

SUMMER VILLAGE OF NAKAMUN PARK

AGENDA

Wednesday April 19th, 2023 – at Wildwillow Enterprises Inc. Main Office (2317 Township Road 545, Lac Ste. Anne County, Alberta, T0E 1V0, East End Fire Hall of LSAC) - 2:00 P.M.

1. Call to order:
2. Agenda: a) Wednesday April 19th, 2023 Regular Council Meeting
3. Minutes: (1-3) a) Wednesday March 15th, 2023 Regular Council Meeting
b)
4. Appointment: a) 2:15pm – Seniuk and Company, Municipal Auditor – to present the 2022 Audited Financial Statements (*draft statements to be provided at meeting time*).
5. Bylaws/Policies: a)
b)
6. Business: a) Audited Financial Statements 2022 – approval of the audited statements, as presented or with amendments (*statements to be provided at meeting time*).
b) (4-5) Request for Letter of No Objection, 5609 Nakamun Drive – RFD 2023- 14 is attached for background and recommendations.
c) (6-11) Policy A-COM-DOCK-1, Regarding Requests for Letter of No Objections – RFD-2023-15 is proposed for discussion and direction, in consideration of the discussion on Business Item (b), above and other recent requests on this matter.
d) (12-13) Budget 2023 – Three-year Operating and Five-Year Capital Plans – RFD 2023-16 is attached for background.
e) (14-18) Budget 2023 – Operating and Capital Budget 2023 – RFD 2023-17 is attached for background. The budget overview memo is attached to same, with the respective budget documents to be circulated during the meeting for review.
f) (19-20) Bylaw 2023-2, Special Tax For Fire Protection in 2023 Bylaw - RFD 2023-18 is attached for consideration.
g) (21-30) Bylaw 2023-3, Tax Rate Bylaw for 2023 – RFD 2023-19 is attached for review.
h) Annual Meeting Date, 2023 – here for discussion on the date (so we can reference in the newsletter etc.)

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AGENDA

Wednesday April 19th, 2023 – at Wildwillow Enterprises Inc. Main Office (2317 Township Road 545, Lac Ste. Anne County, Alberta, T0E 1V0, East End Fire Hall of LSAC) - 2:00 P.M.

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- i) Land use Bylaw 2022-5, Revisions and Second and Third Reading – to be presented for consideration at meeting time.
 - j)
 - k)
 - l)
7. Financial a) N/A
8. Councillor Reports
a) Mayor
b) Deputy Mayor
c) Councillor
9. Administration Reports
a) CAO
10. Information and Correspondence

(31) a) Q1 2023 Safety Codes Permit Report – Summary
11. Closed Meeting
a) N/A
12. Next Meeting Date
a) Schedule the next regular council meeting for May 24th, 2023 (or alternate date).
13. Adjournment

Upcoming Meetings:

June 10th, 2023 – SVLSACE Meeting
May 24th, 2023 – Regular Meeting
June 20th, 2023 – Regional Meeting
June 21st, 2023 – Regular Meeting

MINUTES OF THE REGULAR MEETING OF COUNCIL OF THE SUMMER VILLAGE OF NAKAMUN PARK, IN THE PROVINCE OF ALBERTA, HELD ON WEDNESDAY MARCH 15th, 2023 AT 2:00 P.M. AT THE WILDWILLOW ENTERPRISES INC.MAIN OFFICE.

	PRESENT	<p>Mayor: Marge Hanssen Deputy Mayor: Keith Pederson Councillor: Harry Kassian</p> <p>Administration: Dwight Moskalyk, CAO</p> <p>Appointments: N/A</p> <p>Absent: N/A</p> <p>Public Works: N/A Public at Large: N/A</p>
1.	CALL TO ORDER	Mayor Hanssen called the meeting to order at 4:00 p.m.
2.	AGENDA 28 - 23	<p>MOVED by Councillor Kassian that the agenda for the Wednesday March 15th, 2023 regular council meeting be approved with the following addition: Business Item 6(g) – WILD Water Commission Annual General Meeting 2023, Invitation.</p> <p style="text-align: right;">CARRIED.</p>
3.	MINUTES 29 - 23	<p>MOVED by Mayor Hanssen that the minutes for the Wednesday February 15th 2023 Regular Meeting of council be approved as presented.</p> <p style="text-align: right;">CARRIED.</p>
4.	APPOINTMENT	N/A
5.	BYLAW	N/A
6.	BUSINESS 30 - 23	<p>MOVED by Mayor Hanssen that Council accept the correspondence from the Association of Summer Villages of Alberta regarding the new Executive Director as information, AND that Council offers the following priority items as suggested conference topics as requested: a) Extended Producer Responsibility (EPR) Integration and Management b) Planning for and Integrating Local Septic Collection into Regional Systems in Small Communities</p> <p style="text-align: right;">CARRIED.</p>

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MINUTES OF THE REGULAR MEETING OF COUNCIL OF THE SUMMER VILLAGE OF NAKAMUN PARK, IN THE PROVINCE OF ALBERTA, HELD ON WEDNESDAY MARCH 15th, 2023 AT 2:00 P.M. AT THE WILDWILLOW ENTERPRISES INC.MAIN OFFICE.

