

SUMMER VILLAGE OF NAKAMUN PARK

AGENDA

Wednesday April 21st, 2021 – at The Onway Civic Centre 5:00 P.M.

1. Call to order:
2. Agenda: a) Wednesday April 21st, 2021 Regular Council Meeting
3. Minutes: (1-3) a) Wednesday March 17th, 2021 Regular Council Meeting
b)
4. Appointment: a) Seniuk and Company, Laura Marcato – 5:15pm – to present the 2020 Audited Financial Statements.
5. Bylaws/Policies: a) (Refer to 6. Business (d and e))
b)
6. Business
(4-5) a) 2020 Audited Financial Statements – RFD 2021-16 is attached for background. Following the presentation by the Auditor, Council will need to consider approval of the 2020 Financial Statements.
(6-7) b) 2021 3- and 5-Year Budget Plans – RFD 2021- 17 is attached for background. The 3- and 5-Year Budget Plans will be circulated during the meeting for review.
(8) c) 2021 Operating and Capital Budget – RFD 2021-18 is attached for background, including an additional 2021 Budget Memo for analysis on three options for Minimum Amount Payable Adjustments as discussed. The budget documents will be circulated during the meeting for review.
(9-13)
(14-15) d) 2021 Special Fire Tax, Bylaw 2021-6 – RFD 2021-19 is attached for background, including a draft of Bylaw 2021-6.
(16-17) e) 2021 General Tax Rate Bylaw, Bylaw 2021-7 – RFD 2021-20 is attached for review, including three draft bylaws from which the corresponding proposed bylaw will be selected pending Council's direction regarding the Minimum Amount Payable level for 2021 (note the three options in the budget memo).
(18-20, 725)
(21-23, 750)
(24-26, 775)
(27-28) f) WILD Water Commission, Annual Meeting – RFD 2021-21 is attached for reference.
(29-30) g) Dock Application, Request for Letter of No Objection – RFD 2021-22 is attached for reference.
h)
i)
j)

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7. Financial
 - a) N/A
 - b)

8. Councillor Reports
 - a) Mayor
 - b) Deputy Mayor
 - c) Councillor

9. Administration Reports
 - a) CAO
 - a. Annual Meeting Date (thoughts)
 - b. Newsletter Items
 - c. Public Works Start Date
 - d. Tax Mail Out Dates/Process
 - e. SVREMP Member Site Meeting Invitation
 - f. Election/Election Forum Updates and Discussion

10. Information and Correspondence
 - (31) a) Lac Ste. Anne Seniors Foundation – March 9th, 2021 letter advising of the 2021 Requisition (this forms part of the 2021 budget and tax rate bylaws).
 - (32-33) b) Government of Alberta, Municipal Affairs – March 23rd, 2021 letter regarding Senate Election and Referendum participation.
 - (34) c) Government of Alberta, Municipal Affairs – March 2nd, 2021 letter confirming the MAP Report response (Administration Response) for the Summer Village of Nakamun Park was received and accepted by the ministry.
 - (35-36) d) Town of Mayerthorpe – February 2021 CPO Reports.
 - (37-38) e) Government of Alberta, Municipal Affairs – March 19th, 2021 letter to Summer Village of Sunset Point confirming approval of the ACP Application for Regional Governance Study; Nakamun Park supported this application, so we are cc'ed to the approval letter.
 - (39-40) f) Government of Alberta, Land and Property Rights Tribunal Board – April 9th, 2021 email update and referenced fact sheet on the

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creation of the Land and Property Rights Tribunal Board (which amalgamates several other boards).

11. Closed Meeting

a) - N/A

12. Next Meeting Date

a) Schedule the next regular council meeting for May 19th, 2021.

13. Adjournment

Upcoming Meetings:

May 19th, 2021 – Regular Council Meeting

June 5th, 2021 – SVLSACE Meeting (Location TBD)

MINUTES OF THE REGULAR MEETING OF COUNCIL OF THE SUMMER VILLAGE OF NAKAMUN PARK, IN THE PROVINCE OF ALBERTA, HELD ON WEDNESDAY MARCH 17th, 2021 AT 5:00 P.M. AT THE ONOWAY CIVIC CENTRE.

	PRESENT	<p>Mayor: Marge Hanssen Deputy Mayor: (Absent) Councillor: Harry Kassian</p> <p>Administration: Dwight Moskalyk, CAO</p> <p>Appointments: n/a</p> <p>Absent: Carleigh LeClair</p> <p>Public Works: n/a Public at Large: n/a</p>
1.	CALL TO ORDER	Mayor Hanssen called the meeting to order at 5:18 p.m.
2.	AGENDA 42 - 21	<p>MOVED by Mayor Hanssen that the agenda for the March 17th, 2021 regular council meeting be approved with the following amendments: Add: Business Item 6(d) – Senate Election 2021 Appointments CARRIED.</p>
3.	MINUTES 43 – 21	<p>MOVED by Councillor Kassian that the minutes for the Wednesday February 17th, 2021 regular council meeting be approved as presented. CARRIED.</p>
4.	APPOINTMENT	N/A
5.	BYLAW	N/A
6.	BUSINESS 44 - 21 45 - 21	<p>MOVED by Mayor Hanssen that Council approve the Agreement with the Capital Region Assessment Services Commission for Assessment Review Board Services in and for the Summer Village of Nakamun Park, as presented, and authorize execution of same. CARRIED.</p> <p>MOVED by Councillor Kassian that Council authorizes the appointment of the following individuals to the named assessment services positions for the Summer Village of Nakamun Park:</p> <ol style="list-style-type: none"> a) Richard Barham is hereby appointed as Certified Assessment Review Board Clerk; b) Raymond Ralph is hereby appointed as Chairman of the Assessment Review Boards, both Local and Composite; c) Darlene Chartrand, Tina Groszko, Stewart Hennig, Richard Knowles and Raymond Ralph are all appointed as Certified

MINUTES OF THE REGULAR MEETING OF COUNCIL OF THE SUMMER VILLAGE OF NAKAMUN PARK, IN THE PROVINCE OF ALBERTA, HELD ON WEDNESDAY MARCH 17th, 2021 AT 5:00 P.M. AT THE ONOWAY CIVIC CENTRE.

		Panelists for the Assessment Review Boards, both Local and Composite. CARRIED
	46 – 21	MOVED by Mayor Hanssen that Council gives first reading to Bylaw 2021-5, being an Assessment Review Board Bylaw, with the following amendments: a) Adjust the font on header to Section 7.0 to be bolded; and, b) Revise the leading line of Section 7.0 to strike “Complain” and replace it with “Complaint.” CARRIED
	47 – 21	MOVED by Councillor Kassian that Council gives second reading to Bylaw 2021-5, as amended. CARRIED
	48 – 21	MOVED by Mayor Hanssen that Council gives unanimous consent for Bylaw 2021-5 to receive third and final reading. CARRIED UNANIMOUSLY
	49 – 21	MOVED by Councillor Kassian that Council gives third and final reading and finally pass Bylaw 2021-5, as amended. CARRIED
	50 – 21	MOVED by Councillor Kassian that Council accepts the discussion on the 2021 operating and capital drafts as information and directs administration to bring back a 2021 Budget, and three-year operating and five-year capital budget plan inclusive of these discussions for the next meeting. CARRIED
	51 - 21	MOVED by Councillor Kassian that Council confirm the appointment of Dwight Moskalyk as Returning Officer and Diane Wannamaker as Substitute Returning Officer for the 2021 Senate Elections on October 18 th , 2021. CARRIED
7.	FINANCIAL	N/A
8.	COUNCIL REPORTS 52 - 21	MOVED by Mayor Hanssen that Council accept the Council Reports for information, as presented. CARRIED.
9.	ADMINISTRATION /PUBLIC WORKS REPORTS 53 - 21	MOVED by Mayor Hanssen that Council accept the Administration and Public Works reports for information, as presented.

MINUTES OF THE REGULAR MEETING OF COUNCIL OF THE SUMMER VILLAGE OF NAKAMUN PARK, IN THE PROVINCE OF ALBERTA, HELD ON WEDNESDAY MARCH 17th, 2021 AT 5:00 P.M. AT THE ONOWAY CIVIC CENTRE.

		CARRIED.
10.	INFORMATION / CORRESPONDENCE 54 - 21	<p>MOVED by Councillor Kassian that the following information and correspondence items be accepted as information:</p> <ul style="list-style-type: none"> a) Government of Alberta, Municipal Affairs – Letter from Minister McIver regarding Budget 2021 and forthcoming changes to various grant funding initiatives impacting municipalities. b) Government of Alberta, Municipal Affairs – Letter from Minister McIver regarding changes to the Alberta Disaster Recovery Program and related funding mechanism, as well as background fact sheet on same. c) Municipal Planning Services, Bill 48 Impact for Municipal Planning – March 3rd, 2021 letter from the appointed municipal planner, Jane Dauphinee and company outlining some impacts on municipal planning frameworks and legislation resulting from Bill 48, a Red Tape Reduction Bill. d) Town of Mayerthorpe – November 2020, December 2020 and January 2021 CPO Reports. e) Lac Ste. Anne County – February 25th, 2021 Media Release regarding disputes with its municipal neighbour, the Town of Mayerthorpe, with which it has not been able to finalize an Intermunicipal Collaboration Framework yet. <p style="text-align: right;">CARRIED</p>
11.	CLOSED MEETING	N/A
12.	NEXT MEETING 55 - 21	<p>MOVED by Mayor Hanssen that the next regularly scheduled meeting be held on Wednesday April 21st, 2021 at 5:00 p.m. in the Town of Onoway Council Chambers.</p> <p style="text-align: right;">CARRIED.</p>
13.	ADJOURNMENT	Mayor Hanssen declared the meeting adjourned at 6:27 p.m.

