

AGENDA

SPECIAL MEETING OF COUNCIL TO BE HELD
VIRTUALLY ON MAY 04, 2022
COMMENCING AT 7:00 PM

GoToMeeting

Public Access Code: 738-393-413

ITEM	SOURCE
1.	Call to Order
2.	Adoption of Agenda
3.	Bylaws or Policies
	a) Bylaw #2022-16 Mill Rate Bylaw
	b) Policy #2022-099 Improved Residential Tax Rebate Policy
4.	Adjournment

**TOWN OF CALMAR
BYLAW #2022-13**

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

WHEREAS: The *Municipal Government Act*, R.S.A. 2000, Chapter M-26, as amended, grants a Municipality the authority to adopt a Property Tax Rate Bylaw annually to authorize Council to impose a tax on property in the Municipality to raise revenue to pay for expenditures and transfers set out in the Town's budget, and to pay for requisitions.

AND WHEREAS: in accordance with the Act, Council approved the final 2022 budget at the Council meeting of April 09, 2022 calculated for Municipal purposes at \$7,092,700 and for capital purposes at \$572,000.

AND WHEREAS: it has been estimated that in 2022, the sum of \$4,139,800 will be collected by the Town from sources other than from current property taxes. This amount, plus the municipal property taxes to be levied as set out in this Bylaw, are intended to fund the approved 2021 municipal budget.

AND WHEREAS: the revenue requirements for requisitions received by the Town from other authorities are:

Alberta School Foundation Fund (ASFF)	
Residential/Farmland	\$582,100
Non-Residential	\$175,400
Total School Requisitions	\$757,500
Leduc Regional Housing Foundation	\$7,100
Requisition Designated Industrial Properties	\$221

AND WHEREAS: the *Municipal Government Act* provides for each Municipality to prepare an assessment for each property in the municipality except for the properties identified in the Act that no assessment is to be prepared for those properties.

AND WHEREAS: the total assessable value of property in the Town is:

Residential/Farmland	\$217,440,150
Non-Residential	\$48,058,780
Machinery and Equipment	\$52,000

	\$265,550,930

TOWN OF CALMAR

BYLAW #2022-13

AND WHEREAS: Council has passed Bylaw #2022-11 being a Bylaw authorizing the levying of a Special Tax for the purpose of raising revenue for a specific service or purpose, including infrastructure repairs and maintenance; and

THEREFORE: the Council of the Town of Calmar in the Province of Alberta enacts as follows:

PART I: BYLAW TITLE

1. That this Bylaw shall be known as the '2022 Mill Rate Bylaw'.

PART II: DEFINITIONS

2. In this bylaw, unless the context otherwise requires:
 - a. "Town": means the municipal corporation of the Town of Calmar
 - b. "Town Manager": means the Chief Administrative Officer of the Town or their delegate.

PART III: APPLICATION

3. Council authorizes the Town Manager to impose taxes for the purpose of raising revenue to be used towards the payment of expenditures and transfers set out in the budget of the Town and for the purpose of raising funds for the school requisition. As a consequence, taxes are hereby imposed on each class of assessed property within the Town at the rates for each class shown below:

	Tax Levy	Assessment	Tax Rate
General Municipal			
Residential	\$2,352,943	\$205,423,150	11.4541
Non-Residential	\$ 622,717	\$44,129,780	14.1110
Machinery and Equipment	\$ 734	\$ 52,000	14.1110
Residential – Vacant	\$ 215,203	\$11,871,000	18.1284
Non-Residential – Vacant	\$ 59,402	\$ 3,929,000	15.1188
Farmland	\$ 1,904	\$ 146,000	13.0378
	\$3,252,903	\$265,550,930	
ASFF			
Residential/Farmland	\$591,956	\$217,440,150	2.6771
Non-Residential	\$178,887	\$ 48,058,780	3.6497

**TOWN OF CALMAR
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		\$770,843	\$265,498,930	
Leduc Regional Foundation	Housing	Tax Levy \$ 7,040	Assessment \$265,550,930	Tax Rate 0.0267
Includes Machinery & Equipment				
Requisition Designated Industrial Properties		\$ 221	\$2,881,680	0.0770
RCMP Cost Funding Model		\$65,000	\$265,550,930	0.2448

4. That a minimum amount payable per parcel as property tax for general municipal purposes shall be \$1,000.00.

READ A FIRST TIME IN COUNCIL THIS 11TH DAY OF APRIL, 2022.

READ A SECOND TIME IN COUNCIL THIS 11TH DAY OF APRIL, 2022.

READ A THIRD TIME IN COUNCIL THIS 11TH DAY OF APRIL, 2022.

MAYOR CARNAHAN

ACTING CAO ANDERSON



POLICY

POLICY NO: 2022-099 **APPROVAL DATE:** May 02, 2022
TITLE: Improved Residential Tax Rebate Policy

DEPARTMENT: Finance **REVISION DATE:**
Mayor: _____ **C. A. O.:** _____

Policy Statement:

The Town of Calmar is committed to ensuring a consistent and transparent procedure to processing a tax rebate on residential improved properties affected by the minimum tax levy.

Reason for Policy:

This policy provides for the gradual implementation and calculation of the minimum tax levy rebate affecting **only** the taxable residential improved assessment class.

Policy:

Section 347(1)(b) of the Municipal Government Act states that:

Cancellation, reduction, refund or deferral of taxes

347(1) If a council considers it equitable to do so, it may, generally or with respect to a particular taxable property or business or a class of taxable property or business, do one or more of the following, with or without conditions:

(b) cancel or refund all or part of a tax;

In accordance with this section of the MGA, the Town is implementing the rebate in the following manner:

Year One (2022)

After calculating the current year (2022) tax levies Administration will calculate the amount of the rebate of municipal taxes resulting from the minimum tax levy being applied on all residential *improved* taxable properties.

The amount of the rebate will be calculated as follows:

Minimum tax levy - \$250.00 = amount of rebate (if the minimum tax levy is less than \$250.00 there will be no rebate applied to the property)

Administration will prepare a Request for Decision, for Council to pass a motion to apply the rebate to the affected qualifying properties. After Council passes the motion to apply the rebate it will then be automatically applied to the residential *improved* assessed taxable property.

Year Two (2023)

After calculating the current year (2023) tax levies Administration will calculate the amount of the rebate of municipal taxes resulting from the minimum tax levy being applied on all residential *improved* taxable properties.

The amount of the rebate will be calculated as follows:

Minimum tax levy - \$500.00 = amount of rebate (if the minimum tax levy is less than \$500.00 there will be no rebate applied to the property)

Administration will prepare a Request for Decision, for Council to pass a motion to apply the rebate to the affected qualifying properties. After Council passes the motion to apply the rebate it will then be automatically applied to the residential *improved* assessed taxable property.

Year Three (2024)

After calculating the current year (2024) tax levies Administration will calculate the amount of the rebate of municipal taxes resulting from the minimum tax levy being applied on all residential *improved* taxable properties.

The amount of the rebate will be calculated as follows:

Minimum tax levy - \$750.00 = amount of rebate (if the minimum tax levy is less than \$750.00 there will be no rebate applied to the property)

Administration will prepare a Request for Decision, for Council to pass a motion to apply the rebate to the affected qualifying properties. After Council passes the motion to apply the rebate it will then be automatically applied to the residential *improved* assessed taxable property.

Year Four (2025 onwards)

From year four onwards there will be no rebate applied to the property.