	<p>31 - 23</p> <p>32 - 23</p> <p>33 - 23</p> <p>34 - 23</p> <p>35 - 23</p> <p>36 - 23</p>	<p>MOVED by Deputy Mayor Pederson that Council consents to Onoway Regional Fire Services opening negotiations for an amended service agreement with North West Fire Rescue allowing for the incorporation of a name change to the proposed Fire Rescue International, a non-profit service provider, on same terms as the existing service agreement. CARRIED.</p> <p>MOVED by Mayor Hanssen that Council approve the repayment of the WILD Water Commission Phase III and Phase IV capital costs as provided in the March 1st, 2023 correspondence on same, by upfront payment through capital grants, as part of the 2023 budget. CARRIED.</p> <p>MOVED by Councillor Kassian that Council approves the Superior Safety Codes Inc. service renewal contract, expiring Dec. 31st, 2025, as presented and authorized execution of same by Mayor Hanssen and CAO Moskalyk. CARRIED.</p> <p>MOVED by Deputy Mayor Pederson that Council accept the discussion of community security cameras to monitor crime in the municipality as information. CARRIED.</p> <p>MOVED by Mayor Hanssen that the discussion on Draft Operating and Capital Budgets for 2023 be accepted as information, and that Administration be authorized to make the changes as discussed and return a revised draft for further consideration to the next meeting. CARRIED.</p> <p>MOVED by Councillor Kassian that Council authorize the attendance of Council and Administration to the WILD Water Commission Annual General Meeting 2023, on April 22nd, 2023 in Alberta Beach. CARRIED.</p>
7.	FINANCIAL	N/A
8.	COUNCIL REPORTS 37 - 23	<p>MOVED by Councillor Kassian that Council accept the Council Reports for information, as presented. CARRIED.</p>

(2)

MINUTES OF THE REGULAR MEETING OF COUNCIL OF THE SUMMER VILLAGE OF NAKAMUN PARK, IN THE PROVINCE OF ALBERTA, HELD ON WEDNESDAY MARCH 15th, 2023 AT 2:00 P.M. AT THE WILDWILLOW ENTERPRISES INC.MAIN OFFICE.

9.	ADMINISTRATION /PUBLIC WORKS REPORTS 38 - 23	MOVED by Deputy Mayor Pederson that Council accept the Administration and Public Works reports for information, as presented. CARRIED.
10.	INFORMATION / CORRESPONDENCE 39 - 23	MOVED by Mayor Hanssen that the following information and correspondence items be accepted as information: <ul style="list-style-type: none"> a) Gov't of Alberta, Municipal Affairs – March 8th, 2023 letters regarding the introduction of the 2023 Provincial Budget and the impact on the framework of the Local Government Fiscal Framework (LGFF) in 2024/2025. b) Alberta health Services, COVID-19 in Continuing Care Audit Report – February 23, 2023 email outlining the recent auditors report on AHS services in continuing care facilities during the COVID-19 pandemic. Included are the recommendation made to address noted concerns/threats. c) Government of Alberta, Municipal Affairs – February 17th, 2023 letter confirming the extension of the Municipal Accountability Program (MAP) Review compliance deadline to May 3st, 2023. The only item outstanding is the revision to the Land Use Bylaw. CARRIED.
11.	CLOSED MEETING	N/A
12.	NEXT MEETING 40 – 23 41 - 23	MOVED by Mayor Hanssen that the next regularly scheduled meeting be held on Wednesday April 19 th , 2023 at 2:00 p.m. CARRIED. MOVED by Mayor Hanssen that the May 2023 regular council meeting be tentatively rescheduled for May 24 th , 2023 at 2:00 p.m.
13.	ADJOURNMENT	Mayor Hanssen declared the meeting adjourned at 5:28 p.m.

Mayor Marge Hanssen

Chief Administrative Officer Dwight Moskalyk

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Summer Village of Nakamun Park Request For Decision (RFD) 2023-14

Meeting:	Regular Council
Meeting Date:	April 19th, 2023
Originated By:	Dwight Moskalyk, Chief Administrative Officer
Title:	Season Dock, Letter of No Objection 5609 Nakamun Drive (R9)
Agenda Item Number:	6(b) – Business

BACKGROUND/PROPOSAL:

Forming part of the standard application through Alberta Environment and Protected Areas for a mooring/temporary disturbance application on a waterfront, a Letter of No Objection is required when a property owner is requesting approval from the ministry to locate a dock/mooring in the lake adjacent to lands not owned by the property owner.

In the case of the March 29th, 2023 request from 5609 Nakamun Drive (attached), the requesting party owns a backlot (not lake front) and is seeking to place a dock adjacent to R9, a municipal reserve. In order to complete the application the property owner will need a Letter of No Objection from the Municipality to proceed.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

Since being incorporated in the application process a few year ago, the municipality has had to consider many of these request. The municipalities standard has been, when approving a request for a letter, to grant a one year authorization (this request is for a multiyear approval).

On reviewing this request, I note no open development of administrative concerns on file for this property, and the property has had an approval in the past (this is a renewal). Unless council has concerns regarding this property in question, or the use and impact to R9 more generally, I am recommending that a Letter of No Objection be approved, subject to a decision on length of time of the approval.

Note Business Item (c) on the agenda (draft Dock Policy) for additional consideration in this request. The proposed policy – as presented – allows for multi-year approvals (renewals) for Applicants with a past record of an active and maintained Approval/TFA Permit.

COSTS/SOURCE OF FUNDING (if applicable)

N/A – costs associated with making the application, and if approved siting the dock, are all on the applicant.

RECOMMENDED ACTION:

1. That Council approves a Letter of No Objection for the Property Owners at 5609 Nakamun Drive Street in their application to site a dock in the lake adjacent to R9, as requested, for a term of _____.