Mayor Marge Hanssen

Chief Administrative Officer Dwight Moskalyk

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Summer Village of Nakamun Park Request For Decision - (RFD) 2021-16

Meeting:	Regular Council
Meeting Date:	April 21st, 2021
Originated By:	Dwight Moskalyk, Chief Administrative Officer
Title:	2020 Audited Financial Statements
Agenda Item Number:	6(a) – Business

BACKGROUND/PROPOSAL:

It is a requirement of all municipalities to ensure that an annual audit of the municipal finances and financial operations is completed. Council appoints/confirms the engagement of the Auditor as part of their annual organizational meeting, and Administration works with this independent agent to complete a thorough review at year end. The Auditor completes, presents and – pending Council approval – reports the financial statements (FIRs) prior to May 1st deadline.

Laura Marcato of Seniuk and Company is the appointed Auditor for the Summer Village of Nakamun Park. Ms. Marcato has an appointment to attend the April 21st, 2021 council meeting (virtually) and will review the statements, field any arising questions and then await word from Administration regarding approval of statements so final reporting can be completed.

The Draft 2020 Financial Statements will be circulated during the meeting for review.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

Council will be familiar with general process having been through several audit reports during their term already. However, it is worth noting a few benchmark items for comparison as one reviews the statements:

- Were there any reporting errors or process concerns noted by the Auditor? Does Administration report financials fairly and transparently, does the system used record data correctly?
- Was there a notable surplus or deficit in the Operating Budget? If so, why? Is it indicative of a systemic error in how the budget or tax rates are determined or applied?
- How close does the municipality come to meeting amortization with reserve contributions? How have municipal cash and grant reserves been impacted over the last year? Is the municipality on track to meet its asset replacement/capital project goals?
- Are the requirements for reporting of certain information in the Financial Statements being met? Recall the MAP Review and the comment regarding reporting all designated officers separately under the salaries and benefits section.

Administration continues to have an excellent working relationship with Seniuk and their team. We anticipate no significant issues with the Financial Statements.

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COSTS/SOURCE OF FUNDING (if applicable)

The Audit process forms part of the annual budget and costs are covered through municipal taxation.

RECOMMENDED ACTION:

- a) That Council approves the 2020 Financial Statements as prepared and presented by Seniuk and Company Chartered Accountants and authorized execution and reporting of the statements.

Initials show support – Reviewed By:	CAO: <i>D. Moskalyk</i>
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Summer Village of Nakamun Park Request For Decision - (RFD) 2021-17

Meeting:	Regular Council
Meeting Date:	April 21st, 2021
Originated By:	Dwight Moskalyk, Chief Administrative Officer
Title:	2021 3 and 5 Year Budget Plans
Agenda Item Number:	6(b) – Business

BACKGROUND/PROPOSAL:

There are several elements to the annual budget and tax rate approval process, the means through which the municipality sets and collects the revenue it requires to operate. While these elements are all reviewed and discussed simultaneously from a policy perspective, once Council has decided on a plan for 2021 the recommended process will be to consider:

- a) The 2021 3 year Operating and 5 year Capital Budget Plans
- b) The 2021 Operating and Capital Budget (Income and Expenses)
- c) The 2021 Special Tax Bylaw
- d) The 2021 General Tax Rate Bylaw

Council has reviewed the 3 and 5 year plans a few times already, including at the March 17th, 2021 meeting. There were a few changes made at that time (a few additional capital projects, adjustments to Senate Election costs, etc.) and a revised 3 and 5 year budget plan will be circulated during the meeting for review and approval.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

The operating budget 2021 – 2024 has been adjusted to include 3 years beyond the reference year (as required in the MAP review). The major changes incorporated into the next few years are the Administration Contract negotiation and the phasing in of the Provincial Police Funding requisition/costs. Aside from these costs, the core of the budget is held at or near inflation. One quick note is that 2021 will seem like a major outlier as the cost is higher than years before or after – this is because we need to account for the spending (and income) from the two provincial COVID stimulus grants (MOST and MSP) in this year.

The capital budget 2021 – 2026 has been adjusted to add some additional funds to some proposed drainage projects, as well as phase in a few years of greenbelt mulching/cleaning as requested at the last meeting. Administration has also refined our projections for funding streams based on our most recent updates on MSI, Gas Tax and BTMG funding streams. We have arranged the projections to leave \$173,000 (approx.) in the final year in available grant funds (which we have earmarked for equipment replacement to balance the report).

The subject years of each report are based on most recent 2021 (reference year) budgets, so changes to the 2021 approved budgets will impact these budget plans.

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COSTS/SOURCE OF FUNDING (if applicable)

The operating budget is covered through municipal taxation and operating grants and is reviewed annually for specific funding policy for that year. The capital plans are funded first through capital grant programs and then by municipal capital reserves, as approved annually by Council during the budget process.

RECOMMENDED ACTION:

- a) That Council approves the 2021 -2024 Three Year Operating and 2021 – 2026 5 year Capital Budget Plans as presented at the April 21st, 2021 Council Meeting.

Initials show support – Reviewed By:	CAO: <i>D. Moskalyk</i>
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Summer Village of Nakamun Park Request For Decision - (RFD) 2021-18

Meeting:	Regular Council
Meeting Date:	April 21st, 2021
Originated By:	Dwight Moskalyk, Chief Administrative Officer
Title:	2021 Operating and Capital Budget
Agenda Item Number:	6(c) – Business

BACKGROUND/PROPOSAL:

There are several elements to the annual budget and tax rate approval process, the means through which the municipality sets and collects the revenue it requires to operate. While these elements are all reviewed and discussed simultaneously from a policy perspective, once Council has decided on a plan for 2021 the recommended process will be to consider:

- a) The 2021 3 year Operating and 5 year Capital Budget Plans
- b) The 2021 Operating and Capital Budget (Income and Expenses)
- c) The 2021 Special Tax Bylaw
- d) The 2021 General Tax Rate Bylaw

Assuming Council has approved the 3 and 5 Year Plans as presented (earlier on the agenda), they can now give consideration to the current year detailed budget based on those plans. The 2021 Operating and Capital budget include the income and expense projections for municipal spending, taxes and requisitions – and once approved it is used to complete the tax rate bylaws (next on the agenda).

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

A comprehensive 2021 Budget Analysis Memo is attached for consideration. This report outlines the general trends in budget 2021 and ultimately it provides three options for MAP levels in 2021: keep it at \$725, increase to \$750 or increase to \$775.

COSTS/SOURCE OF FUNDING (if applicable)

The operating budget is covered through municipal taxation and operating grants, as well as some internal revenue (permits, interest). The Capital budget is funding, as indicated in the 5 year budget plan, with capital grant allocations.

RECOMMENDED ACTION:

- a) That Council approves the 2021 Operating and Capital Budgets as presented at the April 21st, 2021 Council Meeting.

Initials show support – Reviewed By:	CAO: <i>D. Moskalyk</i>
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Summer Village of Nakamun Park

Memo: 2021 Budget Highlights and Scenarios Report

Prepared by Dwight Moskalyk, CAO

Presented to Council during the April 21st, 2021 Regular Meeting

This memo has been prepared to assist with Council's review of the operating and capital budget for 2021, as well as facilitate some discussion on possible and preferred tax rate policy for the current year. The memo will also discuss other relevant trends including changes to assessment and projected changes to key mill rates. The memo includes a discussion on the impact of increasing the Minimum Amount Payable from \$725 to \$750 or \$775 as part of Council's perennial review of this rate.

Noting Operating Budget Expenses:

The total magnitude of the operating budget expenses side remains similar to the last round of changes made following the March 2021 council meeting. However, some auxiliary projects and figures have been incorporated in this final draft (for example MOST and MSP projects, and election figures).

For clarity, the total operating expenditures budgeted for 2021 total \$252,579.72. This represents an increase over the spending level budgeted for 2020 (\$212,862) amounting to about \$39,717 – or roughly 18.66%. While this increase may be shocking on initial review, Council will recall that this figure includes roughly \$28,000 in one-time or special expenses (about \$22,000 in MOST/MSP Projects and \$6,250 in Election Expenses) and the balance of the increase can be tied to renegotiated administration expenses, which we have discussed before. When adjusted for these special cases, the core operating budget is proposed at a 5.3% increase over the 2020 level. For completeness, when considering all expenses except Administration Contract figure the balance of the core operating budget has – for the third year in a row held to a less than 1% increase (0.78% for 2021) – despite incorporating several new projects, programs and requisitions over that same period.

Noting Capital Budget Expenses:

Based on the 2021-2026 Capital Expenditure Plan, Administration has included several capital projects for the 2021 Capital Budget. In total, \$97,000 in available grant funding is being proposed for starting, or finishing, the following projects:

New Shop/Shop Improvements	- \$25,000
Boat Launch (Finishing Work)	- \$10,000
Dust Control (Standing Order)	- \$12,000
Drainage (Nakamun Drive East)	- \$25,000
Drainage (Nakamun Drive West)	- \$15,000
Greenbelt Mulching (Naka. Drive East)	- \$10,000

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We have not made allowance for paying any new WILD Water debentures; Phase III and Phase IV have been approved but final design and cost figures have not been approved yet.

