



# Agenda

Council Meeting | Friday, May 17, 2024 | 2:00 PM | Council Chambers

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**A. CALL TO ORDER**

**B. ADOPTION OF AGENDA**

**C. DEPARTMENT REPORTS**

**C.1. CORPORATE SERVICES**

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C.1.1. **[Bylaw 24-011 Tax Mill Rate](#)**  
**[Bylaw 24-011 Tax Mill Rate](#)**

**D. ADJOURN**

# AGENDA ITEM REPORT



**Title:** Bylaw 24-011 Tax Mill Rate  
**Meeting:** Special Council Meeting - 17 May 2024  
**Department:** Corporate Services  
**Report Author:** Jennifer Place, Les Whitfield

## APPROVAL(S):

Candice Robison, Executive Assistant

Approved - 16 May 2024

## STRATEGIC ALIGNMENT:



**Governance**



**Relationships**



**Region**



**Prosperity**

## EXECUTIVE SUMMARY:

The assessment roll has been prepared for the 2024 Tax Year. The 2024 municipal budget was presented and approved by Council on December 31 2023. Requisitions from the Province and Green Acres have been received. A Tax Rate Bylaw is required to be passed annually as it enables the Property Assessment and Tax Notices to be issued and annual tax levies to be collected. The County's property tax due date is July 31st.

## RECOMMENDATION:

That the 2024 Tax Mill Rate Bylaw 24-011 be read a third time.

## REASON(S) FOR RECOMMENDATION(S):

The 2024 budget for expenditures and required tax support has been approved and the bylaw complies with legislative requirements.

An amendment to the 2024 approved budget was proposed prior to the reading the Tax Rate Bylaw 24-011. Those amendments have been included within the proposed tax rates and bylaw.

## PREVIOUS COUNCIL DIRECTION / POLICY:

The 2024 Budget was approved on December 21 2023.

Pursuant to Section 353 of the Municipal Government Act (MGA) each Council must pass a property tax bylaw annually to impose a tax in respect of property in the municipality to raise revenue to be used toward payment of expenditures and transfers as set out within the budget of the municipality as well as for the requisitions imposed.

This report is for Council consideration and is closely based on the 2:1 ratio between Non-Residential and Residential tax rates, as in previous years, per previous Council direction.

**BACKGROUND INFORMATION:**

The total property assessment on the attached spreadsheet for the 2024 tax year includes:

\$97,860,520 - increase in Residential Assessment from 2023 consisting of \$28,441,950 growth (new development) and \$69,418,570 is attributable to market value adjustments.

\$156,013,090 - overall increase in Non-Residential/Machinery and Equipment (M&E) Assessments. This increase is attributed \$139,723,990 in growth and \$16,289,100 inflation.

The assessment classes are defined under Section 297 of the MGA as follows:

- Class 1 - Residential;
- Class 2 - Non-Residential;
- Class 3 - Farmland;
- Class 4 - Machinery and Equipment (M&E)

The below information is based on a 2:1 tax rate Ratio between Non- Residential and Residential.

The municipal tax rate for Non-Residential and M&E classes must be the same.

The 2024 Farmland tax rate has increased by 8.91% compared compared to the 2023 tax rate resulting in an increase of \$403,028.00.

The 2024 Residential tax rate has increased by .21% due to the increase in assessment and results in an additional \$470,135 in taxes over last year.

The 2024 Non-Residential/M&E tax rate has increased from 2023 by .81% due to assessment, resulting in a \$1,372,1520 increase in taxes over last year.

**ALTERNATIVES / PROS / CONS:**

Council must pass a Tax Rate Bylaw annual in order to impose taxes per the MGA.

However, Council does has the authority and option to change the tax rate ratios from what has been proposed within the bylaw presented, however they must ensure the appropriate amount of tax support is collected per the approved budget and that any rate changes comply with legislation.

**FINANCIAL IMPACT:**

Tax rates are calculated by dividing the Revenues required by the total assessment from the applicable property Assessment Class.

Below is a list of the required 2024 collection amounts:

Lethbridge County General	\$ 18,266,933	14.37% increase
Lethbridge County Haul Route Network	\$ 500,000	0% increase/decrease
Lethbridge Regional Waste Commission Levy	\$ 638,411	2.81% increase
Provincial Police Levy	\$ 704,210	0% increase
Green Acres Foundation	\$ 342,134	5.07% increase
Alberta Education Requisition	\$ 6,342,496	6.95% increase

Designated Industrial Property Requisition      \$    28,549      53.74% increase

2024 Proposed Total Tax Rates (Based on 2:1 Ration Non Res to Res):

<b>ASSESSMENT CLASS</b>	<b>2024 TAX RATE</b>	<b>2023 TAX RATE</b>
Class 3 - Farmland	30.6164	29.2552
Class 1 - Residential	7.3749	7.3766
Class 2 - Non-Residential	12.5389	12.3792
Class 4 - Machinery and Equip.	8.9655	8.9029

