town's website. Requested updates included mobile adaptability, search engine optimization, a more streamlined user interface, and a better editing process for back-end users. Extensive consultation occurred with Administration to determine the web needs of each department.

Prior to the upgrade, the Town's previous website was not mobile friendly or reactive. Translations, alerts, font resizing, and a cleaner design were also new additions, allowing us to serve all website visitors regardless of abilities.

The newly upgraded Town of Taber website is now an international award winner, having been awarded a Gold AVA award from the Association of Marketing and Communications Professionals (ACMP). AVA Digital Awards is an international competition that recognizes excellence by creative professionals responsible for the planning, concept, direction, design and production of digital communication. Work ranges from digital campaigns – to audio and video production – to website development – to social media engagement – to mobile marketing. The AVA Digital Awards is one of the oldest, largest, and most respected evaluators of creative work in the marketing and communication industry. Founded in 1994, AMCP has judged more than 200,000 entries and given away over \$250,000 to charitable endeavors. AVA Digital Awards honors the evolving ways and means that we engage our audiences through the creative convergence of digital arts, technology and information. The foundation for the Awards began in 1994 as a celebration of the audio-visual arts. Over the years, AVA's categories changed to recognize the expanding role that digital media and the web were playing in the transfer of information.

The majority of the Town Website Project work was handled by the Information Technology Department, who will be in attendance at this meeting to accept the award on behalf of the municipality.



Legislation / Authority:

MGA Section 3

Strategic Plan Alignment:

Define and practice good governance.
Improve internal and external communications.

Financial Implication:

N/A

Service Level / Staff Resource Implication:

N/A

Justification:

This award demonstrates the dedication of Town Administration towards providing a streamlined, accessible website for the public.

Alternative(s):

Council may request further information.

Attachment(s): 2019 AVA Digital Award Certificate

APPROVALS:

Originated By:

Alaa Abdel Khaliq

Chief Administrative Officer (CAO) or Designate: _____

AWA DIGITALS AWARDS

GOLD WINNER

2019

Town of Taber

Information Technology Staff

Town of Taber Website

Web Based Production: Website- Government



HONORING EXCELLENCE IN DIGITAL
CREATIVITY, BRANDING + STRATEGY



Council Request for Decision

Meeting Date: April 23, 2019

Subject:

2019 Amended Operating Budget

Recommendation:

That Council approves the 2019 Amended Operating Budget.

Background:

At this meeting the Town of Taber Administration will present the amended 2019 operating budget.

This amended operating budget proposal presentation has incorporated the impacts from the 2% increase in mill rates as directed by Council.

The amendments include (Option A):

Decrease in net tax revenue in the amount of \$63,464

Decrease in expenses in the following areas:

Planning -\$40,000

Roads and Walks - \$20,000

Wastewater - \$30,000

Aquatics – 35,285

Increase in expenses in the following areas:

Council \$21,821

Library \$40,000

Please see attached for **Options B, C and D** as proposed by administration.

Amortization was also updated for all departments to reflect the actual numbers used at year end. This resulted in an overall increase of \$50,660.

As we have not received anything from the Government regarding the 2019 school requisitions, Administration along with our assessor have estimated the school requisitions based on the Education Property tax forecast and equalized assessments, resulting in a 5.4% increase for Residential and a 6.59% increase in Non-Residential mill rates for schools. This is reflected in the proposed 2019 Property Tax Bylaw.



Administration is looking forward to Council's approval of the 2019 amended Operating Budget.

Legislation / Authority:

Section 242 of the MGA

Strategic Plan Alignment:

Define and Practice Good Governance

Financial Implication:

This is dependent upon the option chosen by Council

Service Level / Staff Resource Implication:

This is dependent upon the option chosen by Council

Justification:

In order to provide an overall 2% increase in Municipal taxes the budget must be amended

Alternative(s):

That Council does not choose option A, B, C or D and directs administration to implement the following _____.

Attachment(s): Operating Budget with Proposed Changes
 Budget Amendment Options

APPROVALS:

Originated By: John Orwa

Chief Administrative Officer (CAO) or Designate: _____

Operating Summary - 2019 Amended

Sub-Object	2019 Approved	2019 Amended	Changes
Revenues	24,463,638	24,400,174	(63,464)
Fines	502,500	502,500	
Franchise fees	1,820,090	1,820,090	
From reserves	1,086,692	1,086,692	
Government transfers	1,188,858	1,188,858	
Investment income	150,000	150,000	
Licenses and permits	245,275	245,275	
Net taxes	9,327,771	9,264,307	(63,464)
Other revenues	144,718	144,718	
Penalties and costs of taxes	175,000	175,000	
Rentals	772,179	772,179	
Sales and user fees	9,026,755	9,026,755	
Sales to other governments	23,800	23,800	
Expenses	29,203,988	29,191,184	
Amortization	4,740,350	4,791,010	50,660
Bank charges and interest	7,400	7,400	0
Contracted and general services	5,014,673	4,916,588	(98,085)
Interest on long-term debt	242,950	242,950	0
Materials, goods and supplies	3,528,692	3,501,492	(27,200)
Other expenditures	135,001	135,001	0
Purchases from other governments	838,128	838,128	0
Repayment of long-term debt	1,013,177	1,013,177	0
Salaries, wages and benefits	10,926,856	10,948,677	21,821
To reserves	2,198,544	2,198,544	0
Transfers to local boards and agencies	558,217	598,217	40,000
Net Total	(4,740,350)	(4,791,010)	(50,660)

Budget Amendments and Funding Options

Option A

Increase in Council Remuneration	21,821
Increase in Library	40,000
Decrease in Revenue	63,464
Total	125,285

Option B

Increase in Council Remuneration	21,821
Increase in Library	81,842
Decrease in Revenue	63,464
Total	167,127

Funding for Option A-Projects

Planning	40,000
Roads and walks	30,000
Wastewater	20,000
Aquatics	35,285
Total decrease in Expenses	125,285

Funding for Option B - Project and Reserves

Planning	40,000
Roads and walks	30,000
Wastewater	20,000
Aquatics	35,285
Reserves	41,842
Total decrease in Exp/use of Reserves	167,127

Option C – Reduction in Staffing Levels

Maintenance Operator I – Roads	\$65,419
Custodian – Recreation	\$56,734
Wastewater-Exp. Reduction	<u>\$3,132</u>
Total	\$125,285

Service Level Implication – Public Works

This position is responsible for 20% of all work to be done to maintain the current service levels performed daily in the Roads & Walks function of Public Works in the following services:

- Road maintenance & replacement including pothole filling, line painting, street sweeping & snow removal
- Sidewalk maintenance & replacement, including asphalt walking trails & snow removal
- Alley maintenance, including grading & repair

- Street Sign maintenance & installations
- Storm water (Ditch) maintenance, including cutting/clearing of ditches, weed control, culvert repair & replacement.
- Assisting Distribution & Collection with emergency water/sewer line breaks with equipment operation.
- Tree Trimming & Pest Control of all town owned trees and the tree chipping program for Town & residents.
- Cemetery burials and road maintenance
- Community Event Set-up/take-down work orders, road closures
- Communities In Bloom Planter Installations, Christmas Light Installations
- Cornfest & Midnight Madness extra set-up assistance

Also with this land annexation coming, this will bring even more roads to maintain and additional storm water maintenance which will stretch the service levels even thinner.

The morale of our fulltime workers will be affected as well because we will need to deny vacation requests during the summer months because of lack of coverage.

To maintain current service levels staff have been working overtime at overtime pay.

This position has been a part of public works crew for over 10 years.

Service Level Implication - Recreation

The custodian position in the Recreation Department is being considered as part of a restructuring of the Recreation Department to help fund an Arts, Culture and Event (ACE) Supervisor position. In the 2018 Strategic Plan, enhance sense of community was one of the key initiatives identified. This initiative includes the promotion of local cultural diversity with the promotion of more cultural events and the promotion of the local arts community. The ACE Supervisor position will promote these initiatives by working with local arts and culture organizations to offer more events and programs in the community. Eliminating this position will also eliminate the potential to fund the ACE Supervisor position, making it difficult to fulfill the strategic plan initiatives. This position will also act as a supervisor in the Community Centre for events and activities in the facility, which is currently the responsibility of one of the custodian positions in the Community Centre. Eliminating this position will shift one of the seasonal outside workers into the Community Centre to cover these bookings, reducing the amount of mowing, clean-up and maintenance of parks and sports fields.

Option D – Reserves

Council may choose to fund the full amount from Operating Reserves.



Council Request for Decision

Meeting Date: April 23, 2019

Subject:

Proposed Property Tax Bylaw 8-2019

Recommendation:

1. That Council gives First Reading to Bylaw 8-2019 being the Property Tax By-Law for the Town of Taber, at this meeting.
2. That Council gives Second Reading to Bylaw 8-2019 being the Property Tax By-Law of the Town of Taber, at this meeting.
3. That Council unanimously agrees to proceed with Third and Final reading to Bylaw 8-2019 being the Property Tax By-Law of the Town of Taber, at this meeting.
4. That Council gives Third and Final reading to Bylaw 8-2019 being the Property Tax By-Law for the Town of Taber, at this meeting.

Background:

The 2019 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 property tax rates proposed are calculated based on Council's direction of an overall 2% increase in Municipal tax rates.

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. As we have not received a 2019 requisition, Administration along with our assessor have estimated the school requisitions based on the Education Property Tax forecast and equalized assessments resulting in a 5.4% increase for Residential and a 6.59% increase in Non-Residential mill rates for schools.

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.



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):

1. That Council gives three readings to By-Law No. 8-2019, being the Property Tax By-Law for the Town of Taber, as amended.
2. That Council not approve By-Law No. 8-2019 being the Property Tax By-Law for the Town of Taber, at this meeting and directs administration to amend the By-Law as follows: _____.

Attachment(s): Property Tax Bylaw 8-2019
 2019 Tax Rate Summary
 2019 Tax Rates Comparisons
 2018 Mill Rate Comparison

APPROVALS:

Originated By: John Orwa

Chief Administrative Officer (CAO) or Designate: _____



**TOWN OF TABER
BY-LAW NO. 8-2019**

A BY-LAW 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 2019 TAXATION YEAR.

WHEREAS, the Council of the Town of Taber shall, by By-Law, 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 \$24,400,174 for the period of January 1, 2019 to December 31, 2019; and

WHEREAS, the capital expenditures of the Town of Taber are estimated at \$20,852,959 for the period of January 1, 2019 to December 31, 2019; and

WHEREAS, the capital revenues and transfers are as follows: transfer from capital reserves - \$8,660,218; grants from other governments - \$12,142,741; other revenues - \$50,000

WHEREAS, the operating revenues and transfers from all other sources other than property taxation for the same period are estimated to be \$15,135,867, and the balance of \$9,264,307 is to be raised by general municipal taxes; and

WHEREAS, the property tax rate in this By-Law shall be referred to as the tax rate, as defined in of the Municipal Government Act, times 1,000, and

WHEREAS, the requisitions are:

**Alberta School Foundation Fund &
Holy Spirit RCSCRD # 4**

Residential and Farm Land	\$1,884,535
Non-Residential	\$937,110
2018 Under Levy	<u>\$793</u>
Total	\$2,822,438

Senior Foundation

2018 Over Levy	\$102,781
Total	<u>\$ -274</u> \$102,507

DIP Requisition

\$1,291

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

**TOWN OF TABER
BY-LAW NO. 8-2019**

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:

	<u>Assessment</u>
Residential and Farmland	\$714,340,450
Non-Residential	\$242,183,280
Machinery and Equipment	\$ 68,808,290
Total	\$1,025,332,020

NOW THEREFORE under the authority of the Municipal Government Act, the Council of the Town of Taber, in the Province of Alberta, in regular session duly assembled, hereby enacts as follows:

1. That this By-Law shall be known as the Property Tax By-Law.
2. That the Operating and Capital Budgets have been adopted for the 2019 calendar year.
3. That 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 2019

	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
General Municipal			
Residential and Farmland	\$5,506,565	714,340,450	7.7086
Non-Residential	\$3,757,742	310,991,570	12.0831
 ASFF & Holy Spirit RCSR #4			
Residential and Farmland	\$1,885,716	714,340,450	2.6398
Non-Residential	\$ 936,747	238,972,140	3.9199
	\$2,822,463		
 Seniors Foundation	 \$102,464	 1,022,599,120	 0.1002
 DIP Requisition	 \$1,291	 16,429,780	 0.0786

**TOWN OF TABER
BY-LAW NO. 8-2019**

4. That a penalty of six percent (6%) shall be added on all current taxes remaining unpaid, including local improvement taxes remaining unpaid, after June 30th, 2019.
5. That an additional penalty of six percent (6%) shall be added on all current taxes remaining unpaid, including local improvement taxes remaining unpaid, after July 31st, 2019.
6. That a penalty of twelve percent (12%) shall be added on to all amalgamated outstanding taxes and related costs that remain unpaid after December 31, 2019 and shall be added on the first working day of January, 2020.
7. That payment must be made by cash, debit card, online banking, money order, accepted cheque or draft (draft payable at par), Taber, Alberta.
8. That the assessment notice and the tax notice relating to the same property shall be combined on one notice.
9. That any complaint regarding the assessment notice must be lodged within 60 days from the notice of assessment date.
10. If any section of this By-Law is found to be invalid by a court of law, it will be severed from the By-Law and the remainder of the By-Law shall remain in effect.
11. This By-Law shall take effect on the day of the final passing and the signatures of the chief elected official and duly authorized designated officer thereof.

Read a first time this ___ day of April 2019.

Read a second time this ___ day of April 2019.

Read a third time and finally passed this ___ day of April 2019.

MAYOR

CHIEF ADMINISTRATIVE OFFICER

**Town of Taber
Proposed 2019 Property Tax Rates**

Residential and Farmland						
	2015	2016	2017	2018	2019	Increase (Decrease)
Municipal	7.2740	7.3446	7.3461	7.5574	7.7086	2.00%
School	2.4414	2.4226	2.4843	2.5045	2.6398	5.40%
Seniors	0.0764	0.0784	0.1036	0.0922	0.1002	8.68%
Total Tax Rate	9.7918	9.8456	9.9340	10.1541	10.4486	2.90%

Non-Residential						
	2015	2016	2017	2018	2019	Increase (Decrease)
Municipal	11.3196	11.5051	11.6561	11.8458	12.0831	2.00%
School	3.5707	3.5433	3.5508	3.6777	3.9199	6.59%
Seniors	0.0764	0.0784	0.1036	0.0922	0.1002	8.68%
Total Tax Rate	14.9667	15.1268	15.3105	15.6157	16.1032	3.12%

Machinery & Equipment						
	2015	2016	2017	2018	2019	Increase (Decrease)
Municipal	11.3196	11.5051	11.6561	11.8458	12.0831	2.00%
School	0.0000	0.0000	0.0000	0.0000	0.0000	0.00%
Seniors	0.0764	0.0784	0.1036	0.0922	0.1002	8.68%
Total Tax Rate	11.3960	11.5835	11.7597	11.9380	12.1833	2.05%

GIL Non Residential - Municipal Tax Only						
	2015	2016	2017	2018	2019	Increase (Decrease)
Municipal	11.3196	11.5051	11.6561	11.8458	12.0831	2.00%
Total Tax Rate	11.3196	11.5051	11.6561	11.8458	12.0831	2.00%

Non Residential DIP						
	2015	2016	2017	2018	2019	Increase (Decrease)
Municipal	11.3196	11.5051	11.6561	11.8458	12.0831	2.00%
School	3.5707	3.5433	3.5508	3.6777	3.9199	6.59%
Seniors	0.0764	0.0784	0.1036	0.0922	0.1002	8.68%
DIP Requisition	0.0000	0.0000	0.0000	0.0341	0.0786	
Total Tax Rate	14.9667	15.1268	15.3105	15.6498	16.1818	3.40%

Machinery & Equipment DIP						
	2015	2016	2017	2018	2019	Increase (Decrease)
Municipal	11.3196	11.5051	11.6561	11.8458	12.0831	2.00%
School	0.0000	0.0000	0.0000	0.0000	0.0000	0.00%
Seniors	0.0764	0.0784	0.1036	0.0922	0.1002	8.68%
DIP Requisition	0.0000	0.0000	0.0000	0.0341	0.0786	130.50%
Total Tax Rate	11.3960	11.5835	11.7597	11.9721	12.2619	2.42%

**Town of Taber
2019 Proposed Tax Levy
Comparison to Prior Year**

Roll Number: 4843210
 Property Address:
 Assessment Description: Residential - Land & Improvements
 Owner:

Assessment:	2015		2016		2017		2018		2019		
	275,430		294,950		297,530		289,000		295,000		2.08%
Tax Description	2015 Tax Rate	2015 Tax Levy	2016 Tax Rate	2016 Tax Levy	2017 Tax Rate	2017 Tax Levy	2018 Tax Rate	2018 Tax Levy	2019 Proposed Tax Rate	2019 Proposed Tax Levy	Percentage Increase (Decrease)
Municipal	7.2740	2,003.48	7.3446	2,166.29	7.3461	2,185.69	7.5574	2,184.09	7.7086	2,274.04	4.12%
School	2.4414	672.43	2.4226	714.55	2.4843	739.15	2.5045	723.80	2.6398	778.74	7.59%
Senior Housing	0.0764	21.04	0.0784	23.12	0.1036	30.82	0.0922	26.65	0.1002	29.56	10.92%
Total Tax Levy		2,696.95		2,903.96		2,955.66		2,934.54		3,082.34	5.04%
Tax Levy Difference:				207.01		51.70		(21.12)		147.80	
										12.32	
										Per month	

**Town of Taber
2019 Proposed Tax Levy
Comparison to Prior Year**

Roll Number: 3745720
 Property Address:
 Assessment Description: Residential - Land & Improvements
 Owner:

	2015		2016		2017		2018		2019		
Assessment:	268,780		268,360		274,560		282,000		279,000		-1.06%
Tax Description	2015 Tax Rate	2015 Tax Levy	2016 Tax Rate	2016 Tax Levy	2017 Tax Rate	2017 Tax Levy	2018 Tax Rate	2018 Tax Levy	2019 Proposed Tax Rate	2019 Proposed Tax Levy	Percentage Increase (Decrease)
Municipal	7.2740	1,955.11	7.3446	1,971.00	7.3461	2,016.95	7.5574	2,131.19	7.7086	2,150.70	0.92%
School	2.4414	656.20	2.4226	650.13	2.4843	682.09	2.5045	706.27	2.6398	736.50	4.28%
Senior Housing	0.0764	20.53	0.0784	21.04	0.1036	28.44	0.0922	26.00	0.1002	27.96	7.54%
Total Tax Levy		2,631.84		2,642.17		2,727.48		2,863.46		2,915.16	1.81%
Tax Levy Difference:				10.33		85.31		135.98		51.70	
										4.31	
										Per month	

**Town of Taber
2019 Proposed Tax Levy
Comparison to Prior Year**

Roll Number: 3745430
 Property Address:
 Assessment Description: Residential - Land & Improvements
 Owner:

Assessment:	2015		2016		2017		2018		2019		
	262,220		274,130		276,260		275,000		270,000		-1.82%
Tax Description	2015 Tax Rate	2015 Tax Levy	2016 Tax Rate	2016 Tax Levy	2017 Tax Rate	2017 Tax Levy	2018 Tax Rate	2018 Tax Levy	2019 Proposed Tax Rate	2019 Proposed Tax Levy	Percentage Increase (Decrease)
Municipal	7.2740	1,907.39	7.3446	2,013.38	7.3461	2,029.43	7.5574	2,078.29	7.7086	2,081.32	0.15%
School	2.4414	640.18	2.4226	664.11	2.4843	686.31	2.5045	688.74	2.6398	712.75	3.49%
Senior Housing	0.0764	20.03	0.0784	21.49	0.1036	28.62	0.0922	25.36	0.1002	27.05	6.66%
Total Tax Levy		2,567.60		2,698.98		2,744.36		2,792.39		2,821.12	1.03%
Tax Levy Difference:				131.38		45.38		48.03		28.73	
										2.39	
										Per month	

**Town of Taber
2019 Proposed Tax Levy
Comparison to Prior Year**

Roll Number: 4251010
 Property Address:
 Assessment Description: Residential - Land & Improvements
 Owner:

	2015		2016		2017		2018		2019		
Assessment:	270,070		274,430		271,180		278,000		274,000		-1.44%
Tax Description	2015 Tax Rate	2015 Tax Levy	2016 Tax Rate	2016 Tax Levy	2017 Tax Rate	2017 Tax Levy	2018 Tax Rate	2018 Tax Levy	2019 Proposed Tax Rate	2019 Proposed Tax Levy	Percentage Increase (Decrease)
Municipal	7.2740	1,964.49	7.3446	2,015.58	7.3461	1,992.12	7.5574	2,100.96	7.7086	2,112.16	0.53%
School	2.4414	659.35	2.4226	664.83	2.4843	673.69	2.5045	696.25	2.6398	723.31	3.89%
Senior Housing	0.0764	20.63	0.0784	21.52	0.1036	28.09	0.0922	25.63	0.1002	27.45	7.10%
Total Tax Levy		2,644.47		2,701.93		2,693.90		2,822.84		2,862.92	1.42%
Tax Levy Difference:				57.46		(8.03)		128.94		40.08	
										3.34	
										Per month	

**Town of Taber
2019 Proposed Tax Levy
Comparison to Prior Year**

Roll Number: 4847110
 Property Address:
 Assessment Description: Residential - Land & Improvements
 Owner:

Assessment:	2015		2016		2017		2018		2019		
	253,720		271,870		272,980		290,000		295,000		1.72%
Tax Description	2015 Tax Rate	2015 Tax Levy	2016 Tax Rate	2016 Tax Levy	2017 Tax Rate	2017 Tax Levy	2018 Tax Rate	2018 Tax Levy	2019 Proposed Tax Rate	2019 Proposed Tax Levy	Percentage Increase (Decrease)
Municipal	7.2740	1,845.56	7.3446	1,996.78	7.3461	2,005.34	7.5574	2,191.65	7.7086	2,274.04	3.76%
School	2.4414	619.43	2.4226	658.63	2.4843	678.16	2.5045	726.31	2.6398	778.74	7.22%
Senior Housing	0.0764	19.38	0.0784	21.31	0.1036	28.28	0.0922	26.74	0.1002	29.56	10.55%
Total Tax Levy		2,484.37		2,676.72		2,711.78		2,944.70		3,082.34	4.67%
Tax Levy Difference:				192.35		35.06		232.92		137.64	
										11.47	
										Per month	

**Town of Taber
2019 Proposed Tax Levy
Comparison to Prior Year**

Roll Number: 5345220
 Property Address:
 Assessment Description: Residential - Land & Improvements
 Owner:

	2015		2016		2017		2018		2019		
Assessment:	267,600		271,560		267,130		301,000		296,000		-1.66%
Tax Description	2015 Tax Rate	2015 Tax Levy	2016 Tax Rate	2016 Tax Levy	2017 Tax Rate	2017 Tax Levy	2018 Tax Rate	2018 Tax Levy	2019 Proposed Tax Rate	2019 Proposed Tax Levy	Percentage Increase (Decrease)
Municipal	7.2740	1,946.52	7.3446	1,994.50	7.3461	1,962.36	7.5574	2,274.78	7.7086	2,281.75	0.31%
School	2.4414	653.32	2.4226	657.88	2.4843	663.63	2.5045	753.85	2.6398	781.38	3.65%
Senior Housing	0.0764	20.44	0.0784	21.29	0.1036	27.67	0.0922	27.75	0.1002	29.66	6.88%
Total Tax Levy		2,620.28		2,673.67		2,653.66		3,056.38		3,092.79	1.19%
Tax Levy Difference:				53.39		(20.01)		402.72		36.41	
										3.03	
										Per month	

**Town of Taber
2019 Proposed Tax Levy
Comparison to Prior Year**

Roll Number: 5047050
 Property Address:
 Assessment Description: Residential - Land & Improvements
 Owner:

Assessment:	2015		2016		2017		2018		2019		
	257,200		262,390		261,280		268,000		268,000		0.00%
Tax Description	2015 Tax Rate	2015 Tax Levy	2016 Tax Rate	2016 Tax Levy	2017 Tax Rate	2017 Tax Levy	2018 Tax Rate	2018 Tax Levy	2019 Proposed Tax Rate	2019 Proposed Tax Levy	Percentage Increase (Decrease)
Municipal	7.2740	1,870.87	7.3446	1,927.15	7.3461	1,919.39	7.5574	2,025.38	7.7086	2,065.90	2.00%
School	2.4414	627.93	2.4226	635.67	2.4843	649.10	2.5045	671.21	2.6398	707.47	5.40%
Senior Housing	0.0764	19.65	0.0784	20.57	0.1036	27.07	0.0922	24.71	0.1002	26.85	8.66%
Total Tax Levy		2,518.45		2,583.39		2,595.56		2,721.30		2,800.22	2.90%
Tax Levy Difference:				64.94		12.17		125.74		78.92	
										6.58	
										Per month	

**Town of Taber
2019 Proposed Tax Levy
Comparison to Prior Year**

Roll Number: 4760600
 Property Address:
 Assessment Description: Residential - Land & Improvements
 Owner:

Assessment:	2015		2016		2017		2018		2019		
	327,070		344,150		340,640		343,000		336,000		-2.04%
Tax Description	2015 Tax Rate	2015 Tax Levy	2016 Tax Rate	2016 Tax Levy	2017 Tax Rate	2017 Tax Levy	2018 Tax Rate	2018 Tax Levy	2019 Proposed Tax Rate	2019 Proposed Tax Levy	Percentage Increase (Decrease)
Municipal	7.2740	2,379.11	7.3446	2,527.64	7.3461	2,502.38	7.5574	2,592.19	7.7086	2,590.09	-0.08%
School	2.4414	798.51	2.4226	833.74	2.4843	846.25	2.5045	859.04	2.6398	886.97	3.25%
Senior Housing	0.0764	24.99	0.0784	26.98	0.1036	35.29	0.0922	31.62	0.1002	33.67	6.48%
Total Tax Levy		3,202.61		3,388.36		3,383.92		3,482.85		3,510.73	0.80%
Tax Levy Difference:			185.75		(4.44)		98.93			27.88	
										2.32	
										Per month	

**Town of Taber
2019 Proposed Tax Levy
Comparison to Prior Year**

Roll Number: 5746010
 Property Address:
 Assessment Description: Residential - Land & Improvements
 Owner:

	2015		2016		2017		2018		2019		
Assessment:	340,810		335,560		336,650		330,000		326,000		-1.21%
Tax Description	2015 Tax Rate	2015 Tax Levy	2016 Tax Rate	2016 Tax Levy	2017 Tax Rate	2017 Tax Levy	2018 Tax Rate	2018 Tax Levy	2019 Proposed Tax Rate	2019 Proposed Tax Levy	Percentage Increase (Decrease)
Municipal	7.2740	2,479.05	7.3446	2,464.55	7.3461	2,473.06	7.5574	2,493.94	7.7086	2,513.00	0.76%
School	2.4414	832.05	2.4226	812.93	2.4843	836.34	2.5045	826.49	2.6398	860.57	4.12%
Senior Housing	0.0764	26.04	0.0784	26.31	0.1036	34.88	0.0922	30.43	0.1002	32.67	7.36%
Total Tax Levy		3,337.14		3,303.79		3,344.28		3,350.86		3,406.24	1.65%
Tax Levy Difference:				(33.35)		40.49		6.58		55.38	
										4.62	
										Per month	

**Town of Taber
2019 Proposed Tax Levy
Comparison to Prior Year**

Roll Number: 5247230
 Property Address:
 Assessment Description: Residential - Land & Improvements
 Owner:

Assessment:	2015		2016		2017		2018		2019		
	302,070		303,330		305,090		293,000		290,000		-1.02%
Tax Description	2015 Tax Rate	2015 Tax Levy	2016 Tax Rate	2016 Tax Levy	2017 Tax Rate	2017 Tax Levy	2018 Tax Rate	2018 Tax Levy	2019 Proposed Tax Rate	2019 Proposed Tax Levy	Percentage Increase (Decrease)
Municipal	7.2740	2,197.26	7.3446	2,227.84	7.3461	2,241.22	7.5574	2,214.32	7.7086	2,235.49	0.96%
School	2.4414	737.47	2.4226	734.85	2.4843	757.94	2.5045	733.82	2.6398	765.54	4.32%
Senior Housing	0.0764	23.08	0.0784	23.78	0.1036	31.61	0.0922	27.01	0.1002	29.06	7.59%
Total Tax Levy		2,957.81		2,986.47		3,030.77		2,975.15		3,030.09	1.85%
Tax Levy Difference:				28.66		44.30		(55.62)		54.94	
										4.58	
										Per month	

**Town of Taber
2019 Proposed Tax Levy
Comparison to Prior Year**

Roll Number: 5344330
 Property Address:
 Assessment Description: Residential - Land & Improvements
 Owner:

Assessment:	2015		2016		2017		2018		2019		
	295,560		299,480		295,100		293,000		289,000		-1.37%
Tax Description	2015 Tax Rate	2015 Tax Levy	2016 Tax Rate	2016 Tax Levy	2017 Tax Rate	2017 Tax Levy	2018 Tax Rate	2018 Tax Levy	2019 Proposed Tax Rate	2019 Proposed Tax Levy	Percentage Increase (Decrease)
Municipal	7.2740	2,149.90	7.3446	2,199.56	7.3461	2,167.83	7.5574	2,214.32	7.7086	2,227.79	0.61%
School	2.4414	721.58	2.4226	725.52	2.4843	733.12	2.5045	733.82	2.6398	762.90	3.96%
Senior Housing	0.0764	22.58	0.0784	23.48	0.1036	30.57	0.0922	27.01	0.1002	28.96	7.22%
Total Tax Levy		2,894.06		2,948.56		2,931.52		2,975.15		3,019.65	1.50%
Tax Levy Difference:				54.50		(17.04)		43.63		44.50	
										3.71	
										Per month	

**Town of Taber
2019 Proposed Tax Levy
Comparison to Prior Year**

Roll Number: 5144140
 Property Address:
 Assessment Description: Residential - Land & Improvements
 Owner:

	2015		2016		2017		2018		2019		
Assessment:	474,690		481,680		482,340		474,000		463,000		-2.32%
Tax Description	2015 Tax Rate	2015 Tax Levy	2016 Tax Rate	2016 Tax Levy	2017 Tax Rate	2017 Tax Levy	2018 Tax Rate	2018 Tax Levy	2019 Proposed Tax Rate	2019 Proposed Tax Levy	Percentage Increase (Decrease)
Municipal	7.2740	3,452.90	7.3446	3,537.75	7.3461	3,543.32	7.5574	3,582.21	7.7086	3,569.08	-0.37%
School	2.4414	1,158.91	2.4226	1,166.92	2.4843	1,198.28	2.5045	1,187.13	2.6398	1,222.23	2.96%
Senior Housing	0.0764	36.27	0.0784	37.76	0.1036	49.97	0.0922	43.70	0.1002	46.39	6.16%
Total Tax Levy		4,648.08		4,742.43		4,791.57		4,813.04		4,837.70	0.51%
Tax Levy Difference:				94.35		49.14		21.47		24.66	
										2.05	
										Per month	

**Town of Taber
2019 Proposed Tax Levy
Comparison to Prior Year**

Roll Number: 5346160
 Property Address:
 Assessment Description: Residential - Land & Improvements
 Owner:

	2015		2016		2017		2018		2019		
Assessment:	357,550		362,630		358,000		368,000		362,000		-1.63%
Tax Description	2015 Tax Rate	2015 Tax Levy	2016 Tax Rate	2016 Tax Levy	2017 Tax Rate	2017 Tax Levy	2018 Tax Rate	2018 Tax Levy	2019 Proposed Tax Rate	2019 Proposed Tax Levy	Percentage Increase (Decrease)
Municipal	7.2740	2,600.82	7.3446	2,663.37	7.3461	2,629.90	7.5574	2,781.12	7.7086	2,790.51	0.34%
School	2.4414	872.92	2.4226	878.51	2.4843	889.38	2.5045	921.66	2.6398	955.61	3.68%
Senior Housing	0.0764	27.32	0.0784	28.43	0.1036	37.09	0.0922	33.93	0.1002	36.27	6.90%
Total Tax Levy		3,501.06		3,570.31		3,556.37		3,736.71		3,782.39	1.22%
Tax Levy Difference:				69.25		(13.94)		180.34		45.68	
										3.81	
										Per month	