As always, if these items – or others - do arise mid-year we can address with simple council motion – and as they are all grant-funded they have no direct impact on setting tax rates for the summer village.

Noting Special Projects:

A few special projects worth noting are:

Onoway Public Library – Year 3 of 3 \$2000 Commitment (as in past years, this will be funding by reserves).

MSP Grant Funding – The funds have been used to purchase the traffic control and radar signs which will be installed as soon as possible. Part of the funds were spent in 2020 and the balance has been included in the 2021 budget.

MOST Funding – Again, some of these funds were used in 2020, and the balance has been introduced in the 2021 budget for completeness. Because of program eligibility or timelines, we may not spend the entire amount allocated but whether we do spend it all, or end up sending some back to the province, the total amount will be expensed out in 2021.

Elections – There will be two elections in 2021. The General Municipal will be covered through a budgeted reserve transfer (recall we save a some annually to be prepared to cover this periodic expense). The Senate Election will be covered by an anticipated \$2,000 election grant awarded to eligible municipalities (those who are required to hold the Senate Election outside their regular election cycle).

Noting Assessment Values:

Assessment is a critical part of the equation as Administration works through the budget and tax rate bylaws. Total village assessment in 2021 is \$35,439,550, including \$1,695,610 in tax exempt properties. There are 152 (up 1 from 2020) improved residential properties with a total assessment of \$32,514,300. There are also 21 vacant residential properties with a total assessment of \$1,090,970. The balance of assessment is on 2 linear properties in the village.

Overall, assessment increased in the village by 1.32% for 2021. Assessment for Residential Improved properties increased 1.32% over 2020. Residential Vacant property assessment increased 7.3% - balancing with a proportional decrease in municipally owned property values as the land was transferred between classes (recall the sale of land).

Noting Municipal Taxes Collected:

Of the projected \$252, 579.72 in municipal operating spending for 2021, after we adjust for those projects funded by reserves or external sources, the municipality needs to collect \$208,859.61 in taxes to balance the budget. We can take a further \$18,305 off this amount, as it is collected through the special levy for fire services and has no impact on the mill-rate. This leaves a total of \$190,554.61 to be collected through the mill-rate and represents a 6.5% increase in municipal taxes collected.

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Noting Options on Minimum Amount Payable:

The Summer Village of Nakamun Park has used a Minimum Amount Payable (MAP) on all taxable properties for several years. The rate was \$675 in 2018, \$700 in 2019 and \$725 in 2020. Council has traditionally taken the opportunity to review their MAP policy in conjunction with the budget deliberations. As we had a lengthy discussion on this in 2020 Administration has presented a condensed summary of some options for 2021 - but we can discuss the background in more detail during the meeting if needed. The only additional comment to make is that the MAP is there for a purpose – to cover the basic level of service available to all properties – and given that most of the 2021 budget increases are tied to services available to all properties regardless of property assessment classification – there may be merit in adjusting the MAP rate further to promote fair distribution of those costs.

Note:

- Option A (MAP stays at \$725) – in this case we expect there to be an R-Improved Mill Rate of 4.879489 and resulting in an average R-Improved tax bill (municipal) of \$1,130.49 (\$725 – \$2,915).

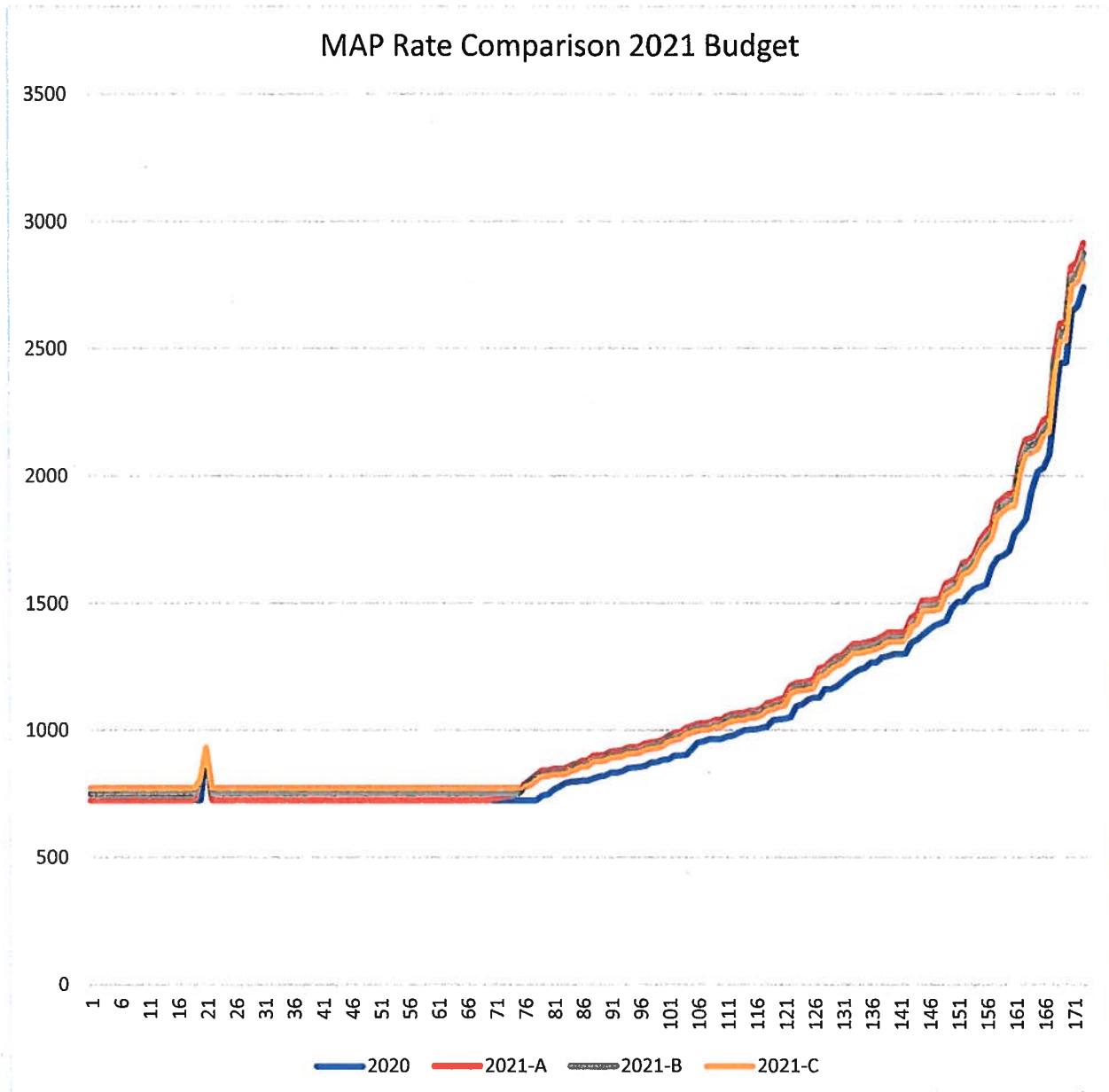
- Option B (MAP increased to \$750) – in this case we expect there to be an R-Improved Mill Rate of 4.814133 and a resulting average R-Improved tax bill (municipal) of \$1,127.20 (\$750 – \$2,876.20).

- Option C (MAP increased to \$775) – in this case we expect there to be an R-Improved Mill Rate of 4.745717 and resulting in an average R-Improved tax bill (municipal) of \$1,123.91 (\$775 - \$2,835.33).

Ultimately, the discussion on MAP rates is not about how much is being paid in taxes, but rather who is carrying what portion of the tax burden. To help illustrate this Administration has prepared the attached (note next page) graph. The graph shows the municipal tax payments for all properties under the three MAP options and as compared to the 2020 payments.

Council will note that the lower the MAP rate is set the more of the tax burden is left to be carried by the higher assessed properties in each scenario, as compared to the 2020 level. The higher the MAP rate the more of that tax burden is shifted to the lower assessed properties. And the graph flattens with a narrower spread of tax payments across the board.





Summary:

Administration is confident that the budgeted expenditures will meet the requirements of the municipality for 2021. Having review the budgets and multi-year operating and capital plans with Council, we are recommending approval of the budget and plans as presented, with the caveat being Council’s preference on a Minimum Amount Payable.

Administration is recommending that Council increases the MAP to \$775 for 2021 and approve the corresponding budget and tax rate bylaws. This does transfer much of the spending increase onto lower assessed properties, but these same groups benefit from decreases in school and senior mill rates this year as well – so it is a good time for a larger MAP adjustment.

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For completeness, the following is a key summary of the impact on a Residential-Improved and Residential-Vacant Sub-Set under the three listed MAP Scenarios:

With MAP of 725:

R-I Mill (Muni)	4.879	R-V Mill (Muni)	6.500
R-I Mill (School)	2.531	R-V Mill (School)	2.531
R-I Mill (Seniors)	0.213	R-V Mill (Seniors)	0.213
R-I Mill (Total, 2021)	7.623	R-V Mill (Total, 2021)	9.244
R-I Mill (Total, 2020)	7.427	R-V Mill (Total, 2020)	9.381
Increase of 2.64% for 2021		Decrease of 1.46% for 2021, plus \$0/ in MAP	

Average R-I of \$213,910 in 2021 will pay \$1,631; in 2020 they would have been valued at \$211,165 and paid \$1,568. Average R-I will pay \$63 more in 2021.