Initials show support – Reviewed By:	CAO: D. Moskalyk
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Date Wed, 29 Mar, 23 9:57:00AM
From Shawn Provy
[REDACTED]
To cao@svnakamun.com
Subject Renewal permission for dock

Hi
We have the cabin at 5609 Nakamun drive and are looking for a renewal letter to get our TFA renewed also. It would be great if we could get a multi year letter, it was great with no issues on either end last season. The gentleman doing the TFAs from the government would like to issue a 3 or 5 year renewal if it would be possible to grant that to us. Thank you for your time

Shawn and Alanda Provencal
[REDACTED]

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Summer Village of Nakamun Park Request For Decision (RFD) 2023-15

Meeting:	Regular Council
Meeting Date:	April 19th, 2023
Originated By:	Dwight Moskalyk, Chief Administrative Officer
Title:	Policy A-COM-DOCK-1, Draft Policy Regarding the Process for Receipt and Review of Requests for Letters of No Objection (Seasonal Docks/Moorings)
Agenda Item Number:	6(c) – Business

BACKGROUND/PROPOSAL:

For some time now, the placement of seasonal docks and moorings in provincial bodies of water has been solely administrated by the provincial government. In more recent year municipalities have become back of the stakeholder engagement process of the permit reviews associated with this provincial mechanism, specifically those applications to the Province that require or impact municipal lands adjacent to a proposed installation. For example, the common Temporary Field Authorization application requires applicants who are back lot individuals to get consent (or a letter of no objection) from the adjacent landowner to a proposed installation.

Often it is the municipality that is the adjacent property owner, and Council reviews the requests as they come in. As this process has developed, we are noting the need to add some standards to ensure consistent application of the request, review, and approvals process. As such, administration has drafted the attached proposed policy as a guideline to keep all stakeholders on the same page in terms of the application process – how the municipality is involved and when/what to expect in terms of deliverables and timelines when making a request (from the municipalities perspective).

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

In drafting the policy, administration wanted to ensure the following:

- i) That it is clear that the municipality is a stakeholder with a specific obligation that they may need to participate in for some applications, but that we are NOT the ultimate regulator on the dock and mooring permit process.
- ii) That when the municipality receives a request it is addressed expeditiously and consistently, meeting-to-meeting, year-to-year and council-to-council.
- iii) That the process finds a way to streamline requests with a historical context (past applicants with a good record may be entitled to multiyear extensions for example).

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- iv) That the approvals stay in the purview of Council and that Council has some guidelines on how to review an request, how to make a decision on the request, and how to effect the review and – if necessary – revision/revoking of same when warranted.

Policy A-COM-DOCK-1 provides a framework for these guidelines. As a policy it gives direction to Administration, a reminded to Council, and a standard to Applicants on what to expect in the process, and what/when to become involved in the process. Importantly, this policy makes it clear that the Municipality is fundamentally only related to this process through the Letter of No Objection request aspect.

COSTS/SOURCE OF FUNDING (if applicable)

N/A

RECOMMENDED ACTION:

- 1. That Council approves a passes Policy A-COM-DOCK-1, as presented or with amendments.

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

Administrative Policy

Number	Title			
A-COM-DOCK-1	Temporary Dock and Mooring Request Policy			
Approval	Originally Approved		Last Revised	
(CAO initials)	Resolution No:	42 - 23	Resolution No:	
	Date:	April 19 th , 2023	Date:	

Purpose

The purpose of this policy is promote a transparent, consistent and efficient approach to the receipt, review and approval of requests related to dock and mooring placements on Nakamun Lake. This policy is not intended to supersede provincial jurisdiction, but rather reinforce the provincial approvals process for Temporary Field Authorizations in so far as the municipality's roll as an adjacent landowner on certain applications. Council wants to ensure that when the municipality has an obligation to participate in this process, there is a reasonable standard and consistent approach all parties can rely on.

Policy Statement

The Summer Village of Nakamun Park recognizes the desire for residents to participate in recreational use of Nakamun Lake, but also respects that there is a provincially regulated process in place for the approval of such uses and certain structures that may be sited in the Lake. Where the provincial approvals process for Temporary Field Authorizations now incorporates (as of 2018) the necessity to include consent (or a letter of no objection) from adjacent landowners on certain applications, and where the municipality is at times the adjacent landowner and must receive and review such requests, Council is desirous of a policy to promote a transparent and consistent approach to review same.

Standards

1. Residents must be aware, and such be reminded where necessary, that jurisdiction for matters on Nakamun Lake are under the purview of the Province of Alberta, and administrated by the designated ministry (Environment and Protected Areas, 2023). As such, the permit and approvals process for dock and mooring approvals, particularly applications for a Temporary Field Authorization, are made through the provincial department.
2. The Summer Village does not have any authority to establish or regulate the design standards, use, or location of docks or moorings within Nakamun Lake. However, the municipality does have an interest in ensuring that where the use of such installations has, or could reasonably have, an

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Summer Village Of Nakamun Park

Administrative Policy

impact on lands under the jurisdiction of the municipality a standard is established and followed to review and protect this interest for the common good of the community. In exercising this standard there must be an allowance for participation by Council, Administration, the Applicant, and where necessary the Provincial Department as this will encourage the more agreeable outcome respectful of all stakeholder interests.