**LEVEL OF PUBLIC PARTICIPATION:**

**Inform**       **Consult**       **Involve**       **Collaborate**       **Empower**

**ATTACHMENTS:**

[Bylaw 24-011 - 2024 Tax Rate](#)  
[24 Tax Rate Summary](#)  
[24 Tax Rate Req Summary](#)  
[municipaltaxratecompare24](#)

**LETHBRIDGE COUNTY  
IN THE PROVINCE OF ALBERTA**

**BYLAW NO. ~~24-01123-017~~  
2024~~3~~ TAX MILL RATE**

**A BYLAW OF LETHBRIDGE COUNTY TO AUTHORIZE THE 2021  
TAX RATES OF ASSESSABLE PROPERTY WITHIN LETHBRIDGE COUNTY  
PURSUANT TO THE MUNICIPAL GOVERNMENT ACT**

WHEREAS the Lethbridge County has prepared and adopted detailed estimates of the municipal revenue and expenditures as required, at the Council meeting held on December ~~2115~~, 202~~32~~; and

WHEREAS the estimated municipal expenditures and transfers from all sources for the Lethbridge County for 202~~43~~ total \$~~32,502,72030,204,555~~ and \$~~20,109,55417,796,435~~ is to be raised by general municipal taxation; and

NOW THEREFORE BE IT RESOLVED that the Council of Lethbridge County authorized the Chief Administration Officer to levy upon the assessed value of all assessable property shown on the assessment roll.

- a) Tax rate for municipal purposes:
  - Class 3 Farmland (Sec. 297 MGA) ~~29.00026-6270~~
  - Class 1 Residential (Sec. 297 MGA) ~~4.75854-7484~~
  - Class 2 & 4 Non-Residential/M&E (Sec. 297 MGA) ~~8.82838-7576~~
- b) Tax rate for the Green Acres Foundation ~~0.13720-1453~~
- c) Tax rate for Designated Industrial Property ~~0.07650-0746~~

THAT the following rates for School Requisition purposes to be calculated to generate \$5,526,827.71 for the 2023 Alberta School Foundation Fund (ASFF) and \$403,318.10 for the 2023 Holy Spirit Roman Catholic School District:

- a) ASFF Residential and Farmland ~~2.47922-4829~~
- b) ASFF Non-Residential ~~3.57353-4763~~
- c) Holy Spirit Residential and Farmland ~~2.47922-4829~~
- d) Holy Spirit Non-Residential ~~3.57353-4763~~

This Bylaw shall hereby rescind previous Bylaw No. ~~23-01722-007~~.

GIVEN first reading this 16th day of May, 2024.

\_\_\_\_\_  
Reeve

\_\_\_\_\_  
Chief Administrative Officer

GIVEN second reading this 16th day of May, 2024.

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Reeve

\_\_\_\_\_  
Chief Administrative Officer

GIVEN third reading this 16th day of May, 2024.

\_\_\_\_\_  
Reeve

\_\_\_\_\_  
Chief Administrative Officer

may 7 2024

**ACTUAL  
ASSESSMENT**

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**MUNICIPAL**

GENERAL MUNICIPAL PURPOSES

Farmland	159,166,125.00
Residential	1,335,545,550.00
Non-Residential/M&E	1,035,157,995.00
	2,529,869,670.00
Add Provincial Police Services	2,529,679,670.00
Add Recreation	2,529,679,670.00
Provincial Availability Adjustment	35,450,090.00
Total	<b>2,565,319,760</b>

Add Haul Route Network	159,166,125.00
Add LRWMS	2,529,679,670.00

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**Total Municipal**

MUNICIPAL RATES

REQUISITIONS

TOTAL 2024 TAX LEVY

LETHBRIDGE COUNTY TAX RATES - 2024

2024 REQUIRED REVENUE	2024 TAX (MILL) RATE		2023 ASSESSMENT
	4,003,028.00	25.1500	10.72% 158,492,200.00
	5,408,785.00	4.0499	1.50% 1,237,685,030.00
	8,405,120.00	8.1196	1.50% 879,144,905.00
	17,816,933.00		2,275,322,135
	704,210	0.2784	-10.06% 2,275,322,135
	450,000	0.1779	1.19% 2,275,322,135
	18,971,143.00		34,541,365.00
	<b>18,971,143</b>		<b>13.77% 2,309,863,500</b>
	500,000	3.1414	-0.42% 158,492,200
	638,411	0.2524	-7.52% 2,275,322,135
	<b>\$20,109,554.00</b>		
Farmland Rate	29.0000	8.91%	
Residential Rate	4.7585	0.21%	
Non-Res/M&E Rate	8.8283	0.81%	
\$	<b>6,713,178.38</b>		
	<b>\$25,684,321.38</b>		
Farmland Rate	31.6164	8.07%	
Residential Rate	7.3749	-0.02%	
Non-Residential	12.5389	1.29%	
M & E Rate	8.9655	0.70%	