With MAP of 750:

R-I Mill (Muni)	4.814	R-V Mill (Muni)	6.500
R-I Mill (School)	2.531	R-V Mill (School)	2.531
R-I Mill (Seniors)	0.213	R-V Mill (Seniors)	0.213
R-I Mill (Total, 2021)	7.558	R-V Mill (Total, 2021)	9.244
R-I Mill (Total, 2020)	7.427	R-V Mill (Total, 2020)	9.831
Increase of 1.76% for 2021		Decrease of 1.46% for 2021, plus \$25/ in MAP	

Average R-I of \$213,910 in 2021 will pay \$1,617; in 2020 they would have been valued at \$211,165 and paid \$1,568. Average R-I will pay \$49 more in 2021.

With MAP of 775:

R-I Mill (Muni)	4.746	R-V Mill (Muni)	6.500
R-I Mill (School)	2.531	R-V Mill (School)	2.531
R-I Mill (Seniors)	0.213	R-V Mill (Seniors)	0.213
R-I Mill (Total, 2021)	7.490	R-V Mill (Total, 2021)	9.244
R-I Mill (Total, 2020)	7.427	R-V Mill (Total, 2020)	9.381
Increase of 0.85% for 2021		Decrease of 1.48% for 2021, plus \$50/ in MAP	

Average R-I of \$213,910 in 2021 will pay \$1,602; in 2020 they would have been valued at \$211,165 and paid \$1,568. Average R-I will pay \$34 more in 2021.

**** Note: R-V are skewed because of the MAP, they pay proportional increases**

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Summer Village of Nakamun Park Request For Decision - (RFD) 2021-19

Meeting:	Regular Council
Meeting Date:	April 21st, 2021
Originated By:	Dwight Moskalyk, Chief Administrative Officer
Title:	Bylaw 2021-6 2021 Special Fire Protection Area Tax Bylaw
Agenda Item Number:	6(d) – Business

BACKGROUND/PROPOSAL:

There are several elements to the annual budget and tax rate approval process, the means through which the municipality sets and collects the revenue it requires to operate. While these elements are all reviewed and discussed simultaneously from a policy perspective, once Council has decided on a plan for 2021 the recommended process will be to consider:

- a) The 2021 3 year Operating and 5 year Capital Budget Plans
- b) The 2021 Operating and Capital Budget (Income and Expenses)
- c) The 2021 Special Tax Bylaw
- d) The 2021 General Tax Rate Bylaw

Assuming Council has reviewed and approved the 2021 Operating Budget (earlier in the agenda), consideration can now be given to the two resulting tax rate bylaws. The first of these bylaws is the Special Tax Rate Bylaw – which is required to levy the Services Fire Protection Area Tax (as allowed under the Municipal Government Act, MGA) that the municipality uses to fund its fire services provision. As this amount is ultimately used in the calculations of the general tax rate bylaw (next on the agenda) Administration is asking for consideration of this bylaw before considering the general tax rate bylaw.

A draft of Bylaw 2021-6 is attached for consideration.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

The fire services costs, as noted in the budget discussions, totals \$18,305.00 for 2021. Bylaw 2021-6 uses the provisions of the MGA to levy the funds to cover this cost separately from the general taxation stream in such a way as to equally apportion the cost to all taxable lots. This has been the historical method used to cover these costs in the Summer Village of Nakamun Park.

COSTS/SOURCE OF FUNDING (if applicable)

The result of using this method is a \$104.60 charge applied to each taxable property in the municipality (was approximately \$99.00 in 2021).

RECOMMENDED ACTION:

- a) That Council gives all required readings to Bylaw 2012-6 as presented authorizing Administration to levy the 2021 Special Fire Protection Area Tax.

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Initials show support – Reviewed By: **CAO: D. Moskalyk**

BEING A BYLAW OF THE SUMMER VILLAGE OF NAKAMUN PARK, IN THE PROVINCE OF ALBERTA, TO LEVY A SPECIAL TAX FOR FIRE PROTECTION FOR 2021.

WHEREAS Section 382 of the Municipal Government act, being Chapter M-26 of RSA 2000 and any amendments thereto, the Municipality of the Summer Village of Nakamun Park may pass a special tax bylaw to raise revenue to pay for a specific service or purpose; and

WHEREAS Section 383 of the Municipal Government Act, being Chapter M-26 of RSA 2000 and any Amendments thereto, the Municipality of the Summer Village of Nakamun Park may impose the special tax in respect of all property in any area of the municipality that will benefit from the specific service of purpose; and

WHEREAS the municipality has budgeted **\$18,305.00** for fire protection services in 2021 and wishes to collect this sum equally from all taxable properties in the Municipality;

NOW THEREFORE, the Council of the Summer Village of Nakamun Park in the Province of Alberta, duly assembled, hereby enacts as follows:

1. The Municipal Administrator is hereby authorized and required to charge to each non-exempt parcel an amount of **\$104.60** for a "Special Fire Protection Area Tax" to be included on the 2021 Tax Notice and is a debt due to the Municipality and is payable by **June 30th** of the same year.

This Bylaw shall come into force upon the day which it is finally passed by the Municipal Council.

READ A FIRST TIME THIS _____ DAY OF _____, AD 2021.

READ A SECOND TIME THIS _____ DAY OF _____, AD 2021.

READ A THIRD AND FINAL TIME THIS _____ DAY OF _____, AD 2021.

SIGNED AND PASSED THIS _____ DAY OF _____, AD 2021.

Mayor

Municipal Administrator

(15)



Summer Village of Nakamun Park Request For Decision - (RFD) 2021-20

Meeting:	Regular Council
Meeting Date:	April 21st, 2021
Originated By:	Dwight Moskalyk, Chief Administrative Officer
Title:	Bylaw 2021-7 2021 General Tax Rate Bylaw
Agenda Item Number:	6(e) – Business

BACKGROUND/PROPOSAL:

There are several elements to the annual budget and tax rate approval process, the means through which the municipality sets and collects the revenue it requires to operate. While these elements are all reviewed and discussed simultaneously from a policy perspective, once Council has decided on a plan for 2021 the recommended process will be to consider:

- a) The 2021 3 year Operating and 5 year Capital Budget Plans
- b) The 2021 Operating and Capital Budget (Income and Expenses)
- c) The 2021 Special Tax Bylaw
- d) The 2021 General Tax Rate Bylaw

Council, having considered and approved the budgets and special tax rate bylaw, may now consider the general tax rate bylaw. The general tax rate bylaw sets out the various rates for municipal taxes and several required requisitions (school, senior, DIP); these rates are then applied to the assessment for each property class resulting in the 2021 tax levy. The bylaw also confirms the penalty structure for late payments. Because the amount of funds to be collected by the mill rates varies depending on the level of the Minimum Amount Payable (MAP) established by Council, Administration has prepared a bylaw and calculated a the rates and levies for each of the three MAP options discussed in the budget memo; Council will have had to settle on a MAP option prior to confirming the budget (earlier on the agenda) so during this item the corresponding bylaw will be selected for consideration.

A draft of Bylaw 2021-7 for each of the three MAP options is attached for review.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

The comparison details between the various options is set out in the budget memo, which was introduced earlier in the agenda. Administration is recommending consideration of the MAP at \$775 for reasons noted in this memo. Regardless or which option Council wants to proceed with, all required readings will need to be given to the corresponding bylaw to pass it.

One point worth special note is that in all versions of the 2021 tax rate bylaw we have reverted back to the June 30th tax deadline day. Recall we had adjusted this to September 30th in 2020 to allow for some flexibility with payments because of COVID.

(16)



COSTS/SOURCE OF FUNDING (if applicable)

The rates approved in the bylaw will be levies and sent as part of the 2021 tax notice.

RECOMMENDED ACTION:

- a) That Council gives all required readings to Bylaw 2012-7 as presented authorizing Administration to levy the 2021 Municipal Taxes and Requisition.

Initials show support – Reviewed By: CAO: <i>D. Moskalyk</i>
--

(17)

**BEING A BYLAW OF THE SUMMER VILLAGE OF NAKAMUN PARK TO
 AUTHORIZE THE SEVERAL RATES OF TAXATION IMPOSED FOR ALL
 PURPOSES FOR THE YEAR 2021**

WHEREAS the total requirements for the Summer Village of Nakamun Park in the Province of Alberta as shown in the budget estimates are as follows:

Municipal General	252,579.72
Lac Ste. Anne Foundation Seniors Housing Residential Requisition	7,177.69
Lac Ste. Anne Foundation Seniors Housing Non-Residential Requisition	29.62
ASFF Residential School Requisition	85,042.00
ASFF Residential School Requisition (2020 Underlevy)	0.00
ASFF Non-Residential School Requisition	512.00
ASFF Non-Residential School Requisition (2020 Underlevy)	0.00
Designated Industrial Property Requisition	10.62
TOTAL:	\$345,351.65

WHEREAS the total taxable assessment of land, buildings and improvements, subjugated as defined in the Assessment and Assessment Sub-Classification Bylaw duly passed by Council, amounts to:

Residential:		
(Residential Improved)	(Class 1.1.0)	32,514,300
(Residential Vacant)	(Class 1.2.0)	1,090,970
Non-Residential:		
(Commercial Improved)	(Class 2.1.1)	0
(Commercial Vacant)	(Class 2.1.2)	0
(Industrial Improved)	(Class 2.2.1)	0
(Industrial Vacant)	(Class 2.2.2)	0
(Linear)	(Class 2.3.1)	138,670
(Designated Industrial - Other)	(Class 2.4.1)	0
(Machinery and Equipment)	(Class 2.5.1)	0
Farmland:		
(Farmland Only)	(Class 3.1.1)	0
Machinery and Equipment:		
(Machinery and Equipment Only)	(Class 4.1.1)	0
Exempt:		
(Exempt Assessments)	(Exempt)	1,695,610
TOTAL:		\$35,439,550;