**Town of Taber
2019 Proposed Tax Levy
Comparison to Prior Year**

Roll Number: 5745040
 Property Address:
 Assessment Description: Residential - Land & Improvements
 Owner:

Assessment:	2015		2016		2017		2018		2019		
	342,760		367,380		363,090		345,000		338,000		-2.03%
Tax Description	2015 Tax Rate	2015 Tax Levy	2016 Tax Rate	2016 Tax Levy	2017 Tax Rate	2017 Tax Levy	2018 Tax Rate	2018 Tax Levy	2019 Proposed Tax Rate	2019 Proposed Tax Levy	Percentage Increase (Decrease)
Municipal	7.2740	2,493.24	7.3446	2,698.26	7.3461	2,667.30	7.5574	2,607.30	7.7086	2,605.51	-0.07%
School	2.4414	836.81	2.4226	890.01	2.4843	902.02	2.5045	864.05	2.6398	892.25	3.26%
Senior Housing	0.0764	26.19	0.0784	28.80	0.1036	37.62	0.0922	31.81	0.1002	33.87	6.48%
Total Tax Levy		3,356.24		3,617.07		3,606.94		3,503.16		3,531.63	0.81%
Tax Levy Difference:				260.83		(10.13)		(103.78)		28.47	
										2.37	
										Per month	

**Town of Taber
2019 Proposed Tax Levy
Comparison to Prior Year**

Roll Number: 5349180
 Property Address:
 Assessment Description: Residential - Land & Improvements
 Owner:

Assessment:	2015		2016		2017		2018		2019		
	180,680		182,880		181,920		194,000		193,000		-0.52%
Tax Description	2015 Tax Rate	2015 Tax Levy	2016 Tax Rate	2016 Tax Levy	2017 Tax Rate	2017 Tax Levy	2018 Tax Rate	2018 Tax Levy	2019 Proposed Tax Rate	2019 Proposed Tax Levy	Percentage Increase (Decrease)
Municipal	7.2740	1,314.27	7.3446	1,343.18	7.3461	1,336.40	7.5574	1,466.14	7.7086	1,487.76	1.47%
School	2.4414	441.11	2.4226	443.05	2.4843	451.94	2.5045	485.87	2.6398	509.48	4.86%
Senior Housing	0.0764	13.80	0.0784	14.34	0.1036	18.85	0.0922	17.89	0.1002	19.34	8.11%
Total Tax Levy		1,769.18		1,800.57		1,807.19		1,969.90		2,016.58	2.37%
Tax Levy Difference:				31.39		6.62		162.71		46.68	
										3.89	
										Per month	

**Town of Taber
2019 Proposed Tax Levy
Comparison to Prior Year**

Roll Number: 4739300
 Property Address:
 Assessment Description: Residential - Land & Improvements
 Owner:

	2015		2016		2017		2018		2019		
Assessment:	527,360		471,250		472,530		445,000		468,000		5.17%
Tax Description	2015 Tax Rate	2015 Tax Levy	2016 Tax Rate	2016 Tax Levy	2017 Tax Rate	2017 Tax Levy	2018 Tax Rate	2018 Tax Levy	2019 Proposed Tax Rate	2019 Proposed Tax Levy	Percentage Increase (Decrease)
Municipal	7.2740	3,836.02	7.3446	3,461.14	7.3461	3,471.25	7.5574	3,363.04	7.7086	3,607.62	7.27%
School	2.4414	1,287.50	2.4226	1,141.65	2.4843	1,173.91	2.5045	1,114.50	2.6398	1,235.43	10.85%
Senior Housing	0.0764	40.29	0.0784	36.95	0.1036	48.95	0.0922	41.03	0.1002	46.89	14.28%
Total Tax Levy		5,163.81		4,639.74		4,694.11		4,518.57		4,889.94	8.22%
Tax Levy Difference:				(524.07)		54.37		(175.54)		371.37	
										30.95	
										Per month	

**Town of Taber
2019 Proposed Tax Levy
Comparison to Prior Year**

Roll Number: 4839390
 Property Address:
 Assessment Description: Residential - Land & Improvements
 Owner:

Assessment:	2015		2016		2017		2018		2019		
	337,390		345,620		347,330		342,000		349,000		2.05%
Tax Description	2015 Tax Rate	2015 Tax Levy	2016 Tax Rate	2016 Tax Levy	2017 Tax Rate	2017 Tax Levy	2018 Tax Rate	2018 Tax Levy	2019 Proposed Tax Rate	2019 Proposed Tax Levy	Percentage Increase (Decrease)
Municipal	7.2740	2,454.17	7.3446	2,538.44	7.3461	2,551.52	7.5574	2,584.63	7.7086	2,690.30	4.09%
School	2.4414	823.70	2.4226	837.30	2.4843	862.87	2.5045	856.54	2.6398	921.29	7.56%
Senior Housing	0.0764	25.78	0.0784	27.10	0.1036	35.98	0.0922	31.53	0.1002	34.97	10.91%
Total Tax Levy		3,303.65		3,402.84		3,450.37		3,472.70		3,646.56	5.01%
Tax Levy Difference:				99.19		47.53		22.33		173.86	
										14.49	
										Per month	

**Town of Taber
2019 Proposed Tax Levy
Comparison to Prior Year**

Roll Number: 5252090
 Property Address:
 Assessment Description: Residential - Land & Improvements
 Owner:

Assessment:	2015		2016		2017		2018		2019		
	312,760		295,250		294,220		295,000		287,000		-2.71%
Tax Description	2015 Tax Rate	2015 Tax Levy	2016 Tax Rate	2016 Tax Levy	2017 Tax Rate	2017 Tax Levy	2018 Tax Rate	2018 Tax Levy	2019 Proposed Tax Rate	2019 Proposed Tax Levy	Percentage Increase (Decrease)
Municipal	7.2740	2,275.02	7.3446	2,168.49	7.3461	2,161.37	7.5574	2,229.43	7.7086	2,212.37	-0.77%
School	2.4414	763.57	2.4226	715.27	2.4843	730.93	2.5045	738.83	2.6398	757.62	2.54%
Senior Housing	0.0764	23.89	0.0784	23.15	0.1036	30.48	0.0922	27.20	0.1002	28.76	5.74%
Total Tax Levy		3,062.48		2,906.91		2,922.78		2,995.46		2,998.75	0.11%
Tax Levy Difference:				(155.57)		15.87		72.68		3.29	
										0.27	
										Per month	

**Town of Taber
2019 Proposed Tax Levy
Comparison to Prior Year**

Roll Number: 5244400
 Property Address:
 Assessment Description: Residential - Land & Improvements
 Owner:

	2015		2016		2017		2018		2019		
Assessment:	442,850		428,300		432,760		429,000		418,000		-2.56%
Tax Description	2015 Tax Rate	2015 Tax Levy	2016 Tax Rate	2016 Tax Levy	2017 Tax Rate	2017 Tax Levy	2018 Tax Rate	2018 Tax Levy	2019 Proposed Tax Rate	2019 Proposed Tax Levy	Percentage Increase (Decrease)
Municipal	7.2740	3,221.29	7.3446	3,145.69	7.3461	3,179.10	7.5574	3,242.12	7.7086	3,222.19	-0.61%
School	2.4414	1,081.17	2.4226	1,037.60	2.4843	1,075.11	2.5045	1,074.43	2.6398	1,103.44	2.70%
Senior Housing	0.0764	33.83	0.0784	33.58	0.1036	44.83	0.0922	39.55	0.1002	41.88	5.89%
Total Tax Levy		4,336.29		4,216.87		4,299.04		4,356.10		4,367.51	0.26%
Tax Levy Difference:				(119.42)		82.17		57.06		11.41	
										0.95	
										Per month	

**Town of Taber
2019 Proposed Tax Levy
Comparison to Prior Year**

Roll Number: 4945150
 Property Address:
 Assessment Description: Residential - Land & Improvements
 Owner:

Assessment:	2015		2016		2017		2018		2019		
	271,580		270,810		270,900		279,000		284,000		1.79%
Tax Description	2015 Tax Rate	2015 Tax Levy	2016 Tax Rate	2016 Tax Levy	2017 Tax Rate	2017 Tax Levy	2018 Tax Rate	2018 Tax Levy	2019 Proposed Tax Rate	2019 Proposed Tax Levy	Percentage Increase (Decrease)
Municipal	7.2740	1,975.47	7.3446	1,988.99	7.3461	1,990.06	7.5574	2,108.51	7.7086	2,189.24	3.83%
School	2.4414	663.04	2.4226	656.06	2.4843	673.00	2.5045	698.76	2.6398	749.70	7.29%
Senior Housing	0.0764	20.75	0.0784	21.23	0.1036	28.07	0.0922	25.72	0.1002	28.46	10.65%
Total Tax Levy		2,659.26		2,666.28		2,691.13		2,832.99		2,967.40	4.74%
Tax Levy Difference:			7.02		24.85		141.86			134.41	
										11.20	
										Per month	

**Town of Taber
2019 Proposed Tax Levy
Comparison to Prior Year**

Roll Number: 6146840
 Property Address:
 Assessment Description: Residential - Land & Improvements
 Owner:

Assessment:	2015		2016		2017		2018		2019		
	307,580		323,120		319,210		313,000		307,000		-1.92%
Tax Description	2015 Tax Rate	2015 Tax Levy	2016 Tax Rate	2016 Tax Levy	2017 Tax Rate	2017 Tax Levy	2018 Tax Rate	2018 Tax Levy	2019 Proposed Tax Rate	2019 Proposed Tax Levy	Percentage Increase (Decrease)
Municipal	7.2740	2,237.34	7.3446	2,373.19	7.3461	2,344.95	7.5574	2,365.47	7.7086	2,366.54	0.05%
School	2.4414	750.93	2.4226	782.79	2.4843	793.01	2.5045	783.91	2.6398	810.42	3.38%
Senior Housing	0.0764	23.50	0.0784	25.33	0.1036	33.07	0.0922	28.86	0.1002	30.76	6.58%
Total Tax Levy		3,011.77		3,181.31		3,171.03		3,178.24		3,207.72	0.93%
Tax Levy Difference:			169.54		(10.28)		7.21			29.48	
										2.46	
										Per month	

**Town of Taber
2019 Proposed Tax Levy
Comparison to Prior Year**

Roll Number: 4649010
 Property Address:
 Assessment Description: Non-Residential - Land & Improvements
 Owner:

	2015	2016	2017	2018	2019	
Assessment: Land & Improvements	6,073,240	6,018,740	6,113,460	6,287,000	6,201,000	-1.37%
Assessment: M&E	-	-	-	-	-	0.00%
Assessment Total	6,073,240	6,018,740	6,113,460	6,287,000	6,201,000	-1.37%

Tax Description	2015 Tax		2016 Tax		2017 Tax		2018 Tax		2019	2019	Percentage Increase (Decrease)
	Rate	2015 Tax Levy	Rate	2016 Tax Levy	Rate	2017 Tax Levy	Rate	2018 Tax Levy	Proposed Tax Rate	Proposed Tax Levy	
Municipal: Land & Improve	11.3196	68,746.65	11.5051	69,246.21	11.6561	71,259.10	11.8458	74,474.54	12.0831	74,927.30	0.61%
Municipal: M&E	11.3196	-	11.5051	-	11.6561	-	11.8458	-	12.0831	-	0.00%
Municipal Total		68,746.65		69,246.21		71,259.10		74,474.54		74,927.30	0.61%
School	3.5707	21,685.72	3.5433	21,326.20	3.5508	21,707.67	3.6777	23,121.70	3.9199	24,307.30	5.13%
Senior Housing	0.0764	464.00	0.0784	471.87	0.1036	633.35	0.0922	579.66	0.1002	621.34	7.19%
Total Tax Levy		90,896.37		91,044.28		93,600.12		98,175.90		99,855.94	1.71%
Tax Levy Difference:			147.91		2,555.84		4,575.78			1,680.04	
										140.00	
										Per month	

**Town of Taber
2019 Proposed Tax Levy
Comparison to Prior Year**

Roll Number: 5758050
 Property Address:
 Assessment Description: Non-Residential - Land & Improvements
 Owner:

	2015	2016	2017	2018	2019	
Assessment: Land & Improvements	2,038,440	2,038,440	1,966,450	2,032,000	2,014,000	-0.89%
Assessment: M&E	386,250	370,110	353,450	347,910	340,360	-2.17%
Assessment Total	2,424,690	2,408,550	2,319,900	2,379,910	2,354,360	-1.07%

Tax Description	2015 Tax		2016 Tax		2017 Tax		2018 Tax		2019	2019	Percentage Increase (Decrease)
	Rate	2015 Tax Levy	Rate	2016 Tax Levy	Rate	2017 Tax Levy	Rate	2018 Tax Levy	Proposed Tax Rate	Proposed Tax Levy	
Municipal: Land & Improve	11.3196	23,074.33	11.5051	23,452.46	11.6561	22,921.14	11.8458	24,070.67	12.0831	24,335.36	1.10%
Municipal: M&E	11.3196	4,372.20	11.5051	4,258.15	11.6561	4,119.85	11.8458	4,121.27	12.0831	4,112.60	-0.21%
Municipal Total		27,446.53		27,710.61		27,040.99		28,191.94		28,447.96	0.91%
School	3.5707	7,278.66	3.5433	7,222.80	3.5508	6,982.47	3.6777	7,473.09	3.9199	7,894.68	5.64%
Senior Housing	0.0764	185.25	0.0784	188.83	0.1036	240.34	0.0922	219.43	0.1002	235.91	7.51%
Total Tax Levy		34,910.44		35,122.24		34,263.80		35,884.46		36,578.55	1.93%
Tax Levy Difference:			211.80		(858.44)		1,620.66			694.09	
										57.84	
										Per month	

**Town of Taber
2019 Proposed Tax Levy
Comparison to Prior Year**

Roll Number: 5258020
 Property Address:
 Assessment Description: Non-Residential - Land & Improvements
 Owner:

	2015	2016	2017	2018	2019	
Assessment: Land & Improvements	5,272,630	5,382,460	6,814,690	6,929,000	7,030,000	1.46%
Assessment: M&E	13,351,590	12,822,710	18,075,690	17,621,960	16,914,760	-4.01%
Assessment Total	18,624,220	18,205,170	24,890,380	24,550,960	23,944,760	-2.47%

Tax Description	2015 Tax		2016 Tax		2017 Tax		2018 Tax		2019	2019	Percentage Increase (Decrease)
	Rate	2015 Tax Levy	Rate	2016 Tax Levy	Rate	2017 Tax Levy	Rate	2018 Tax Levy	Proposed Tax Rate	Proposed Tax Levy	
Municipal: Land & Improve	11.3196	59,684.06	11.5051	61,925.74	11.6561	79,432.71	11.8458	82,079.55	12.0831	84,944.19	3.49%
Municipal: M&E	11.3196	151,134.66	11.5051	147,526.56	11.6561	210,692.05	11.8458	208,746.21	12.0831	204,382.74	-2.09%
Municipal Total		210,818.72		209,452.30		290,124.76		290,825.76		289,326.93	-0.52%
School	3.5707	18,826.98	3.5433	19,071.67	3.5508	24,197.60	3.6777	25,482.78	3.9199	27,556.90	8.14%
Senior Housing	0.0764	1,422.89	0.0784	1,427.29	0.1036	2,578.64	0.0922	2,263.60	0.1002	2,399.26	5.99%
Total Tax Levy		231,068.59		229,951.26		316,901.00		318,572.14		319,283.09	0.22%
Tax Levy Difference:				(1,117.33)		86,949.74		1,671.14		710.95	
										59.25	
										Per month	

**Town of Taber
2019 Proposed Tax Levy
Comparison to Prior Year**

Roll Number: 4751120
 Property Address:
 Assessment Description: Non-Residential - Land & Improvements
 Owner:

	2015	2016	2017	2018	2019	
Assessment: Land & Improvements	530,180	599,570	599,570	623,000	622,000	-0.16%
Assessment: M&E	-	-	-	-	-	0.00%
Assessment Total	530,180	599,570	599,570	623,000	622,000	-0.16%

Tax Description	2015 Tax		2016 Tax		2017 Tax		2018 Tax		2019	2019	Percentage Increase (Decrease)
	Rate	2015 Tax Levy	Rate	2016 Tax Levy	Rate	2017 Tax Levy	Rate	2018 Tax Levy	Proposed Tax Rate	Proposed Tax Levy	
Municipal: Land & Improve	11.3196	6,001.43	11.5051	6,898.11	11.6561	6,988.65	11.8458	7,379.93	12.0831	7,515.69	1.84%
Municipal: M&E	11.3196	-	11.5051	-	11.6561	-	11.8458	-	12.0831	-	0.00%
Municipal Total		6,001.43		6,898.11		6,988.65		7,379.93		7,515.69	1.84%
School	3.5707	1,893.11	3.5433	2,124.46	3.5508	2,128.95	3.6777	2,291.21	3.9199	2,438.18	6.41%
Senior Housing	0.0764	40.51	0.0784	47.01	0.1036	62.12	0.0922	57.44	0.1002	62.32	8.50%
Total Tax Levy		7,935.05		9,069.58		9,179.72		9,728.58		10,016.19	2.96%
Tax Levy Difference:			1,134.53		110.14		548.86			287.61	
										23.97	
										Per month	

**Town of Taber
2019 Proposed Tax Levy
Comparison to Prior Year**

Roll Number: 4753020
 Property Address:
 Assessment Description: Non-Residential - Land & Improvements
 Owner:

	2015	2016	2017	2018	2019	
Assessment: Land & Improvements	58,960	58,960	67,580	71,000	69,000	-2.82%
Assessment: M&E	-	-	-	-	-	0.00%
Assessment Total	58,960	58,960	67,580	71,000	69,000	-2.82%

Tax Description	2015 Tax		2016 Tax		2017 Tax		2018 Tax		2019	2019	Percentage Increase (Decrease)
	Rate	2015 Tax Levy	Rate	2016 Tax Levy	Rate	2017 Tax Levy	Rate	2018 Tax Levy	Proposed Tax Rate	Proposed Tax Levy	
Municipal: Land & Improve	11.3196	667.40	11.5051	678.34	11.6561	787.72	11.8458	841.05	12.0831	833.73	-0.87%
Municipal: M&E	11.3196	-	11.5051	-	11.6561	-	11.8458	-	12.0831	-	0.00%
Municipal Total		667.40		678.34		787.72		841.05		833.73	-0.87%
School	3.5707	210.53	3.5433	208.91	3.5508	239.96	3.6777	261.12	3.9199	270.47	3.58%
Senior Housing	0.0764	4.50	0.0784	4.62	0.1036	7.00	0.0922	6.55	0.1002	6.91	5.50%
Total Tax Levy		882.43		891.87		1,034.68		1,108.72		1,111.11	0.22%
Tax Levy Difference:			9.44		142.81		74.04			2.39	
										0.20	
										Per month	

**Town of Taber
2019 Proposed Tax Levy
Comparison to Prior Year**

Roll Number: 6364020
 Property Address:
 Assessment Description: Non-Residential - Land & Improvements
 Owner:

	2015	2016	2017	2018	2019	
Assessment: Land & Improvements	910,580	931,690	1,484,880	1,500,000	1,495,000	-0.33%
Assessment: M&E	-	-	-	-	-	0.00%
Assessment Total	910,580	931,690	1,484,880	1,500,000	1,495,000	-0.33%

Tax Description	2015 Tax		2016 Tax		2017 Tax		2018 Tax		2019	2019	Percentage Increase (Decrease)
	Rate	2015 Tax Levy	Rate	2016 Tax Levy	Rate	2017 Tax Levy	Rate	2018 Tax Levy	Proposed Tax Rate	Proposed Tax Levy	
Municipal: Land & Improve	11.3196	10,307.40	11.5051	10,719.19	11.6561	17,307.91	11.8458	17,768.70	12.0831	18,064.23	1.66%
Municipal: M&E	11.3196	-	11.5051	-	11.6561	-	11.8458	-	12.0831	-	0.00%
Municipal Total		10,307.40		10,719.19		17,307.91		17,768.70		18,064.23	1.66%
School	3.5707	3,251.41	3.5433	3,301.26	3.5508	5,272.51	3.6777	5,516.55	3.9199	5,860.25	6.23%
Senior Housing	0.0764	69.57	0.0784	73.04	0.1036	153.83	0.0922	138.30	0.1002	149.80	8.32%
Total Tax Levy		13,628.38		14,093.49		22,734.25		23,423.55		24,074.28	2.78%
Tax Levy Difference:			465.11		8,640.76		689.30			650.73	
										54.23	
										Per month	

**Town of Taber
2019 Proposed Tax Levy
Comparison to Prior Year**

Roll Number: 4554110
 Property Address:
 Assessment Description: Non-Residential - Land & Improvements
 Owner:

	2015	2016	2017	2018	2019	
Assessment: Land & Improvements	288,850	288,850	288,850	284,000	273,000	-3.87%
Assessment: M&E	-	-	-	-	-	0.00%
Assessment Total	288,850	288,850	288,850	284,000	273,000	-3.87%

Tax Description	2015 Tax		2016 Tax		2017 Tax		2018 Tax		2019	2019	Percentage Increase (Decrease)
	Rate	2015 Tax Levy	Rate	2016 Tax Levy	Rate	2017 Tax Levy	Rate	2018 Tax Levy	Proposed Tax Rate	Proposed Tax Levy	
Municipal: Land & Improve	11.3196	3,269.67	11.5051	3,323.25	11.6561	3,366.86	11.8458	3,364.21	12.0831	3,298.69	-1.95%
Municipal: M&E	11.3196	-	11.5051	-	11.6561	-	11.8458	-	12.0831	-	0.00%
Municipal Total		3,269.67		3,323.25		3,366.86		3,364.21		3,298.69	-1.95%
School	3.5707	1,031.40	3.5433	1,023.48	3.5508	1,025.65	3.6777	1,044.47	3.9199	1,070.13	2.46%
Senior Housing	0.0764	22.07	0.0784	22.65	0.1036	29.92	0.0922	26.18	0.1002	27.35	4.47%
Total Tax Levy		4,323.14		4,369.38		4,422.43		4,434.86		4,396.17	-0.87%
Tax Levy Difference:			46.24		53.05		12.43			(38.69)	
										(3.22)	
										Per month	

**Town of Taber
2019 Proposed Tax Levy
Comparison to Prior Year**

Roll Number: 6058350
 Property Address:
 Assessment Description: Non-Residential - Land & Improvements
 Owner:

	2015	2016	2017	2018	2019	
Assessment: Land & Improvements	1,446,850	1,451,530	1,500,600	1,564,000	1,547,000	-1.09%
Assessment: M&E	-	-	-	-	-	0.00%
Assessment Total	1,446,850	1,451,530	1,500,600	1,564,000	1,547,000	-1.09%

Tax Description	2015 Tax		2016 Tax		2017 Tax		2018 Tax		2019	2019	Percentage Increase (Decrease)
	Rate	2015 Tax Levy	Rate	2016 Tax Levy	Rate	2017 Tax Levy	Rate	2018 Tax Levy	Proposed Tax Rate	Proposed Tax Levy	
Municipal: Land & Improve	11.3196	16,377.76	11.5051	16,700.00	11.6561	17,491.14	11.8458	18,526.83	12.0831	18,692.56	0.89%
Municipal: M&E	11.3196	-	11.5051	-	11.6561	-	11.8458	-	12.0831	-	0.00%
Municipal Total		16,377.76		16,700.00		17,491.14		18,526.83		18,692.56	0.89%
School	3.5707	5,166.27	3.5433	5,143.21	3.5508	5,328.33	3.6777	5,751.92	3.9199	6,064.09	5.43%
Senior Housing	0.0764	110.54	0.0784	113.80	0.1036	155.46	0.0922	144.20	0.1002	155.01	7.50%
Total Tax Levy		21,654.57		21,957.01		22,974.93		24,422.95		24,911.66	2.00%
Tax Levy Difference:			302.44		1,017.92		1,448.02			488.71	
										40.73	
										Per month	

**Town of Taber
2019 Proposed Tax Levy
Comparison to Prior Year**

Roll Number: 4657030
 Property Address:
 Assessment Description: Non-Residential - Land & Improvements
 Owner:

	2015	2016	2017	2018	2019	
Assessment: Land & Improvements	1,813,990	2,107,640	2,107,640	2,168,000	2,211,000	1.98%
Assessment: M&E	-	-	-	-	-	0.00%
Assessment Total	1,813,990	2,107,640	2,107,640	2,168,000	2,211,000	1.98%

Tax Description	2015 Tax		2016 Tax		2017 Tax		2018 Tax		2019	2019	Percentage Increase (Decrease)
	Rate	2015 Tax Levy	Rate	2016 Tax Levy	Rate	2017 Tax Levy	Rate	2018 Tax Levy	Proposed Tax Rate	Proposed Tax Levy	
Municipal: Land & Improve	11.3196	20,533.64	11.5051	24,248.61	11.6561	24,566.86	11.8458	25,681.69	12.0831	26,715.73	4.03%
Municipal: M&E	11.3196	-	11.5051	-	11.6561	-	11.8458	-	12.0831	-	0.00%
Municipal Total		20,533.64		24,248.61		24,566.86		25,681.69		26,715.73	4.03%
School	3.5707	6,477.21	3.5433	7,468.00	3.5508	7,483.81	3.6777	7,973.25	3.9199	8,666.90	8.70%
Senior Housing	0.0764	138.59	0.0784	165.24	0.1036	218.35	0.0922	199.89	0.1002	221.54	10.83%
Total Tax Levy		27,149.44		31,881.85		32,269.02		33,854.83		35,604.17	5.17%
Tax Levy Difference:			4,732.41		387.17		1,585.81			1,749.34	
										145.78	
										Per month	

**Town of Taber
2019 Proposed Tax Levy
Comparison to Prior Year**

Roll Number: 8101645
 Property Address:
 Assessment Description: Non-Residential - Land & Improvements
 Owner:

	2015	2016	2017	2018	2019	
Assessment: Land & Improvements	939,550	913,480	929,350	972,000	984,000	1.23%
Assessment: M&E	-	-	-	-	-	0.00%
Assessment Total	939,550	913,480	929,350	972,000	984,000	1.23%

Tax Description	2015 Tax		2016 Tax		2017 Tax		2018 Tax		2019	2019	Percentage Increase (Decrease)
	Rate	2015 Tax Levy	Rate	2016 Tax Levy	Rate	2017 Tax Levy	Rate	2018 Tax Levy	Proposed Tax Rate	Proposed Tax Levy	
Municipal: Land & Improve	11.3196	10,635.33	11.5051	10,509.68	11.6561	10,832.60	11.8458	11,514.12	12.0831	11,889.77	3.26%
Municipal: M&E	11.3196	-	11.5051	-	11.6561	-	11.8458	-	12.0831	-	0.00%
Municipal Total		10,635.33		10,509.68		10,832.60		11,514.12		11,889.77	3.26%
School	3.5707	3,354.85	3.5433	3,236.73	3.5508	3,299.94	3.6777	3,574.72	3.9199	3,857.18	7.90%
Senior Housing	0.0764	71.78	0.0784	71.62	0.1036	96.28	0.0922	89.62	0.1002	98.60	10.02%
Total Tax Levy		14,061.96		13,818.03		14,228.82		15,178.46		15,845.55	4.39%
Tax Levy Difference:				(243.93)		410.79		949.64		667.09	
										55.59	
										Per month	

**Town of Taber
2019 Proposed Tax Levy
Comparison to Prior Year**

Roll Number: 6464020
 Property Address:
 Assessment Description: Non-Residential - Land & Improvements
 Owner:

	2015	2016	2017	2018	2019	
Assessment: Land & Improvements	1,711,730	2,118,470	2,074,530	2,147,000	2,076,000	-3.31%
Assessment: M&E	-	-	-	-	-	0.00%
Assessment Total	1,711,730	2,118,470	2,074,530	2,147,000	2,076,000	-3.31%

Tax Description	2015 Tax		2016 Tax		2017 Tax		2018 Tax		2019	2019	Percentage Increase (Decrease)
	Rate	2015 Tax Levy	Rate	2016 Tax Levy	Rate	2017 Tax Levy	Rate	2018 Tax Levy	Proposed Tax Rate	Proposed Tax Levy	
Municipal: Land & Improve	11.3196	19,376.10	11.5051	24,373.21	11.6561	24,180.93	11.8458	25,432.93	12.0831	25,084.52	-1.37%
Municipal: M&E	11.3196	-	11.5051	-	11.6561	-	11.8458	-	12.0831	-	0.00%
Municipal Total		19,376.10		24,373.21		24,180.93		25,432.93		25,084.52	-1.37%
School	3.5707	6,112.07	3.5433	7,506.37	3.5508	7,366.24	3.6777	7,896.02	3.9199	8,137.71	3.06%
Senior Housing	0.0764	130.78	0.0784	166.09	0.1036	214.92	0.0922	197.95	0.1002	208.02	5.09%
Total Tax Levy		25,618.95		32,045.67		31,762.09		33,526.90		33,430.25	-0.29%
Tax Levy Difference:			6,426.72		(283.58)		1,764.81			(96.65)	
										(8.05)	
										Per month	

**Town of Taber
2019 Proposed Tax Levy
Comparison to Prior Year**

Roll Number: 3744410
 Property Address:
 Assessment Description: Non-Residential - Land & Improvements
 Owner:

	2015	2016	2017	2018	2019	
Assessment: Land & Improvements	1,746,410	2,235,520	2,320,440	2,343,000	2,232,000	-4.74%
Assessment: M&E	-	-	-	-	-	0.00%
Assessment Total	1,746,410	2,235,520	2,320,440	2,343,000	2,232,000	-4.74%

Tax Description	2015 Tax		2016 Tax		2017 Tax		2018 Tax		2019	2019	Percentage Increase (Decrease)
	Rate	2015 Tax Levy	Rate	2016 Tax Levy	Rate	2017 Tax Levy	Rate	2018 Tax Levy	Proposed Tax Rate	Proposed Tax Levy	
Municipal: Land & Improve	11.3196	19,768.66	11.5051	25,719.88	11.6561	27,047.28	11.8458	27,754.71	12.0831	26,969.48	-2.83%
Municipal: M&E	11.3196	-	11.5051	-	11.6561	-	11.8458	-	12.0831	-	0.00%
Municipal Total		19,768.66		25,719.88		27,047.28		27,754.71		26,969.48	-2.83%
School	3.5707	6,235.91	3.5433	7,921.12	3.5508	8,239.42	3.6777	8,616.85	3.9199	8,749.22	1.54%
Senior Housing	0.0764	133.43	0.0784	175.26	0.1036	240.40	0.0922	216.02	0.1002	223.65	3.53%
Total Tax Levy		26,138.00		33,816.26		35,527.10		36,587.58		35,942.35	-1.76%
Tax Levy Difference:			7,678.26		1,710.84		1,060.48			(645.23)	
										(53.77)	
										Per month	

**Town of Taber
2019 Proposed Tax Levy
Comparison to Prior Year**

Roll Number: 5658100
 Property Address:
 Assessment Description: Non-Residential - Land & Improvements
 Owner:

	2015	2016	2017	2018	2019	
Assessment: Land & Improvements	843,970	843,850	818,460	845,000	816,000	-3.43%
Assessment: M&E	-	-	-	-	-	0.00%
Assessment Total	843,970	843,850	818,460	845,000	816,000	-3.43%