<u>2023</u> <u>REVENUE</u>	<u>2023 TAX</u> <u>RATE</u>
3,600,000.00	22.7141
4,938,650.00	3.9902
7,032,600.00	7.9994
15,571,250.00	
704,210	0.3095
400,000	0.1758
16,675,460.00	
<b>16,675,460</b>	
500,000	3.1547
620,975	0.2729
<b><u>\$17,796,435.00</u></b>	

<b>Farmland Rate</b>	26.6270
<b>Residential Rate</b>	4.7484
<b>Non-Res/M&amp;E Rate</b>	8.7576

**\$ 6,274,388.79**

**\$23,977,711.80**

Farmland Rate	29.2552
Residential Rate	7.3766
Non-Residential	12.3792
M & E Rate	8.9029



08-May

	<u>ACTUAL ASSESSMENT</u>
<b>REQUISITIONS</b>	
Green Acres Foundation	2,494,419,580.00
Designated Industrial Property	373,183,700.00
<b>SCHOOLS</b>	
ASFF RESIDENTIAL & FARMLAND	1,367,172,888.00
ASFF NON-RESIDENTIAL	710,356,917.00
NON-TAXABLE ELECTRIC LINEAR	137,942,860.00
MACHINERY & EQUIPMENT	124,740,070.00
PROVINCIAL GIPOT RES. & FARMLAND	5,563,570.00
PROVINCIAL GIPOT NON RESIDENTIAL	65,336,610.00
	<u>2,411,112,915.00</u>
<b>TOTAL ASFF EDUCATION REQUISITION</b>	<u>\$ 2,565,319,760.00</u>
HOLY SPIRIT RES. & FARMLAND	124,757,002.00
HOLY SPIRIT NON-RESIDENTIAL	29,449,843.00
	154,206,845.00
<b>TOTAL HOLY SPIRIT REQUISITION</b>	154,206,845.00
<b>TOTAL</b>	<u><u>2,565,319,760.00</u></u>
 <b>TOTAL 2024 REQUISITIONS TAX LEVY</b>	

LETHBRIDGE COUNTY TAX RATES - 2024

2024 REQUIRED REVENUE	2024 TAX (MILL) RATE		2023 ASSESSMENT
	342,134.15	0.1372	-5.60% 2,240,780,770.00
	28,548.55	0.0765	2.55% 248,924,820.00
	3,389,518.36	2.4792	-0.15% 1,272,953,573
	2,538,437.32	3.5735	2.80% 680,669,470
			16,601,370
			120,077,100
			5,271,980
			63,810,750
\$	5,927,955.68		2,159,384,243
	<u>5,927,955.68</u>		<u>\$2,159,384,243.00</u>
	\$309,300.00	2.4792	-0.15% 120,587,667
	\$105,240.00	3.5735	2.80% 29,891,590
	414,540.00		143,576,616.00
	-		
\$	6,342,495.68		8.45% 2,081,760,410
	<u>6,342,495.68</u>		<u>2,081,760,410</u>
\$	6,342,495.68		
	<u><b>\$6,713,178.38</b></u>		
<b>Farmland Rate</b>	2.6164	-0.45%	
<b>Residential Rate</b>	2.6164	-0.45%	
<b>Non-Residential</b>	3.7106	2.46%	
<b>M &amp; E Rate</b>	0.1372	-5.57%	

<u>2023</u> <u>REVENUE</u>	<u>2023 TAX</u> <u>RATE</u>
325,623.19	0.1453
18,569.79	0.0746
3,160,616.43	2.4829
2,366,211.28	3.4763
<u>5,526,827.71</u>	
\$299,407.12	2.4829
\$103,910.98	3.4763
403,318.10	
<u><u>\$5,930,145.81</u></u>	
<u>\$6,274,338.79</u>	
Farmland Rate	2.6282
Residential Rate	2.6282
Non-Residential	3.6216
M & E Rate	0.1453

**TAX RATE COMPARISON  
MUNICIPAL ONLY**

	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>FARMLAND</b>	17.6415	20.4163	20.4495	24.8131	24.8348	24.8625	24.9373	25.0363	25.2310	26.6270	31.6164
<b>RESIDENTIAL</b>	4.5786	4.5824	4.6156	4.6290	4.7279	4.6903	4.8461	4.8989	4.8341	4.7484	4.7585
<b>NON-RESIDENTIAL</b>	9.2238	9.2275	9.0654	9.0788	9.2213	9.1147	9.3040	9.3435	9.0038	8.7576	8.8283
<b>M &amp; E</b>	9.2238	9.2275	9.0654	9.0788	9.2213	9.1147	9.3040	9.3435	9.0038	8.7576	8.8283

2.4307  
20.2026  
0.1273  
3.2967  
0.2469

26.3042

less

4.414

21.8902