3. As such, in making an application for the installation of a dock or mooring in Nakamun Lake, the following process will be encouraged:
 - a. The Applicant (person requesting the installation) shall open a file with the provincial department on the matter, and complete the necessary permit application for same. No works shall be commenced until the permit is approved. To help facilitate this the municipality will make a reasonable effort to share the most recent regulation and application links to the provincial department (website, contact information, etc.) in the annual newsletters and on the municipal website.
 - b. Where the application for a permit requires the consent of an adjacent landowner, and where that adjacent landowner is the municipality of the Summer Village of Nakamun Park, the Applicant shall request, in writing to the Chief Administrative Officer, a Letter of No Objection for their application. The request shall include details on the applicants name, contact information, intended location and design of the installation, as well as details on which municipal lands the installation are adjacent to and likely to impact. The request shall also state the timeframe (in years) the Letter of No Objection is being sought for.
 - c. On receipt of a request for Letter of No Objection, the Chief Administrative Officer will confirm receipt of the request with the Applicant and arrange to have the request placed on the next available council meeting agenda for review by Council. If requests are received within 7 days of the next regularly scheduled council meeting, it is purely at the discretion of the Chief Administrative Officer if the subject request can yet be added to that agenda, or will have to wait until the next most immediate meeting.
 - d. All requests for a Letter of No Objection shall be reviewed by Council and may be either approved, denied, or deferred for lack of information. Council shall not arbitrarily withhold review or approval of a request, but may consider relevant factors in making their decision, including:

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Summer Village Of Nakamun Park

Administrative Policy

- i. Suitability of the noted adjacent lands for the expected impact on an adjacent installation;
 - ii. Applicant status as a Resident or Property Owner in the Municipality, where favour consideration shall be preferred to residents and property owners;
 - iii. Applicant parcel status as Improved or Vacant, where favourable consideration shall be preferred to applicants who own/reside on Improved parcels rather than Vacant parcels in the municipality;
 - iv. Historical records on the applicant in same or similar past uses in the community, for example any history of excessive noise complaints, abuse of municipal property, etc.;
 - v. Where the applicant is a resident or property owner in the municipality, any outstanding administrative, development, or legal obligations that would warrant withholding an approval of a Letter of No Objection. For example, property is tax arrears, or subject to a development Stop Order or Enforcement shall be denied their request;
 - vi. Any other matter Council deems appropriate, so long as that matter is not arbitrary and can be impartially applied to the review of other applications.
- e. Having review a request for Letter of No Objection, Council shall motion to approval, deny or defer a decision for lack of information. Where denied or deferred, Council shall clearly state the reason for same in the Motion. Where approving a request, Council may attach any conditions it deems appropriate relating to the use of the municipal lands (for example, requesting that the dock be located to promote access from the side of the subject parcel, rather than down the middle of it). In approving a request, Council shall also stipulate a time frame for which the approval is active, ranging from the current calendar year to a maximum time of up to five (5) calendar years from the date of approval, inclusive of the current year.
- f. Once a decision is made by Council, the Chief Administrative Officer will make a reasonable effort to advise the Applicant of the Decision as soon as possible. As a guideline for this, the Chief Administrative Officer should make every effort to provide a reply, in writing, to the Applicant within two (2) weeks of the date of decision. If the decision is to defer for lack of information, the notice of decision should include the next council meeting date and advise that this is the next earliest time the request will be reviewed.

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Summer Village Of Nakamun Park

Administrative Policy

4. In consideration of Standard 3(e), above, Council has the full discretion to approve a Letter of No Objection for any period up to five (5) calendar years such that it may deem appropriate. For all initiation application approvals (by Applicant Name, not Applicant Property), Council shall approval a one (1) year Letter of No Objection. For any consecutive subsequent years (renewals), Council may extend the approval to multiple years at its sole discretion, based on factors it deems appropriate. This will provide balance in that it cuts down on administrative time for the municipality, the applicant, and the provincial department, but also gives Council the ability to manage approvals to match the impact of same within the community.

5. Post approval obligations of the stakeholders are also important:
 - a. The Applicant shall be required to provide updated information (contact information) annually, as may be necessary for any multi-year approvals, on or before April 15th, 2023 of each year. The Applicant must also provide the Municipality with a copy of the Temporary Field Authorization permit approval and any changes to same for the municipal land file within thirty (30) days of the Applicant's receipt of same.

 - b. The Municipality shall monitor the use of the subject lands in relation to the Applicant's installation as part of the regular development inspection and enforcement process. Where inconsistencies between the permit approval and the use arise, the municipality should advise the provincial department of same, and where inconsistencies between the use and the Letter of No Objection approval arise, the municipality shall arrange for a review of the matter by Council. When considering inconsistencies or changes to the use, Council shall maintain the sole discretion to honour the previous approval, amend the approval, or revoke the approval.

 - c. Failure to comply with the conditions of the permit, the Letter of No Objection or other municipal bylaw may be considered sufficient to revoke the municipalities Letter of No Objection. On review by Council of such a condition, the a revoked approval shall be immediate and the notice of same shall be provided to the provincial authority as soon as possible by the Chief Administrative Officer.

Legal References:

Cross References:

Revisions:

Resolution Number	MM/DD/YY

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Summer Village of Nakamun Park Request For Decision (RFD) 2023-16

Meeting:	Regular Council
Meeting Date:	April 19th, 2023
Originated By:	Dwight Moskalyk, Chief Administrative Officer
Title:	2023 Three-Year Operating and Five-Year Capital Plans
Agenda Item Number:	6(d) – Business

BACKGROUND/PROPOSAL:

As required under the Act, the municipality prepares and reviews a three-year operating and five-year capital plan annually. These plans then form the basis for the annual budget and tax rate process.