18

WHEREAS, the estimated municipal expenditures and transfers set out in the budget for the Summer Village of Nakamun Park for 2021 total \$349,579.72 and;

WHEREAS, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$2000.00 (Senate Election subsidies), \$10,593.00 (from Municipal Operating Support Transfers (MOST) Grant Funding), \$11,568.00 (Municipal Stimulus Program (MSP) Grant Funding), \$6,250.00 (from reserves), \$1,500.00 (from earned bank interest), \$97,000.00 (Municipal Sustainability Initiative – Capital Grants), \$7,715.00 (Municipal Sustainability Initiative – Operating Grant), \$2,444.00 (Family and Community Support Services – Provincial Base Amount), \$650.00 (Family and Community Support Services – Grants Retained), \$500.00 (for Utility/Waste Token Sales), \$500.00 (from Permit Revenue) and \$18,305.00 from “Special Services Tax – Fire Protection” and the balance of \$190,554.61 is to be raised by general municipal taxation;

WHEREAS, the amount of municipal taxation to be raise as a minimum amount payable of **\$725.00** per each residential and linear property in the municipality is estimated to be \$22,140.85 and the remaining **\$168,413.76** is to be collected based on municipal mill rates;

WHEREAS, the rates hereinafter set out are deemed necessary to provide the amounts required for municipal, school and other purposes, after making due allowance for the amount of taxes which may reasonably be expected to remain unpaid;

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, Chapter M26, Revised Statutes of Alberta, 2000;

The Municipal Administrator is hereby authorized and required to levy the following rates of taxation on the assessed value of all land, buildings and improvements as shown on the assessment and tax roll:

	<u>TAX LEVY</u>	<u>ASSESSMENT</u>	<u>TAX RATE (in mills)</u>
General Municipal			
(Residential Improved)	158,653.07	32,514,300	4.8794860
(Residential Vacant)	7,091.30	1,090,970	6.5000000
(Commercial Improved)	0.00	0	19.250000
(Commercial Vacant)	0.00	0	19.250000
(Industrial Improved)	0.00	0	19.250000
(Industrial Vacant)	0.00	0	19.250000
(Linear)	2,669.39	138,670	19.250000
(Designated Industrial - Other)	0.00	0	19.250000
(Machinery and Equipment)	0.00	0	19.250000
(Farmland Only)	0.00	0	6.5000000
(Machinery and Equipment Only)	0.00	0	19.250000
TOTAL	\$168,413.76	\$33,743,940	

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	<u>TAX LEVY</u>	<u>ASSESSMENT</u>	<u>TAX RATE(in mills)</u>
Alberta School Foundation Fund (ASFF)			
Residential/Farmland	85,042.00		
Res/Farm (2020 Underlevy)	<u>0.00</u>		
Sub-Total	85,042.00	33,605,270	2.530615
Non-residential	512.00		
Non-Res (2020 Underlevy)	<u>0.00</u>		
Sub-Total	512.00	138,670	3.692219
TOTAL	\$85,554.00	\$33,743,940	

	<u>TAX LEVY</u>	<u>ASSESSMENT</u>	<u>TAX RATE(in mills)</u>
LSA Seniors Foundation			
Residential/Farmland	7,177.69		
Res/Farm (2020 Underlevy)	<u>0.00</u>		
Sub-Total	7,177.69	33,605,270	0.213588
Non-residential	29.62		
Non-Res (2020 Underlevy)	<u>0.00</u>		
Sub-Total	29.62	138,670	0.213588
TOTAL	\$7,207.31	\$33,743,940	

	<u>TAX LEVY</u>	<u>ASSESSMENT</u>	<u>TAX RATE (in mills)</u>
Designated Industrial Property (DIP)			
Residential/Farmland	0	33,605,270	0.000000
Non-Residential	10.62	138,670	0.0766000
TOTAL	\$10.62	\$33,743,940	

THAT taxes shall be due on **June 30th, 2021**. The penalty on the current tax levy outstanding shall be 18% charged on the current taxes unpaid as on July 1st, 2021. Tax arrears unpaid as of January 1st, 2022 shall be subject to an 18% penalty; and

THAT this Bylaw shall come into force and effect upon the passing thereof.

READ A FIRST TIME THIS _____ DAY OF _____, AD 2021.

READ A SECOND TIME THIS _____ DAY OF _____, AD 2021.

READ A THIRD AND FINAL TIME THIS _____ DAY OF _____, AD 2021.

SIGNED AND PASSED THIS _____ DAY OF _____, AD 2021.

Mayor

Municipal Administrator

20

**BEING A BYLAW OF THE SUMMER VILLAGE OF NAKAMUN PARK TO
 AUTHORIZE THE SEVERAL RATES OF TAXATION IMPOSED FOR ALL
 PURPOSES FOR THE YEAR 2021**

WHEREAS the total requirements for the Summer Village of Nakamun Park in the Province of Alberta as shown in the budget estimates are as follows:

Municipal General	252,579.72
Lac Ste. Anne Foundation Seniors Housing Residential Requisition	7,177.69
Lac Ste. Anne Foundation Seniors Housing Non-Residential Requisition	29.62
ASFF Residential School Requisition	85,042.00
ASFF Residential School Requisition (2020 Underlevy)	0.00
ASFF Non-Residential School Requisition	512.00
ASFF Non-Residential School Requisition (2020 Underlevy)	0.00
Designated Industrial Property Requisition	10.62
TOTAL:	\$345,351.65

WHEREAS the total taxable assessment of land, buildings and improvements, subjugated as defined in the Assessment and Assessment Sub-Classification Bylaw duly passed by Council, amounts to:

Residential:		
(Residential Improved)	(Class 1.1.0)	32,514,300
(Residential Vacant)	(Class 1.2.0)	1,090,970
Non-Residential:		
(Commercial Improved)	(Class 2.1.1)	0
(Commercial Vacant)	(Class 2.1.2)	0
(Industrial Improved)	(Class 2.2.1)	0
(Industrial Vacant)	(Class 2.2.2)	0
(Linear)	(Class 2.3.1)	138,670
(Designated Industrial - Other)	(Class 2.4.1)	0
(Machinery and Equipment)	(Class 2.5.1)	0
Farmland:		
(Farmland Only)	(Class 3.1.1)	0
Machinery and Equipment:		
(Machinery and Equipment Only)	(Class 4.1.1)	0
Exempt:		
(Exempt Assessments)	(Exempt)	1,695,610
TOTAL:		\$35,439,550;

21

WHEREAS, the estimated municipal expenditures and transfers set out in the budget for the Summer Village of Nakamun Park for 2021 total \$349,579.72 and;

WHEREAS, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$2000.00 (Senate Election subsidies), \$10,593.00 (from Municipal Operating Support Transfers (MOST) Grant Funding), \$11,568.00 (Municipal Stimulus Program (MSP) Grant Funding), \$6,250.00 (from reserves), \$1,500.00 (from earned bank interest), \$97,000.00 (Municipal Sustainability Initiative – Capital Grants), \$7,715.00 (Municipal Sustainability Initiative – Operating Grant), \$2,444.00 (Family and Community Support Services – Provincial Base Amount), \$650.00 (Family and Community Support Services – Grants Retained), \$500.00 (for Utility/Waste Token Sales), \$500.00 (from Permit Revenue) and \$18,305.00 from “Special Services Tax – Fire Protection” and the balance of \$190,554.61 is to be raised by general municipal taxation;

WHEREAS, the amount of municipal taxation to be raise as a minimum amount payable of **\$750.00** per each residential and linear property in the municipality is estimated to be \$24,265.76 and the remaining **\$166,288.85** is to be collected based on municipal mill rates;

WHEREAS, the rates hereinafter set out are deemed necessary to provide the amounts required for municipal, school and other purposes, after making due allowance for the amount of taxes which may reasonably be expected to remain unpaid;

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, Chapter M26, Revised Statutes of Alberta, 2000;

The Municipal Administrator is hereby authorized and required to levy the following rates of taxation on the assessed value of all land, buildings and improvements as shown on the assessment and tax roll:

	<u>TAX LEVY</u>	<u>ASSESSMENT</u>	<u>TAX RATE (in mills)</u>
General Municipal			
(Residential Improved)	156,528.15	32,514,300	4.8141325
(Residential Vacant)	7,091.31	1,090,970	6.5000000
(Commercial Improved)	0.00	0	19.2500000
(Commercial Vacant)	0.00	0	19.2500000
(Industrial Improved)	0.00	0	19.2500000
(Industrial Vacant)	0.00	0	19.2500000
(Linear)	2,669.39	138,670	19.2500000
(Designated Industrial - Other)	0.00	0	19.2500000
(Machinery and Equipment)	0.00	0	19.2500000
(Farmland Only)	0.00	0	6.5000000
(Machinery and Equipment Only)	0.00	0	19.2500000
TOTAL	\$166,288.85	\$33,743,940	

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	<u>TAX LEVY</u>	<u>ASSESSMENT</u>	<u>TAX RATE(in mills)</u>
Alberta School Foundation Fund (ASFF)			
Residential/Farmland	85,042.00		
Res/Farm (2020 Underlevy)	<u>0.00</u>		
Sub-Total	85,042.00	33,605,270	2.530615
Non-residential	512.00		
Non-Res (2020 Underlevy)	<u>0.00</u>		
Sub-Total	512.00	138,670	3.692219
TOTAL	\$85,554.00	\$33,743,940	