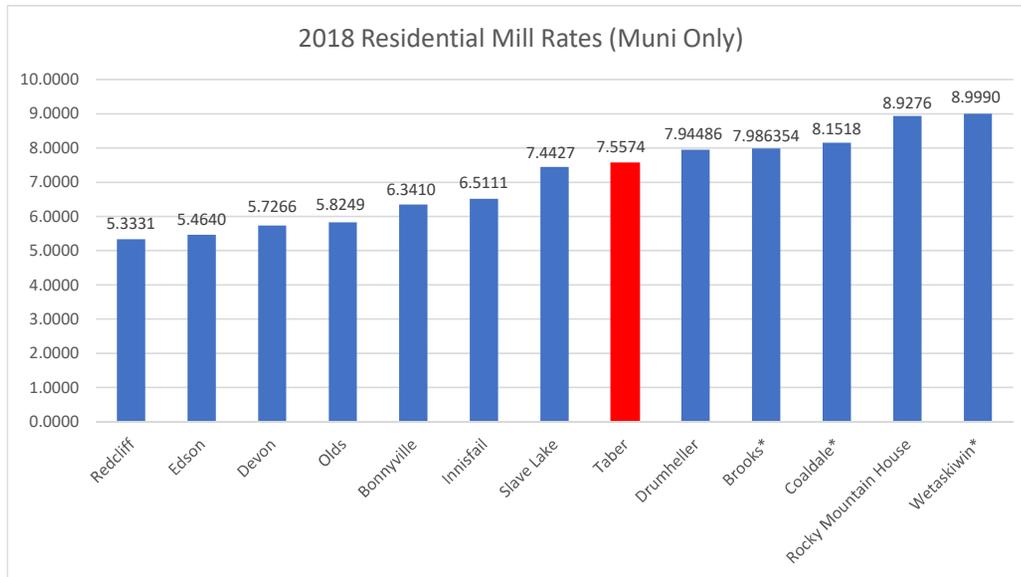
Tax Description	2015 Tax		2016 Tax		2017 Tax		2018 Tax		2019	2019	Percentage Increase (Decrease)
	Rate	2015 Tax Levy	Rate	2016 Tax Levy	Rate	2017 Tax Levy	Rate	2018 Tax Levy	Proposed Tax Rate	Proposed Tax Levy	
Municipal: Land & Improve	11.3196	9,553.40	11.5051	9,708.58	11.6561	9,540.05	11.8458	10,009.70	12.0831	9,859.81	-1.50%
Municipal: M&E	11.3196	-	11.5051	-	11.6561	-	11.8458	-	12.0831	-	0.00%
Municipal Total		9,553.40		9,708.58		9,540.05		10,009.70		9,859.81	-1.50%
School	3.5707	3,013.56	3.5433	2,990.01	3.5508	2,906.19	3.6777	3,107.66	3.9199	3,198.64	2.93%
Senior Housing	0.0764	64.48	0.0784	66.16	0.1036	84.79	0.0922	77.91	0.1002	81.76	4.94%
Total Tax Levy		12,631.44		12,764.75		12,531.03		13,195.27		13,140.21	-0.42%
Tax Levy Difference:			133.31		(233.72)		664.24			(55.06)	
										(4.59)	
										Per month	

**Town of Taber
2019 Proposed Tax Levy
Comparison to Prior Year**

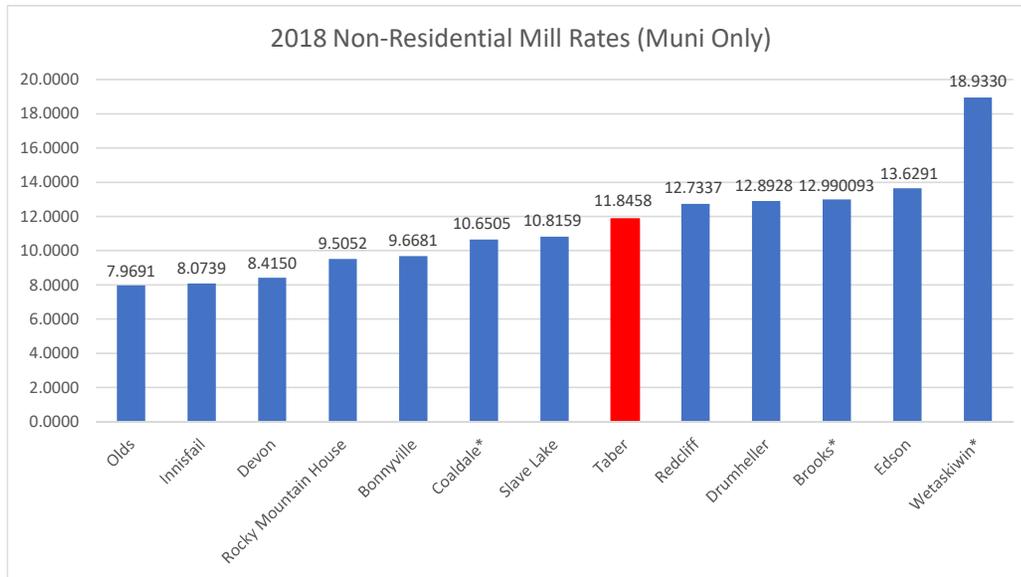
Roll Number: 4764010
 Property Address:
 Assessment Description: Non-Residential - Land & Improvements
 Owner:

	2015	2016	2017	2018	2019	
Assessment: Land & Improvements	12,998,680	13,718,350	14,483,870	14,487,000	14,360,000	-0.88%
Assessment: M&E	46,495,130	46,978,160	45,702,230	46,878,300	47,484,340	1.29%
Assessment: M&E Co-Gen	573,290	542,120	518,550	502,150	478,240	-4.76%
Assessment: Railway	7,240	-	-	-	-	0.00%
Assessment Total	60,074,340	61,238,630	60,704,650	61,867,450	62,322,580	0.74%

Tax Description	2015 Tax		2016 Tax		2017 Tax		2018 Tax		2019	2019	Percentage Increase (Decrease)
	Rate	2015 Tax Levy	Rate	2016 Tax Levy	Rate	2017 Tax Levy	Rate	2018 Tax Levy	Proposed Tax Rate	Proposed Tax Levy	
Municipal: Land & Improve	11.3196	147,139.86	11.5051	157,830.99	11.6561	168,825.44	11.8458	171,610.10	12.0831	173,513.32	1.11%
Municipal: M&E	11.3196	526,306.27	11.5051	540,488.43	11.6561	532,709.76	11.8458	555,310.97	12.0831	573,758.03	3.32%
Municipal: M&E Co-Gen	11.3196	6,489.41	11.5051	6,237.14	11.6561	6,044.27	11.8458	5,948.37	12.0831	5,778.62	-2.85%
Municipal: Railway	11.3196	81.95	11.5051	-	11.6561	-	11.8458	-	12.0831	-	0.00%
Municipal Total		680,017.49		704,556.56		707,579.47		732,869.44		753,049.97	2.75%
School	3.5707	46,440.24	3.5433	48,608.23	3.5508	51,429.33	3.6777	53,278.84	3.9199	56,289.76	5.65%
Senior Housing	0.0764	4,589.68	0.0784	4,801.11	0.1036	6,289.00	0.0922	5,704.18	0.1002	6,244.72	9.48%
Total Tax Levy		731,047.41		757,965.90		765,297.80		791,852.46		815,584.45	3.00%
Tax Levy Difference:				26,918.49		7,331.90		26,554.66		23,731.99	
										1,977.67	
										Per month	



<u>Municipality</u>	<u>2018</u>	
	<u>Residential Mill Rate (Muni Only)</u>	<u>2018 Non-Residential Mill Rate (Muni Only)</u>
Redcliff	5.3331	12.7337
Edson	5.4640	13.6291
Devon	5.7266	8.4150
Olds	5.8249	7.9691
Bonnyville	6.3410	9.6681
Innisfail	6.5111	8.0739
Slave Lake	7.4427	10.8159
Taber	7.5574	11.8458
Drumheller	7.94486	12.8928
Brooks*	7.986354	12.990093
Coaldale*	8.1518	10.6505
Rocky Mountain House	8.9276	9.5052
Wetaskiwin*	8.9990	18.9330
Average	7.0931	11.3940
Lethbridge*	8.4761	19.9387



<u>Municipality</u>	<u>2018</u>	
	<u>Residential Mill Rate (Muni Only)</u>	<u>2018 Non-Residential Mill Rate (Muni Only)</u>
Olds	5.8249	7.9691
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Slave Lake	7.4427	10.8159
Taber	7.5574	11.8458
Redcliff	5.3331	12.7337
Drumheller	7.94486	12.8928
Brooks*	7.986354	12.990093
Edson	5.4640	13.6291
Wetaskiwin*	8.9990	18.9330
Average	7.0931	11.3940
Lethbridge*	8.4761	19.9387



Council Request for Decision

Meeting Date: April 23, 2019

Subject:

2018 Audited Financial Statements

Recommendation:

That Council:

1. Approves the Consolidated Financial Statements and the Financial Information Return for the year ended December 31, 2018; and
2. Makes available the approved Consolidated Financial Statements for the year ended December 31, 2018 in booklet format to any ratepayer free of charge.

Background:

On April 18, 2019 the Audit Committee met with the auditors from KPMG to discuss the 2018 audit findings and the draft financial statements prepared by KPMG. Out of that meeting, the following motion was unanimously approved, "That the Audit Committee recommends to Council that it approves the Consolidated Financial Statements for the year ended December 31, 2018." The Financial Information Return has also been audited by KPMG and is based on the December 31, 2018 audited financial statements.

The financial statements have been prepared in accordance with Section 276 of the Municipal Government Act. The Act states:

"276 (1) Each municipality must prepare annual financial statements of the municipality for the immediately preceding year in accordance with the generally accepted accounting principles for municipal governments recommended from time to time by the Canadian Institute of Chartered Accountants, and any modifications of the principles or any supplementary accounting standards or principles established by the Minister by regulation."

Pursuant to Section 276 of the Municipal Government Act, if approved, by May 1st 2019 the financial statements or a summary of them must be made available to the public in the manner Council considers appropriate. As in previous years, Administration recommends the in-house production of



the statements in booklet form (8.5" x 11"). An advertisement will be run in the local newspaper notifying the public that the statements are available at the Administration Building to any ratepayer free of charge. Once approved the 2018 financial statements will also be posted on the Town's web site in "PDF" format.

Legislation / Authority:

Section 276 of the MGA

Strategic Plan Alignment:

Define and Practice Good Governance

Financial Implication:

None

Service Level / Staff Resource Implication:

N/A

Justification:

There is a legislative requirement to prepare, approve and submit financial statements on an annual basis

Alternative(s):

That Council not approve the draft Consolidated Financial Statements for the year ended December 31, 2018 and directs Management to further report on issues noted.

Attachment(s): 2018 Audited Financial Statements
Municipal FIR

APPROVALS:

Originated By:

John Orwa

Chief Administrative Officer (CAO) or Designate: _____

TOWN OF TABER
CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2018

TOWN OF TABER
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December 31, 2018

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Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of the Town of Taber (the "Town") are the responsibility of the Town's management and have been prepared in compliance with legislation, and in accordance with Public Sector Accounting Standards established by the Public Sector Accounting Board of The Canadian Institute of Chartered Accountants. A summary of the significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Town's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

Council meets with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The consolidated financial statements have been audited by KPMG LLP, independent external auditors appointed by the Town. The accompanying Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Town's consolidated financial statements.

Chief Administrative Officer

Director of Finance

INDEPENDENT AUDITORS' REPORT

To the Mayor and Members of Council of the Town of Taber

Opinion

We have audited the consolidated financial statements of the Town of Taber (the "Town"), which comprise:

- the consolidated statement of financial position as at December 31, 2018
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and schedules and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Town as at December 31, 2018, and its consolidated results of operations, changes in net financial assets, and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' report.

We are independent of the Town in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Town's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Town or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Town's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Town's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Town to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represents the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants

Lethbridge, Canada

TOWN OF TABER**Consolidated Statement of Financial Position****As at December 31, 2018, with comparative information for 2017**

	2018	2017
Financial assets		
Cash and temporary investments (note 2)	\$ 18,114,914	\$ 16,059,804
Taxes and grants in lieu receivable (note 3)	550,769	686,521
Trade and other receivables	1,969,966	1,682,951
Long-term investments (note 4)	634,090	763,532
Debt charges recoverable	403,824	441,509
Other financial assets	1,147	1,972
	21,674,710	19,636,289
Liabilities		
Accounts payable and accrued liabilities	1,965,940	2,453,920
Employee benefit obligations (note 5)	558,125	527,203
Deposit liabilities	368,707	398,502
Deferred revenue and government transfers (note 6)	2,116,676	1,181,963
Provision for landfill post-closure costs (note 7)	251,397	285,582
Long-term debt (note 8)	9,394,859	8,226,110
	14,655,704	13,073,280
Net financial assets	7,019,006	6,563,009
Non-financial assets		
Tangible capital assets (schedule 2, note 10)	131,270,177	129,922,362
Land held for resale	2,262,372	610,884
Inventory held for consumption	239,178	83,965
Prepays and deposits	58,916	1,124,678
	133,830,643	131,741,889
Accumulated surplus (schedule 1, note 11)	140,849,649	138,304,898
Contingent liabilities (note 15)		
Contractual rights (note 16)		

TOWN OF TABER

Consolidated Statement of Operations and Accumulated Surplus For the year ended December 31, 2018, with comparative information for 2017

	Budget	2018	2017
Revenue			
Net taxes available for municipal purposes (schedule 3)	\$ 9,111,753	\$ 9,136,226	\$ 8,687,450
Sales and user fees	8,471,573	8,034,290	7,880,631
Government transfers for operating (schedule 4)	1,278,296	2,566,084	891,579
Penalties and costs of taxes	175,000	196,914	186,370
Fines	507,500	493,666	524,688
Franchise and concession contracts	1,735,090	1,798,036	1,878,351
Investment income	175,400	358,614	298,364
Licenses and permits	245,233	253,466	288,870
Rentals	739,453	896,643	603,510
Other	160,277	1,448,404	2,741,119
	22,599,575	25,182,343	23,980,932
Expenses (schedule 5)			
Council and other legislative	538,985	416,359	374,578
General government	2,461,706	2,645,332	2,363,689
Protective services	3,662,262	3,443,490	3,317,666
Fire	885,274	978,333	855,254
Disaster	14,196	11,756	14,430
Roads, walks and street lighting	3,884,238	5,184,768	3,393,599
Other transportation	81,875	81,875	65,500
Stormwater	548,338	615,175	499,901
Water supply and distribution	1,999,544	1,864,919	1,941,587
Wastewater treatment and disposal	3,034,100	3,278,257	3,466,122
Waste management	1,852,819	1,577,218	1,443,284
Family and community support	63,087	62,873	61,258
Cemeteries	182,883	149,249	168,905
Land use planning, zoning and development	791,461	752,695	540,222
Subdivision land and development	130,208	(261)	70,592
Land, housing and building rentals	826,691	689,710	914,747
Parks and recreation	3,460,894	3,292,738	3,264,805
Culture	1,121,273	949,258	771,943
	25,539,834	25,993,744	23,528,082
Annual surplus (deficit) before other	(2,940,259)	(811,401)	452,850
Other			
Contributed assets	-	80,000	303,747
Government transfers for capital (schedule 4)	10,222,846	3,276,152	3,668,141
Annual surplus	7,282,587	2,544,751	4,424,738
Accumulated surplus, beginning of year	138,304,898	138,304,898	133,880,160
Accumulated surplus, end of year	\$ 145,587,485	\$ 140,849,649	\$ 138,304,898

TOWN OF TABER**Consolidated Statement of Change in Net Financial Assets****For the year ended December 31, 2018, with comparative information for 2017**

	Budget	2018	2017
Annual surplus	\$ 7,282,587	\$ 2,544,751	\$ 4,424,738
Acquisition of tangible capital assets	(17,953,708)	(6,193,451)	(9,549,203)
Contributed tangible capital assets	-	(80,000)	(303,747)
Amortization of tangible capital assets	4,495,929	4,626,631	4,656,772
Loss on disposal of tangible capital assets	-	95,025	282,288
Proceeds on disposal of tangible capital assets	-	203,980	225,585
	(6,175,192)	1,196,936	(263,567)
Acquisition of land held for resale	-	(1,707,154)	-
Acquisition of inventories of supplies	-	(239,178)	(83,965)
Acquisition of prepaids and deposits	-	(58,916)	(1,124,678)
Disposal of land held for resale	-	55,666	17,866
Consumption of inventories of supplies	-	83,965	28,957
Use of prepaids and deposits	-	1,124,678	26,255
	-	(740,939)	(1,135,565)
Increase (decrease) in net financial assets	(6,175,192)	455,997	(1,399,132)
Net financial assets, beginning of year	6,563,009	6,563,009	7,962,141
Net financial assets, end of year	\$ 387,817	\$ 7,019,006	\$ 6,563,009

TOWN OF TABER**Consolidated Statement of Cash Flows****For the year ended December 31, 2018, with comparative information for 2017**

	2018	2017
Cash flows provided by (used in) the following activities:		
Operating		
Annual surplus	\$ 2,544,751	\$ 4,424,738
Items not involving cash:		
Amortization of tangible capital assets	4,626,631	4,656,772
Contributed tangible capital assets	(80,000)	(303,747)
Loss on disposal of tangible capital assets	95,025	282,288
Change in non-cash assets and liabilities:		
Taxes and grants in lieu receivable	135,752	6,140
Trade and other receivables	(287,015)	(523,059)
Debt charges recoverable	37,685	36,433
Other financial assets	825	952
Accounts payable and accrued liabilities	(487,980)	1,452,512
Employee benefit obligations	30,923	50,492
Deposit liabilities	(29,795)	(323,779)
Deferred revenue and government transfers	934,713	132,335
Provision for landfill post-closure costs	(34,185)	4,372
Land held for resale	(1,651,488)	17,866
Inventory held for consumption	(155,213)	(55,008)
Prepays and deposits	1,065,762	(1,098,423)
	6,746,391	8,760,884
Capital		
Proceeds on disposal of tangible capital assets	203,980	225,585
Purchase of tangible capital assets:		
Funded from reserves	(4,501,544)	(5,812,413)
Funded from operations	(1,691,907)	(3,736,790)
	(5,989,471)	(9,323,618)
Investing		
Redemption of long-term investments	129,442	607,087
	129,442	607,087
Financing		
Repayment of debt charges recoverable	(37,685)	(36,433)
Proceeds of long-term debt	2,000,000	7,170,716
Repayment of long-term debt	(793,567)	(5,932,854)
	1,168,748	1,201,429
Net increase in cash and cash equivalents	2,055,110	1,245,782
Cash and cash equivalents, beginning of year	16,059,804	14,814,022
Cash and cash equivalents, end of year	\$ 18,114,914	\$ 16,059,804

TOWN OF TABER**Consolidated Schedule of Changes in Accumulated Surplus****For the year ended December 31, 2018, with comparative information for 2017****Schedule 1**

	Unrestricted Net Assets	Reserves	Equity in tangible capital assets	2018	2017
Beginning balance	\$ 3,479,341	\$ 12,687,796	\$ 122,137,761	\$ 138,304,898	\$ 133,880,160
Annual surplus	2,544,751	-	-	2,544,751	4,424,738
Operating reserves					
Transfers to reserves	(527,435)	527,435	-	-	-
Transfers from reserves	225,379	(225,379)	-	-	-
Capital reserves					
Transfers to reserves	(5,608,200)	5,608,200	-	-	-
Transfers from reserves for operating purposes	308,594	(308,594)	-	-	-
Transfers from reserves for capital purposes	-	(4,501,544)	4,501,544	-	-
Capital investing					
Capital assets internally funded	(1,691,907)	-	1,691,907	-	-
Contributed assets	(80,000)	-	80,000	-	-
Amortization of tangible capital assets	4,626,631	-	(4,626,631)	-	-
Proceeds on disposal of tangible capital assets	203,980	-	(203,980)	-	-
Loss on disposal of tangible capital assets	95,025	-	(95,025)	-	-
Capital financing					
Principal payment of capital debt	(793,567)	-	793,567	-	-
Total	\$ 2,782,592	\$ 13,787,914	\$ 124,279,143	\$ 140,849,649	\$ 138,304,898

TOWN OF TABER

Consolidated Schedule of Tangible Capital Assets

For the year ended December 31, 2018, with comparative information for 2017

Schedule 2

Cost	2017	Additions	Disposals	Transfers of assets under construction	2018
Land	\$ 1,573,862	\$ 75,000	1,710	\$ -	\$ 1,647,152
Land improvements	4,175,659	-	-	-	4,175,659
Buildings	18,152,515	-	162,263	-	17,990,252
Engineering structures	168,539,017	1,028,984	584,752	1,123,856	170,107,105
Machinery and equipment	9,459,009	1,104,300	354,477	73,340	10,282,172
Vehicles	4,020,203	1,654,044	59,255	-	5,614,992
Assets under construction	1,966,882	2,411,123	-	(1,197,196)	3,180,809
Total	\$ 207,887,147	\$ 6,273,451	\$ 1,162,457	\$ -	\$ 212,998,141

Accumulated amortization	2017	Amortization expense	Disposals	2018
Land	\$ -	\$ -	\$ -	\$ -
Land improvements	1,890,055	155,407	-	2,045,462
Buildings	6,693,324	427,445	127,511	6,993,258
Engineering structures	62,787,214	2,932,796	412,745	65,307,265
Machinery and equipment	4,423,163	706,338	266,455	4,863,046
Vehicles	2,171,029	404,645	56,741	2,518,933
Total	\$ 77,964,785	\$ 4,626,631	\$ 863,452	\$ 81,727,964

Net book value	2017	2018
Land	\$ 1,573,862	\$ 1,647,152
Land improvements	2,285,604	2,130,197
Buildings	11,459,191	10,996,994
Engineering structures	105,751,803	104,799,840
Machinery and equipment	5,035,846	5,419,126
Vehicles	1,849,174	3,096,059
Assets under construction	1,966,882	3,180,809
Total	\$ 129,922,362	\$ 131,270,177

TOWN OF TABER

Consolidated Schedule of Taxes Levied and Net Taxes Available for Municipal Purposes For the year ended December 31, 2018, with comparative information for 2017 Schedule 3

	Budget	2018	2017
Taxation:			
Real property taxes	\$ 11,650,941	\$ 11,672,932	\$ 11,123,634
Linear property taxes	236,746	221,316	214,258
Government grants in place of property taxes	19,121	20,082	18,493
	11,906,808	11,914,330	11,356,385
Requisition:			
Alberta School Foundation Fund	2,379,584	2,356,090	2,257,121
Holy Spirit School Division	331,007	326,392	308,853
Taber & District Housing Authority	84,464	95,622	102,961
	2,795,055	2,778,104	2,668,935
Net taxes available for municipal purposes	\$ 9,111,753	\$ 9,136,226	\$ 8,687,450

TOWN OF TABER**Consolidated Schedule of Government Transfers****For the year ended December 31, 2018, with comparative information for 2017
Schedule 4**

	Budget	2018	2017
Transfers for operating:			
Provincial government	\$ 780,541	\$ 2,292,936	\$ 569,261
Federal government	13,000	14,624	16,774
Other local governments	484,755	258,524	305,544
	1,278,296	2,566,084	891,579
Transfers for capital:			
Provincial government	10,222,846	3,276,152	3,668,141
	10,222,846	3,276,152	3,668,141
Total government transfers	\$ 11,501,142	\$ 5,842,236	\$ 4,559,720

Consolidated Schedule of Expenses by Object**For the year ended December 31, 2018, with comparative information for 2017
Schedule 5**

	Budget	2018	2017
Salaries, wages and benefits	\$ 10,815,988	\$ 10,772,054	\$ 9,836,100
Contracted and general services	5,778,459	6,369,226	4,830,999
Materials, goods and supplies	3,551,649	3,580,410	3,410,887
Provision for allowances	-	827	2,824
Transfers to local boards and agencies	542,689	287,231	275,409
Bank charges and short-term interest	9,200	15,167	11,907
Interest on long-term debt	208,119	228,246	208,380
Amortization of tangible capital assets	4,495,929	4,626,631	4,656,772
Loss on disposal of tangible capital assets	-	95,025	282,288
Other	137,801	18,927	12,516
	\$ 25,539,834	\$ 25,993,744	\$ 23,528,082

TOWN OF TABER

Consolidated Schedule of Segmented Disclosure
For the year ended December 31, 2018
Schedule 6

	General Government	Protective Services	Transportation Services	Environmental Services	Public Health Services	Planning and Development	Parks and Recreation	Culture and Libraries	Total
Revenue									
Net taxes available for municipal purposes	\$ 9,136,228	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,136,228
Sales and user fees	10,861	177,925	404,305	7,184,654	107,481	19	149,045	-	8,034,290
Government transfers for operating	35,860	554,391	1,392,342	262,061	-	37,500	185,573	98,357	2,566,084
Penalties and costs of taxes	151,570	-	-	45,344	-	-	-	-	196,914
Fines	-	485,837	-	-	-	-	-	7,829	493,666
Franchise and concession contracts	1,798,036	-	-	-	-	-	-	-	1,798,036
Investment income	356,805	-	-	-	-	-	-	1,809	358,614
Licenses and permits	103,915	-	-	-	2,625	146,926	-	-	253,466
Rentals	55,454	30,957	-	-	-	153,464	588,300	68,468	896,643
Other	893,127	15,418	-	3,187	5,494	437,124	74,929	19,125	1,448,404
	12,541,854	1,264,528	1,796,647	7,495,246	115,600	775,033	997,847	195,588	25,182,343
Expenses									
Salaries, wages and benefits	1,666,602	3,326,237	1,314,105	1,444,104	108,571	909,163	1,629,681	373,591	10,772,054
Contracted and general services	932,194	433,700	2,029,352	1,793,286	16,937	468,676	486,257	208,844	6,369,226
Materials, goods and supplies	232,996	247,963	671,746	1,580,014	7,267	42,545	601,396	196,463	3,580,410
Provision for allowances	-	845	-	3	(21)	-	-	-	827
Transfers to local boards and agencies	46,467	-	111,731	-	62,873	-	-	66,160	287,231
Bank charges and short-term interest	3,847	-	-	1,050	-	-	9,018	1,252	15,167
Interest on long-term debt	-	-	5,965	153,940	-	29,191	1,318	37,832	228,246
Amortization of tangible capital assets	123,357	434,359	1,755,116	1,644,256	16,495	60,993	530,436	61,619	4,626,631
Loss on disposal of tangible capital assets	6,638	(9,525)	23,660	137,910	-	(98,290)	34,632	-	95,025
Other	49,588	-	-	(34,147)	-	10	-	3,476	18,927
	3,061,689	4,433,579	5,911,675	6,720,396	212,122	1,412,288	3,282,738	949,257	25,993,744
Annual surplus (deficit) before other	9,480,165	(3,169,051)	(4,115,028)	774,850	(96,522)	(637,255)	(2,294,891)	(753,669)	(811,401)
Other									
Contributed assets	-	5,000	-	-	-	75,000	-	-	80,000
Government transfers for capital	182,272	1,053,442	214,374	1,561,064	-	-	265,000	-	3,276,152
Annual surplus (deficit)	\$ 9,662,437	\$ (2,110,609)	\$ (3,900,654)	\$ 2,335,914	\$ (96,522)	\$ (562,255)	\$ (2,029,891)	\$ (753,669)	\$ 2,544,751

TOWN OF TABER

Notes to Consolidated Financial Statements For the year ended December 31, 2018

1. Significant accounting policies

The consolidated financial statements of the Town of Taber (the "Town") are the representations of management prepared in accordance with Canadian Public Sector Accounting Standards. Significant accounting policies adopted by the Town are as follows:

(a) Reporting entity:

The consolidated financial statements reflect the assets, liabilities, revenues and expenses, change in net financial assets of the reporting entity. This entity is comprised of the municipal operations plus all of the organizations that are owned or controlled by the Town and are, therefore, accountable to the Council for the administration of their financial affairs and resources. Included with the town are the following:

Taber Public Library
Taber Police Commission

Taxes levied also include requisitions for educational, health care, social and other external organizations that are not part of the Town.

The statements exclude trust assets that are administered for the benefit of external parties. A schedule of these trust assets is included in Note 12.

Interdepartmental and organizational transactions and balances have been eliminated.

(b) Basis of accounting:

The financial statements are prepared using the accrual basis of accounting in accordance with Canadian Public Sector Accounting Standards.

(c) Expenses:

Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the obligation to pay.

(d) Pension expenses:

The Town participates in a multi-employer defined benefit pension plan. This plan is accounted for as a defined contribution plan whereby contributions are expensed as incurred.

(e) Cash and cash equivalents:

Cash and cash equivalents includes cash and deposits redeemable at managements discretion held with Canadian financial institutions.

(f) Investments:

Investments are recorded at amortized cost. Investment premiums and discounts are amortized on the net present value basis over the term of the respective investments. When there has been a loss in value that is other than a temporary decline, the respective investment is written down to recognize the loss.

TOWN OF TABER

Notes to Consolidated Financial Statements For the year ended December 31, 2018

(g) Debt charges recoverable:

Debt charges recoverable consist of amounts that are recoverable from municipal agencies or other local governments with respect to outstanding debentures or other long-term debt pursuant to annexation orders or joint capital undertakings. These recoveries are recorded at a value that equals the offsetting portion of the un-matured long-term debt, less actuarial requirements for the retirement of any sinking fund debentures.

(h) Requisition over-levy and under-levy:

Over-levies and under-levies arise from the difference between the actual property tax levy made to cover each requisition and the actual amount requisitioned.

If the actual levy exceeds the requisition, the over-levy is accrued as a liability and property tax revenue is reduced. Where that actual levy is less than the requisition amount, the under-levy is accrued as a receivable and as property tax revenue.

Requisition tax rates in the subsequent year are adjusted for any over-levies or under-levies of the prior year.

(i) Revenues:

Revenue is recorded when it is earned and measurable. Sales and user fees are accounted for in the period in which the events occurred that gave rise to the revenues. Revenue is recognized in the period when the related expenses are incurred, services performed or the tangible capital assets are acquired.

(j) Tax revenue:

Tax revenues are recognized once Town Council passes the bylaw approving the current year's tax assessment and tax rate. Tax rate categories include: real property taxes (residential and non-residential), linear property taxes and local improvement taxes. Requisitions operating as flow through arrangements are excluded from revenue. See Schedule 3.

Taxes receivable are measured once the tax rate of the local improvement tax rate bylaw is passed. Taxes receivable are measured at their net realizable value. Net realizable value excludes individually identified taxes in arrears considered uncollectable through the tax recovery process. Taxes received in advance of the next tax year are recorded as a customer credit and liability until the bylaw is passed.

(k) Deferred revenue:

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified. Deferred revenue includes amounts received for services yet to be performed as well as government transfers where the stipulations have not yet been met.

(l) Government transfers:

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return.

Government transfers are recognized in the financial statements in the period that gives rise to the transfer occurring, providing the transfers are authorized, the Town has met any eligible criteria and a reasonable estimate of the amounts can be made.

TOWN OF TABER

Notes to Consolidated Financial Statements

For the year ended December 31, 2018

(m) Landfill closure and post-closure liability:

Pursuant to the Alberta Environmental Protection and Enhancement Act, the Town is required to fund the closure of its landfill site and provide for post-closure care of the facility. Closure and post-closure activities include the final clay cover, landscaping, as well as surface and ground water monitoring, leachate control, and visual inspection. The landfill site has been closed.

(n) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues and expenses, provides the consolidated Change in Net Financial Assets for the year.

(i) Tangible capital assets:

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over the estimated useful life as follows:

	Years
Land improvements	25-45
Buildings	25-75
Engineered structures	25-75
Machinery and equipment	4-40
Vehicles	4-25

Assets under construction are not amortized until the asset is available for productive use.

(ii) Tangible capital assets disclosed at nominal values:

Where an estimate of fair value could not be made or where there was no future benefit related to the asset, the tangible capital asset was recognized at a nominal value. Land, land improvements, buildings and machinery and equipment are the categories where nominal values were assigned.

(iii) Contributions of tangible capital assets:

Tangible capital assets received as contributions are recorded at fair value at the date of receipt and recorded as revenue.

(iv) Inventories:

Inventories held for consumption are recorded at the lower of cost and replacement cost.

(v) Interest capitalization:

The Town does not capitalize interest costs associated with the acquisition or construction of tangible capital assets.

(vi) Land held for resale:

Land held for resale is recorded at the lower of cost or net realizable value. Cost includes costs for land acquisition and improvements required to prepare the land for servicing such as clearing, stripping and leveling charges. Related development costs incurred to provide infrastructure such as water and wastewater services, roads, sidewalks and street lighting are recorded as capital assets under their respective function.

TOWN OF TABER

Notes to Consolidated Financial Statements For the year ended December 31, 2018

(o) Use of estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality.