Administration has incorporated the most recent revisions, noted internally and from those comments received from Council at previous meetings, and is now presenting the final draft version of same for Council's approval. The documents will be circulated during the meeting for review.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

Operating Side:

Noting the operating plan, the only major revisions since the last review are the incorporation of the Summer Labour (Summer Student) into the Public Works Department as a structural item, rather than a special project item. This has the impact of increasing the annual expense reported for "core services" but it is not an overall increase to the budget, nor to taxes collected, as the cost is covered either by grants or an admin reserve transfer annually.

Overall the Operating Spending Plan is projected to incorporate the current inflation and hold new spending at around 8.66% (inclusive of the note about ~2%). This increase in spending is primarily offset with a temporary increase in the MSI-Operating grant fund (from the province), allowing the municipality to maintain a normal 3-4% tax rate increase at the end of the day.

Future years of the Operating Plan return to a typical 2-4% annual spending increase (with the 2025 year the exception as we have the election cost factored in for planning purposes).

Capital Side:

On the capital spending plan, the only new addition is the incorporation of \$15,000 in equipment rehabilitation (Skid Steer). The actual cost is a bit less than this, but wanted to make sure we fully funded the repair and this will leave room for any final tweaks if needed.

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Overall the capital side incorporates our most conservative working estimates for the new LGFF Grant program (which replaces MSI going forward) and aims to balance mid-term improvement such as road work and drainage, with long-term consideration such as equipment replacement. Our closing year account for equipment replacement in 2028 will be ~\$120,000 which is right on target (anything over \$100,000+ is the target).

COSTS/SOURCE OF FUNDING (if applicable)

N/A

RECOMMENDED ACTION:

1. That Council approves the 2023 Three Year Operating and Five Year Capital Plans as presented in April 19th, 2023.

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

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Summer Village of Nakamun Park Request For Decision (RFD) 2023-17

Meeting:	Regular Council
Meeting Date:	April 19th, 2023
Originated By:	Dwight Moskalyk, Chief Administrative Officer
Title:	2023 Operating and Capital Budget
Agenda Item Number:	6(e) – Business

BACKGROUND/PROPOSAL:

Working off the three and five year plans, Administration has completed the current year (2023) operating and capital budget for review by Council. The documents will be presented during the council meeting for review and consideration.

As per usual, Administration has prepared three versions of the budget in order to be prepared for whichever Minimum Amount Payable level Council wishes to proceed with. This consideration does not impact the expenses side of the budgets, but will impact the income side so we need to have all options ready to present as a complete package.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

Attached is a memo providing an overview of the budget trends and notes, including an analysis on the impact of three proposed options for the Minimum Amount Payable.

Overall, inclusive of the consideration on the requisitions (school and seniors) and all municipal sending and incomes required for 2023, Administration is reporting that somewhere between a 4.5% and 6.2% increase is likely, based on the presented budget (and dependent on the chosen MAP level selected by Council).

COSTS/SOURCE OF FUNDING (if applicable)

N/A

RECOMMENDED ACTION:

1. That Council approves the 2023 Operating and Capital Budget, as presented, inclusive of the _____ (\$835) Minimum Amount Payable.

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

Memo: 2023 Budget Highlights and Scenarios Report

Prepared by Dwight Moskalyk, CAO

Presented to Council during the April 19th, 2023 Regular Meeting

This memo is being presented to assist Council in its review of the proposed operating and capital budget for 2023, as well the updated 3- and 5-year plans. The report will help facilitate a discussion on possible and preferred tax rate policy for the current year, inclusive of an overview of trends in assessment and mill rates. As in the past, the report will also include a review of the impact on changing the Minimum Amount Payable (MAP) from \$800 to \$835, or \$850.

Noting Operating Budget Expenses:

In consideration of the current market conditions – particularly the high interest rates, inflation, and commodity prices we are all facing – the municipality has been bracing for a very tough 2023 operating budget. I am pleased to say that despite the pressures of the market, Council and the municipality's finance team have done a stellar job of incorporating some long-awaited structural budget changes and absorbing the higher market costs to find consensus in the 2023 budget.

I record the following notes in support of this:

As presented, I record that the 2023 operating budget (total spending) is \$264,715. When adjusted to report simple "core expenses" or "structural expenses" the 2023 spending is budgeted at \$256,715, and when further adjusted for "non-tax impacting expenses" this figure is further reduced to \$232,367. In real terms this represented an 8.66% increase over the 2022 budgeted core expenses.

In analyzing this 8.66% increase we also need to take into account the structure changes between budget 2022 and 2023. In particular, budget 2023 now incorporates the summer labourer (summer student) position as "structural" expenses rather than in budget 2022 where it was considered a special project. To fairly compare the two expense summaries, we need to adjust the difference by ~\$4000 to account for this. When doing this, we see the actual budget over budget increase in expenses from 2022 to 2023 is more like 6.66%.

As a further check on the budgeted spending levels of the 2023 budget, we record that the 2023 figure of \$232,367 is only 5.1% higher than the 2023 actual expenses for the same summary. In a world where we are collectively bracing for an above average 4-6% annual inflation for 2023, both a 6.66% and 5.1% budget increase are, in my mind, reasonable.

I am further confident in this budget level on the news that the Provincial Government has doubled MSI-Operating funding for 2023 (and possibly additional years as well). What this means is that the actual next taxes collected to cover the presented budget in 2023 are only going to be about 3-4% higher than in 2022, overall.