	<u>TAX LEVY</u>	<u>ASSESSMENT</u>	<u>TAX RATE(in mills)</u>
LSA Seniors Foundation			
Residential/Farmland	7,177.69		
Res/Farm (2020 Underlevy)	<u>0.00</u>		
Sub-Total	7,177.69	33,605,270	0.213588
Non-residential	29.62		
Non-Res (2020 Underlevy)	<u>0.00</u>		
Sub-Total	29.62	138,670	0.213588
TOTAL	\$7,207.31	\$33,743,940	

	<u>TAX LEVY</u>	<u>ASSESSMENT</u>	<u>TAX RATE (in mills)</u>
Designated Industrial Property (DIP)			
Residential/Farmland	0	33,605,270	0.000000
Non-Residential	10.62	138,670	0.0766000
TOTAL	\$10.62	\$33,743,940	

THAT taxes shall be due on **June 30th, 2021**. The penalty on the current tax levy outstanding shall be 18% charged on the current taxes unpaid as on July 1st, 2021. Tax arrears unpaid as of January 1st, 2022 shall be subject to an 18% penalty; and

THAT this Bylaw shall come into force and effect upon the passing thereof.

READ A FIRST TIME THIS _____ DAY OF _____, AD 2021.

READ A SECOND TIME THIS _____ DAY OF _____, AD 2021.

READ A THIRD AND FINAL TIME THIS _____ DAY OF _____, AD 2021.

SIGNED AND PASSED THIS _____ DAY OF _____, AD 2021.

Mayor

Municipal Administrator

23

**BEING A BYLAW OF THE SUMMER VILLAGE OF NAKAMUN PARK TO
 AUTHORIZE THE SEVERAL RATES OF TAXATION IMPOSED FOR ALL
 PURPOSES FOR THE YEAR 2021**

WHEREAS the total requirements for the Summer Village of Nakamun Park in the Province of Alberta as shown in the budget estimates are as follows:

Municipal General	252,579.72
Lac Ste. Anne Foundation Seniors Housing Residential Requisition	7,177.69
Lac Ste. Anne Foundation Seniors Housing Non-Residential Requisition	29.62
ASFF Residential School Requisition	85,042.00
ASFF Residential School Requisition (2020 Underlevy)	0.00
ASFF Non-Residential School Requisition	512.00
ASFF Non-Residential School Requisition (2020 Underlevy)	0.00
Designated Industrial Property Requisition	10.62
TOTAL:	\$345,351.65

WHEREAS the total taxable assessment of land, buildings and improvements, subjugated as defined in the Assessment and Assessment Sub-Classification Bylaw duly passed by Council, amounts to:

Residential:		
(Residential Improved)	(Class 1.1.0)	32,514,300
(Residential Vacant)	(Class 1.2.0)	1,090,970
Non-Residential:		
(Commercial Improved)	(Class 2.1.1)	0
(Commercial Vacant)	(Class 2.1.2)	0
(Industrial Improved)	(Class 2.2.1)	0
(Industrial Vacant)	(Class 2.2.2)	0
(Linear)	(Class 2.3.1)	138,670
(Designated Industrial - Other)	(Class 2.4.1)	0
(Machinery and Equipment)	(Class 2.5.1)	0
Farmland:		
(Farmland Only)	(Class 3.1.1)	0
Machinery and Equipment:		
(Machinery and Equipment Only)	(Class 4.1.1)	0
Exempt:		
(Exempt Assessments)	(Exempt)	1,695,610
TOTAL:		\$35,439,550;

24

WHEREAS, the estimated municipal expenditures and transfers set out in the budget for the Summer Village of Nakamun Park for 2021 total \$349,579.72 and;

WHEREAS, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$2000.00 (Senate Election subsidies), \$10,593.00 (from Municipal Operating Support Transfers (MOST) Grant Funding), \$11,568.00 (Municipal Stimulus Program (MSP) Grant Funding), \$6,250.00 (from reserves), \$1,500.00 (from earned bank interest), \$97,000.00 (Municipal Sustainability Initiative – Capital Grants), \$7,715.00 (Municipal Sustainability Initiative – Operating Grant), \$2,444.00 (Family and Community Support Services – Provincial Base Amount), \$650.00 (Family and Community Support Services – Grants Retained), \$500.00 (for Utility/Waste Token Sales), \$500.00 (from Permit Revenue) and \$18,305.00 from “Special Services Tax – Fire Protection” and the balance of \$190,554.61 is to be raised by general municipal taxation;

WHEREAS, the amount of municipal taxation to be raise as a minimum amount payable of **\$775.00** per each residential and linear property in the municipality is estimated to be \$26,490.23 and the remaining **\$164,064.38** is to be collected based on municipal mill rates;

WHEREAS, the rates hereinafter set out are deemed necessary to provide the amounts required for municipal, school and other purposes, after making due allowance for the amount of taxes which may reasonably be expected to remain unpaid;

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, Chapter M26, Revised Statutes of Alberta, 2000;

The Municipal Administrator is hereby authorized and required to levy the following rates of taxation on the assessed value of all land, buildings and improvements as shown on the assessment and tax roll:

	<u>TAX LEVY</u>	<u>ASSESSMENT</u>	<u>TAX RATE (in mills)</u>
General Municipal			
(Residential Improved)	154,303.68	32,514,300	4.7457174
(Residential Vacant)	7,091.31	1,090,970	6.5000000
(Commercial Improved)	0.00	0	19.250000
(Commercial Vacant)	0.00	0	19.250000
(Industrial Improved)	0.00	0	19.250000
(Industrial Vacant)	0.00	0	19.250000
(Linear)	2,669.39	138,670	19.250000
(Designated Industrial - Other)	0.00	0	19.250000
(Machinery and Equipment)	0.00	0	19.250000
(Farmland Only)	0.00	0	6.5000000
(Machinery and Equipment Only)	0.00	0	19.250000
TOTAL	\$164,064.38	\$33,743,940	

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	<u>TAX LEVY</u>	<u>ASSESSMENT</u>	<u>TAX RATE(in mills)</u>
Alberta School Foundation Fund (ASFF)			
Residential/Farmland	85,042.00		
Res/Farm (2020 Underlevy)	<u>0.00</u>		
Sub-Total	85,042.00	33,605,270	2.530615
Non-residential	512.00		
Non-Res (2020 Underlevy)	<u>0.00</u>		
Sub-Total	512.00	138,670	3.692219
TOTAL	\$85,554.00	\$33,743,940	

	<u>TAX LEVY</u>	<u>ASSESSMENT</u>	<u>TAX RATE(in mills)</u>
LSA Seniors Foundation			
Residential/Farmland	7,177.69		
Res/Farm (2020 Underlevy)	<u>0.00</u>		
Sub-Total	7,177.69	33,605,270	0.213588
Non-residential	29.62		
Non-Res (2020 Underlevy)	<u>0.00</u>		
Sub-Total	29.62	138,670	0.213588
TOTAL	\$7,207.31	\$33,743,940	

	<u>TAX LEVY</u>	<u>ASSESSMENT</u>	<u>TAX RATE (in mills)</u>
Designated Industrial Property (DIP)			
Residential/Farmland	0	33,605,270	0.000000
Non-Residential	10.62	138,670	0.0766000
TOTAL	\$10.62	\$33,743,940	

THAT taxes shall be due on **June 30th, 2021**. The penalty on the current tax levy outstanding shall be 18% charged on the current taxes unpaid as on July 1st, 2021. Tax arrears unpaid as of January 1st, 2022 shall be subject to an 18% penalty; and

THAT this Bylaw shall come into force and effect upon the passing thereof.

READ A FIRST TIME THIS _____ DAY OF _____, AD 2021.

READ A SECOND TIME THIS _____ DAY OF _____, AD 2021.

READ A THIRD AND FINAL TIME THIS _____ DAY OF _____, AD 2021.

SIGNED AND PASSED THIS _____ DAY OF _____, AD 2021.

Mayor

Municipal Administrator

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Summer Village of Nakamun Park Request For Decision - (RFD) 2021-21

Meeting:	Regular Council
Meeting Date:	April 21st, 2021
Originated By:	Dwight Moskalyk, Chief Administrative Officer
Title:	WILD Water Annual Meeting Attendance
Agenda Item	6(f) – Business
Number:	

BACKGROUND/PROPOSAL:

The Summer Village of Nakamun Park is a member of the WILD Water Commission. The Commission is hosting its Annual Meeting on April 24th, 2021 at 11:00am, via zoom, and all members have received an invitation to attend. The invitation letter is attached for reference.

The letter notes that the Board of Directors has limited member participate to one access code for each member organization in order to keep the virtual platform more manageable. As such, Council needs to consider if they will authorize attendance and who they will register to receive the link for the summer village.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

The meeting is expected to be brief, and limited to a presentation of the 2020 Financial Statements, and update on operations and construction from Chairman Olsvik on behalf of the Board of Directors and then a short Q&A. A full agenda is expected to go out with the link to registered members.

Registrations are requested by April 22nd, 2021.

COSTS/SOURCE OF FUNDING (if applicable)

The only costs to attend will be Board honorariums for the registered attendee.