Contributions of tangible capital assets are recorded at fair value at the date of receipt.

Actual results could differ from those estimates.

(p) Liability for contaminated sites:

Contaminated sites are a result of contamination being introduced into air, soil, water, sediment of material (chemical, organic, radioactive) or live organism that exceeds an environmental standard. The Town recognizes a liability for remediation of contaminated sites when the following criteria have been met:

- an environmental standard exists,
- there is evidence that contamination exceeds an environmental standard,
- the Town is directly responsible or accepts responsibility for the contamination
- it is expected that future economic benefits will be given up and,
- a reasonable estimate of the amount can be made.

Sites that are currently in productive use are only considered contaminated sites if an unexpected event results in remediation. In cases where the Town's responsibility is not determinable, a contingent liability may be disclosed.

The liability reflects the Town's best estimate, as of December 31, 2018, of the amount required to remediate non-productive sites to the current minimum standard of use prior to contamination. Where possible, provisions for remediation are based on environmental assessments completed on a site; for those sites where an assessment has not been completed, estimates of the remediation are completed using information available for the site and by extrapolating from the cost to clean up similar sites. The liability is recorded net of any estimated recoveries from third parties. The Town will measure the liability using present value techniques when cash flows are expected to occur over extended future periods.

(q) Future accounting pronouncements:

The following summarizes the upcoming changes to the Public Sector Accounting Standards by the Public Sector Accounting Standards Board (PSAB). In 2019, the Town will continue to assess the impact and prepare for the adoption of these standards. While the timing of standard adoption can vary, certain standards must be adopted concurrently.

(i) PS 1201 - Financial Statement Presentation

The implementation of this standard requires a new statement of re-measurement gains and losses separate from the statement of operations. This new statement will include the unrealized gains and losses arising from the remeasurement of financial instruments and items denominated in foreign currency. This standard is effective for fiscal years beginning on or after April 1, 2021.

TOWN OF TABER

Notes to Consolidated Financial Statements

For the year ended December 31, 2018

(q) Future accounting pronouncements (continued):

(ii) PS 3450 - Financial Instruments

This section establishes recognition, measurement, and disclosure requirements for derivative and non-derivative instruments. The standard requires fair value measurements of derivative instruments and equity instruments; all other financial instruments can be measured at either cost or fair value depending upon elections made by the government. Unrealized gains and losses will be presented on the new statement of remeasurement gains and losses arising from the adoption of PS 1201. There will also be a requirement to disclose the nature and extent of risks arising from financial instruments and clarification is given for the de-recognition of financial liabilities. As the Town does not invest in derivatives or equity instruments based on its investment policy, it is anticipated that the adoption of this standard will have a minimal impact on the Town. This standard is effective for fiscal years beginning on or after April 1, 2021.

(iii) PS 2601 - Foreign Currency Translation

This section establishes guidance on the recognition, measurement, presentation and disclosure of assets and liabilities denominated in foreign currencies. The section requires monetary assets and liabilities, denominated in a foreign currency and non-monetary items valued at fair value denominated in a foreign currency to be adjusted to reflect the exchange rates in effect at the financial statement date. The resulting unrealized gains and losses are to be presented in the new statement of remeasurement gains and losses. This standard is effective for fiscal years beginning on or after April 1, 2021.

(iv) PS 3041 - Portfolio Investments

This section removes the distinction between temporary and portfolio investments and provides additional guidance on recognition, measurement, presentation and disclosure of these types of investments. Upon adoption of this section and PS 3450, PS 3040 - Portfolio investments will no longer be applicable. This standard is effective for fiscal years beginning on or after April 1, 2021.

(x) PS 3430 - Restructuring Transactions

This section provides guidance on the recognition, measurement and presentation on restructuring transactions by both the transferor and recipients of assets or liabilities, together with related program or operating responsibilities. This section is effective for fiscal years beginning on or after April 1, 2021.

(xi) PS 3280 - Asset Retirement Obligations

This section provides guidance on how to account for and report a liability for retirement of a tangible capital asset. This section is effective for fiscal years beginning on or after April 1, 2021.

(xii) PS 3400 - Revenue

This section provides guidance on how to account for and report on revenue, specifically addressing revenue arising from exchange transactions and unilateral transactions. This section is effective for fiscal years beginning on or after April 1, 2022.

The requirements in PS 1201, PS 3450, PS 2601, and PS 3041 are required to be implemented at the same time.

TOWN OF TABER

Notes to Consolidated Financial Statements

For the year ended December 31, 2018

(r) Adoption of new accounting standards

The Town has prospectively adopted the following standards effective January 1, 2018:

- (i) PS 2200 - Related party disclosure
Defines a related party and identifies disclosures for related parties and related party transactions, including key management personnel and close family members.
- (ii) PS 3420 - Inter-entity transactions
Establishes standards on how to account for and report transactions between public sector entities that comprise a government's reporting entity from both a provider and recipient perspective.
- (iii) PS 3210 - Assets
Provides guidance for applying the definition of assets set out in PS 1000 - Financial statement concepts and establishes general disclosure standards for assets.
- (iv) PS 3320 - Contingent assets
Defines and establishes disclosure standards for contingent assets.
- (v) PS 3380 - Contractual rights
Defines and establishes disclosure standards on contractual rights.

2. Cash and temporary investments

	2018	2017
Cash	\$ 2,140,049	\$ 1,405,933
Temporary investments (market value 2018 - \$16,144,005; 2017 - \$14,780,383)	15,974,865	14,653,871
	\$ 18,114,914	\$ 16,059,804

The temporary investments are comprised of short-term deposits issued by a Canadian financial institution. These investments mature between March 22, 2019 to August 13, 2019, but are redeemable at management's discretion.

Included in temporary investments are restricted amounts of \$576,673, \$226,551, \$686,946 and \$200,000 received from Municipal Sustainability Initiative, Clean Water and Wastewater Fund, Federal Gas Tax Fund and Alberta Community Partnership respectively and held exclusively for capital infrastructure projects (note 6).

3. Taxes and grants in lieu receivable

	2018	2017
Current taxes and grants in lieu of taxes	\$ 461,229	\$ 489,169
Tax arrears	89,540	197,352
	\$ 550,769	\$ 686,521

TOWN OF TABER

Notes to Consolidated Financial Statements For the year ended December 31, 2018

4. Long-term investments

	2018		2017	
	Cost	Market Value	Cost	Market Value
Guaranteed Investment Certificates	\$ 432,335	\$ 422,335	\$ 510,000	\$ 528,826
Principal Protected Index Fund	198,206	198,206	250,004	250,513
Patronage reserves - United Farmers of Alberta	3,453	3,453	3,433	3,433
Shares in Alberta Capital Finance Authority	40	40	40	40
Shares in 1st Choice Savings & Credit Union Ltd.	56	56	55	55
	\$ 634,090	\$ 624,090	\$ 763,532	\$ 782,867

Guaranteed Investment Certificates have effective interest rates of 2.78% to 4.86% with maturity dates of May 16, 2019 to March 30, 2027.

Corporate bonds have effective yield rates up to 0.10% (2017 - up to 2.94%) with maturity dates up to August 24, 2021.

5. Employee benefit obligations

	2018	2017
Vacation and other entitlements	\$ 558,125	\$ 527,203

The vacation and other entitlements liability consists of the vacation, overtime, flex and sick leave that employees are deferring to future years. Employees have either earned the benefits or are entitled to these benefits within the next budgetary year.

TOWN OF TABER

Notes to Consolidated Financial Statements For the year ended December 31, 2018

6. Deferred revenue and government transfers

	2018	2017
Deferred revenue	\$ 296,186	\$ 408,791
Government contributions ⁽¹⁾	1,782,026	726,676
Prepaid taxes	38,464	46,496
	\$ 2,116,676	\$ 1,181,963

⁽¹⁾ Government contributions in deferred revenue consist of the following:

	2017 Balance	Grants Received & Interest Recognized	Government Transfer Revenue	2018 Balance
Municipal Sustainability Initiative Grant	\$ 634,916	\$ 2,434,604	\$ (2,492,847)	\$ 576,673
Clean Water and Wastewater Fund	-	1,223,769	(997,218)	226,551
Federal Gas Tax Fund	-	1,798,139	(1,111,193)	686,946
Alberta Community Partnership	-	200,000	-	200,000
Alberta Municipal Water Wastewater Grant	-	170,000	(170,000)	-
Other Grants	91,760	91,856	(91,760)	91,856
	\$ 726,676	\$ 5,918,368	\$ (4,863,018)	\$ 1,782,026

7. Provision for landfill post-closure costs

Alberta Environmental law requires closure and post-closure of landfill sites, which includes final covering and landscaping, pumping of ground water and leachates from the site, and on-going environmental monitoring, site inspections and maintenance.

The estimated total liability of \$251,397 for 2018 (2017 - \$285,582) is based on the sum of discounted future cash flows for post-closure activities for 11 years (2017 - 12 years) using a discount rate of 2.3% (2017 - 1.7%) and assuming annual inflation of 1.8% (2017 - 1.8%).

The Town has not designated assets for settling post-closure liabilities.

TOWN OF TABER

Notes to Consolidated Financial Statements For the year ended December 31, 2018

8. Long-term debt

	2018	2017
Tax supported:		
Debenture issued for the construction of library building	\$ 808,058	\$ 890,821
Debenture issued for Sewer Truck	430,068	532,000
Debenture issued for upgrade to the water and waste water treatment plant	4,707,909	5,261,780
Debenture issued for Lagoon project	1,045,000	1,100,000
Self supported:		
Debenture from debt charges recoverable (Taber Golf Club)	26,166	51,441
Debenture from debt charges recoverable (Taber Gymnastics Fitness Club)	377,658	390,068
Debenture from debt charges recoverable (Land purchase)	2,000,000	-
	9,394,859	8,226,110
Current portion	1,013,490	831,252
	\$ 8,381,369	\$ 7,394,858

	Principal	Interest	Total
2019	\$ 1,013,490	\$ 244,695	\$ 1,258,185
2020	998,901	217,625	1,216,526
2021	1,010,857	190,864	1,201,721
2022	1,023,206	163,710	1,186,916
2023	922,615	136,751	1,059,366
Thereafter	4,425,790	425,680	4,851,470
	\$ 9,394,859	\$ 1,379,325	\$ 10,774,184

The Town is under agreement with the Taber Golf Club for the repayment of a debenture taken out for the benefit of the club. The full principal and interest costs for the debenture are recovered from the club.

The Town is under agreement with the Taber Gymnastics Fitness Club for the repayment of a debenture taken out for the benefit of the club. The full principal and interest costs for the debenture are recovered from the club.

Debenture debt issued for the construction of the library building is repayable to Alberta Capital Finance Authority and bears interest at 4.365% and matures in 2026.

TOWN OF TABER

Notes to Consolidated Financial Statements For the year ended December 31, 2018

8. Long-term debt (continued)

Debenture debt issued to Taber Golf Club is repayable to Alberta Capital Finance Authority and bears interest at 3.494% and matures in 2019.

Debenture debt issued to Taber Gymnastics Fitness Club is repayable to Alberta Capital Finance Authority and bears interest at 3.228% and matures in 2039.

Debenture debt issued for the Sewer Truck is repayable to Alberta Capital Finance Authority and bears interest at 2.134% and matures in 2022.

Debenture debt issued for the upgrade to the water and waste water treatment plant is repayable to Canadian Imperial Bank of Commerce and bears interest at 2.134% and matures in 2027.

Debenture debt issued for the Land purchase is repayable to Alberta Capital Finance Authority and bears interest at 2.899% and matures in 2028.

The Town has a revolving loan with Canadian Imperial Bank of Commerce. The revolving loan is due on demand, bears interest at 2.7% and has available funds up to \$3,000,000. As at December 31, 2018, the revolving loan was not drawn upon.

During the year, on a cash basis, the Town paid \$209,914 on interest on long-term debt.

Debenture debt is issued on the credit and security of the Town at large.

9. Debt limits

Section 276(2) of the Municipal Government Act requires that debt and debt limits as defined by Alberta Regulation 255/00 for the Town be disclosed as follows:

	2018	2017
Total debt limit	\$ 37,773,515	\$ 35,971,398
Total debt	(9,394,859)	(8,226,110)
Amount of debt limit unused	\$ 28,378,656	\$ 27,745,288
Debt servicing limit	\$ 6,295,586	\$ 5,995,233
Debt servicing	(1,258,185)	(1,041,167)
Amount of debt servicing limit unused	\$ 5,037,401	\$ 4,954,066

The debt limit is calculated at 1.5 times revenue of the Town (as defined in Alberta Regulation 255/00) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities which could be at financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the Town. Rather, the financial statements must be interpreted as a whole.

TOWN OF TABER

Notes to Consolidated Financial Statements For the year ended December 31, 2018

10. Tangible capital assets

	2018	2017
Land for Municipal Use	\$ 1,647,152	\$ 1,573,862
Land Improvements	2,130,197	2,285,604
Buildings	10,996,994	11,459,191
Engineering Structures	104,799,840	105,751,803
Machinery & Equipment	5,419,126	5,035,846
Vehicles	3,096,059	1,849,174
Work in Progress	3,180,809	1,966,882
	\$ 131,270,177	\$ 129,922,362

Contributed capital assets received and recognized in the year relate to various land recorded on the consolidated financial statements is \$80,000. Contributed capital assets received in 2017 relate to contributions from developers for various land \$303,747.

11. Accumulated surplus

	2018	2017
General government operations	\$ 140,702,220	\$ 138,129,185
Taber Public Library	147,429	175,713
	\$ 140,849,649	\$ 138,304,898

Accumulated surplus consists of restricted and unrestricted amounts and equity in tangible capital assets as follows:

	2018	2017
Unrestricted surplus	\$ 2,782,592	\$ 3,479,341
Reserves	13,787,914	12,687,796
Equity in tangible capital assets	124,279,143	122,137,761
	\$ 140,849,649	\$ 138,304,898

TOWN OF TABER**Notes to Consolidated Financial Statements
For the year ended December 31, 2018**

11. Accumulated surplus (continued)

Reserves are comprised of funds internally restricted as follows:

	2017	Transfers in	Transfers out	2018
General operations	\$ 550,060	\$ 261,111	\$ (225,379)	\$ 585,792
Off street parking	6,700	-	-	6,700
Continuing projects	-	-	-	-
Police Commission	32,282	-	-	32,282
Health and safety	86,612	4,862	-	91,474
Repairs and maintenance	-	-	-	-
General capital	3,428,142	625,645	(1,377,111)	2,676,676
Infrastructure	1,779,609	1,470,996	-	3,250,605
Buildings	727,611	134,836	(731,210)	131,237
Equipment	588,594	343,904	(784,161)	148,337
Land	2,391,204	2,623,729	(1,203,465)	3,811,468
Vehicles	1,050,160	206,207	(704,045)	552,322
Energy conservation	486,170	158,746	(10,146)	634,770
Funds held in place of municipal reserves	161,267	6,180	-	167,447
Development levies	1,399,385	299,419	-	1,698,804
	\$ 12,687,796	\$ 6,135,635	\$ (5,035,517)	\$ 13,787,914

Equity in tangible capital assets

	2018	2017
Net book value of tangible capital assets	\$ 131,270,177	\$ 129,922,362
Long-term debt for capital purposes	(9,394,858)	(8,226,110)
Long-term debt for operating purposes	2,000,000	-
Debt charges recoverable	403,824	441,509
	\$ 124,279,143	\$ 122,137,761

TOWN OF TABER

Notes to Consolidated Financial Statements For the year ended December 31, 2018

12. Trust funds

The Town administers the following trusts on behalf of parties external to the reporting entity:

	2017	Increases	Decreases	2018
Community trust	\$ -	\$ 228	\$ 228	\$ -
Highway 3 Association	25,534	25,882	29,759	21,657
Transfer station trust	-	-	-	-
Police trust	1,491	-	-	1,491
	\$ 27,025	\$ 26,110	\$ 29,987	\$ 23,148

These amounts are not reflected in the financial position of the Town.

13. Salary and benefits disclosure

Disclosure of salaries and benefits for municipal officials, the chief administrative officer and designated officers as required by Alberta Regulation 313/2000 is as follows:

	2018		2017	
	Salary ⁽¹⁾	Benefits & Allowances ^(2,3)	Total	Total
Members of Council				
Mayor A. Prokop	42,000	375	42,375	22,377
Mayor H. DeVlieger	-	-	-	10,272
Councillors:				
J. Brewin	24,750	250	25,000	19,839
J. Strojwas	24,000	375	24,375	19,583
G. Bekkering	24,750	375	25,125	4,000
L. Tams	24,000	375	24,375	4,103
C. Firth	24,000	250	24,250	4,103
M. Garner	24,000	625	24,625	4,103
L. Ross-Giroux	-	-	-	15,369
R. Popadynetz	-	-	-	15,083
R. Sparks	-	-	-	15,111
A. Prokop	-	-	-	6,399
Chief Administrative Officer	178,131	29,554	207,685	192,165

(1) Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.

(2) Benefits and allowances figures include the Town's share of all employee benefits and contributions or payments made on behalf of the employee.

(3) Benefits and allowances figures also include the Town's share of the costs of additional taxable benefits including travel allowances and car allowances.

TOWN OF TABER

Notes to Consolidated Financial Statements For the year ended December 31, 2018

14. Pension plans

Employees of the Town qualify to belong to one of the following defined-benefits pension plans:

(a) Local Authorities Pension Plan

The Town participates in a multi-employer defined benefit pension plan. The plan is accounted for as a defined contribution plan.

Employees of the Town, with the exception of police officers, participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the Alberta Public Sector Pension Plans Act. The LAPP serves about 259,714 people and 420 employers. The LAPP is financed by employer and employee contributions and by investment earnings of the LAPP Fund.

Contributions for current services are recorded as expenses in the year in which they become due.

The Town is required to make current service contributions to the LAPP of 10.39% of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 14.84% on pensionable earnings above this amount. Employees of the Town are required to make current service contributions of 9.39% of pensionable earnings up to the year's maximum pensionable earnings and 13.84% on pensionable earnings above this amount.

Total current service contributions by the Town to the LAPP in 2018 were \$557,125 (2017 - \$543,667). Total current service contributions by the employees of the Town to the LAPP in 2018 were \$508,290 (2017 - \$499,451).

At December 31, 2017 the LAPP disclosed an actuarial surplus of \$4.84 billion (2016 - deficit of \$637 million).

(b) Special Forces Pension Plan

The Town participates in a multi-employer defined benefit pension plan. The plan is accounted for as a defined contribution plan.

Police officers employed by the Town, including management, participate in the Special Forces Pension Plan (SFPP), which is one of the plans covered by the Alberta Public Sector Pension Plans Act. The SFPP serves about 7,285 people and 7 employers. The plan is financed by employer and employee contributions and by investment earnings of the SFPP Fund.

Contributions for current services are recorded as expenses in the year in which they become due.

The Town is required to make current service contributions to the SFPP of 14.55% of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 14.55% on pensionable earnings above this amount. Police officers of the Town are required to make current service contributions of 13.45% of pensionable earnings up to the year's maximum pensionable earnings and 13.45% on pensionable earnings above this amount.

Total current service contributions by the Town to the SFPP in 2018 were \$221,639 (2017 - \$192,065). Total current service contributions by the police officers of the Town to the SFPP in 2018 were \$204,884 (2017 - \$207,773).

At December 31, 2017 the SFPP Plan disclosed an actuarial surplus of \$71.0 million (2016 - deficit of \$109.0 million).

TOWN OF TABER

Notes to Consolidated Financial Statements For the year ended December 31, 2018

15. Contingent liabilities

- (a) Various claims have been made against the Town as at December 31, 2018. If proven, it is possible that these claims may have an adverse effect on the financial position of the Town. The Town believes that these claims are without substantial merit and as such, the Town is disputing the claims. As the outcomes are not determinable at this time, no amount has been accrued in the financial statements.
- (b) The Town has not recognized liabilities relating to certain obligations, primarily environmental and other liabilities relating to facilities, equipment and land. These liabilities are not recognized as the dates of remediation are unknown and as such the fair value of these liabilities cannot be reasonably determined.

16. Contractual rights

The Town has entered into several land rent and oil lease agreements with various third parties. These agreements are individually insignificant. The timing and extent of future revenues from each agreement varies based on its terms. Revenue from land rent and oil leases for 2018 was \$133,765.

17. Financial instruments

The Town's financial instruments consist of cash and temporary investments, taxes and grants in lieu receivable, trade and other receivables, long-term investments, debt charges recoverable, accounts payable and accrued liabilities, employee benefit obligations, deposit liabilities and long-term debt. It is management's opinion that the Town is not exposed to significant interest, currency or liquidity risk arising from these financial instruments.

The Town is subject to credit risk with respect to taxes and grants in lieu receivable, and trade and other receivables. Credit risk arises from the possibility that taxpayers and entities to which the Town provides services may experience financial difficulty and be unable to fulfill their obligations. The large number and diversity of taxpayers and customers minimized the credit risk.

18. Segmented disclosure

Segmented disclosures (Schedule 6) have been identified based upon lines of service provided by the Town. Town services are provided by departments and their activities are reported by functional area in the body of the consolidated financial statements. Certain lines of service that have been separately disclosed in the segmented financial information, along with the services they provide, are as follows:

- (a) General government
The mandate of general government includes all taxation, Council and administrative functional activities.
- (b) Protective services
The mandate of protective services is to provide for the rescue and protection of people and property within the Town through effective and efficient management and coordination of emergency service systems and resources.
- (c) Transportation services
The mandate of transportation services is the delivery of municipal public works services relating to the planning, development and maintenance of roadway systems, streets, walks, lighting, storm water flows and public transit.

TOWN OF TABER

Notes to Consolidated Financial Statements

For the year ended December 31, 2018

18. Segmented disclosure (continued)

(d) Environmental services

The mandate of environmental services is the delivery of utility services including water supply and distribution services, wastewater treatment and disposal activities, and solid waste and recycling management.

(e) Public health services

The mandate of public health services is the contribution to Family and Community Support Services (FCSS) and the administration and maintenance of the cemetery.

(f) Planning and development

The mandate of planning and development is the administration of residential, commercial and industrial development services, and operation and maintenance of Town owned buildings.

(g) Parks and recreation

The mandate of parks and recreation includes the operation and maintenance of parks, sportsfields, and recreation and community facilities within the Town.

(h) Culture and libraries

The mandate of culture and libraries includes the operation and maintenance of the community auditorium and meeting rooms, and the support of the Taber Public Library and the ownership of the building.

For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. The accounting policies used in these segments are consistent with those adopted by the Town as a whole.

19. Related party transactions

In 2017, the Town entered into transactions aggregating \$79,101 related to construction with a company in which an elected official has a financial interest. The transactions were carried out in the normal course of operations pursuant to the Town's purchasing and procurement policies.

In 2017, the Town received fees aggregating \$21,931 related to development permits with a company in which an elected official has a financial interest. The transactions were carried out in the normal course of operations pursuant to the Town's fee schedules.

There were no related party transactions in 2018.

20. Comparative figures

The comparative figures for the 2017 year have been reclassified to conform with the 2018 financial statement presentation.

21. Budget

The budget information was approved by Council on December 4, 2017.

22. Approval of financial statements

These financial statements have been approved by Council and Management.

MUNICIPAL FINANCIAL INFORMATION RETURN

For the Year Ending December 31, 2018

Municipality Name: Town of Taber

CERTIFICATION

The information contained in this Financial Information Return is presented fairly to the best of my knowledge.

Signature of Duly Authorized Signing Officer

John Orwa

Print Name

Date



KPMG LLP
500 Lethbridge Centre Tower
400 - 4th Avenue South
Lethbridge AB T1J 4E1
Canada
Tel 403-380-5700
Fax 403-380-5760

INDEPENDENT AUDITORS' REPORT

To the Mayor and Members of Council of the Town of Taber

Opinion

We have audited the municipal financial information return of the Town of Taber (the Town) as at and for the year ended December 31, 2018.

In our opinion, the accompanying municipal financial information return as at and for the year ended December 31, 2018 of the Town is prepared, in all material respects, in accordance with the financial reporting provisions of Section 277 of the Alberta Municipal Government Act and the accounting principles described in the Financial Information Return Manual for December 31, 2018 prepared by Alberta Municipal Affairs.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditors' Responsibilities for the Audit of the Municipal Financial Information Return***" section of our auditors' report.

We are independent of the Town in accordance with the ethical requirements that are relevant to our audit of the municipal financial information return in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Emphasis of Matter – Financial Reporting Framework

We draw attention to fact that the municipal financial information return has been prepared in accordance with the financial reporting provisions included in Section 277 of the Alberta Municipal Government Act and the accounting principles described in the Municipal Financial Information Return Manual prepared by Alberta Municipal Affairs, which describe the basis of accounting.

The municipal financial information return is prepared to assist the Town to meet the requirements of Alberta Municipal Affairs and is to be used primarily for statistical purposes.

As a result, the municipal financial information return may not be suitable for another purpose.

Our opinion is not modified in respect of this matter.

Other Matter – Restriction on Use

Our report is intended solely for the Mayor and Members of Council of the Town and Alberta Municipal Affairs, and should not be used by other parties.

Other Matter – General Purpose Financial Statements

The Town has prepared general purpose financial statements as at and for the year ended December 31, 2018 in accordance with Canadian public sector accounting standards on which we issued an auditors' report addressed to the Mayor and Members of Council of the Town dated April 15, 2019.

Responsibilities of Management and Those Charged with Governance for the Municipal Financial Information Return

Management is responsible for the preparation of the municipal financial information return in accordance with the financial reporting provisions of Section 277 of the Alberta Municipal Government Act and the Financial Information Return Manual for December 31, 2018 prepared by Alberta Municipal Affairs, and for such internal control as management determines is necessary to enable the preparation of a municipal financial information return that is free from material misstatement, whether due to fraud or error.

In preparing the municipal financial information return, management is responsible for assessing the Town's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Town or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Town's financial reporting process.



Auditors' Responsibilities for the Audit of the Municipal Financial Information Return

Our objectives are to obtain reasonable assurance about whether the municipal financial information return as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the municipal financial information return.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the municipal financial information return, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Town's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention to the material uncertainty in our auditors' report. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Town to cease to continue as a going concern.



- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG LLP

Chartered Professional Accountants

Lethbridge, Canada

April 15, 2019

FINANCIAL POSITION

Schedule 9A

	Total
	1
Assets	0010
Cash and Temporary Investments	0020 18,114,914
Taxes and Grants in Place of Taxes Receivable.....	0030
. Current	0040 461,229
. Arrears	0050 89,540
. Allowance	0060
Receivable From Other Governments	0070 230,832
Loans Receivable	0080 5,030
Trade and Other Receivables	0090 1,734,104
Debt Charges Recoverable.....	0095 403,824
Inventories Held for Resale	0130
. Land	0140
. Other	0150
Long Term Investments	0170
. Federal Government	0180
. Provincial Government	0190
. Local Governments	0200
. Other	0210 634,090
Other Current Assets	0230 1,147
Other Long Term Assets	0240
Total Financial Assets	0250
	0260 21,674,710
Liabilities	0270
Temporary Loans Payable	0280
Payable To Other Governments	0290 112,968
Accounts Payable & Accrued Liabilities	0300 2,411,097
Deposit Liabilities	0310 368,707
Deferred Revenue	0340 2,116,676
Long Term Debt	0350 9,394,859
Other Current Liabilities	0360
Other Long Term Liabilities	0370 251,397
Total Liabilities	0380
	0390 14,655,704
Net Financial Assets (Net Debt)	0395 7,019,006
Non Financial Assets	
Tangible Capital Assets.....	0400 131,270,177
Inventory for Consumption.....	0410 239,178
Prepaid Expenses	0420 58,916
Other.....	0430 2,262,372
Total Non-Financial Assets	0440 133,830,643
Accumulated Surplus	0450 140,849,649

CHANGE IN ACCUMULATED SURPLUS

Schedule 9B

		Unrestricted	Restricted	Equity in TCA	Total
		1	2	3	4
Accumulated Surplus - Beginning of Year	0500	3,479,341	12,687,796	122,137,761	138,304,898
Net Revenue (Expense)	0505	2,544,751			2,544,751
Funds Designated For Future Use.....	0511	-6,135,635	6,135,635		
Restricted Funds - Used for Operations.....	0512	533,973	-533,973		
Restricted Funds - Used for TCA.....	0513		-4,501,544	4,501,544	
Current Year Funds Used for TCA	0514	-1,691,907		1,691,907	
Donated and Contributed TCA.....	0516	-80,000		80,000	
Disposals of TCA.....	0517	299,005		-299,005	
Annual Amortization Expense.....	0518	4,626,631		-4,626,631	
Long Term Debt - Issued.....	0519				
Long Term Debt - Repaid.....	0521	-793,567		793,567	
Capital Debt - Used for TCA.....	0522				
	0523				
Other Adjustments.....	0524				
Accumulated Surplus - End of Year.....	0525	2,782,592	13,787,914	124,279,143	140,849,649

FINANCIAL ACTIVITIES BY FUNCTION

Schedule 9C

	Revenue		Expense
	1		2
Total General	0700	11,691,564	
Function	0710		1150
General Government	0720		1160
Council and Other Legislative	0730	818	1170
General Administration	0740	1,031,744	1180
Other General Government.....	0750		1190
Protective Services	0760		1200
Police	0770	2,205,980	1210
Fire	0780	111,990	1220
Disaster and Emergency Measures	0790	5,000	1230
Ambulance and First Aid	0800		1240
Bylaws Enforcement	0810		1250
Other Protective Services.....	0820		1260
Transportation	0830		1270
Common and Equipment Pool	0840		1280
Roads, Streets, Walks, Lighting	0850	1,493,330	1290
Airport	0860		1300
Public Transit	0870		1310
Storm Sewers and Drainage	0880	517,691	1320
Other Transportation	0890		1330
Environmental Use and Protection	0900		1340
Water Supply and Distribution	0910	3,426,107	1350
Wastewater Treatment and Disposal	0920	4,148,035	1360
Waste Management	0930	1,482,168	1370
Other Environmental Use and Protection	0940		1380
Public Health and Welfare	0950		1390
Family and Community Support	0960		1400
Day Care	0970		1410
Cemeteries and Crematoriums	0980	115,600	1420
Other Public Health and Welfare	0990		1430
Planning and Development	1000		1440
Land Use Planning, Zoning and Development	1010	187,097	1450
Economic/Agricultural Development	1020		1460
Subdivision Land and Development	1030	431,098	1470
Public Housing Operations	1040		1480
Land, Housing and Building Rentals	1050	231,838	1490
Other Planning and Development.....	1060		1500
Recreation and Culture	1070		1510
Recreation Boards	1080		1520
Parks and Recreation	1090	1,262,847	1530
Culture: Libraries, Museums, Halls	1100	195,588	1540
Convention Centres	1110		1550
Other Recreation and Culture.....	1120		1560
Other Utilities	1125		1565
Gas	1126		1566
Electric	1127		1567
Other	1130		1570
Total Revenue/Expense	1140	28,538,495	1580
Net Revenue/Expense			1590
			2,544,751

FINANCIAL ACTIVITIES BY TYPE / OBJECT

Schedule 9D

		Total 1
Revenues	1700	
Taxation and Grants in Place	1710	
Property (Net Municipal)	1720	9,136,226
Business	1730	
Business Revitalization Zone	1740	
Special	1750	
Well Drilling	1760	
Local Improvement	1770	
Sales To Other Governments	1790	
Sales and User Charges	1800	8,034,290
Penalties and Costs on Taxes	1810	196,914
Licenses and Permits	1820	253,466
Fines	1830	493,666
Franchise and Concession Contracts	1840	1,798,036
Returns on Investments	1850	358,614
Rentals	1860	896,643
Insurance Proceeds	1870	
Net Gain on Sale of Tangible Capital Assets	1880	
Contributed and Donated Assets	1885	80,000
Federal Government Unconditional Transfers	1890	
Federal Government Conditional Transfers	1900	14,624
Provincial Government Unconditional Transfers	1910	
Provincial Government Conditional Transfers	1920	5,569,088
Local Government Transfers	1930	258,524
Transfers From Local Boards and Agencies	1940	
Developer Agreements and Levies	1960	
Other Revenues	1970	1,448,404
Total Revenue	1980	28,538,495
Expenses	1990	
Salaries, Wages, and Benefits	2000	10,772,054
Contracted and General Services	2010	6,369,226
Purchases from Other Governments	2020	
Materials, Goods, Supplies, and Utilities	2030	3,580,410
Provision For Allowances	2040	827
Transfers to Other Governments	2050	
Transfers to Local Boards and Agencies	2060	129,033
Transfers to Individuals and Organizations	2070	158,198
Bank Charges and Short Term Interest	2080	15,167
Interest on Operating Long Term Debt	2090	25,787
Interest on Capital Long Term Debt	2100	202,459
Amortization of Tangible Capital Assets	2110	4,626,631
Net Loss on Sale of Tangible Capital Assets	2125	95,025
Write Down of Tangible Capital Assets	2127	
Other Expenditures	2130	18,927
Total Expenses	2140	25,993,744
Net Revenue (Expense)	2150	2,544,751