In a practical sense, our spending plan remains on track – we are growing to keep pace with "normal" inflation, funding the core services the community is expecting, and yet limiting the use of the additional government relief funding to address just the current inflation anomaly. The 3-

year spending supports this conclusion as well, with the closing years of 2024-2026 budgeted to return to below average increases of 2-4%, pre-MSI-Operating.

Noting Capital Budget Expenses:

Based on the 2023-2028 Capital Expenditure Plan, Administration has included several capital projects for the 2023 Capital Budget. In total, \$136,431 in available grant funding is being proposed for starting, or finishing, the following projects:

New Shop/Shop Improvements	- \$25,000
Equipment Purchases (New/Rehab)	- \$15,000
Drainage/Mulching	- \$25,000
Existing Shop Revamp	- \$40,000
WILD Water Phase III and IV	- \$31,431

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 – Council has renewed this term commitment for a further three-year term, but adjusted the level down from \$2000/year to \$1000/year. As we have reported significant annual surpluses over the past several years, I have built this contribution into our plans to be covered by reserves each year going forward, so there is no impact to the taxes for this project.

Website Revamp Project – Earlier this year it became apparent that some significant backend work was required with the website. Our contractor was able to do the work and we have now engaged an external website maintenance contractor to keep on top of the regular posting and updates so that this doesn't happen again. However, the rehabilitation cost ~\$2,000 is expected to come out of reserves (again, being a special one-time project not an annual cost).

The Land Use Bylaw Project – With a requirement to finish this by May 31st, 2023, we are bringing a final budget of \$5,000 to complete the last revisions and edits to the new LUB. Most of the work on this project was completed last year, however a few text amendments remain outstanding, as well as the Map revisions. There are also some outside legal and consulting costs to cover. This budget is also covered out of reserves as a special project.

Noting Assessment Values:

Assessment is a critical part of the equation as Administration works through the budget and tax rate bylaws. Total summer village assessment in 2023 is \$43,270,450 including \$1,973,670 in tax exempt properties. There are 152 improved residential properties with a total assessment of \$40,019,850. There are also 21 vacant residential properties with a total assessment of \$1,267,930. The balance of assessment is on 2 linear properties in the village (\$151,180).

Overall, assessment increased in the village by 16.8% for 2023. Assessment for Residential Improved properties increased 17.1% over 2022, which is a massive adjustment (we have

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discussed the reason for this previously in council). Residential Vacant property assessment similarly adjusted up by 18.5%. Municipally owned properties increased overall by about 11.9%.

Noting Municipal Taxes Collected:

Of the projected \$401,146 in total municipal spending for 2023, after we adjust for those projects funded by reserves or external sources, the municipality needs to collect \$232,204 in taxes to balance the budget. We can take a further \$19,268 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 \$212,936 to be collected through the mill-rate, up from ~\$204,510 in 2022 (~4.1% increase)

Noting School and Seniors Requisitions:

Also important in the analysis of the annual tax policy are the impact of the respective requisitions for school and seniors. These funds are determined externally but collected municipally and then paid out to the respective external stakeholders. While the seniors requisition did increase marginally in 2023, it is the impact of the new assessments on the school requisition that is most notable. In 2023 SVNPN will pay a total of \$92,841 in school requisitions – up about 7% over the 2022 level. Accounting for this in the summary calculation (below) we see that the on the balance we are looking at between a 4.5% increase and a 6.2% increase on the average tax bill.

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 \$725 in 2020, \$750 in 2021, and \$800 in 2022.

Council has traditionally taken the opportunity to review their MAP policy in conjunction with the budget deliberations. The MAP is there for a purpose – to cover the basic level of service available to all properties – and given that most of the 2023 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 \$800) – in this case we expect there to be an R-Improved Mill Rate of 4.441151363 and resulting in an average R-Improved tax bill (municipal) of \$1,264.20 (range of \$800 – \$3,035.04, plus levies and requisitions).
- Option B (MAP increased to \$835) – in this case we expect there to be an R-Improved Mill Rate of 4.367738937 and a resulting average R-Improved tax bill (municipal) of \$1,259.60 (range of \$835 – \$2,984.87, plus levies and requisitions).
- Option C (MAP increased to \$850) – in this case we expect there to be an R-Improved Mill Rate of 4.334360007 and resulting in an average R-Improved tax bill (municipal) of \$1,257.62 (range of \$850 - \$2,962.06, plus levies and requisitions).

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.

Summary:

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Administration is confident that the budgeted expenditures will meet the requirements of the municipality for 2023. 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 \$835 for 2023 and approve the corresponding budget and tax rate bylaws.

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 800:

R-I Mill (Muni)	4.441	R-V Mill (Muni)	6.500
R-I Mill (School)	2.235	R-V Mill (School)	2.235
R-I Mill (Seniors)	0.189	R-V Mill (Seniors)	0.189
R-I Mill (Total, 2023)	6.865	R-V Mill (Total, 2023)	8.924
R-I Mill (Total, 2022)	7.568	R-V Mill (Total, 2022)	9.160
Decrease of 9.2% for 2023		Decrease of 2.6% for 2023, plus \$0/ in MAP	

Average R-I of \$263,289 will pay \$1,807 in 2023. In 2023, they would have been assessed at \$224,933 and paid \$1,702. Average R-I will pay \$105 more in 2023, or 6.2%.