RECOMMENDED ACTION:

- a) That Council authorizes the attendance of _____ to register for the WILD Water Commission 2021 Annual Meeting on April 24th, 2021, or some other direction as given by Council.

Initials show support – Reviewed By:	CAO: D. Moskalyk
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(27)

**WEST INTER LAKE DISTRICT (WILD)
REGIONAL WATER SERVICES COMMISSION**

Box 8 Alberta Beach, AB. T0E 0A0
Ph: 780-967-0271 Fax: 780-967-0431
Email: wildwatercommission@gmail.com

April 1st, 2021

TO: ALL COMMISSION MEMBERS

(Sent by Email)

Dear Member,

Re: WILD Water Commission - 2021 Annual General Meeting – Save the Date

Please be advised that the Board of Directors has scheduled the 2021 Annual General Meeting to be held on April 24th, 2021 at 11:00 a.m. The Board has decided that with the uncertainty of COVID a virtual meeting is the safest option at this time and therefore we will distribute a Zoom meeting invite to allow for your participation at this meeting.

To make this meeting manageable from a technical perspective, we are limiting the access to one meeting link per member municipality. If you could please RSVP with the name and email of your designated attendee to Administration at wildwatercommission@gmail.com by 4:00pm on April 22nd, 2021 that would be appreciated. A meeting invite and additional detail will be provided prior to the meeting.

On behalf of the Board of Directors and commission staff, thank you to all our members and stakeholders who continue to share in our successes. We look forward to another year of growth – as a regional utility and as a community partner.



Lorne Olsvik
Chairman
Director for Lac Ste. Anne County
WILD Water Commission

cc: Members
Board of Directors
Commission Manager

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Summer Village of Nakamun Park Request For Decision - (RFD) 2021-22

Meeting:	Regular Council
Meeting Date:	April 21st, 2021
Originated By:	Dwight Moskalyk, Chief Administrative Officer
Title:	Request for Letter of No Objection, Dock Application 5603 Nakamun Drive
Agenda Item Number:	6(g) – Business

BACKGROUND/PROPOSAL:

Recent changes to the provincial permitting process, in particular Water Act applications, means that the municipality is now better consulted during the application and review process for developments on bed and shore developments. This includes applications for docks or piers which, although they remain in the direct control of the province to regulate and review, can have implications for adjacent landowners, such as the municipality, if approved. The main way the municipality is engaged is that applications now ask for "letters of consent" from upland/adjacent property owners to the lands where the potential installation is to occur. Recall that because water bodies are considered public, the development of the bed and shore is not necessarily restricted to adjacent property owners, particularly when the adjacent lands are another public entity.

Administration has received a request from the property owners of 5603 Nakamun Drive, a non-lakefront parcel, requesting a letter of consent to place a dock on the lands adjacent to R9, a municipal lakefront parcel (a greenbelt reserve). The property owners are preparing an application to Alberta Environment and Parks and require a letter as part of that application.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

Council has not had to address one of these requests yet so we have no precedent to refer to. I can offer that other communities in our Administrative fold have had to address this matter, and they have used a "letter of no objection" rather than a "letter of consent" – which have accepted by the reviewing agency. I would recommend that if Council wants to proceed, they too offer a letter of no objection simply because it reinforces the idea that the municipality is not authorizing anything which has a different liability connotation.

There is no right or wrong answer here, it is a matter of Council policy but one should be mindful of the decision as it will be used as precedent going forward. If Council is agreeable to a letter of no objection, Administration would also include in the letter a stipulation/reminder that this is not an authorization to proceed with any works, and it is not consent to use the municipal lands, or store/install/site any permanent or temporary works or chattels on the municipal parcel during the construction of, use, or off-season storage of the dock.

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COSTS/SOURCE OF FUNDING (if applicable)

There is no anticipated or direct cost to the municipality for approving or rejecting the request.

RECOMMENDED ACTION:

a) That Council :

- a. Offer a letter of no objection to the property owners of 5603 Nakamun Drive for their intended application for a dock permit on lands adjacent to R9 Nakamun Drive, a municipally owned greenbelt.

Or

- b. Deny the request for a letter of no objection to property owners of 5603 Nakamun Drive for their intended application for a dock permit on lands adjacent to R9 Nakamun Drive, a municipally owner greenbelt.

Initials show support – Reviewed By: CAO: <i>D. Moskalyk</i>
--

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Lac Ste. Anne
Foundation

March 09, 2021

RECEIVED
MAR 16 2021

ADMINISTRATION
OFFICE
4407 42A Avenue
Box 299
Mayerthorpe, AB
T0E 1N0
Phone: 780-786-3100
Fax: 780-786-4810

Summer Village of Nakamun Park
PO Box 1250
Onoway, Alberta
T0E 1V0

Attention: Dwight Moskalyk, Chief Administrative Officer

RE: 2021 Municipal Requisition

Dear Dwight;

Please accept this letter as formal communication regarding the approved 2021 Municipal Requisition amounts for your Community.

As per the Lac Ste. Anne Foundation Municipal Requisition Policy;

The municipalities for which the organization provides supportive living accommodation shall be requisitioned annually based on the current year's approved budget. The total requisition shall be shared on the basis of the proportion that a municipality's equalized assessment bears to the total of the equalized assessments of all the municipalities to be requisitioned. Payments shall be made in quarterly installments the 1st banking day of January, April, July and October. Contributing Municipalities with total requisition in the annual amount less than \$20,000 shall pay on the 1st banking day of July. January and April quarterly payments will be equal to the previous year's quarterly payment. By April 1st the current year Equalized Assessment and approved current year's operating/capital deficit will be calculated and a balancing invoice will be issued.

Your total requisition amount is **\$7207.31** based on the 2021 Provincial Equalized Assessment Report and will be invoiced for payment July 1, 2021.

Thank you for your ongoing support of the Lac Ste. Anne Foundation and its seniors.

If you have any questions or concerns, please contact me at 780-786-3167.

Yours truly,


Dena Krysik
Chief Administrative Officer

PLEASANT VIEW
LODGE
4407 42A Avenue
Box 299
Mayerthorpe, AB
T0E 1N0
Phone: 780-786-2393
Fax: 780-786-4810

SPRUCEVIEW
LODGE & HEIGHTS
12 Sunset Boulevard
Whitecourt, AB T7S 1S9
Phone: 780-778-5530
Fax: 780-778-5215

CHATEAU LAC STE.
ANNE
5129-49 Ave
Onoway, AB T0E 1V0
Phone: 780-967-0475
Fax: 780-967-0470

SUPPORTIVE HOUSING
SERVICES
4503-52 Ave
Whitecourt, AB T7S 1M4
Phone: 780-778-3623
Fax: 780-786-4810

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March 23, 2021

Mr. Dwight Moskalyk
Chief Administrative Officer
Summer Village of Nakamun Park
PO Box 1250
Onoway AB T0E 1V0



Dear Mr. Moskalyk:

As you may be aware, the Government of Alberta has indicated the intent to conduct province wide Senate selection as well as referenda votes on issues of concerns to Albertans in conjunction with the October 18, 2021 general municipal election. Alberta Municipal Affairs is responsible for ensuring the conduct of the vote for electors residing in improvement districts, summer villages, special areas, the City of Lloydminster (Alberta side) and Indian Reserves (First Nations) as these communities do not hold municipal elections on October 18, 2021, the date when the senate and referenda votes must take place. As the department does not have sufficient resources to directly conduct these votes, we would like to enter into an agreement with your municipality to conduct the Senate selection and referenda votes in accordance with the *Local Authorities Election Act* in your community.

Should you be willing to conduct the votes on behalf of Municipal Affairs in your jurisdiction, Elections Alberta is responsible for providing ballots to your municipality for both Senate and referenda votes, or if you use a tabulator they will provide the information to be printed on the ballot for your tabulator vendor. Elections Alberta has compiled an information sheet you may wish to review for further information. This information sheet can be accessed at www.elections.ab.ca/wp-content/uploads/Senate-Information-for-Municipalities-October-2020.pdf.

In exchange for your support of this important voting opportunity, a payment will be made to your municipality to assist with any additional costs incurred. Should your municipality host votes for multiple jurisdictions beyond your own, payments will be made for each additional jurisdiction your municipality conducts the vote for. All payments will be in accordance with the provisions of the *Senate Elections Grant Regulation* and *Referendum Payments Regulation*.

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.../2

Please respond to Andrew Wood at Andrew.Wood@gov.ab.ca by April 9, 2021 to confirm your willingness to hold the Senate selection and referenda votes for your municipality.

Thank you for supporting the democratic process by helping to ensure all Albertans can participate in these important decisions.

Thank you,



Cathy Maniego
Executive Director
Municipal Capacity and Sustainability

33

Deputy Minister
18th Floor, Commerce Place
10155 – 102 Street
Edmonton, Alberta T5J 4L4
Canada
Telephone 780-427-4826
Fax 780-422-9561

AR103920

March 2, 2021

Mr. Dwight Moskalyk
Chief Administrative Officer
Summer Village of Nakamun Park
P.O. Box 1250
Onoway AB T0E 1V0

Dear Mr. Moskalyk:

Thank you for your email of February 11, 2021, and accompanying action plan, in response to the 2020 Municipal Accountability Program (MAP) report for the Summer Village of Nakamun Park.

I have reviewed your submission, and I am satisfied with the actions and timelines proposed. Please provide a summary report by February 11, 2022, including a record of resolution(s) passed, any new or updated bylaws, and any other documents changed to confirm the satisfactory completion of each remaining legislative gap identified in the report.