REVENUE AND EXPENSE SUPPLEMENTARY DETAIL

Schedule 9E

		Revenue		Expenses	
		Sales and User Charges	Provincial Capital Transfers	Annual Amortization Expense	Capital Long Term Debt Interest Expense
		1	2	3	4
General Government	2200				
Council and Other Legislative	2210			1,106	
General Administration	2220	10,860		122,252	
Other General Government.....	2230				
Protective Services	2240				
Police	2250	113,379		194,962	
Fire	2260	64,546		237,656	
Disaster and Emergency Measures	2270			1,740	
Ambulance and First Aid	2280				
Bylaws Enforcement	2290				
Other Protective Services.....	2300				
Transportation	2310				
Common and Equipment Pool	2320				
Roads, Streets, Walks, Lighting	2330	5,040		1,374,648	
Airport	2340				
Public Transit	2350				
Storm Sewers and Drainage	2360	399,265		380,468	5,965
Other Transportation	2370				
Environmental Use and Protection	2380				
Water Supply and Distribution	2390	3,285,787		424,976	
Wastewater Treatment and Disposal	2400	2,419,268	733,768	1,058,388	143,707
Waste Management	2410	1,479,599		160,892	
Other Environmental Use and Protection	2420				
Public Health and Welfare	2430				
Family and Community Support	2440				
Day Care	2450				
Cemeteries and Crematoriums	2460	107,481		16,495	
Other Public Health and Welfare	2470				
Planning and Development	2480				
Land Use Planning, Zoning and Development	2490	20		2,457	
Economic/Agricultural Development	2500				
Subdivision Land and Development	2510				
Public Housing Operations	2520				
Land, Housing and Building Rentals	2530			58,536	
Other Planning and Development.....	2540				12,768
Recreation and Culture	2550				
Recreation Boards	2560				
Parks and Recreation	2570	149,045	265,000	530,435	
Culture: Libraries, Museums, Halls	2580			61,620	37,832
Convention Centres	2590				
Other Recreation and Culture.....	2600				2,187
Other Utilities	2605				
Gas	2606				
Electric	2607				
Other	2610				
Total	2620	8,034,290	998,768	4,626,631	202,459

TANGIBLE CAPITAL ASSETS SUPPLEMENTARY DETAIL

Schedule 9F

		Tangible Capital Assets		Capital Long Term Debt	
		Purchased	Donated or Contributed	Principal Additions	Principal Reductions
		1	2	3	4
General Government	2700				
Council and Other Legislative	2710				
General Administration	2720	389,290			
Other General Government.....	2730				
Protective Services	2740				
Police	2750	231,625	5,000		
Fire	2760	1,385,259			
Disaster and Emergency Measures	2770				
Ambulance and First Aid	2780				
Bylaws Enforcement	2790				
Other Protective Services.....	2800				
Transportation	2810				
Common and Equipment Pool	2820				
Roads, Streets, Walks, Lighting	2830	676,014			
Airport	2840				
Public Transit	2850				
Storm Sewers and Drainage	2860				
Other Transportation	2870				
Environmental Use and Protection	2880				
Water Supply and Distribution	2890	496,653			
Wastewater Treatment and Disposal	2900	1,384,548			710,803
Waste Management	2910	367,642			
Other Environmental Use and Protection	2920				
Public Health and Welfare	2930				
Family and Community Support	2940				
Day Care	2950				
Cemeteries and Crematoriums	2960				
Other Public Health and Welfare	2970				
Planning and Development	2980				
Land Use Planning, Zoning and Development	2990				
Economic/Agricultural Development	3000				
Subdivision Land and Development	3010	1,128,465	75,000		
Public Housing Operations	3020				
Land, Housing and Building Rentals	3030				
Other Planning and Development.....	3040				
Recreation and Culture	3050				
Recreation Boards	3060				
Parks and Recreation	3070	18,670			
Culture: Libraries, Museums, Halls	3080	115,285			82,764
Convention Centres	3090				
Other Recreation and Culture.....	3100				
Other Utilities	3105				
Gas	3106				
Electric	3107				
Other	3110				
Total	3120	6,193,451	80,000		793,567

CHANGE IN TANGIBLE CAPITAL ASSETS

Schedule 9G

		Balance at Beginning of Year 1	Additions 2	Reductions 3	Balance at End of Year 4
Tangible Capital Assets - Cost					
Engineered Structures	3200				
Roadway Systems.....	3201	51,765,522	295,217	138,752	51,921,987
Light Rail Transit Systems.....	3202				
Water Systems.....	3203	41,935,399			41,935,399
Wastewater Systems.....	3204	51,769,430	1,857,623	446,000	53,181,053
Storm Systems.....	3205	22,898,679			22,898,679
Fibre Optics.....	3206				
Electricity Systems.....	3207	169,987			169,987
Gas Distribution Systems.....	3208				
Total Engineered Structures	3210	168,539,017	2,152,840	584,752	170,107,105
Construction In Progress.....	3219	1,966,882	1,213,927		3,180,809
Buildings	3220	18,152,515		162,263	17,990,252
Machinery and Equipment	3230	9,459,009	1,177,640	354,477	10,282,172
Land	3240	1,573,862	75,000	1,710	1,647,152
Land Improvements.....	3245	4,175,659			4,175,659
Vehicles	3250	4,020,203	1,654,044	59,255	5,614,992
Total Capital Property Cost	3260	207,887,147	6,273,451	1,162,457	212,998,141
Accumulated Amortization					
Engineered Structures	3270				
Roadway Systems	3271	25,321,417	990,134	96,416	26,215,135
Light Rail Transit Systems	3272				
Water Systems	3273	13,237,561	640,536		13,878,097
Wastewater Systems	3274	20,652,077	985,576	316,329	21,321,324
Storm Systems	3275	3,576,159	316,550		3,892,709
Fibre Optics	3276				
Electricity Systems	3277				
Gas Distribution Systems	3278				
Engineered Structures	3280	62,787,214	2,932,796	412,745	65,307,265
Buildings	3290	6,693,324	427,445	127,511	6,993,258
Machinery and Equipment	3300	4,423,163	706,338	266,455	4,863,046
Land	3310				
Land Improvements.....	3315	1,890,055	155,407		2,045,462
Vehicles	3320	2,171,029	404,645	56,741	2,518,933
Total Accumulated Amortization	3330	77,964,785	4,626,631	863,452	81,727,964
Net Book Value of Capital Property	3340	129,922,362			131,270,177
Capital Long Term Debt (Net)	3350	6,991,036			6,991,034
Equity in Tangible Capital Assets	3400	122,931,326			124,279,143

LONG TERM DEBT SUPPORT

Schedule 9H

		Operating Purposes 1	Capital Purposes 2	Total 3
Long Term Debt Support	3405			
Supported by General Tax Levies	3410	2,000,000	6,991,034	8,991,034
Supported by Special Levies	3420			
Supported by Utility Rates	3430			
Other	3440	403,825		403,825
Total Long Term Debt Principal Balance	3450	2,403,825	6,991,034	9,394,859

LONG TERM DEBT SOURCES

Schedule 9I

		Operating Purposes 1	Capital Purposes 2	Total 3
Alberta Capital Finance Authority	3500	2,403,825	808,058	3,211,883
Canada Mortgage and Housing Corporation	3520			
Mortgage Borrowing	3600			
Other	3610		6,182,976	6,182,976
Total Long Term Debt Principal Balance	3620	2,403,825	6,991,034	9,394,859

FUTURE LONG TERM DEBT REPAYMENTS

Schedule 9J

		Operating Purposes 1	Capital Purposes 2	Total 3
Principal Repayments by Year	3700			
Current + 1	3710	214,084	799,406	1,013,490
Current + 2	3720	193,448	805,453	998,901
Current + 3	3730	199,141	811,716	1,010,857
Current + 4	3740	205,002	818,204	1,023,206
Current + 5	3750	211,035	711,580	922,615
Thereafter	3760	1,381,115	3,044,675	4,425,790
Total Principal	3770	2,403,825	6,991,034	9,394,859
Interest by Year	3780			
Current + 1	3790	69,496	175,199	244,695
Current + 2	3800	63,278	154,347	217,625
Current + 3	3810	57,585	133,278	190,863
Current + 4	3820	51,725	111,985	163,710
Current + 5	3830	45,692	91,060	136,752
Thereafter	3840	176,442	249,238	425,680
Total Interest	3850	464,218	915,107	1,379,325

PROPERTY TAXES AND GRANTS IN PLACE

Schedule 9K

	Property Taxes 1	Grants - in Place 2	Total 3
Property Taxes	3900		
Residential Land and Improvements	3910	7,273,814	7,273,814
Non-Residential	3920		
Land and Improvements (Excluding M & E).....	3935	3,565,989	20,082
Machinery and Equipment	3950	824,289	824,289
Linear Property	3960	221,316	221,316
Railway	3970	7,065	7,065
Farm Land	3980	1,775	1,775
Adjustments to Property Taxes	3990		
Total Property Taxes and Grants In Place	4000	11,894,248	20,082
Requisition Transfers		4010	
Education			
Residential/Farm Land		4031	1,794,940
Non-Residential		4035	887,543
Seniors Lodges		4090	95,621
Other		4100	
Adjustments to Requisition Transfers		4110	
Total Requisition Transfers		4120	2,778,104
Net Municipal Property Taxes and Grants In Place		4130	9,136,226

GRANTS IN PLACE OF TAXES

Schedule 9L

	Property Taxes 1	Business Taxes 2	Other Taxes 3	Total 4
Federal Government	4200	20,082		20,082
Provincial Government	4210			
Local Government	4220			
Other	4230			
Total	4240	20,082		20,082

DEBT LIMIT

Schedule 9AA

		1
Debt Limit	5700	37,773,515
Total Debt	5710	9,394,859
Debt Service Limit	5720	6,295,586
Total Debt Service Costs	5730	1,258,185

Enter prior year Line 3450 Column 2 balance here:

7,784,601



Council Request for Decision

Meeting Date: April 23, 2019

Subject:

RFP Award - Street Sweeper

Recommendation:

Council awards the Street Sweeper RFP to FST Canada Inc., o/a Joe Johnson Equipment at a total cost of \$209,900, with expenses to be taken from the 2019 Capital budget.

Background:

Through the 2019 Capital Budget process, Council approved \$210,000 for a Street Sweeper for the Engineering & Public Works department.

On March 5, 2019 the Town of Taber solicited a Request for Proposal (RFP) for a Street Sweeper. The RFP closed on March 21st and the Proposals were opened at that time. Only one (1) proposal was received. The proposal was responsive and responsible and met the required specifications.



Street Sweeper 19-036	
Price Proposal Evaluation & Rating Tool	
VENDOR	Joe Johnson Equipment
YEAR / MAKE / MODEL	2019 Elgin Broom Badger
Other	Mounted on a new Isuzu NRR Chassis
NEW / USED	NEW
Bid Received:	21-Mar-19 11:37:00 AM
Responsiveness to Specifications (30 points)	30
Schedule / Time / Delivery (20 Points)	12 weeks 18
Manufacturer/Dealer History, Warranty, Parts Supply Service, Support (10 Points)	8
References (10 Points)	10
Price (30 Points)	\$ 209,900.00 30
Comments	Joe Johnson Equipment was the only bidder. Additional investigation into comparative pricing.
TOTAL SCORE	96
RANKING	1

The price of the new 2019 Elgin Broom Badger is \$249,000 with a Trade-in value on our 2007 Challenger Sweeper of \$40,000 for a total purchase price of \$209,900.

Although there was only one bidder, one other manufacturer has a suitable model that meets our specifications. Even though they were aware of the RFP, they chose not to submit a proposal. As part of due diligence, we also investigated pricing of this and other units to ensure we were getting good pricing. Based on our inquiries, we are confident that the Town has received not only competitive, but also good pricing on this unit.

In addition, we inquired through the RMA Capital Purchasing Program. To date, there is not an agreement in place for Sweepers in Canada.



The Town's existing sweeper also came from Joe Johnson equipment and is of proven quality. Over the past 12 years, there have been little to no issues with this unit mechanically and the Service and parts availability has been excellent.

We recommend that the Town proceed with this procurement.

Legislation / Authority:

MGA S.3, Capital Budget 2019

Strategic Plan Alignment:

Define and practice good governance.

Financial Implication:

The expenses are approved in the 2019 Capital Budget for \$210,000, with total costs for this procurement at \$209,900.

Service Level / Staff Resource Implication:

No impact to staffing resources. Sweeper required to maintain existing service levels.

Justification:

Approved in the 2019 Capital Budget. Due to the existing Street Sweeper's age and the overall wear on this unit, a new Sweeper is required to maintain established service levels.

Alternative(s):

Council requests Administration to provide additional information.



Attachment(s): None.

APPROVALS:

Originated By:
Louise Parsons

Chief Administrative Officer (CAO) or Designate: _____



Council Request for Decision

Meeting Date: April 23, 2019

Subject:

RFP Award - 2020 Commercial Garbage Truck

Recommendation:

Council awards the 2020 Commercial Garbage Truck RFP to Superior Truck Equipment at a total cost of \$310,110. Expenses to be taken from the 2020 Capital budget.

Background:

Through the Capital Budget process, Council approved \$350,000 for a Commercial Side Load Garbage Truck in 2020 for the Engineering & Public Works department. Currently, Commercial Garbage Trucks are not included as part of the RMA Capital Purchasing Program.

Due to the long delivery of these units; On March 5, 2019 the Town of Taber solicited a Request for Proposal (RFP) on March 5th, 2019. The RFP closed on March 21st and the Proposals opened on March 29th. Two bids were received, both from Superior Truck Equipment. The first bid was on a Freightliner Truck with a Labrie 32 cuyd Sprinter body and the second on an International with the same Labrie 32 cuyd Sprinter body. Both proposals were responsive and responsible and met the required specifications.

VENDOR NAME	Year	Make/Model	Side Loader	RFP / TENDER TOTAL (Excluding GST)	Delivery (Days)
Superior Truck Equipment	2020	Freightliner M2-106	2019 Labrie Sprinter, 32 cuyd.	\$ 310,110.00	280
Superior Truck Equipment	2020	International HV 607	2019 Labrie Sprinter, 32 cuyd.	\$ 325,975.00	420

There are very few manufacturers of the side loading commercial garbage truck, which is the style needed to pick up our Commercial garbage 3 cuyd bins. A comparable price received from another manufacturer in 2018 was 30% higher than the bids we received on this RFP.

It is very important that the Town receive this unit early in 2020. Delivery of the International Unit would not be until June of 2020, the Freightliner would be delivered in January.



We recommend that the Town proceed with the procurement of the Freightliner Truck at \$310,110 which is the lowest bid and the shortest delivery. Delivery and payment of this unit will not be until 2020.

Legislation / Authority:

MGA S.3, Capital Budget 2019

Strategic Plan Alignment:

Define and practice good governance.

Financial Implication:

The expenses are approved in the 2020 Capital Budget for \$350,000, with total costs for this procurement at \$310,110.

Service Level / Staff Resource Implication:

No impact to staff/resources. Procurement of the Side Loading truck will allow us to maintain existing service levels.

Justification:

Approved in the 2020 Capital Budget. A new commercial side-loader is required to maintain established service levels.

Alternative(s):

Council requests Administration to provide additional information.

Attachment(s): None.

APPROVALS:

Originated By:

Gary Scherer

Chief Administrative Officer (CAO) or Designate: _____



Council Request for Decision

Meeting Date: April 23, 2019

Subject:

Proposed Street Light Request

Recommendation:

That Council Directs Administration to have street lights installed in the alley of the 5300 block of 48th Avenue and in the alley at 5303 47th Avenue for cost of \$8,703.82 to be funded from the capital reserves.

Background:

The Town of Taber Police Service asked public works to look into the cost of illuminating the alley north of 48th Avenue between 53rd Street and 54th Street and the alley behind 5303 47th Avenue.

Police are concerned of criminal activity in these areas because of the lack of illumination in the alley. Please refer to Police Chief Dr. Graham Abela's letter of concern.

Legislation / Authority:

MGA., Section 3

Strategic Plan Alignment:

Enhance Sense of Community

Continue the growth of Taber as a healthy and safe community.

Financial Implication:

\$8,703.82 funds to come from the capital reserves. Please refer to Fortis quote of costs.

Service Level / Staff Resource Implication:

No additional staff required.

Justification:

The project would assist in lighting dimly lit areas that are currently used for criminal and community standards occurrences.



Alternative(s):

Council rejects the street light funding request.

Council directs administration to provide additional information.

Attachment(s): ToT Police Letter of Concern
Fortis Quote
Proposed Street Light Locations

APPROVALS:

Originated By:
Gary Scherer

Chief Administrative Officer (CAO) or Designate: _____



Taber Police Service

*"Committed to building partnerships to prevent
crime and address community concerns"*

2019/04/11

Gary Shearer
Director
Public Works
Town of Taber

Re: Lighting Concerns
Crime Prevention Thorough Environmental Design

Dear Gary,

Recently, I have noted that the streetlights in our community do not sufficiently illuminate several intersections and other locations. I will be conducting a review this spring that will examine intersection lighting as it relates to pedestrian traffic and will provide a report to Commission at that time.

I am of the view however, that an immediate change should be made in two locations that would assist in lighting dimly lit areas that are currently used for criminal and community standards occurrences.

The areas of concern are the alley ways situated south of the Royal Tavern, east bound towards the Oilmen's Club, and the alley situated north of the Palace Tavern, east towards the gymnastic club.

Please consider this request when deciding on lighting in the future.

Sincerely,

Dr. Graham Abela
Chief of Police
Taber Police Service



March 27, 2019

Town of Taber
Attn: Lisa Debona
4900A 50 Street
Taber, Alberta
T1G 1T1

Billing Customer: Town of Taber
Service Location: NW-32-09-16-4, 5335 48th Avenue
Taber, Alberta
Lot: 20 Block: 9 Plan: 5638L
Existing Site Identification Number: 0040249203117
Request Number: 500074878-01

Dear Lisa Debona,

Subject: Street Light - New Service

FortisAlberta delivers electricity in Alberta communities and maintains local electrical lines and poles. Our customers are central to everything we do. That's why we consistently invest in our communities and why we are always working on ways to improve our service.

This Quotation Package for a new electrical service (project) includes important information about your quote and the construction of your service.

This package contains an Estimate Print specific to your project along with, a Schedule for Services which details FortisAlberta's terms and conditions and construction process. Also included is a rate sheet which explains what you can expect on your Retailer bill. It is important that you the customer or your assigned representative thoroughly read all information in this Quotation Package.

Please note: The Customer Contribution Cost (payable amount) required for this project as outlined in this Quotation Package is \$8,703.82 plus \$0.00 GST for a total of \$8,703.82.

The town has applied for these lights and will be energized upon construction complete

CUSTOMER CONTRIBUTION

The breakdown of the project costs include:

Construction Advance	\$8,703.82
Total Customer Project Costs	<u>\$8,703.82</u>
Add: GST	\$0.00
Total Customer Contribution	<u>\$8,703.82</u>

The Construction Advance may be refunded, without interest, as the units or lots and streetlight fixtures are connected and taking service based on the current residential investment level of \$2,556.00 per service and the streetlight investment level of \$2,985.00 per fixture, up to but not exceeding the Construction Advance.

The applicable refunds are reviewed annually and payable for a period of ten years from the date of construction completion. This residential investment refund will be payable to Town of Taber . The streetlight investment refund, if applicable, will be payable as directed by the applicable municipal authority.**DESIGN DETAILS**

As the Estimate Print indicates, design of this project includes the following:

- Primary line built: 0 meters, 14.4 kV, Single Phase, Overhead
- Transformers installed: 0 - 50 kVA, 120/240 V, Overhead
- Meter to be installed: Unmetered
- Quantity of Streetlights installed and Wattage: 5 x 150W LED
- Poles installed: 0

CUSTOMER RESPONSIBILITIES

You or your representative are responsible for ensuring adherence to FortisAlberta's metering standards per the Service and Metering Guide.

You are also responsible for costs incurred to install facilities not included in the attached Estimate Print, including secondary lines.

TO START THIS PROJECT

If you are interested in proceeding with this project and want to accept the proposal as outlined in this quotation package, please sign the Quotation Acceptance/Notification to Proceed page and return it to FortisAlberta within 60 days of the date of quotation by either:

- 1) Scanning and e-mailing the Quotation Acceptance/Notification to Proceed page to acceptance@fortisalberta.com or;
- 2) Faxing the Quotation Acceptance/Notification to Proceed page to (403) 514-4415, or;
- 3) Mailing the Quotation Acceptance/Notification to Proceed page to:
FortisAlberta, c/o C25010 PO Box 2532 Stn M, Calgary, Alberta, T2P 5P9.

Where payment is required, you may include it with your Quotation Acceptance/Notification to Proceed page when returned.

PAYMENT DETAILS

An invoice will be issued to the customer after construction is completed.

Payment may be made by Telephone Banking, Internet Banking or by mail. If by mail, please include the FortisAlberta Request Number 500074878-01 on the cheque or money order payable to FortisAlberta Inc. and mail to: FortisAlberta, c/o C25010 PO Box 2532 Stn. M, Calgary, Alberta, T2P 5P9.

Interest charges will be applied on accounts unpaid over 30 days from the invoice date.

SERVICE BILLING

FortisAlberta bills your Retailer for monthly distribution services, and your Retailer then passes these costs to you, the customer.

The current Streetlight Service Rate 31 has a service charge of approximately \$22.14/month. This does not include energy consumption costs, riders, local fees and GST.

There are costs associated with having facilities in place and ready to serve you even if you are not using any energy consumption. As a result, your bill may reflect service charges 30 days after construction has been completed, regardless of whether you are using this service.

FOR MORE INFORMATION

For more information about your electrical service, electrical upgrade and/or your quotation package, please view our website at www.fortisalberta.com. You can also check the status of your Application online at [Project Status Portal](#).

If you have further questions, please call me at: 403-514-4108 or Toll Free at: 1-888-514-4148.

Yours truly,



(For)
Chris Yau
Quotation Analyst

Attachments:

- Quotation Acceptance/Notification to Proceed
- Schedule "A"
- Estimate Print



QUOTATION ACCEPTANCE/NOTIFICATION TO PROCEED

By signing and returning this Quotation Acceptance/Notification to Proceed page to FortisAlberta, you are acknowledging and accepting all terms within this quotation package along with FortisAlberta's Customer Terms and Conditions. Once FortisAlberta receives this signed page and payment, (if required), we will proceed with your request.

The terms in this quotation package will be in effect for 60 days from the Date of Quotation (noted below).

FortisAlberta reserves the right to requote under the following conditions:

- The customer has not returned this Quotation Acceptance/Notification to Proceed to FortisAlberta within 60 days of the Date of Quotation (noted below) but still requires the service;
- There are changes to the scope of the project as outlined in Schedule "A" under "About Construction" after FortisAlberta receives the Quotation Acceptance/Notification to Proceed;
- FortisAlberta has received the Quotation Acceptance/Notification to Proceed but construction has not commenced, for any reason within six months from the Date of Quotation.

Please note: If this project is cancelled by the Customer or by FortisAlberta at any time after this quotation package has been accepted, the customer may be responsible for direct and indirect costs incurred by FortisAlberta.

Date of Quotation	March 27, 2019
FortisAlberta Request/Reference #	500074878-01
Customer Contribution	\$8,703.82
GST	\$0.00
Total Customer Contribution (Amount to Pay)	\$8,703.82
Quoted By	Chris Yau
Company/Customer Name (Please Print):	
Position (if applicable):	
Customer Signature:	
Date:	



SCHEDULE “A” FOR SERVICES < 75kW

As part of the quotation package, this document includes key information about your quote and construction for your new electrical service or electrical service upgrade. Items within this document may not apply to everyone. It is important that you, the customer, or as the representative of someone who has requested a quote, read thoroughly.

Upon receiving your signed acceptance letter included with this quotation package, a FortisAlberta employee will contact you to discuss details of your upcoming construction and installation dates.

ABOUT YOUR QUOTATION

- 1) The terms in this quotation package will be effect for 60 days from the date of this letter. If the signed acceptance from the customer is not received within 60 days, FortisAlberta reserves the right to re-quote these costs and terms of your new electrical service.
- 2) By signing your quotation package you are officially authorizing FortisAlberta to proceed with construction.
- 3) The quotation is conditional upon FortisAlberta obtaining necessary outside approvals and easements, if required. This may mean accessing approvals from municipal or provincial governments.
- 4) The Customer Terms and Conditions of Electric Distribution Service govern the relationship between FortisAlberta and the customer as filed and are approved by the Alberta Utilities Commission. When you have signed and returned the quotation package to FortisAlberta, it is deemed that you have also accepted these Terms and Conditions. The Customer Terms and Conditions can be viewed on our website at www.fortisalberta.com.

ABOUT CONSTRUCTION

- 1) The construction of your new electric service or service upgrade does not include any costs associated with brushing, alignment or access.
- 2) This also means FortisAlberta does not assume the availability of the proposed right of way for the line route or permission to brush along this line route if necessary.
- 3) A FortisAlberta representative will confirm the project scope upon your acceptance. Should project parameters change or the scope of the project differ from the quote letter, it may be necessary to review the overall costs and submit an updated proposal for your consideration. This includes if the project scope changes due to external influences and/or the customer.

HOW TO ENERGIZE THE SITE

When this quotation package has been signed and returned to FortisAlberta, the customer will receive a site identification number (site ID).

- 1) You will then use the site ID to enroll your site and create an account with your chosen retailer. You must also have a valid electrical permit is on site or authorization issued by the inspection authority having jurisdiction.
- 2) The Retailer will then submit an energize order through FortisAlberta to allow the physical connection of the site. They will advise you about anticipated timelines.

IMPORTANT TO KNOW

- 1) All energy negotiations must be completed with your Retailer for the energy portion of your rate.
- 2) Alberta's Deregulated electrical industry allows you to choose a Retailer that suits your electrical energy needs. A list of Retailers can be found at ucahelps.gov.ab.ca or call 310-4822.
- 3) You must enroll their site within 30 days after the construction is complete.
- 4) If you do not enroll with a Retailer within 30 days, FortisAlberta will enroll you with the Regulated Rate Option Retailer (EPCOR). The billing of the rate minimums will commence regardless if electric consumption is used.

DISTRIBUTION TARIFF

As a regulated utility, FortisAlberta is required to flow through charges and refunds related to services provided by the Alberta Electric System Operator (AESO) and include taxes set by municipal councils and the provincial government. Distribution is only one component of a customer's electricity bill. In addition, the total bundled bill includes transmission, retail energy charges and riders. These charges are included in the bill from your Retailer.

Distribution Access Tariff charges will commence 30 days after installation date or upon service connection, whichever comes first.

The Rate Minimums can be found on FortisAlberta's website www.fortisalberta.com in the Rates, Options and Riders Schedule.

REGISTERED OWNER

If you are not the registered owner of the property, by signing the Quotation Acceptance/Notification to Proceed page, you are authorizing FortisAlberta to notify the registered owner of the property regarding the nature of the proposed service and this may include any information that you are providing to FortisAlberta.

CANCELLATION FEES

Once you have signed and accepted the terms of this quotation package, FortisAlberta will initiate construction. If you cancel the project after this time, you may be responsible for direct and indirect costs incurred by FortisAlberta.

TO PERMANENTLY DISCONNECT SERVICE

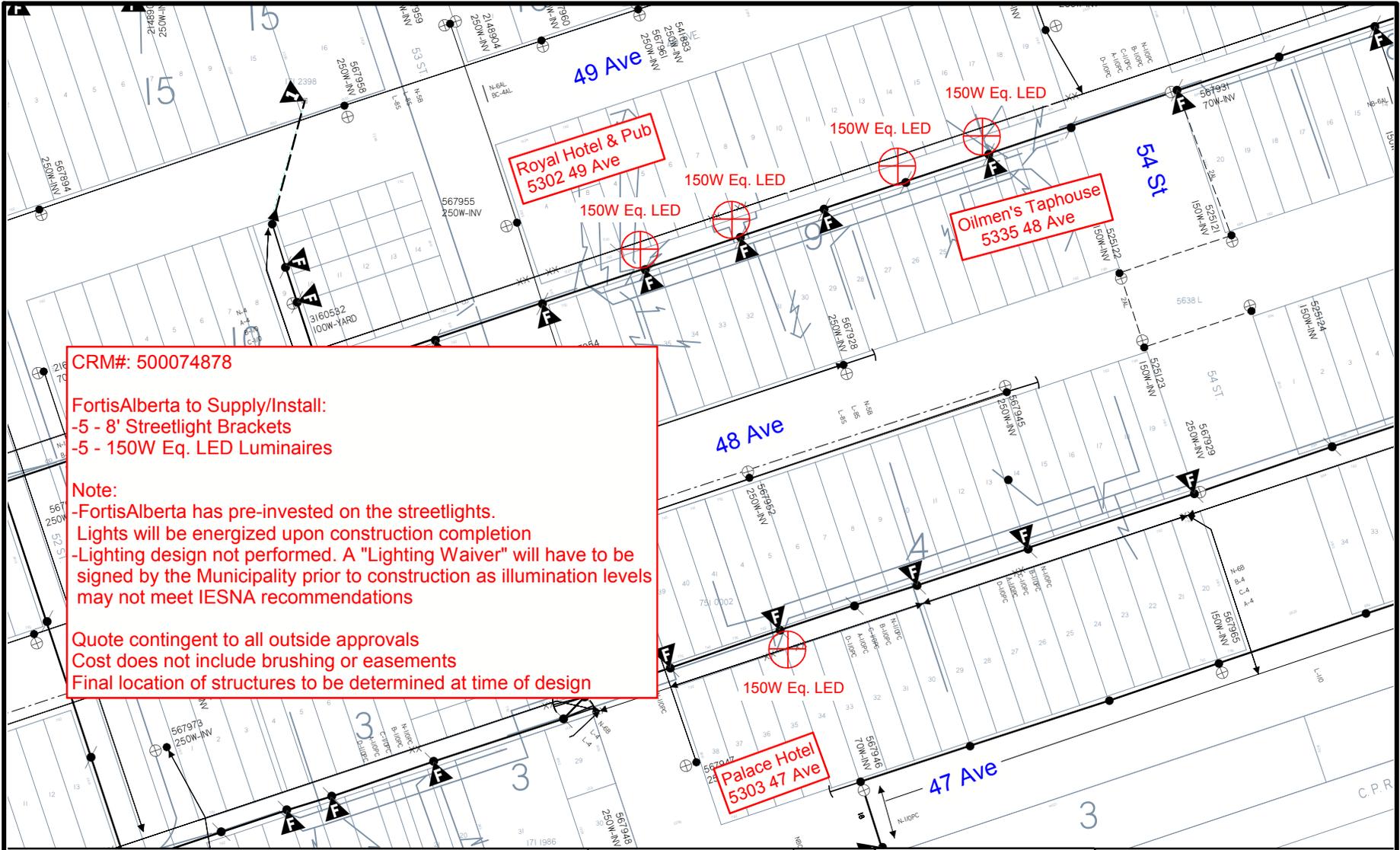
You or the registered landowner of the property may be responsible for costs to permanently disconnect an existing service. These charges may include any costs associated to initially build the service and costs to salvage.

PRIVACY ACT

FortisAlberta collects and uses personal information about customers to establish and manage the relationship necessary to provide electricity distribution services to customers.

FortisAlberta is committed to complying with the privacy legislation that governs how personal information must be managed and protected and therefore requires your signature on this quote as consent to collect and use the information necessary to establish a business relationship.

FortisAlberta complete privacy statement is on the web site at www.fortisalberta.com.



CRM#: 500074878

FortisAlberta to Supply/Install:
 -5 - 8' Streetlight Brackets
 -5 - 150W Eq. LED Luminaires

Note:

-FortisAlberta has pre-invested on the streetlights.
 Lights will be energized upon construction completion
 -Lighting design not performed. A "Lighting Waiver" will have to be signed by the Municipality prior to construction as illumination levels may not meet IESNA recommendations

Quote contingent to all outside approvals
 Cost does not include brushing or easements
 Final location of structures to be determined at time of design

NOTES:

Estimate Print

CONTACT FORTISALBERTA TO CONFIRM ON-SITE ALIGNMENTS AND POWER SOURCE LOCATION



LEGEND:	
RED	NEW PRIMARY
PURPLE	NEW SECONDARY
BLUE	SALVAGE
GREEN	BRUSHING
BLACK	EXISTING FACILITIES

Designer: Yau, Chris
 Customer: Town of Taber
 Location: NW32-09-16-W4

Date: 3/25/2019
 WO#/OI#: 500074878

Preliminary Not For Construction

LAND ONLY TO SCALE 1:1,500
 Print



March 27, 2019

Project Name: Town of Taber
Project Number: 500074878-01

Thank you for the opportunity to provide lighting services to your Municipality.

This proposal has been prepared based on information provided by you or your consultant. As per your request, this project has not been designed to meet Illuminating Engineering Society of North America ("IESNA") guidelines. We wish to bring this point to your attention, since we recommend that all lighting systems be designed to meet IESNA guidelines.

We will however, respect your decision should you choose to proceed with this lighting installation even though it does not meet IESNA guidelines.

In the event that you do wish to proceed with that decision, we would simply ask that you acknowledge and agree to the provisions below, as FortisAlberta has a legal duty to maintain a safe electrical service and we must protect ourselves from assuming liability for this course of action. To that end, we request that you review and accept the following acknowledgement.

Please sign, date, and return a copy of the acknowledgement below to our office to indicate your acceptance.

If you have any further questions, please contact me at 403-514-4108. Toll Free at 1-888-514-4148.

Yours truly,

A handwritten signature in black ink, appearing to read "Chris Yau".

(For)

Chris Yau
Quotation Analyst

On behalf of the Town of Taber (the "Municipality"), the undersigned hereby acknowledges and agrees that:

(a) in its capacity as an electric distribution service provider to the Municipality, FortisAlberta has informed the Municipality of, and described to the Municipality, applicable roadway lighting systems' standards contained in IESNA RP-8 (the "Applicable Standards");

(b) FortisAlberta has made all reasonable efforts to recommend that the Municipality comply with the Applicable Standards regarding the Municipality's Street Lighting Policies (the "Policies") applicable to the design, construction, operation and maintenance of the Municipality's street lighting;

(c) notwithstanding FortisAlberta's recommendation that the Municipality comply with the Applicable Standards regarding the Policies, the Municipality has decided, in good faith, not to comply with the Applicable Standards regarding the Policies;

(d) the Municipality requires FortisAlberta to comply with the Policies even if the Policies differ materially from the Applicable Standards with the result that the actual street lighting in the Municipality does not comply with the Applicable Standards;

(e) in making all reasonable efforts to recommend that the Municipality comply with the Applicable Standards, FortisAlberta has discharged any statutory obligation owing to the Municipality under the Electric Utilities Act (Alberta), as amended, including any regulations arising thereunder;

(f) the risks associated with reducing or eliminating street lighting within the Municipality could include, but are not limited to, increased rates and severity of accidents involving vehicles, pedestrians or both and increased rates and severity of crime within the Municipality;

(g) the Municipality shall assume all risks associated with its decision not to comply with the Applicable Standards and shall defend, indemnify and hold harmless FortisAlberta and its agents, contractors, directors and employees for any and all losses, liabilities, claims, damages, liens, causes of action, awards, judgments, costs and expenses of whatever kind or nature and howsoever caused, which arise out of or are in any way connected with the Municipality's decision not to comply with the Applicable Standards, including, but not limited to, actions arising from injury or death to any person or persons, damage to any property, regardless of where located, and any workers' compensation suit arising from the Municipality's decision not to comply with the Applicable Standards; and

(h) the Municipality agrees to pay all costs and expenses (including legal fees on a solicitor-and-client basis) of FortisAlberta incurred with respect to any proceedings or actions arising from the Municipality's decision not to comply with the Applicable Standards.

Dated: _____

Name of Municipality

Per: _____

Name and Title: _____



53 ST

48 AVE

54 ST

APPROXIMATE STREET LIGHT LOCATION ●



Council Request for Decision

Meeting Date: April 23, 2019

Subject:

Economic Developers of Alberta Update to Council

Recommendation:

That Council accepts the Economic Developers of Alberta Update for information.

Background:

The Economic Developers of Alberta (EDA) held their annual Conference and AGM in Banff, Alberta April 2-5th, 2019. EDA provides leadership to advance economic development as a profession, enhance the professional development of its members; and support Alberta communities in fostering sustainable community economic prosperity.

The Town of Taber is a member of the EDA and Ben Young, Economic Development Officer for the Town of Taber attended the Conference and AGM. The conference was an excellent learning and networking opportunity and there were many accomplishments for the Town of Taber and the Southern Alberta region of note. Conference materials and presentations can be obtained from the Planning & Development Department at the request of Council.

“Growing Our Economic Future – Taber Regional Economic Development Strategy” was a finalist for two of the EDA Annual Awards (Community Economic Development and Business Investment & Attraction). This is the recent economic development strategy endorsed by Council, completed by MDB Insights, that was jointly funded by the Town of Taber, MD of Taber, Town of Vauxhall and a Community and Regional Economic Support (CARES) Grant.

In addition, Ben Young, EDO for Town of Taber was elected to the EDA Board of Directors for a two year term.

The 2020 EDA Conference & AGM will be held April 1st-3rd, 2020 at the newly renovated Pomeroy Kananaskis Mountain Lodge and the theme will be “Fostering Innovation, Transformation & Diversification.” There will be excellent learning and networking opportunities as well as engaging speakers. Elected officials are encouraged to attend.

Legislation / Authority:

Municipal Government Act Section 3: Municipal Purposes



Strategic Plan Alignment:

Strategic Objective to Develop Community & Promote Growth

Financial Implication:

None

Service Level / Staff Resource Implication:

None

Justification:

It is important to keep Council up to date on economic development matters and accomplishments of the planning & economic development department.

Alternative(s):

That Council requests additional information.

Attachment(s): None.

APPROVALS:

Originated By: Ben Young

Chief Administrative Officer (CAO) or Designate: _____



Council Request for Decision

Meeting Date: April 23, 2019

Subject:

Canada's Premiere Food Corridor Update to Council

Recommendation:

That Council accepts the Canada's Premiere Food Corridor Update for information purposes.

Background:

Over the past year the Town of Taber, Municipal District of Taber, Town of Coaldale, Lethbridge County, and Economic Development Lethbridge have embarked on a collaborative initiative to market the region as a food production and processing powerhouse to global audiences. The regional initiative has been branded "*Canada's Premier Food Corridor – The premier choice for investment, innovation, and growth.*" and was born out of the desire for this region to capitalize on spurred interest in the food industry as a result of the Protein Industries Canada (PIC) supercluster announcement.

PIC is a group of businesses, post-secondary institutions and non-profits working together to position Canada globally as a high-quality producer of plant protein and plant based products. The federal government has committed to investing \$150 million in PIC over 5 years (2018-2023) to move Canada to second place in global agricultural exports and fifth in agri-food exports, creating an additional US\$30 billion in exports. The Plant Protein Alliance of Alberta (PPAA) acts as 'Alberta's arm' of the PIC initiative, working with PIC to coordinate on-the-ground activities in Alberta. PPAA has recently ramped up their activities to facilitate the development of a diverse, profitable and sustainable plant protein and plant-ingredient processing industry in Alberta, hosting informative networking events. PPAA is a major player in bringing the Bridge2Food Conference to Canada. The Town of Taber holds memberships in both PIC and PPAA as a non-voting members. The two groups are intended to be industry-driven and have reserved voting memberships for industry members.

In the past 10 years the agri-food sector has seen significant investment in Southern Alberta with such investments as Cavendish, Whole Leaf, and the recent Federated Coop Fertilizer Plant announcement. The CPFC initiative has been designed to build upon the momentum of this success to push for more investment in Southern Alberta. The region is well positioned to attract further investment as Canada's capacity for agricultural output exceeds the requirements of our own population, leaving significant room for the export of our products. By working collaboratively and with a focused approach, Southern Alberta can capitalize on the growing global demand for food, which is expected to rise by 70% by the year 2050. The growing middle class will account for a large portion

of this demand, particularly in Asia and Africa, and place an emphasis on food that is produced in a safe and environmentally sustainable way. As a result, agricultural products from areas considered to have strong environmental and labor conditions are more favorable.

CPFC's efforts are focused on the promotion of; Canada's high standards for food and crop production; research facilities; superior irrigation infrastructure; the region's impeccable growing conditions; and Southern Alberta's stable economy. Factors which make Southern Alberta suited to feed the world as food demand continues to grow. CPFC will raise awareness of the region's agricultural assets and processing opportunities, while working towards an overall goal of investment attraction in Southern Alberta. Together, CPFC is stronger than any one individual municipality and more visible as a region on a global scale.

To date the group has worked on activities such as asset mapping, grant application writing, and engagement with key stakeholders. Currently, CPFC is working with Community Futures Chinook to build a website and marketing materials to take to tradeshow and give to prospective businesses. This work includes enhancing our asset mapping to better reflect all of the agri-food assets in the CPFC region.

From May 29-31, 2019 representatives from CPFC will attend the Bridge2Food Summit in Saskatoon, Saskatchewan. The Summit's theme is *Building Global Protein Eco-Systems – Shifting Innovation Gears and Raising the Bar?! which will focus on new plant protein ingredients, processing technologies, and applications.* The following week, June 3-5, 2019 the second half of the Bridge2Food Summit will take place in Calgary, Alberta. This portion of the Summit is themed *Shifting Consumer Behaviour* and will focus on consumer insights, retail and food service trends, and new categories and brands. The Town of Taber will be a part of CPFC's representation at both events. It is believed attendance at the Summits will be primarily C-level industry executives with a large showing from European businesses.

On June 1, CPFC will host a tour of Summit delegates to our region. Four participants will be brought to the region from Calgary by motor coach for the day to be immersed in what the region has to offer. This is taking place on the weekend between Summits to provide Summit attendees with an activity during down time and encourage attendance at both summits, this should lend itself to high participation rates. The excursion will include facility tours, a 100 Mile lunch, discussions about the region's superior irrigation and other strong assets while traveling through the region, as well as networking opportunities.

Following the Summit CPFC will continue to pursue grant funding which will assist in the purchase of a CPFC branded tradeshow booth, further marketing materials including promotional videos, and the development of a three year communications plan to ensure a cohesive and consistent message. CPFC will continue to support agricultural awareness activities such as Open Farm Days and attend at least two agri-food conferences each year. The group will host incoming investment missions to the region as the occasion arises. This is a long-term project that requires dedication from all partners to court investment opportunities and ultimately see industry investment in the region. Industry investment will bring opportunity, prosperity, and sustainable development to Southern Alberta.



Legislation / Authority:

N/A

Strategic Plan Alignment:

Develop Community and Promote Growth Goal 1: Develop new economic initiatives – Pursue opportunities that become available through Protein Innovation Grant.

Financial Implication:

The Planning and Economic Development Department has committed \$2,500 towards CPFC to support initiatives throughout the year such as developing marketing materials and a website. Attendance at the Bridge2Food summits is expected to cost \$4000 and has been budgeted for as part of the Economic Development Officers' annual tradeshow attendance.

Service Level / Staff Resource Implication:

The duties carried out by CPFC are part of the Economic Development Officers' regular duties.

Justification:

It is important to keep Council up to date on matters of economic development.

Alternative(s):

Council could request additional information from Administration on Canada's Premiere Food Corridor.

Attachment(s): None.

APPROVALS:

Originated By:

Kattie Schlamp

Chief Administrative Officer (CAO) or Designate: _____



Council Request for Decision

Meeting Date: April 23, 2019

Subject:

Whistleblower Policy and Procedure ADM-6 Review

Recommendation:

Administration recommends that Council approves the Whistleblower Policy ADM-6 as presented.

Background:

This policy and procedure has a three year review timeline which necessitates this update.

Legislation / Authority:

Municipal Government Act, Section 201 (1) (a)

Strategic Plan Alignment:

This review is in line with the Town's Governance Goal of making the Town of Taber an employer of choice, where employees are valued, respected and viewed as the corporation's strongest asset. Define and practice good governance.

Financial Implication:

No financial impact.

Service Level / Staff Resource Implication:

No change to service level.

Justification:

In accordance with Council's strategic direction of defining and practicing good governance.

Alternative(s):

Council may recommend revisions to the policy to be brought back to a future meeting.



Attachment(s): Whistleblower Policy ADM-6 (Draft)
Whistleblower Procedure ADM-6 (Draft)

APPROVALS:

Originated By:
Dave Duske

Chief Administrative Officer (CAO) or Designate: _____



Whistleblower

Policy No.: ADM-6	Council Resolution No.: 267/2015
Department: Administration	Authority: Council
Effective Date: 25/05/15	Revision Date:
Review Date: April 2022	Repealed Date:
Supersedes: N/A	
Related Procedure No.: ADM-6	
Related Procedure Name: Whistleblower	

Purpose

To establish specific responsibilities regarding the reporting and investigation of allegations of wrongdoings that may be, but are not limited to, unlawful or illegal behaviour within the organization of the Town of Taber. The policy reflects the Town's commitment to open, ethical, accountable and transparent local government.

Policy Statement

- 1) This policy applies to members of Town Council, all Town employees, and members of Council committees over which Council has the authority to require that general policies be followed.
- 2) Every employee of the Town of Taber has a responsibility to report any wrongdoing of which he or she may have knowledge. Every employee has a responsibility to treat any such report of wrongdoing in a confidential manner in accordance with the procedures set out in this policy.
- 3) Members of the general public, including Council committee members, are encouraged to report any incidence of wrongdoing they may observe by Town of Taber Council members, employees or members of Council committees.
- 4) While employees and members of the public are encouraged to identify themselves in making a report of wrongdoing, they may do so on an anonymous basis. The Town of Taber will ensure, to the extent permitted by law and in accordance with this policy, that all reports of wrongdoing are treated in a confidential manner. However, anonymity cannot be guaranteed in all cases.



- 5) Wrongdoings may include but shall not be limited to:
 - a. crime or suspected criminal activity;
 - b. any actual or suspected violation of any federal, provincial or municipal act, regulation or bylaw;
 - c. any actual or suspected violation of any Town policies and procedures;
 - d. the misuse of position for personal gain;
 - e. any claim for reimbursement of expenses that are not made for the exclusive benefit of the Town;
 - f. unauthorized use of Town property, equipment, materials or records;
 - g. any misappropriation of funds, securities, supplies or other assets;
 - h. dangerous practices likely to cause physical harm or damage to any person or property;
 - i. failure to rectify or take reasonable steps to report a matter likely to give rise to significant and avoidable cost or loss to the Town; or,
 - j. improper or fraudulent accounting or auditing practices.
- 6) This policy will protect any Town of Taber employee who makes a disclosure or raises a concern under this policy provided that the employee:
 - a. discloses information in good faith;
 - b. believes it to be substantially true;
 - c. does not act maliciously or make false allegations; and,
 - d. does not seek any personal or financial gain.
- 7) The intention of this policy is to ensure that employees and members of the public can raise legitimate concerns about wrongdoing in a safe and secure manner. If an employee or member of the public files a report of wrongdoing in good faith, he or she shall not be subject to any form of penalty, retaliation, or reprisal. All employees are prohibited from penalizing or retaliating against such an employee or member of the public. Examples of such prohibited actions are:
 - a. dismissing or threatening to dismiss an employee;
 - b. disciplining, suspending or threatening to discipline or suspend an employee;
 - c. subjecting an employee to any form of harassment or abuse as per the Employee Code of Conduct Policy;
 - d. imposing any penalty, directly or indirectly, upon a public complainant; and,
 - e. intimidating or coercing an employee or public complainant.
- 8) If an employee files a report of wrongdoing maliciously, in bad faith or with an ulterior motive (including with the intention to harm any individual or the Town), he or she may be subject to disciplinary action as outlined in the Town of Taber Employee Code of Conduct Policy.
- 9) If any member of the public files a report of wrongdoing maliciously, in bad faith or with an ulterior motive (including with the intention to harm any individual or the Town), he or she may be subject to civil or other legal remedies available to the Town or the aggrieved party.



- 10) Administration shall establish procedures for this policy and shall be responsible to ensure the spirit and intent of the policy is adhered to.

Additional References

- Town of Taber Employee Code of Conduct Policy
- CUPE Local 2038 Collective Agreement
- MNP LLP Whistleblower Hotline, Ethics Alert

MAYOR

DATE

CHIEF ADMINISTRATIVE OFFICER

DATE

DRAFT



		<h1>Whistleblower</h1>
Procedure No.: ADM-6	Council Resolution No.: N/A	
Department: Administration	Authority: CAO	
Effective Date: 25/05/15	Revision Date:	
Review Date: April 2022	Repealed Date:	
Supersedes: N/A		
Related Policy No.: ADM-6		
Related Policy Name: Whistleblower		

Purpose

This procedure provides guidance for persons who intend to submit a report under the Whistleblower Policy, as well as instruction regarding the process for dealing with those reports.

Operating Guidelines

Pursuant to the Town’s Whistleblower Policy, wrongdoings may include but shall not be limited to:

- a. crime or suspected criminal activity;
- b. any actual or suspected violation of any federal, provincial or municipal act, regulation or bylaw;
- c. any actual or suspected violation of any Town policies and procedures;
- d. the misuse of position for personal gain;
- e. any claim for reimbursement of expenses that are not made for the exclusive benefit of the Town;
- f. unauthorized use of Town property, equipment, materials or records;
- g. any misappropriation of funds, securities, supplies or other assets;
- h. dangerous practices likely to cause physical harm or damage to any person or property;
- i. failure to rectify or take reasonable steps to report a matter likely to give rise to a significant and avoidable cost or loss to the Town; or
- j. improper or fraudulent accounting or auditing practices.



- 1) Anyone with a complaint or concern of a wrongdoing by an employee shall contact MNPs Ethics Alert Hotline (1-866-529-9589). MNP LLP will assess the information and advise the Administrative Services Manager of the potential threat and suggested responses. Assuming that an investigation is warranted, the Administrative Services Manager shall follow the process outlined below.
- 2) In the event that the Administrative Services Manager is the subject of the complaint, MNP shall assess the information and advise the Chief Administrative Officer (CAO) of the potential threat and suggested responses instead of the Administrative Services Manager.
- 3) In the event that a Council member or a Council committee member is the subject of the complaint, the employee or public complainant shall contact MNP's Ethics Alert Hotline (1-866-529-9589), which shall advise the CAO.
- 4) The Town encourages both employees and public complainants to report their concern in writing so as to assure a clear understanding of the issues raised, but the report can also be made by telephone or by email. Reports should be factual in nature and contain as much specific information as possible to allow for proper assessment and investigation of the allegations reported. If the concerns are forwarded in writing, they should be forwarded in a sealed envelope and labeled, "Confidential". Reports of wrongdoings should include the contact information for the complainant or a statement that anonymity is requested.
- 5) The employee or public complainant should:
 - a. report any wrongdoing of which he/she may have knowledge;
 - b. report any wrongdoing as soon as possible after becoming aware of the wrongdoing; and
 - c. treat any such report of wrongdoing in a confidential manner.
- 6) The Administrative Services Manager shall:
 - a. review the report of wrongdoing;
 - b. conduct an investigation, or appoint an investigator (including MNP LLP) to conduct an investigation, into the complaint/report of wrongdoing;
 - c. take no action where the report of wrongdoing is trivial or vexatious;
 - d. follow the Employee Code of Conduct Policy and Procedure where an employee has knowingly made a false or bad faith complaint or has knowingly made a false or misleading statement during an investigation;
 - e. keep the complainant up to date as to the progress of the investigation if the complainant has provided contact information or provide the complainant with a follow-up to their concerns; and
 - f. provide the Chief Administrative Officer (CAO) with the results for review of the investigation that was conducted.
- 7) If a suspicion of wrongdoing on the part of a Town employee is substantiated by



investigation, the employee will be subject to disciplinary action, up to and including dismissal. The final and binding decision in regard to the investigation and disciplinary action will lie with the Chief Administrative Officer (CAO).

- 8) In the event that MNP LLP undertakes the investigation, the MNP investigator shall report the findings of the investigation to the CAO; except that if the CAO is the subject of the complaint, the MNP investigator shall report directly to Town Council in a Closed Session meeting of Council.
- 9) If a suspicion of wrongdoing on the part of a Town Councilor or Council committee member is substantiated by investigation, the CAO shall report the issue to Council in a Closed Session meeting of Council. Depending on the issue, the CAO may also contact Alberta Municipal Affairs.

CHIEF ADMINISTRATIVE OFFICER

DATE

DRAFT





Council Request for Decision

Meeting Date: April 23, 2019

Subject:

Travel & Subsistence Policy/Procedure CS-HR-1 Review

Recommendation:

Administration recommends that Council approves Travel and Subsistence Policy CS-HR-1 as presented.

Background:

This policy and procedure has a three year review timeline which necessitates this update.

Legislation / Authority:

Municipal Government Act, Section 201 (1) (a)

Strategic Plan Alignment:

This review is in line with the Town's Governance Goal of making the Town of Taber an employer of choice, where employees are valued, respected and viewed as the corporation's strongest asset. Define and practice good governance.

Financial Implication:

Travel & Subsistence Procedure

Current Allowable Amount	2017 CRA Amount	New Proposed Amount
Breakfast \$12.00	\$17.15	\$15.00
Lunch \$16.00	\$18.05	\$17.00
Supper <u>\$28.00</u>	<u>\$45.95</u>	<u>\$35.00</u>
Total \$56.00	\$81.15	\$67.00

Service Level / Staff Resource Implication:

No change to service level.

Justification:

In accordance with Council's strategic direction of defining and practicing good governance.



Alternative(s):

Council may recommend revisions to the policy to be brought back to a future meeting.

Attachment(s): Travel and Subsistence Policy CS-HR-1
 Travel and Subsistence Procedure CS-HR-1
 Canada Revenue Agency Meals and Allowances

APPROVALS:

Originated By:

Dave Duske

Chief Administrative Officer (CAO) or Designate: _____

		<h1>Travel and Subsistence</h1>
Policy No.: CS-HR-1	Council Resolution No.: 323/2016	
Department: Corporate Services	Authority: Council	
Effective Date: July 1, 2016	Revision Date: June 13, 2016	
Review Date: April 2022	Repealed Date:	
Supersedes: 490/2015, Expense Claim Policy 08/10/27, 05/09/12, Expense Sheet Statement for Conferences 27S-811, External Events Expenditures 73C09/10/01		
Related Procedure No.: CS-HR-1		
Related Procedure Name: Travel and Subsistence		

Purpose

The Town of Taber recognizes the financial implications of business travel and the importance of fair reimbursement for such expenses.

Policy Statement

- 1) The principles included in this Policy apply to all Town employees and members of Town Council, respective boards, committees and commissions.
- 2) It is the responsibility of the Chief Administrative Officer and the Management Team in the case of employees, and the Mayor and Deputy Mayor in the case of Council members and other appointed officials, to ensure that the provisions of this Policy are followed.
- 3) Council shall have the final decision making authority as to if, when and by what means Council will travel on government business.
- 4) Department Heads have the final decision making authority as to if, when and by what means employees will travel on government business.
- 5) Approving requests for travel means that the Town has agreed to pay for the employee’s reasonable and legitimate travel related expenses.



- 6) Re-imbusement for automobile allowance shall be in accordance with current government practices and standards.
- 7) All re-imburements are made in Canadian dollars regardless of which currency was used to pay expenses when traveling outside of Canada on government business.
- 8) Employees will be reimbursed for travel, based on the most direct, practical cost-effective route and mode of transportation to reach that destination.
- 9) Administration shall establish procedures for this policy and shall be responsible to ensure the spirit and intent of the policy is adhered to.

Additional References

N/A

MAYOR

DATE

CHIEF ADMINISTRATIVE OFFICER

DATE



		<h1>Travel and Subsistence</h1>
Procedure No.: CS-HR-1	Council Resolution No.: N/A	
Department: Finance	Authority: CAO	
Effective Date: July 1, 2016	Revision Date: April 2019	
Review Date: April 2022	Repealed Date:	
Supersedes: Expense Claim policy 08/10/27, 05/09/12, Expense Sheet Statement for Conferences 27S-811, External Events Expenditures 73C09/10/01		
Related Policy No.: CS-HR-1		
Related Policy Name: Travel and Subsistence		

Purpose

The Purpose is to develop an operating guideline for Town of Taber employees and Council and their respective boards to claim their business travel and subsistence expenses.

Operating Guidelines

Air Travel

- 1) Employees should fly on excursions or advance booking fares that do not exceed economy rates.
- 2) Frequent flyer points earned on government business may be used by the employee for personal use.
- 3) Flight accident insurance, if purchased, will not be reimbursed.



Business Use of Private Vehicle

- 1) Whenever possible employees should utilize the Town's rental car program when travelling on government business. If an employee has been authorized to use his or her personal vehicle for government purposes, mileage is reimbursed at the rate established by the CRA Automobile Allowance for the current year. This expense reimbursement is in lieu of actual expenses for gasoline, oil, repairs, driving violations, insurance and depreciation. Therefore, actual expenses for those items will not be reimbursed when a personal vehicle is used for government business.
- 2) It is the personal responsibility of the vehicle owner to carry adequate insurance coverage for their protection and for the protection of any passengers while on government business.
- 3) Employees may claim parking charges based on the actual receipt while using their personal vehicle on government business.
- 4) Employees may only submit expenses for fuel if they are travelling in a rented vehicle, or are travelling in a Town vehicle to a destination far enough away that will require additional fuel to ensure safe return. Otherwise, employees will be expected to track their kilometers and submit a claim.

Other Motor Vehicle Travel and Misc.

- 1) Automobile rental charges shall be claimed based on the actual receipt.
- 2) Taxi and limousine fares, long distance bus and rail fares, and/or excess baggage charges where extra equipment is required because of duties being performed shall be claimed based on the actual receipt.
- 3) Government related telephone calls and electronic communication charges shall be claimed based on the actual receipt.

Meals

- 1) When travelling on government business an employee may claim a meal allowance.



- 2) Claims for meals may be made as follows:
 - For breakfast, when the employee is away from Taber for business reasons before 7:00am;
 - For lunch, when the employee is away from Taber for business reasons until after 2:00pm; and
 - For supper, when the employee is away from Taber for business reasons until after 6:30pm.
- 3) In order for the employee to claim a meal allowance, the employee's manager shall normally request an employee provide an original receipt for the meal to ensure that an appropriate expense has occurred.
- 4) The maximum daily meal allowances are as follows:
 - a) Breakfast \$15.00
 - b) Lunch \$17.00
 - c) Supper \$35.00
- 5) Upon approval by the employee's manager, an employee may be able to claim the actual cost of the meal if it exceeds the meal allowance. The actual cost of the meal is the amount shown on the receipt, excluding alcoholic beverages, plus a gratuity of up to fifteen (15) percent of the meal cost.
- 6) Town Manager's, the Mayor or the Deputy Mayor may claim a business meal when hosting another person(s) within the Town of Taber.
- 7) Any claim for a business meal must include the original receipt and the name(s) of the person(s) being hosted.
- 8) Prior to reimbursement, any business meal claim must be authorized by the individual's manager.
- 9) Meals provided in the cost of airfare shall not be claimed. However, when a flight that provides a meal is delayed, employees may purchase a meal and make a claim based on the actual receipt.
- 10) When meals are provided as part of training, conferences or seminars, an employee shall not claim a meal allowance. Employees will not be reimbursed



if they choose to purchase meals separately from those meals being offered as part of such events.

Accommodation

- 1) Employees may claim the actual cost of the room and applicable taxes for accommodations required when travelling on government business based on the actual receipt. Employees should request government or the lowest possible rates when booking accommodations.
- 2) Employees may claim an accommodation allowance of \$25.00 per night without receipts if he or she arranges for his or her own accommodations while away for Town of Taber business reasons.

Making a Claim

- 1) Employees must complete a Personal Expense Claim form (attached).
- 2) The authorized Personal Expense Claim will be processed by Accounts Payable.
- 3) Reimbursement is made by direct deposit into the employee's bank account in the next expense claim run after the claim is submitted.
- 4) The Personal Expense Claim form should be submitted within thirty (30) days of incurring the expense.
- 5) For Town employees, Personal Expense Claim forms must be authorized by the employee's manager before being submitted to Accounts Payable.
- 6) For Members of Town Council or other appointed officials, expense claim forms must be signed by the Mayor or his/her designate. For the Mayor, expense claim forms must be signed by the Deputy Mayor. For the Police Commission, expense claim forms must be signed by the Chief of Police. For the Chief of Police, expense claim forms must be signed by the Chair of the Police Commission. For the Chief Administrative Officer, expense claim forms must be signed by the Mayor or Deputy Mayor.
- 7) An employee travelling outside of the Town of Taber on official government business may request an advance for travel and subsistence.



- a. The Employee shall submit an estimate of the costs on a Personal Expense Claim form to their manager. Once approved, Accounts Payable will process the advance directly to the employee’s bank account.
 - b. If the event is cancelled, or the employee is unable to attend the event, the amount of funds that were advanced must be repaid within five (5) working days of the cancellation.
 - c. Within thirty (30) days of the event the employee shall submit another Personal Expense Claim form including details of the actual expenditures less the advance that was received.
 - d. Any amounts advanced in excess of the actual expenditures must be repaid within five (5) working days of the event.
- 8) Any costs incurred to the Town by Members of Council, who have indicated that he/she will attend a function, will be charged back to the Council Members concerned if that Council Member fails to attend without a valid reason. The cost incurred by the Town must be reimbursed within five (5) working days of the cancellation.
- 9) Making a false claim under this procedure will be considered fraud and offenders will be subject to disciplinary action up to and including dismissal.

CHIEF ADMINISTRATIVE OFFICER

DATE



Government
of CanadaGouvernement
du Canada

[Home](#) > [Canada Revenue Agency](#) > [About the Canada Revenue Agency](#)
> [Travel Directive](#)

Appendix C - Meals and allowances

Effective: April 1, 2017

Canadian \$ (taxes included)

1. Travel in Canada	Canada (all Provinces) & USA (United States of America) (except Alaska)	Yukon & Alaska	Northwest Territories	Nunavut
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1.1 Meal allowances

Breakfast	17.15	15.95	23.85	25.95
Lunch	18.05	19.80	26.60	33.65
Dinner	45.95	55.50	57.10	78.70
Meal allowance total	81.15	91.25	107.55	138.30
1.2 Incidental Expense Allowance	17.50	17.50	17.50	17.50

1.3 Weekend travel to the residence transportation allowances

Two-day weekend	297.30	317.50	350.10	411.60
Three-day weekend	445.95	476.25	525.15	617.40
Four-day weekend	594.60	635.00	700.20	823.20
1.4 Private non-commercial accommodation rate	50.00 per night			

2. Travel in USA (United States of America)

Rates in the USA (United States of America) are the same as in Canada but paid in US (United States) funds.

Locations in Nunavut

- Alert
- Arviat (formerly Eskimo Point)
- Baker Lake
- Cambridge Bay
- Cape Dorset
- Chesterfield Inlet
- Clyde River
- Coral Harbour
- Eureka
- Gjoa Haven
- Grise Fiord
- Hall Beach
- Igloolik
- Iqaluit

- Kimmirut (formerly Lake Harbour)
- Kugaaruk (formerly Pelly Bay)
- Kugluktuk
- Nanisivik
- Pangnirtung
- Pond Inlet
- Qikiqtarjuaq (formerly Broughton Island)
- Rankin Inlet
- Repulse Bay
- Resolute
- Sanikiluaq
- Taloyoak (formerly Spence Bay)
- Whale Cove

Date modified:

2017-03-31



Council Request for Decision

Meeting Date: April 23, 2019

Subject:

Whistleblower Hotline - Ethics Alert

Recommendation:

Council accepts the statistical report from MNP LLP regarding the Whistleblower Hotline – Ethics Alert for the period of January 1, 2019 – March 31, 2019, for information purposes only.