In order to ensure the MAP continues to be effective, and of value to Alberta municipalities, the ministry will request your feedback about the program in the near future. In the meantime, should you have any questions related to the MAP, please contact Kevin Miller, Municipal Accountability Advisor, Municipal Capacity and Sustainability, toll-free at 310-0000, then 780-422-8128.

Sincerely,


Paul Wynnyk
Deputy Minister

cc: Gary Sandberg, Assistant Deputy Minister, Municipal Affairs
Kevin Miller, Municipal Accountability Advisor, Municipal Affairs

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Town of Mayerthorpe

Report Title : NAKAMUN DAILY EVENTS
Report Range 2/1/2021 12:00 am to 2/28/2021 11:59 pm

Daily Event Log Report

Date: 2021/02/02

Group: TOWN OF MAYERTHORPE

Officer: DAWN, DWIGHT

Backup Officer:

Group: TOWN OF MAYERTHORPE

Event Start: 2021/02/02 1000

Event End: 2021/02/02 1130

Event: GENERAL PATROL

Location: NAKAMUN PARK

Specific Location: SUMMER VILLAGE

Notes: PATROLLED VILLAGE STREETS CHECKING SECURITY OF HOMES, MAIN TIME SPENT DOING RADAR ON MAIN ROAD AT PUBLIC WORKS BUILDING, HALF A DOZEN VEH'S THROUGH, NO ONE SPEEDING, HEAVY SNOWFALL.

RECEIVED
MAR 11 2021

Total Group Events: 1

Total Time on Events: 0 Days 2 Hours 30 Minutes

Total Events By Date: 1

Date: 2021/02/13

Group: TOWN OF MAYERTHORPE

Officer: DAWN, DWIGHT

Backup Officer:

Group: TOWN OF MAYERTHORPE

Event Start: 2021/02/13 1930

Event End: 2021/02/13 2100

Event: GENERAL PATROL

Location: NAKAMUN PARK

Specific Location: SUMMER VILLAGE

Notes: PATROLLED THE VILLAGE, WAS QUITE COLD AGAIN AT MINUS 33, SO VERY QUIET, I SAW QUITE A FEW RESIDENCES HAD PEOPLE OUT FOR THE LONG WEEKEND, BUT NO ONE WAS OUT AND ABOUT. STILL DID RADAR ON THE MAIN ROAD AT THE PUBLIC WORKS SHOP.

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Total Group Events: 1

Total Time on Events: 0 Days 2 Hours 30 Minutes

Total Events By Date: 1

Date: 2021/02/18

Group: TOWN OF MAYERTHORPE

Officer: DAWN, DWIGHT

Backup Officer:

Group: TOWN OF MAYERTHORPE

Event Start: 2021/02/18 1010

Event End: 2021/02/18 1120

Event: GENERAL PATROL

Location: NAKAMUN PARK

Specific Location: SUMMER VILLAGE

Notes: PATROLLED VILLAGE CHECKING ON THE SECURITY OF HOMES ALSO SPENT HALF HR DOING RADAR ON WEST END OF VILLAGE WITH NO VEH'S COMING THROUGH

Total Group Events: 1

Total Time on Events: 0 Days 2 Hours 10 Minutes

Total Events By Date: 1

Date: 2021/02/27

Group: TOWN OF MAYERTHORPE

Officer: DAWN, DWIGHT

Backup Officer:

Group: TOWN OF MAYERTHORPE

Event Start: 2021/02/27 1615

Event End: 2021/02/27 1730

Event: GENERAL PATROL

Location: NAKAMUN PARK

Specific Location: SUMMER VILLAGE

Notes: PATROLLED VILLAGE CHECKING RESIDENCES, A FEW CARS COMING OFF THE ICE AFTER ICE FISHING FOR THE DAY, BUT THAT WAS THE ONLY TRAFFIC TODAY, MAIN ROAD QUIET TODAY

Total Group Events: 1

Total Time on Events: 0 Days 2 Hours 15 Minutes

Total Events By Date: 1

Total Report Events: 4

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ALBERTA
MUNICIPAL AFFAIRS

*Office of the Minister
Deputy Government House Leader
MLA, Calgary-Hays*

AR104649

MAR 19 2021

His Worship Richard Martin
Mayor
Summer Village of Sunset Point
PO Box 596
Alberta Beach AB T0E 0A0

Dear Mayor Martin and Council:

Thank you for your grant application under the Municipal Restructuring component of the 2020/21 Alberta Community Partnership program.

I am pleased to inform you that the Summer Village of Sunset Point has been approved for a grant of \$100,000 for completion of a regional governance study, which includes a review of shared services.

While this is less than the grant amount requested, this amount reflects the maximum grant amount the partnership is eligible for under the 2020/21 Municipal Restructuring component. I would be pleased to consider providing an additional \$100,000 to support negotiations if the regional governance study results in the initiation of amalgamation proceedings – under Section 103 of the *Municipal Government Act* – for any of the partnering municipalities.

The conditional grant agreement will be mailed to your Chief Administrative Officer shortly to obtain the appropriate signatures.

I congratulate the partnership on initiating this project, and I wish you every success in your efforts as you explore regional governance and shared service delivery options.

Sincerely,

Ric McIver
Minister

.../2

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cc: Mayor Ian Kupchenko and Council, Summer Village of Castle Island
✓ Mayor Marge Hanssen and Council, Summer Village of Nakamun Park
Mayor Bernie Poulin and Council, Summer Village of Silver Sands
Mayor Sandra Benford and Council, Summer Village of South View
Mayor Roger Montpellier and Council, Summer Village of Val Quentin
Mayor Larry St. Amand and Council, Summer Village of West Cove
Mayor Russ Purdy and Council, Summer Village of Yellowstone
Matthew Ferris, Chief Administrative Officer, Summer Village of Sunset Point
Shelley Marsh, Chief Administrative Officer, Summer Village of Castle Island
Dwight Moskalyk, Chief Administrative Officer, Summer Village of Nakamun Park
Wendy Wildman, Chief Administrative Officer, Summer Village of Silver Sands,
Summer Village of South View, Summer Village of West Cove, and
Summer Village of Yellowstone
Dennis Evans, Chief Administrative Officer, Summer Village of Val Quentin

38

Date Fri, 09 Apr, 21 12:04:02PM
From MGB Mail
mgbmail@gov.ab.ca
To MGB Mail
mgbmail@gov.ab.ca
Subject Land and Property Rights Tribunal

Good afternoon, (you have been Bcc'd)

Legislation creating the Land and Property Rights Tribunal will be proclaimed on June 2, 2021, the final step in the amalgamation of the Land Compensation Board, Municipal Government Board, New Home Buyer Protection Board and Surface Rights Board. The rights of parties who currently have applications or appeals with the Boards will not be impacted, nor will our contact information change.

This amalgamation will allow us to continue building on the 2016 administrative amalgamation of the Boards, a hugely successful endeavour that generates over \$500,000 of annual savings for Albertans. By amalgamating, we will reduce the overall footprint of government and parties benefit by having a larger pool of experienced members who can be assigned where the need is greatest. I'm excited about this amalgamation, as I believe it will position us to serve our stakeholders better. The attached Fact Sheet has additional information about the amalgamation, which I hope you find helpful.

Sincerely,

Susan McRory

Chair

Land Compensation Board, Municipal Government Board

New Home Buyer Protection Board, Surface Rights Board

Classification: Protected A



[:Amalgamation Fact Sheet.pdf](#) (543K)

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Land and Property Rights Tribunal - Fact Sheet

Legislative Amalgamation of the Land Compensation Board (LCB), Municipal Government Board (MGB), New Home Buyer Protection Board (NHBPB) & Surface Rights Board (SRB)

Background

The LCB, MGB, NHBPB, and SRB are independent, quasi-judicial tribunals that make decisions about land planning, property assessment and compensation disputes involving land expropriations and surface leases.

These boards were administratively amalgamated in 2017 as part of a government-wide review of all Agencies, Boards and Commissions. This involved having a common Chair to oversee all four boards, sharing administrative staff and a common location. These changes generated annual cost savings of approximately \$500,000.

What is changing?

The LCB, MGB, NHBPB and SRB will be amalgamated into the **Land and Property Rights Tribunal (LPRT)** pursuant to the *Land and Property Rights Tribunal Act*. This legislation was introduced under *Bill 48, the Red Tape Reduction Implementation Act, 2020*. Bill 48 received royal assent on December 09, 2020.

This will consolidate the jurisdiction and administration of these boards into one entity, the LPRT.

When will the amalgamation take effect?

The LPRT will come into existence on **June 02, 2021**, replacing the LCB, MGB, NHBPB, and SRB.

Why are these boards being amalgamated?

The LPRT is being created as part of the next phase of the administrative amalgamation to further streamline services, improve efficiency and reduce costs.

Key Highlights

Board members of the LCB, MGB, NHBPB and SRB will become members of the LPRT.

The LPRT will have common rules of procedure and Mandate and Roles to simplify and streamline processes for parties.

Having a larger pool of board members to assign to proceedings improves the flexibility to respond to shifting workloads and the tribunal's ability to retain the best and most experienced members.

This change will not affect rights of parties or existing applications or appeals so anyone who has already submitted materials won't have to take any additional steps.

Contact information for the LPRT has not changed. The LPRT will retain email addresses and phone numbers of the LCB, MGB, NHBPB, and SRB until further notice.

Questions?

Please contact Mike Hartfield, Director at (780) 427 2444. Toll free: 310-0000.