Background:

In accordance with Council-approved Whistleblower Policy and Procedure ADM-6, MNP LLP is required to send statistical reports detailing the number of calls for service that have been received by their agency on a quarterly basis.

The report is attached for review.

Legislation / Authority:

Whistleblower Policy ADM-6.

Strategic Plan Alignment:

No significant alignment.

Financial Implication:

None at this time.

Service Level / Staff Resource Implication:

At this time, the service level will remain status quo. There is staff time involved with reviewing this report and providing the information to Council.

Justification:

The information provides Council with the relevance and usage of the system.

Alternative(s):

Council could choose to ask any questions it sees as relevant.



Attachment(s): Report

APPROVALS:

Originated By:
Kerry Van Ham

Chief Administrative Officer (CAO) or Designate: _____

April 3, 2019

**Private and Confidential
Sent Via Mail**

Ms Kerry Van Ham
Town of Taber

kerry.vanham@taber.ca

RE: WHISTLEBLOWER HOTLINE – ETHICS ALERT

Dear Ms. Van Ham,

We are pleased to confirm that MNP Whistleblower Hotline – Ethics Alert has been in operation with Town of Taber for January 1, 2019 to March 31, 2019. We confirm there has been no calls for the service during this period.

Please contact us at your convenience should you have any questions or concerns.

Yours truly,

MNP LLP



Michael McCormack, BA, CFI
Investigative & Forensic Services

/hg



Council Request for Decision

Meeting Date: April 23, 2019

Subject:

Information for Council

Recommendation:

That Council accepts the material received in this Agenda Item as information.

Background:

The Town receives communication on an on-going basis that is likely of interest to Council. In most cases, this communication is provided simply as information to Council and no comment is needed. In some cases, though, Council may wish to seek clarification on the matter from its administration or from the originator of the communication, or even to challenge the matter through Council discussion. Placing the communication on Council's agenda allows these opportunities.

The relevant communication for this Council agenda is:

1. The Recreation Board approved ground work for the fourth ball diamond. The Baseball/Softball Enhancement Society has been working with the MD, who will be volunteering staff time to complete the work. The Recreation Board is waiting for further information regarding budget and grants before approving further work on the project.
2. RC Strategies was selected to complete the Recreation Master Plan for the Town. Community, staff and council engagement will commence in the next few weeks. RC Strategies will be attending the May 2, 2019 Recreation Board meeting and the Recreation Board will act as the advisory committee for the project.

Legislation / Authority:

Municipal Government Act, Section 3 and Section 5

Strategic Plan Alignment:

Define & Practice Good Governance - by developing partnerships with participating Taber organizations. Enhancing Sense of Community – providing opportunities to include healthy living and lifestyle practices.



Financial Implication:

None

Service Level / Staff Resource Implication:

Service level will not be impacted.

Justification:

To keep Council informed of current municipal information and activities.

Alternative(s):

1. Council could seek clarification on any of the matters from administration.
2. Council could discuss, in depth, any of the matters raised by communication and take action.

Attachment(s): None.

APPROVALS:

Originated By:

Kerry Van Ham

Chief Administrative Officer (CAO) or Designate: _____



Council Request for Decision

Meeting Date: April 23, 2019

Subject:
Department Reports

Recommendation:
That Council accepts the Department Reports for information.

Background:
The Department Reports are supplied for Council information. In most cases, this communication is provided simply as information to Council and no comment is needed. In some cases, though, Council may wish to seek clarification on the matter from its administration, fellow Committee Members or from the originator of the communication, or even to challenge the matter through Council discussion. Placing the communication on Council's agenda allows these opportunities.

Legislation / Authority:
MGA, Section 207(c)

Strategic Plan Alignment:
Improve internal & external communications

Financial Implication:
N/A

Service Level / Staff Resource Implication:
The service level will remain status quo.

Justification:
To keep Council informed of departmental happenings.

Alternative(s):
Council could seek clarification on any of the matters from Administration or fellow Committee Members.



Attachment(s): March 2019 HR Activity Report
 Recreation Department Report - April 2019
 Engineering & Public Works, Facility Maintenance Department Report
 Water & Wastewater Treatment Department Report
 Planning & Economic Development - April 2019
 Fire Department Report -March 2019
 Finance Activity Report
 Chief Administrative Officer Activity Report
 Administrative Services Activity Report

APPROVALS:

Originated By:
Kerry Van Ham

Chief Administrative Officer (CAO) or Designate: _____



TOWN OF
TABER

ACTIVITY REPORT

March 2019

DEPARTMENT: Human Resources

Strategic Plan Alignment	Associated Projects & Tasks
 <p>Develop Community & Promote Growth</p>	<ul style="list-style-type: none"> • Hired 9 Summer Seasonal Staff • Advertising for Maintenance Operator I • Advertising for Facility Maintenance Assistant • Advertising for Recreation Manager • Advertising for Casual Jail Guards
 <p>Improve Internal & External Communications</p>	<ul style="list-style-type: none"> • Overseeing implementation of new e-Compliance health and safety software; following up with individual departments to insure all Hazard Assessments are completed. • Interviewed candidates for PW Summer Seasonal positions. • Internal COR audited completed quality assurance review by AMSC • Edited and published fire extinguisher checks for TPS
 <p>Define & Practice Good Governance</p>	<ul style="list-style-type: none"> • Presented Policies for Repeal to Council, 115/2019. • Presented new Nepotism Policy to Council, 141/2019. • Presented Employee Computer Purchase Plan Policy/Procedure to Council, 122/2019. • Negotiating new TPS agreement, research, and documentation prep work, updating new contract. • Review and editing of 3 Safety Directives
 <p>Enhance Sense of Community</p>	<ul style="list-style-type: none"> • Working with WCB on claims management for Town of Taber employees and return-to-work plans. X2 • Working with Sun Life regarding claims management for employees on STD and LTD. • Working with Sun Life regarding returning employee to work from LTD. • Held Labour Management meeting with Union March 15. • Participated in HR Webinar on “Obligations to Investigate Harassment at Work”.



TOWN OF
TABER

ACTIVITY REPORT

April 2019

DEPARTMENT: Recreation

Strategic Plan Alignment	Associated Projects & Tasks
 <p>Develop Community & Promote Growth</p>	<ul style="list-style-type: none"> • Working with the Kiwanis regarding upcoming projects and events including the Kiwanis Playground replacement and the Kids Can Catch Event. • Recruited the Fish and Game club to come out and mentor kids at the Kids Can Catch event on June 8th. • Attended a Communities in Bloom Spring meeting to determine their needs for the upcoming planting season. • Met with Sid Tams to discuss some potential park projects. He plans to bring the ideas to the Recreation Board. • Working with the Baseball/Softball Enhancement Society on the plans for the fourth ball diamond. • Attended a Combative Sports Commision Meeting to discuss a potential event in Brooks. • Meetings regarding the BBQ Competition. • Working on the Recreation Master Plan with RC Strategies. • Three employees attended the Alberta Association of Recreation Facility Personnel Conference in Red Deer.
 <p>Improve Internal & External Communications</p>	<ul style="list-style-type: none"> • Bi-weekly team meetings with the Recreation Team. • Health and safety meetings for Administration, Aquatics and Community Centre. • Met with Erica regarding grant options for the Recreation Department. • Met with Trent regarding projects and staffing. • Met with Travis to discuss responsibilities and expectations with Trent leaving. • Attending morning meetings with the Park's staff in Trent's absence. • Aqua-fun Centre staff in-service. • Meeting for the IT Governnace Committee.
 <p>Define & Practice Good Governance</p>	<ul style="list-style-type: none"> • Working on RFPs for the Sunrise Playground and Kiwanis Playground with Louise. • Posted an internal posting for the Custodian position at the Community Centre with the resignation of Jackie Smalls. • Hired summer program leaders. • Hired parks seasonal staff. Nine were returning staff from last season. • Posted a job posting for the Recreation Manager position with the resignation of Trent Smith. • Verified insurance for the bouncy toys for the BBQ competition and Canada Day. • Attended a Recreation Board Meeting.



Enhance
Sense
of
Community

- Toured the campground at Ken McDonald to determine upcoming season needs.
- Ice removed for the season.
- Working on all sportsfields, parks and playgrounds to get them ready for the season.
- Met with staff from the Agriplex to plan for an outdoor farmer's market to kick-off the farmer's market season.
- Met with David Woodruff to discuss his plans for a Cowboy Poetry event.
- Researching options for the Dog Park.
- Meeting with MNP regarding the Kids Can Catch event. MNP is a major sponsor.
- Working on special event applications.



TOWN OF
TABER

ACTIVITY REPORT

March 2019

DEPARTMENT: Engineering & Public Works

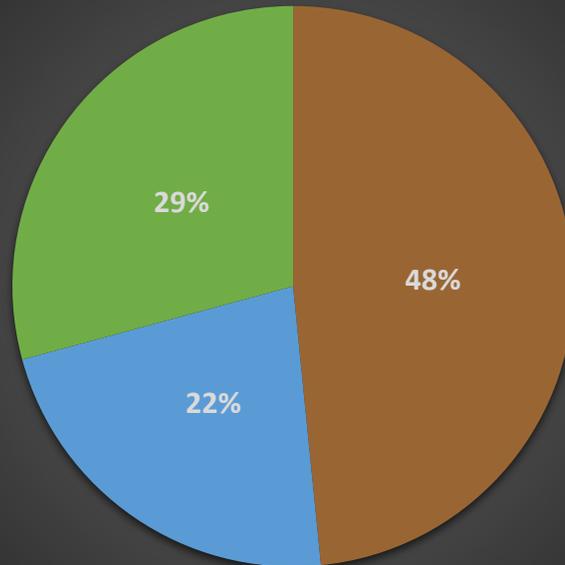
Strategic Plan Alignment	Associated Projects & Tasks
 <p>Develop Community & Promote Growth</p>	<ul style="list-style-type: none"> • Completed inspections for the Planning Department. • Town of Taber 52nd Street Sanitary and Water Replacements construction has started. • Asbestos ceiling tile removal at water plant Completed, painting started. • Shutdown of ice surface at the Arena. • De-Winterized public bathrooms at Ken MacDonald park, Administration Building and the Spray Park. • Wrapping trees with insulation as a pest control measure
 <p>Improve Internal & External Communications</p>	<ul style="list-style-type: none"> • Staff attended Loader course training. • Staff attended Tree Insect and Disease management. • Held monthly safety meetings. • Received & completed locates of water & sewer lines from Alberta One-Call for residents and businesses. • Received on-line, email and telephone service requests from residents and staff, investigated and completed all work orders.
 <p>Define & Practice Good Governance</p>	<ul style="list-style-type: none"> • Developing an infrastructure assessment map (roads & sidewalks) • Annual Asphalt Patching RFP was awarded to Mc Nally Contractors. • Dug and filled graves, started and will continue the Tree trimming program of the Town owned trees. • Graded industrial roads, sanded during and after snow events, cleared sidewalks and pathways and cleared the Downtown core of snow. • Flushed sanitary sewer pipelines, checked manholes and video inspected to prevent back-ups. Visited the 5 lift stations throughout Town, started the Hydrant Flushing program. • Servicing of all HVAC units for Town owned Buildings for the summer season. • Regular maintenance and work orders for repairs completed at all Town owned buildings.



Enhance
Sense
of
Community

- Collection of all residential automated cart waste, commercial/industrial & multi-family waste.
- Co-ordinated the collection of compost, recycling and styrofoam, both residential & commercial.
- Meeting with Communities In Bloom and the Recreation Department to finalize and get ready for this years growing season and ensure their needs are met.

2019 to date - Residential Diversion



■ General Waste ■ Recycling ■ Compost



TOWN OF
TABER

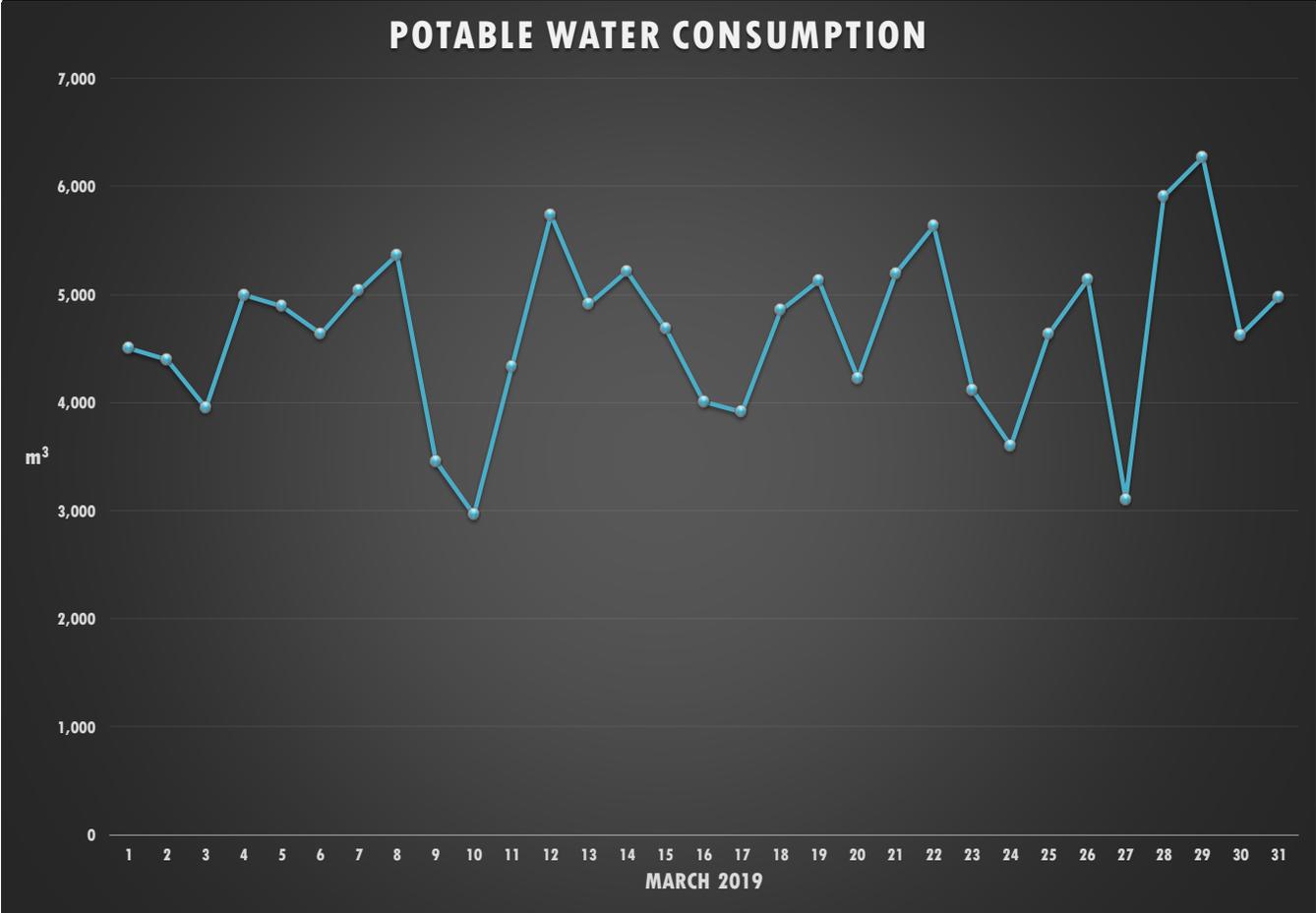
ACTIVITY REPORT

March 2019

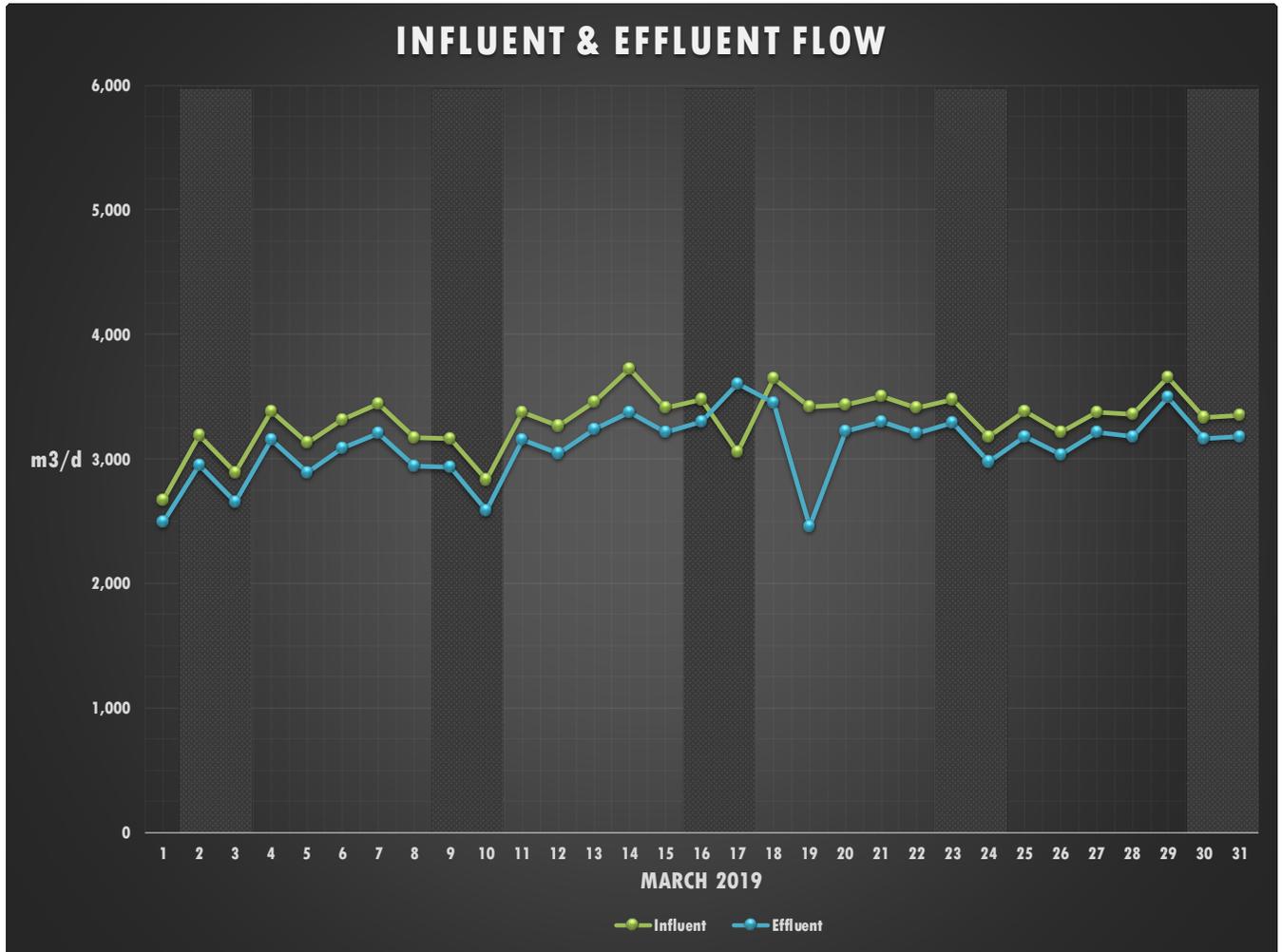
DEPARTMENT: Public Works

Strategic Plan Alignment	Associated Projects & Tasks
 <p>Develop Community & Promote Growth</p>	<ul style="list-style-type: none"> • SCADA upgrades at the Water Treatment & Wastewater Treatment Plants is at 95% completion, ongoing services are needed to ensure the system is working properly. • Solids handling upgrade is at 85% completion. • Water Treatment Plant Generator upgrade is in the design stage and should be out for tender in May. • North Pump Station upgrades prequalification of 6 contractors should be complete by May.25. The qualified contractors will then bid on the project with the tender closing end of June.
 <p>Improve Internal & External Communications</p>	<ul style="list-style-type: none"> • Monthly Safety Meeting • Operations Meetings • 3 Operators attended AWWOA Banff Seminar
 <p>Define & Practice Good Governance</p>	<ul style="list-style-type: none"> • We strive to minimize our impact on the environment by consistently meeting and exceeding the guidelines set out by Alberta Environment • Monthly site inspections were completed • Town's water works application has been submitted to Alberta Environment for their review. Administration has been notified this renewal will take time and a one year temporary approval will be granted.
 <p>Enhance Sense of Community</p>	<ul style="list-style-type: none"> • Submitted a Water Saving Tip to the Corn Husk Chronicles

March 2019 | Potable Water Consumption



March 2019 | WWTP Influent & Effluent Flow





TOWN OF
TABER

ACTIVITY REPORT

April 2019

DEPARTMENT: Planning & Economic Development

Strategic Plan Alignment	Associated Projects & Tasks
 <p>Develop Community & Promote Growth</p>	<ul style="list-style-type: none"> • Answered a variety of calls from residents and businesses, providing information and guidance on the Land Use Bylaw, Development Permits, and other miscellaneous requests. • Discussions continued with TDHF regarding affordable housing project in Taber • Participated in Business Vacancy Drives with the Taber Fire Department. • Issued eight Development Permits and three Compliance Certificates to date. • Attended Taber Trout Pond meeting with MPE to discuss options for project to take forward to committee at next meeting. • Worked with ISL Engineering to finalize Eureka Area Structure Plan to include comments from AB Transportation and TID. • Continued discussions with local business regarding their expansion plans • Assisted in the planning of a new Animal Control Facility • Working with Community Futures to develop marketing materials for upcoming Bridge2Food summit • Wrote letter of support on behalf of CPFC to support Farming Smarter's event during Open Farm Days. • Continued work on road closures (walkway adjacent to heritage drive and Eureka) • Ongoing discussion with Developer to work at moving forward endorsement of Westview Phase 6 and discuss future plans with development area. • Attended SouthGrow's Economic Summit and AGM in Coaldale. • Attended the Taber Pheasant Festival planning committee meeting to prepare for the 2019 Taber Pheasant Festival. • Obtained quotes for Town sponsored lunch for pheasant hunters. • Worked with Theoretical Brewing Company on custom labeled beer for the Pheasant Festival. • Attended Economic Developers of Alberta Conference in Banff, where the Economic Development Strategy was a finalist in two award categories. • Working with Consultant to begin Outline Plan and engineering design for Town owned 60 acres. • In partnership with PPAA, hosted a tour of the region with a business looking to locate in Southern AB • Attended TDHF Committee Meeting. • Attended IT Governance Committee Meeting. • Working on transition of GIS to ESRI base. • Working on project plan for next CARES grant funding intake.

	<ul style="list-style-type: none"> •Created Tourism advertisement to promote Taber’s events and attractions. •Met with impacted landowners to discuss obtaining lands required for 56th Avenue project. •Met with MD and Consultants to begin work planning for Intermunicipal Development Plan and Inter Collaborative Framework project. •Provided letter of agreement to Annexation landowners, they are meeting with their legal council to review. Once received will be included in annexation report to Municipal Government Board. •Met with local business owner to discuss possible land purchase for expansion of business.
 <p>Improve Internal & External Communications</p>	<ul style="list-style-type: none"> •Continued to maintain presence on LinkedIn and Twitter for Economic Development, posting 3-5 times a week on each platform. •Created materials for social media posts so an inventory is ready for use when there is no current events to post. •Continue to facilitate Business Licensing. Issued 10 Business Licenses. •Hosted a regional Economic Development Officer meeting to discuss how to tackle regional projects in the Economic Development Strategy. • Department worked with IT, Procurement and Emergency services to assist in hosting ESB Public Information evening. • Hosted ESB Public Information session. • Integration of Townfolio tools to Town website. • Created new “Business Support Services” page on Taber.ca
 <p>Define & Practice Good Governance</p>	<ul style="list-style-type: none"> •Facilitated Municipal Planning Commission meeting third Monday of the month. •Department rep attended Department Health and Safety Committee meeting as well as Joint Health and Safety Committee meeting • Work on Joint Health and Safety committee action items. •Completed a record search requested by a third party in relation to an Environmental Site Assessment they are completing within the Town. •Member of the department conducted the monthly Health and Safety Inspection of the Administration building. •Drafting maintenance agreements for two properties to ensure they are maintained while awaiting development.
 <p>Enhance Sense of Community</p>	<ul style="list-style-type: none"> •Department representative attended Community Futures Board meeting. •Broke down Economic Development Strategy into projects that could be implemented with grant funding. • Participated in webinar about placemaking.



TOWN OF
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ACTIVITY REPORT

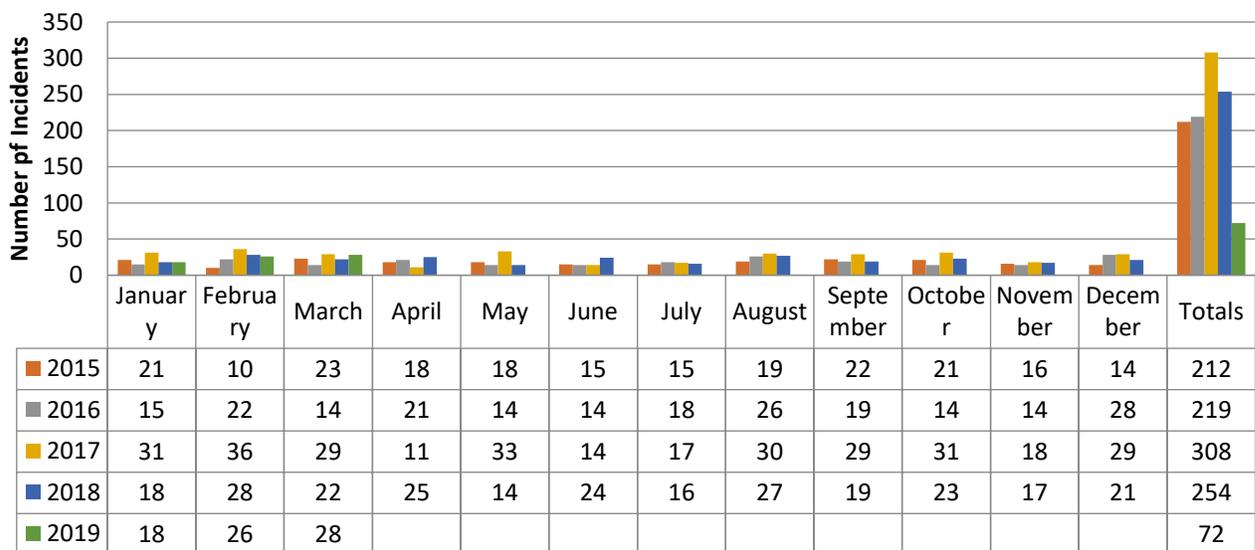
March 2019

DEPARTMENT: FIRE DEPARTMENT

Strategic Plan Alignment	Associated Projects & Tasks
 <p>Develop Community & Promote Growth</p>	<ul style="list-style-type: none"> • Fire Chief Working with the Alberta fire chiefs Association to build a common training program within the province started in 2016-2019. • 8 members Completed officer development training by completing the NFPA 1021 Officer level 1 training • 8 members completed instructor development by completing the NFPA 1041 Fire Service Instructor Level 1 course. • Continued working on the new fire underwriters survey grading.
 <p>Improve Internal & External Communications</p>	<ul style="list-style-type: none"> • Deputy Fire Chief Continues to work with Provincial MFR Training Committee • Working on a face book study to improve external communications • New Firefighters Class Started Training 4 New Hires • Fire Chief working with the Alberta Fire Chief Association to develop a training guide line for the province
 <p>Define & Practice Good Governance</p>	<p>This time indicates the training of the Fire Department in the month.</p> <ul style="list-style-type: none"> • Past month 873 hours of firefighter training • Past 12 months 5944.5 hours of firefighter training <p>Fire Training officer:</p> <ul style="list-style-type: none"> • Training courses: <ul style="list-style-type: none"> NFPA 1021 Fire Officer Level 1 NFPA 1041 Fire Service Instructor Level 1 NFPA 1051 Wildland Firefighter Wildland Orientation Course S100 G and 215 • Emergency Management training: 4 members of the Emergency Management Agency participated in Block 3 of the All Hazards Regional Incident Management Team training. • Fire Training Centre: Committee meeting discussing continued growth of the FTC • 2 members attended Crude by rail training @ pueblo Colorado. • 4 new hires were put through the Cadet 20 hour training weekend and will continue with probationary firefighter training every Tuesday evening for the next 10 weeks. <p>Fire Prevention officer:</p> <ul style="list-style-type: none"> • Fire inspections 9 businesses • Smoke alarm installation 9 exchanges in March.

	<ul style="list-style-type: none"> • Fire investigations 1 • Attended a 5 day training course at Hinton fire training centre
	<ul style="list-style-type: none"> • Calendar sales money donated \$10,000.00 to the Town for a new wheelchair accessible playground. • 6 children visited at day home, 14 adult students in an ESL class were taught about fire safety. • 6 members volunteered at the Newcomers Awareness Fair by Taber Adult Learning, approx. 180 people contacted at fair. • 1 additional member attended a shadow shift at ARCHES. <p>Last 12 months of Volunteer hours on top of Training and calls:</p> <ul style="list-style-type: none"> • 3151 hours volunteer service over the last 12 months

Comparison by Year by Month with Totals 2015 - 2019



Year to date last year; **68** calls Total Calls for March 28 Year to date this year; **72** calls

Total call volume over last 4 years: **1011** Calls

CALLS BY TYPE

Structure Fire – 0	Public Assist – 4	MVC – 2
Rubbish/Grass Fire – 2	Hazmat – 0	Alarm Call – 7
MFR – 13	Mutual Aid – 0	Vehicle Fire – 0



TOWN OF
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ACTIVITY REPORT

April 2019

DEPARTMENT: Finance

Strategic Plan Alignment	Associated Projects & Tasks
 <p>Improve Internal & External Communications</p>	<ul style="list-style-type: none"> • Complete the Workstations portion of the Annual Computer Replacement Project. • Submit the Print Service RFP. • Upgrade Workplace System. • Upgrade Agenda.NET to a new version on the Test Environment. • Upgrade FirePro to a new version.
 <p>Define & Practice Good Governance</p>	<ul style="list-style-type: none"> • Prepare the IT monthly KPI. • Renew IT Policies and Procedures. • IT Manager attended the MISA Conference. • Deploy new security system on the Police workstations. • Start on setting up summer staff. • Procurement – Finalize Rental Vehicles Contract • Procurement – Award Recreation Master Plan RFP • Procurement – Issue RFP for Managed Print Services • Procurement – Evaluation of RFP’s for Street Sweeper & Commercial Garbage Truck • Procurement – Issue Request for Qualification for North Pump Station Upgrades • Procurement – Award RFP for Tandem Truck • Procurement – Award RFQ for ½ ton trucks – PW • Procurement – Evaluation & Award of Outdoor Care Services for CSU • Procurement – Finalize Lease contract for Recreation seasonal vehicle • Evaluation of Library budget • Establish Ever greening Program for Library Computer Replacements • Procurement – Attended APC training in Edmonton • Procurement – Attended Asset Management Cohort 2-day workshop in Lethbridge • Procurement – Review and update Procurement Policy • Procurement – Review U.S. Bank P-Card program vs. AUMA • Prepare 2019 Budget amendments • Prepare 2019 Tax Bylaw • Prepare Audit Committee Financial package • Prepare an estimate for School Requisition • Finance daily activities



ACTIVITY REPORT

April 2019

DEPARTMENT: CAO

Strategic Plan Alignment	Associated Projects & Tasks
 <p data-bbox="318 1024 462 1125">Develop Community & Promote Growth</p>	<ul style="list-style-type: none"> • Signed the award for the Recreation Master Plan project and coordinated with the Recreation Director about the approach to project kick off. • Reviewed the town's Electrical Distribution System Franchise Agreement in light of being selected to the AUMA working group on local electrical generation. • Engaged with staff members who took all three levels of the Southern Alberta Regional Emergency Operations Centre training. Asked for a presentation to be created for the town's next EOC meeting related to the concepts covered, technical approaches learned and key considerations for Taber's improvement/incorporation to be delivered at the next EOC meeting. • Read a history of theatres in the Town of Taber as context for the PACC meeting occurring in April. • Reviewed draft background information for Intermunicipal Development Plan project discussions. • Reviewed the Offer to Purchase for the Legion Parking lot. Met with the Administrative Services Manager to discuss a negotiation plan. • Worked with the Director of Recreation on connecting with some community members over their interests at the Dog Park. • Worked with administration to get the outdoor washrooms open early for no additional contractor cost. • Attended a small scale energy production working group session hosted by AUMA in Edmonton. • Coordinated with ATCO gas on exploring an opportunity for electrical utility savings in one or more town facilities by incorporating ATCO's new combined heat & power generating units.
 <p data-bbox="285 1745 492 1850">Improve Internal & External Communications</p>	<ul style="list-style-type: none"> • Undertook preparation and delivery work related to the Emergency Service Building Information Session. • Attended a medal presentation for Police Service personnel. • Worked with administrative support for wording and technical aspects of the letter to the Municipal Affairs Minister related to the MD's group septic field. • Addressed a situation with Alberta Municipal Health and Safety Association (AMHSA) related to the 2018 internal health and safety audit and the submission of the final pieces of information to complete the technicalities of this task.

	<ul style="list-style-type: none"> • Met with representatives from the Taber Public Library to discuss the contents of their budget and determine where some possible savings may be able to be reached. • Met with the Mayor and Administrative Services regarding the Volunteer Recognition Event April 11, 2019 and attended the event. • Undertook a managers meeting with the entire management team to discuss future projects, health and safety and news items. • Met with Taber Mennonite School children and some members of Council to provide the children with some information on Council activities. • Met with Lantic Sugar to have introductions to the temporary management team and discuss future waste water management options. • Sent an email to the Taber Chamber of Commerce requesting a meeting regarding the Cornfest Parade Route. Met with senior manager to discuss this year’s possible parade route. • Spoke to internal stakeholders and external stakeholders regarding placing locks on MD roads where our pivots and waste water treatment plant is accessed from. • Attended the Southern Regional Stormwater Drainage Committee Meeting with the Director of Public Works. • Reviewed approaches to crisis messaging provided by the Taber Police Service. • Attended the Volunteer Recognition event hosted by Council for the Town’s Volunteers.
 <p>Define & Practice Good Governance</p>	<ul style="list-style-type: none"> • Attended to the Consul General of Japan’s residence with Council members and Administration to discuss many topics of mutual interest spanning relationship building to economic development. • Worked with Alberta Health Services related to the concern expressed by KidZone related to the Emergency Services Building location. • Reviewed material related to a class action lawsuit the Town of Taber Police Service is named in along with every other police service in Alberta. • Finalized negotiation with the Taber Police Association. • Reviewed the draft revisions to the procurement policy slated for coming to Council at a meeting in April. • Finalized the Performance Review for the Director of Engineering and Public Works. • Finalized the Performance Review for the Administrative Services Coordinator. • Attended the AUMA Spring Leaders forum in Edmonton. • Met with MNP (financial auditors) to review their pre-audit questions and any concerns I may have regarding the 2018 financial statements and liabilities arising.

	<ul style="list-style-type: none"> • Worked with the Finance Director on engaging with Council with the intent of settling on an amended 2019 budget sometime in April. • Met with the consultant preparing the MD’s Recreation Master Plan to provide him with some initial thoughts on their process and efforts. • Reviewed Health and Safety documentation for compliance requirements and performed required Health and Safety inspection for audit compliance. • Researched material related to generating and sustaining a positive and productive corporate culture. • Worked on opportunities regarding a single recycling and waste management contract with the City of Lethbridge. • Attended to Calgary to receive training as per the Modernized Municipal Government Act and my roles as Subdivision and Development Appeal Board Clerk to ensure compliance with the new Act in the event Taber has an appeal. • Reviewed material for the Audit Committee meeting with the Director of Finance and how some project items have been capitalized subsequent to construction and operation. • Reviewed material related to the Performing Arts Centre Committee from its inception and attended a meeting on the matter.
 <p data-bbox="302 1472 461 1583">Enhance Sense of Community</p>	<ul style="list-style-type: none"> • Met with the Mayor and Chief Abela regarding funding opportunities for the proposed Dry Sports Facility and the timeline of the Recreation Master Plan. • Organized a meeting with parties interested in acquiring a new school site in Taber and researched Municipal Government Act appropriate legislation for this. • Met with the Communications and Special Projects Coordinator about a plan to distribute and celebrate some awards received by town staff over the last few weeks. • Met with the Communications and Special Projects Coordinator as well as the Human Resources Manager to create some messaging around “Green Shirt Day”. • Discussed the renovation of the Former Court House with Government of Alberta Historical Resources staff and did some subsequent research for them. • Reviewed the proposal from Community Futures to assist with the development of a local trails app. • Worked with staff and Councillor Brewin on the hand off of the Highway 3 Association financials to SouthGrow. • Reviewed material provided by the Canadian Police Governance Association in my capacity as Police Commission Secretary. • Met at a downtown location with Communities in Bloom to understand their concept for a boulevard area downtown.



TOWN OF
TABER

ACTIVITY REPORT

March/April 2019

DEPARTMENT: Administrative Services

Strategic Plan Alignment	Associated Projects & Tasks
 <p>Develop Community & Promote Growth</p>	<ul style="list-style-type: none"> • Determined economies of scale benefits for lessees to utilize programs offered through AMSC • Attended to the management of the Parkside Manor, Curling Club, and the Taber Pro Rodeo leases • Follow-up on various facility maintenance project requests • Continued to follow-up and communicate Council's latest decision with representatives from the Taber Pro Rodeo Association due to Council's motion to cancel their lease and the removal of their chattels from the property • Discussions with the CAO and Planning regarding the proposed road license agreements on town-owned lands • Discussions with the Planning department regarding continuation of licenses on town-owned lands • Arranged and confirmed event attendance for Council
 <p>Improve Internal & External Communications</p>	<ul style="list-style-type: none"> • Attended Recreation Manager going-away lunch • Held weekly meetings with Administrative Services staff to receive updates, assign tasks, and check in • Liaised with the facility maintenance team to discuss lessee opportunities and updates • Reviewed various contracts/agreements, meeting and discussing with lessees • Attended the monthly Administration Building Health and Safety meeting • Attended the Director's meeting • Cemetery project review and submission overview • Arrangements for Grade 6 class of Taber Mennonite School to attend the Council Chambers and Town Office to discuss local government and tour
 <p>Define & Practice Good Governance</p>	<ul style="list-style-type: none"> • Reviewed the Agri-Plex insurance construction overview, authorization to proceed disbursement • Continued to review and update a policy and procedure database according to the strategic plan • Preparations for Council meetings, Management meetings, CUPE Management meetings, Harassment Committee meeting, and Police Commission meeting • Kept updated on eCompliance program for Health and Safety • FOIPP inquiries • Records Management review for planning of operational project

	<ul style="list-style-type: none"> • Reviewed arrangements for various conferences and seminars • Reviewing other various policy and procedure documents for formulation by other departments • Reviewed licensing arrangements with staff • Provided guidance for volunteer application process • Made arrangements for Mayoral signature on documents for resident • Arrangements for the new SDAB Member at Large to attend training in Calgary • Oil company discussions on reclamations, servicing, etc.
 <p>Enhance Sense of Community</p>	<ul style="list-style-type: none"> • Liaised with Director of Recreation to discuss Legion Youth Centre and Park potential landscaping projects for facility beautification • Reached out to various vendors for Mayoral requests for promotional items • Fielded various department requests from citizens and internal clients • Continued to manage the preparations for the 2019 Employee Recognition Event • Attended the 2019 Volunteer Recognition Event • Contacted vendors for a gift for the Mayor of Higashiomi regarding the delegation in 2019 • Met with executive members of the Legion • Constructed letters of support for grant applications • Spring Cemetery tour with Recreation department • Coordinated the STARS meeting with multiple elected officials



ACTIVITY REPORT

March/April 2019

DEPARTMENT: Administrative Services

(Communications and Projects Coordinator)

Strategic Plan Alignment	Associated Projects & Tasks
 <p data-bbox="318 789 462 888">Develop Community & Promote Growth</p>	<ul style="list-style-type: none"> • Assisted as backup cemetery clerk when necessary (this includes preparing burial orders, pre-need contracts, etc) • Toured and photographed the Auditorium renovations in order to provide pictures to the media and to the public in order to promote interest in the updates • Coordinated efforts on various communications initiatives with Economic Development Department when requested • Working with Planning Department on communication ideas and initiatives
 <p data-bbox="285 1423 490 1522">Improve Internal & External Communications</p>	<ul style="list-style-type: none"> • Submitted Taber Times Ads: regular ads, Coffee with Council, and Subdivision and Development Appeal Board Volunteer Ad • Submitted Volunteer ad to Taber Times • Released March Corn Husk Chronicles • Drafting April Corn Husk Chronicles • Assisted with Coffee with Council initiative by ordering refreshments, delivering supplies to venue, setting up venue, cleaning up after event, and advertising the event • Continued to make edits and updates to the Town's website • Actively increased engagement on social media by posting current events, upcoming programming, new projects, etc • Responded to the public's questions and feedback on our social media accounts • Assisted media and news personnel by fielding questions and scheduling interview requests for the Mayor • Coordinated with Departments on their requests for communications (this includes designing materials, writing copy, offering communications advice, and providing training on communications initiatives) • Assisted with requests for writing for cards, speeches, and other written materials • Assisted staff and the Mayor with interview information preparations • Researching examples of policies for work to be completed as per the Communications Plan • Submitted regular practice Alberta Emergency Alerts in order to maintain certification

	<ul style="list-style-type: none"> •Created a number of designs for various posters, social media graphics, brochures, and other print materials as requested by various staff members •Assisted with a number of official letters as requested by CAO
 <p>Define & Practice Good Governance</p>	<ul style="list-style-type: none"> •Continued regular upkeep with eCompliance as required by health and safety regulations •Editing Social Media Internal Usage Policy and Procedure as per Policy refresh project •Creating Media Relations Policy and Procedure as per Policy refresh project •Continued upkeep with our Employee Recognition Program (includes setting up the email-based program, notifying Directors of staff milestones, ensuring orders are places in a timely fashion, wrapping gifts, and scheduling presentations of gifts) •Undertaking preparations for the 2019 Employee Recognition event •Also making preparations for shooting event for employees as directed by Council in 2018 •Attended monthly Administration Building health and safety meetings •Attended Directors meetings
 <p>Enhance Sense of Community</p>	<ul style="list-style-type: none"> • Working towards the scheduling of the next Performing Arts Centre Committee meeting to discuss next steps • Collaborating with Recreation Department to promote various recreational facilities in Taber • Promoted rentals for ice arenas as requested by Recreation Department • As per request, assisting with messaging of upcoming BBQ event • As per request, acting as Project Manager for the upcoming BBQ event



TOWN OF

ACTIVITY REPORT

Taber Memorial Gardens

Statistics Provided from: March 19, 2019 to April 19, 2019	
SERVICE PROVIDED	STATISTICS
Burials	5
Pre-Planning Purchases	1
Columbarium Transactions	1
Monument Permits	3
Disinter/Reinter	0
Transfer of Burial Rights	0
Public Concerns	4
Grave Searches from the Public	8
Grave Searches from Monument Companies	2
Inquiries from other Municipalities	0



Council Request for Decision

Meeting Date: April 23, 2019

Subject:

Mayor and Councillor Reports (Verbal)

Recommendation:

That Council accepts the Mayor and Councillor Reports for information.

Background:

Updates are provided verbally to inform Council of individual elected official activity. This could come in the form of meeting attendance to Council's Boards, Commissions, Committees, ad hoc organizations or meetings intended to strengthen municipal reputation and visibility.

Legislation / Authority:

MGA, Section 207(c)

Strategic Plan Alignment:

Governance:

Build partnerships with other governments and organizations where synergies may exist.

Financial Implication:

N/A

Service Level / Staff Resource Implication:

The service level will remain status quo.

Justification:

To keep all of Council informed of elected official activity.

Alternative(s):

Council could seek clarification on any of the matters.



Attachment(s): None.

APPROVALS:

Originated By:
Kerry Van Ham

Chief Administrative Officer (CAO) or Designate: _____



Council Request for Decision

Meeting Date: April 23, 2019

Subject:

Standing Item - Council Requests

Recommendation:

That Council uses this standing agenda item opportunity to address administration about their concerns, ask questions and direct municipal resources.

Background:

The Municipal Government Act only allows Mayor and Council to act by resolution or bylaw, not separately through individual direction to administration. If one member wishes to see action on a certain item that requires the deployment or diversion of municipal resources, that does not mean all or even a majority of the other six members want Town resources used in that manner. Also, it is likely that all of Council and the public want to know about issues of concern and interest in Taber, so this conversation should be shared for better governance.

To assist in this information sharing and ensure agreement on the relative importance of activities, and to facilitate a common understanding, Council established a standing item on Council agendas that would allow the Mayor and Councilors to raise issues of individual concern. This allows discussion amongst Council and with administration on how best to deal with these concerns. It is an opportunity for Council to provide suggestions or direction to administration as to how best to proceed.

The intention of this RFD is for items to be brought forward from the floor at the meeting.

Legislation / Authority:

Municipal Government Act, Section 153, Section 154, Section 180, and Section 249.

Strategic Plan Alignment:

Improve Internal & External Communications

Establish appropriate communication protocols between Council and Administration.

Financial Implication:

The financial implication will vary depending on the discussion outcomes but should consider the alignment of Town facility and service provision with the approved budget.



Service Level / Staff Resource Implication:

Having a regular Council discussion about service levels will improve the ability of administration to meet the expectations of Council rather than dealing with the requests of individuals on an ad hoc basis.

Justification:

This will bring administration efficiencies and the better alignment of services and expenditures with the budget. It will also help improve communication protocols and adherence to the *Municipal Government Act*.

Alternative(s):

Alternatives will vary based on the discussion.

Attachment(s): Activity Listing

APPROVALS:

Originated By:

Raeanne Keer

Chief Administrative Officer (CAO) or Designate: _____

Council Date	Resolution #	Resolution	Assigned To	Completed?	Request Return To Council? By?
June 11/18	292/2018	MOVED by Councillor Strojwas that Council directs Administration to start the budgetary process, and investigate a celebration for the 40 th anniversary of the twinning relationship between the Town of Taber and Higashiomi for 2021.	Admin Services	<i>In Progress – Included in proposed Operating Budget</i>	Not Stated
June 25/18	311/2018	MOVED by Councillor Strojwas that Council directs Administration to commit up to \$5,000.00 in sponsorship for the Alberta/Japan Twinning Municipalities Association (A/JTMA) Conference and Annual General Meeting in 2021 in conjunction with the Notogawa Friendship Society from the Council Discretionary Fund.	Admin Services	<i>In Progress</i>	Not Stated
Jan 28/19	37/2019	MOVED by Councillor Brewin that Council requests the Taber Recreation Board to look into a water table to incorporate into Taber Spray Park, and investigate the cost and proper location, and options of putting a child/adult joint swing in our next phases as we develop more parks	Recreation/ Recreation Board	<i>In Progress</i>	Not Stated
Jan 28/19	38/2019	MOVED by Councillor Strojwas that Council directs Administration to look at the speed limit across 64 th Avenue from 50 th Street to Highway 36 with the Traffic Committee.	Traffic Committee/ Public Works	<i>In Progress</i>	Not Stated

* Once items have been designated completed, they will be removed from this listed at the next Council meeting



Council Request for Decision

Meeting Date: April 23, 2019

Subject:

Delegation - International Practical Shooting Confederation of Canada (IPSC) Provincial Championship

Recommendation:

That Council appoints _____ as a designate to attend the International Practical Shooting Confederation Provincials event banquet and award ceremony as a representative of the Town of Taber; and,

Council approves to supply Town garbage and recycling bins to the event held at the Taber Shooting Complex.

Background:

Mr. Walter Hornby, representative on behalf of the IPSC Provincials event, will be in attendance to present to Council.

The International Practical Shooting Confederation of Canada Provincial Championship will be held at the Taber Shooting Complex Saturday, June 29, 2019 to Monday, July 1, 2019. In addition there will be a banquet dinner the evening of Saturday, June 29 and the awards ceremony will be held on Monday, July 1. The IPSC would like to invite the Mayor or a member of Council to attend the banquet and awards ceremony as a representative of the Town of Taber.

In addition to attending the event, Mr. Hornby is requesting that the Town supply garbage and recycling bins to the Taber Shooting Complex for the event.

Legislation / Authority:

Municipal Government Act, Section 3

Strategic Plan Alignment:

Improve Internal & External Communications

- Increase Council's public presence

Enhance Sense of Community

- Encourage and promote cultural diversity



Financial Implication:

Financial implication will depend on Council's decision.

Service Level / Staff Resource Implication:

Staff service level would remain status quo.

Justification:

Council's attendance and support of the provincial championship is an opportunity for Council to increase their public presence at an event, and would encourage and promote local cultural diversity and enhance a sense of community.

Alternative(s):

1. Council could request additional information from the delegation or Administration.
2. Council could choose not to attend the event, but still provide Town garbage and recycling bins.
3. Council could choose to attend the event, but not supply Town garbage and recycling bins.
4. Council could choose not to attend the event or supply Town garbage and recycling bins.

Attachment(s): None.

APPROVALS:

Originated By:

Raeanne Keer

Chief Administrative Officer (CAO) or Designate: _____



Council Request for Decision

Meeting Date: April 23, 2019

Subject:

Southern Alberta Society of Veterans in United Nations Peacekeeping: Half-Masting Flag Request

Recommendation:

1. Council authorizes the request from the Southern Alberta Society of Veterans in United Nations Peacekeeping (SASVUNP), to half-mast the Canadian Flag at the Cenotaph location when a Veteran passes away; and,

Council authorizes the half-masting for the time period of the notification of death until the burial of the Veteran.
2. Council authorizes Administration to amend the Flag Protocol Policy and Procedure C-9 to reflect this request and bring back to Council for final approval.

Background:

Correspondence was received from Mr. Len Barry, President of the Southern Alberta Society of Veterans in United Nations Peacekeeping (SASVUNP), requesting Council's consideration of half-masting the Canadian Flag at the Cenotaph location when a Veteran passes.

Currently, under Flag Protocol Procedure, Half-Masting Section 6.a.xv., flags will be flown at half-mast at all Town facilities to mark periods of official mourning upon the death of a resident of the Town of Taber, who is a member of the Canadian Armed Forces, killed while deployed on operations. This is not specific to the Cenotaph location, while it is specific only to residents of the Town of Taber.

Mr. Barry would like consideration for all Veterans (not specifically Town residents), and specifically at the Cenotaph location (not all Town facilities).

Mr. Barry will be in attendance to provide any further details and answer any questions that Council may need to make its decision.

Legislation / Authority:

Flag Protocol Policy and Procedure C-9



Strategic Plan Alignment:

No specific alignment

Financial Implication:

At this point, there is no financial implication.

Service Level / Staff Resource Implication:

Mr. Barry has indicated that he would deploy the resources to undertake this himself (or with the assistance of others), and not use Town resources.

Justification:

Flag Protocol requests of this type is a Council decision.

Alternative(s):

1. Council could deny the request, relating that the existing considerations in the current Flag Protocol Policy and Procedure are adequate and will be upheld.

Attachment(s): Request Correspondence
Flag Protocol Policy C-9
Flag Protocol Procedure C-9

APPROVALS:

Originated By:

Kerry Van Ham

Chief Administrative Officer (CAO) or Designate: _____



April 2nd 2019

5221 – 52 Street
Taber, Alberta
T1G 1M4

Taber Town Council

Good Day Ladies and Gentlemen:

On behalf of our Veterans group I would like to request that the council allow us to lower the flag at the Cenotaph to half-staff when a veteran passes away.

The Cenotaph is a monument that was put in place to honor Veterans that made the supreme sacrifice during both world wars and the Korean conflict. We are presently working with the Town, RCL plus other groups to redo the cenotaph park to encompass all other conflicts since 1953. This will include all UN and NATO deployments.

This is how we would like to see things unfold:

The funeral home would contact us when a Veteran Passes. Another member and I would lower the Canadian Flag at half-staff at the Cenotaph (the flag would remain attached). The Flag would remain at half-staff until the day the Veteran is buried when we would then raise the flag.

This is not something new. It's a military custom that has been going on all over the world for years. The Veteran that is put to rest was willing to give up his life to protect the Flag and what it stands for. If permission is granted, this will be a tribute for Veterans only. Thank you in advance for considering our request.

Yours in The Service of Peace.

Len Barry *President*
(Southern Alberta Society of Veterans in United Nations Peacekeeping)

Phone/text # (403)795-2126
email : len.unv@shaw.ca



Flag Protocol

Policy No.: C-9	Council Resolution No.: 94/2018
Department: Council	Authority: Council
Effective Date: August 21, 2017	Revision Date: February 26, 2018
Review Date: August 2020	Repealed Date:
Supersedes: N/A	
Related Procedure No.: C-9	
Related Procedure Name: Flag Protocol	

Purpose

To establish guidelines for the raising, displaying, and half-masting of flags at all properties and facilities owned and operated by the Town of Taber and at events conducted by the Town at other locations.

Policy Statement

- 1) This policy shall apply to all properties and facilities with flagpole(s) as owned by the Town of Taber.
- 2) The Taber Police Service policy and procedure on their own flagpoles is the sole exception to this Policy and its corresponding procedure.
- 3) Flags shall be flown and displayed in accordance to the protocols provided by the Department of Canadian Heritage or as varied within the procedure as approved by Council.
- 4) The Chief Administrative Officer will be authorized to order the raising or lowering of the flags at properties and facilities owned and operated by the Town of Taber.
- 5) In consideration of the shared flag poles in front of the Administration Building, the Municipal District of Taber shall be notified before any movement of the flags to confirm the Municipal District is in agreement with the change.
- 6) The two north flagpoles in front of the Administration Building fall on Municipal District of Taber property, and the MD has authorized the Town to operate the flag poles in

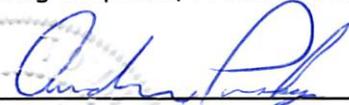


accordance with their policy and procedures with the two flag poles only flying the municipal flags of the Town and MD.

- 7) The four flagpoles at the Town of Taber Administration Building shall be reserved for the sole use of the Canadian, Provincial, Municipal District, and Town Flags.
- 8) Should an additional flagpole be provided at the front of the Administration Building on Town-owned property, Council shall have sole discretion as to its use.
- 9) The Town of Taber Flag shall be flown at all Town buildings or facilities where there are sufficient flagpoles to do so.
- 10) In the event that only one flagpole exists on a Town-owned property, the Canadian Flag shall be the sole flag flown.
- 11) The Canadian Flag shall take precedence to all other flags flown.
- 12) The Town of Taber Flag may be flown or displayed indoors where such flags are required, such as in Council Chambers.
- 13) At all times, the Town of Taber Flag must be flown or displayed properly and handled with dignity and respect.
- 14) The Town of Taber Flag shall not be used for commercial purposes by any organization.
- 15) The Town of Taber reserves the right to refuse, deny, or restrict the use of the Town Flag with respect to where or how it will be flown or displayed.
- 16) No requests for additional flags to fly on Town flagpoles or property other than dignitary flags shall be considered or for approval by Council.
- 17) Administration shall establish procedures for this policy and shall be responsible to ensure the spirit and intent of the policy is adhered to.

Additional References

- National Flag of Canada Etiquette
- Flag Etiquette, Protocol Office of the Government of Alberta


MAYOR


CHIEF ADMINISTRATIVE OFFICER

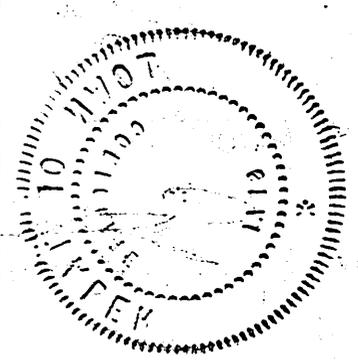
MARCH 8, 2018
DATE

March 7, 2018
DATE



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Flag Protocol

Procedure No.: C-9	Council Resolution No.: N/A
Department: Council	Authority: Council
Effective Date: August 21, 2017	Revision Date: June 5, 2018
Review Date: August 2020	Repealed Date:
Supersedes: N/A	
Related Policy No.: C-9	
Related Policy Name: Flag Protocol	

Purpose

These procedures will provide operational guidance for achieving the goals of the Town of Taber Flag Protocol Policy.

Operating Guidelines

1) Definitions

- a. "Canadian Flag" shall mean the National Flag of Canada as approved by Parliament and proclaimed by Her Majesty Queen Elizabeth II, Queen of Canada, on February 15, 1965.
- b. "Half-mast" shall refer to the position of the flag while flying half-way down the mast of the flagpole.
- c. "Provincial Flag" shall refer to the flag as adopted by the Legislative Assembly of Alberta on June 1, 1968.
- d. "Town Flag" refers to the municipal flag of the Town of Taber which displays the trademarked logo.

2) Scope of Procedure

- a. This procedure applies to all properties and facilities with a flagpole as owned by the Town of Taber, except for the Taber Police Service, whose own policy and procedure shall take precedence for their flagpoles.



- b. Town Departments do not have approval to lower or fly flags unless directed to do so by the Chief Administrative Officer.

3) General Flag Protocols

- a. The Canadian Flag shall not be removed or replaced with another flag on Town-owned flagpoles unless it is done by order of the Government of Canada, or removed for replacement or maintenance.
- b. All flags flown on Town-owned facilities and flagpoles shall be shown the proper respect and dignity.
- c. As per common flag etiquette, no flagpole shall fly two flags simultaneously, unless the following exceptions apply:
 - i. If the Government of Canada releases a Federally-recognized flag that shall take precedence over other flags, such as flags designed for the anniversaries of Confederation, etc. Such flags may be flown below the Canadian Flag on the same flagpole.
 - ii. If Council approves a dignitary's flag be flown below one of the flags in front of the Administration Building.
- d. Flags that must be replaced due to wear shall be disposed of in a dignified manner.

4) Administration Building

- a. At all times, the flags flown on the four flagpoles shall follow this pattern from South to North: the Canadian Flag, the Provincial Flag, the Municipal District of Taber Flag, and the Town of Taber Flag.
- b. The four flags noted above shall be the sole flags flown at all times in front of the Administration Building, unless a dignitary flag is approved by Council, as noted in sections 3c and 7 of this Procedure.
- c. Should an additional flagpole for dignitary flags be added in front of the Administration Building directly in line with the four original flag poles, the above pattern will be adjusted to meet the following pattern from South to North (unless otherwise deemed appropriate by Council):
 - i. Canadian Flag, dignitary flag, Alberta Flag, Municipal District Flag, Town Flag;
- d. If an additional flagpole is to be placed on the south side of the Administration Building but is not directly in line with the 4 current flag poles, the dignitary flag shall fly on its own with the pattern of the 4 current flagpoles to remain as detailed in 4a.



- e. All flags shall be of equal height to one another.
- f. In consideration of the shared flagpole situation in front of the Administration Building, the Municipal District of Taber will be notified for approval before any action is taken on the flagpoles.

5) Other Municipal Facilities

- a. Town Facilities and Properties shall adhere to the following precedent with regards to number of flagpoles, except in circumstances noted elsewhere in this Procedure:
 - i. In the case of one flagpole, the Canadian Flag shall take precedence;
 - ii. Where there are two flagpoles, the Canadian Flag and Provincial Flag shall take precedence;
 - iii. In the case of three flagpoles on town-owned properties, the Canadian Flag, Provincial Flag, and Town of Taber flag shall take precedence.
- b. Where there are shared government facilities, arrangement of the flags shall be done through the terms agreed by both government bodies.

6) Half-Masting

- a. **Flags will be flown at half-mast at all Town facilities to mark periods of official mourning upon the death of:**
 - i. The Sovereign;
 - ii. A Member of the Royal Family;
 - iii. The Governor General of Canada, or a former Governor General;
 - iv. The Prime Minister of Canada, or a former Prime Minister;
 - v. The Leader of Her Majesty's Loyal Opposition, Parliament of Canada;
 - vi. The Lieutenant Governor of Alberta or former Lieutenant Governor;
 - vii. The Premier of Alberta or former Premier of Alberta;
 - viii. The Leader of the Opposition, Legislative Assembly of Alberta;
 - ix. A local Member of Parliament, or a local Member of the Legislative Assembly of Alberta;
 - x. The Mayor or former Mayor of the Town of Taber;
 - xi. A current Councillor of the Town of Taber;
 - xii. A former Councillor of the Town of Taber who served for more than 10 years;
 - xiii. A Taber Police Service Member who dies in the line of duty;
 - xiv. A Taber Fire Department Member who dies in the line of duty;
 - xv. **A resident of the Town of Taber, who is a member of the Canadian Armed Forces, killed while deployed on operations;**



- xvi. Other dignitaries or persons as deemed appropriate by the Government of Canada, Province of Alberta, or Town of Taber.
- b. For the death of officials, flags shall be flown at half-mast from the date the notice of death is received until sunset on the date of the funeral for the individual, unless otherwise established by the appropriate federal or provincial authorities.
- c. Flags may be flown at half-mast to mark occurrences that meet the following criteria:
 - i. A national period of mourning as observed by the Government of Canada;
 - ii. A provincial period of mourning as observed by the Province of Alberta;
 - iii. A municipal period of mourning as enacted by Council of the Town of Taber;
 - iv. Other periods of mourning as declared by the Government of Canada, Province of Alberta, or Town of Taber;
 - v. Events that spur the Government of Canada to lower the National Flag of Canada.
 - vi. Events that spur the Government of Alberta to lower the Provincial Flag.
- d. In the case of national or provincial causes for the half-masting of flags, the duration shall be established by the appropriate federal or provincial protocol offices.
- e. In the case of municipal causes for half-masting, the duration shall be established by the Town of Taber.
- f. Flags will be flown at half-mast annually to commemorate the following national solemn occasions:
 - i. Day of Mourning for Persons Killed or Injured in the Workplace (April 28)
 - ii. National Day of Remembrance for Victims of Terrorism (June 23)
 - iii. Police and Peace Officers' National Memorial Day (Last Sunday in September)
 - iv. Remembrance Day (November 11)
 - v. National Day of Remembrance and Action on Violence Against Women (December 6)
- g. Other annual solemn occasions which may be approved by the Chief Administrative Officer or Council of the Town of Taber.
- h. Notification to the public regarding the half-masting of flags shall occur on the Town website or social media wherever possible.



7) Dignitaries

- a. Should a dignitary visit the Town of Taber, the Town may fly a flag to honour that dignitary on any Town-owned flagpoles that are deemed appropriate by Council or noted elsewhere in this Procedure.
- b. Special dignitary flags shall be flown in accordance with the proper protocol office responsible for the dignitary's visit.
- c. Flags representing the dignitary can include (but is not limited to) the flag of the dignitary's country, a flag bearing the coat of arms of the dignitary, or any other recognized flag as provided by the proper protocol officer.
- d. The flag shall be flown for the duration of the dignitary's visit, or for a length as determined appropriate by the Town of Taber.

8) Use of the Town of Taber Flag

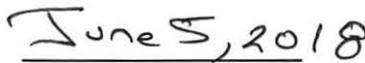
- a. The Town of Taber Flag may be displayed indoors, in Council Chambers, the Mayor's Office, or any place else where such flags may be required or deemed appropriate by Council or the Chief Administrative Officer.
- b. Town Flags shall be provided to all Municipal properties under lease as requested by the lessee, and Provincially or Federally owned properties as requested.
- c. The Town of Taber may provide the Town Flag to other properties to fly upon request and with approval of the Chief Administrative Officer.
- d. The Town Flag may be used at Town-organized events, or other events deemed appropriate by Administration or a resolution of Council.

9) Ineligible Flags and Requests

- a. Requests for any other flags to fly on Town-owned flagpoles or properties not otherwise outlined in this procedure will not be considered by Council.



CHIEF ADMINISTRATIVE OFFICER



DATE