With MAP of 835:

R-I Mill (Muni)	4.367	R-V Mill (Muni)	6.500
R-I Mill (School)	2.235	R-V Mill (School)	2.235
R-I Mill (Seniors)	0.189	R-V Mill (Seniors)	0.189
R-I Mill (Total, 2023)	6.791	R-V Mill (Total, 2023)	8.924
R-I Mill (Total, 2022)	7.568	R-V Mill (Total, 2022)	9.160
Decrease of 10.3% for 2023		Decrease of 2.6% for 2023, plus \$35/ in MAP	

Average R-I of \$263,289 in 2023 will pay \$1,788; in 2022 they would have been valued at \$224,933 and paid \$1,702. Average R-I will pay \$86 more in 2023, or 5.1%.

With MAP of 850:

R-I Mill (Muni)	4.334	R-V Mill (Muni)	6.500
R-I Mill (School)	2.235	R-V Mill (School)	2.235
R-I Mill (Seniors)	0.189	R-V Mill (Seniors)	0.189
R-I Mill (Total, 2023)	6.758	R-V Mill (Total, 2023)	8.924
R-I Mill (Total, 2022)	7.568	R-V Mill (Total, 2022)	9.160
Decrease of 10.7% for 2023		Decrease of 2.6% for 2023, plus \$50/ in MAP	

Average R-I of \$263,289 in 2023 will pay \$1779; in 2020 they would have been valued at \$224,933 and paid \$1,702. Average R-I will pay \$77 more in 2023, 4.5%.

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Summer Village of Nakamun Park Request For Decision (RFD) 2023-18

Meeting:	Regular Council
Meeting Date:	April 19th, 2023
Originated By:	Dwight Moskalyk, Chief Administrative Officer
Title:	Bylaw 2023-2 Special Tax For Fire Protection in 2023 Bylaw
Agenda Item Number:	6(f) – Business

BACKGROUND/PROPOSAL:

Regardless of the Budget option selected earlier in the agenda business, all options are inclusive of a Special Levy (as in past budgets) to cover the Fire Service Portion of the budget through an levy on each parcel.

The mechanism to allow for this is provided through Bylaw. The proposed bylaw for the 2023 iteration of this special tax is attached for consideration.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

The 2023 fire protection cost for Summer Village of Nakamun Park is presented in the budget at \$19,268, and this cost is apportioned equally over all 175 taxable lots. As a result, the special tax is established at \$110.10/lot (up from \$107.29 in 2022).

COSTS/SOURCE OF FUNDING (if applicable)

N/A

RECOMMENDED ACTION:

1. That Council gives all required readings to Bylaw 2023-2, as presented.

Initials show support – Reviewed By:	CAO: <i>D. Moskalyk</i>
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BYLAW NO. 2023-2
SUMMER VILLAGE OF NAKAMUN PARK
Municipal Government Act RSA 2000 Chapter M-26

BEING A BYLAW OF THE SUMMER VILLAGE OF NAKAMUN PARK, IN THE PROVINCE OF ALBERTA, TO LEVY A SPECIAL TAX FOR FIRE PROTECTION FOR 2023.

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 **\$19,268.00** for fire protection services in 2023 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 **\$110.10** for a "Special Fire Protection Area Tax" to be included on the 2023 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 2023.

READ A SECOND TIME THIS _____ DAY OF _____, AD 2023.

READ A THIRD AND FINAL TIME THIS _____ DAY OF _____, AD 2023.

SIGNED AND PASSED THIS _____ DAY OF _____, AD 2023.

Mayor

Municipal Administrator

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Summer Village of Nakamun Park Request For Decision (RFD) 2023-19

Meeting:	Regular Council
Meeting Date:	April 19th, 2023
Originated By:	Dwight Moskalyk, Chief Administrative Officer
Title:	Bylaw 2023-3 Tax Rate Bylaw 2023
Agenda Item Number:	6(g) – Business

BACKGROUND/PROPOSAL:

Depending of the option for the MAP selected by Council, and contingent on the approval of the corresponding budget as presented (with no amendments), Administration as prepared the Tax Rate Bylaw – 2023-3 for consideration.

The three options (one for each MAP Level) are attached for review.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

In the earlier presented budget memo (Business Item (e)) there is a full analysis of the difference between the three options in terms of actual tax bill resulting from each to the average property. Other than those considerations, there are no framework changes or other amendments to the typical tax rate bylaw that Council will be familiar with.

Just bear in mind that whatever budget MAP option you approve we follow the corresponding tax rate bylaw.

COSTS/SOURCE OF FUNDING (if applicable)

N/A

RECOMMENDED ACTION:

1. That Council gives all required readings to Bylaw 2023-3, inclusive of the _____ (\$835) MAP option, as presented.

Initials show support – Reviewed By:	CAO: <i>D. Moskalyk</i>
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**BEING A BYLAW OF THE SUMMER VILLAGE OF NAKAMUN PARK TO
 AUTHORIZE THE SEVERAL RATES OF TAXATION IMPOSED FOR ALL
 PURPOSES FOR THE YEAR 2023**

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	401,145.55
Lac Ste. Anne Foundation Seniors Housing Residential Requisition	7,565.87
Lac Ste. Anne Foundation Seniors Housing Non-Residential Requisition	241.41
ASFF Residential School Requisition	92,315.00
ASFF Residential School Requisition (2022 Underlevy)	0.00
ASFF Non-Residential School Requisition	526.00
ASFF Non-Residential School Requisition (2022 Underlevy)	0.00
Designated Industrial Property Requisition	11.28
TOTAL:	\$501,805.11

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:

Class 1 - Residential:	
(Residential Improved)	40,019,850
(Residential Vacant)	1,276,930
Class 2 - Non-Residential:	
(Vacant – Non-Residential)	151,180
(Small Business Property)	0
(Other Non-Residential)	0
Exempt:	
(Exempt Assessments)	1,973,670
TOTAL:	\$43,421,630;

WHEREAS, the estimated municipal expenditures and transfers set out in the budget for the Summer Village of Nakamun Park for 2023 total \$401,145.55 and;

WHEREAS, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$8,000 (from reserves for Special Projects: Library Commitment, Website, and Land Use Bylaw), \$4000 (from reserves for Summer Employment Assistance), \$105,000 (Municipal Sustainability Initiative – Capital Grants), \$31,431.00 (Capital Grants – CCBF), \$15,430.00 (Municipal Sustainability Initiative – Operating Grant), \$2,444.00 (Family and

Community Support Services – Provincial Base Amount), \$1,350.00 (Family and Community Support Services – Grants Retained), \$536.00 (for Utility/Waste Token Sales), \$750.00 (from Permit Revenue) and \$19,268.00 from “Special Services Tax – Fire Protection” and the balance of \$212,936.55 is to be raised by general municipal taxation;

WHEREAS, the amount of municipal taxation to be raised as a minimum amount payable of **\$800.00** per each residential and linear property in the municipality is estimated to be \$23,916.49 and the remaining **\$189,020.06** 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)	177,734.21	40,019,850	4.4411514
(Residential Vacant)	8,300.05	1,276,930	6.5000000
(Non - Residential Vacant)	2,985.80	151,180	19.750000
(Small Business Property)	0	0	19.750000
(Other Non-Residential)	0	0	19.750000
TOTAL	\$189,020.06	\$41,296,780	

	<u>TAX LEVY</u>	<u>ASSESSMENT</u>	<u>TAX RATE(in mills)</u>
Alberta School Foundation Fund (ASFF)			
Residential/Farmland	92,315.00		
Res/Farm (2022 Underlevy)	<u>0.00</u>		
Sub-Total	92,315.00	41,296,780	2.235404
Non-residential	526.00		
Non-Res (2022 Underlevy)	<u>0.00</u>		
Sub-Total	526.00	151,180	3.479296
TOTAL	\$92,841.00	\$41,447,960	

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	<u>TAX LEVY</u>	<u>ASSESSMENT</u>	<u>TAX RATE(in mills)</u>
LSA Seniors Foundation			
Residential/Farmland	7,807.28		
Res/Farm (2022 Underlevy)	<u>0.00</u>		
Sub-Total	7,807.28	41,296,780	0.189053
Non-residential	28.58		
Non-Res (2022 Underlevy)	<u>0.00</u>		
Sub-Total	28.58	151,180	0.189053
TOTAL	\$7,835.86	\$41,447,960	

	<u>TAX LEVY</u>	<u>ASSESSMENT</u>	<u>TAX RATE (in mills)</u>
Designated Industrial Property (DIP)			
Residential/Farmland	0	41,296,780	0.000000
Non-Residential	11.28	151,180	0.074600
TOTAL	\$11.28	\$41,447,960	

THAT taxes shall be due on **June 30th, 2023**. The penalty on the current tax levy outstanding shall be 18% charged on the current taxes unpaid as on July 1st, 2023. Tax arrears unpaid as of January 1st, 2024 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 2023.

READ A SECOND TIME THIS _____ DAY OF _____, AD 2023.

READ A THIRD AND FINAL TIME THIS _____ DAY OF _____, AD 2023.

SIGNED AND PASSED THIS _____ DAY OF _____, AD 2023.

Mayor

Municipal Administrator

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**BEING A BYLAW OF THE SUMMER VILLAGE OF NAKAMUN PARK TO
AUTHORIZE THE SEVERAL RATES OF TAXATION IMPOSED FOR ALL
PURPOSES FOR THE YEAR 2023**

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	401,145.55
Lac Ste. Anne Foundation Seniors Housing Residential Requisition	7,565.87
Lac Ste. Anne Foundation Seniors Housing Non-Residential Requisition	241.41
ASFF Residential School Requisition	92,315.00
ASFF Residential School Requisition (2022 Underlevy)	0.00
ASFF Non-Residential School Requisition	526.00
ASFF Non-Residential School Requisition (2022 Underlevy)	0.00
Designated Industrial Property Requisition	11.28
TOTAL:	\$501,805.11

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:

Class 1 - Residential:	
(Residential Improved)	40,019,850
(Residential Vacant)	1,276,930
Class 2 - Non-Residential:	
(Vacant – Non-Residential)	151,180
(Small Business Property)	0
(Other Non-Residential)	0
Exempt:	
(Exempt Assessments)	1,973,670
TOTAL:	\$43,421,630;

WHEREAS, the estimated municipal expenditures and transfers set out in the budget for the Summer Village of Nakamun Park for 2023 total \$401,145.55 and;

WHEREAS, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$8,000 (from reserves for Special Projects: Library Commitment, Website, and Land Use Bylaw), \$4000 (from reserves for Summer Employment Assistance), \$105,000 (Municipal Sustainability Initiative – Capital Grants), \$31,431.00 (Capital Grants – CCBF), \$15,430.00 (Municipal Sustainability Initiative – Operating Grant), \$2,444.00 (Family and

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Community Support Services – Provincial Base Amount), \$1,350.00 (Family and Community Support Services – Grants Retained), \$536.00 (for Utility/Waste Token Sales), \$750.00 (from Permit Revenue) and \$19,268.00 from “Special Services Tax – Fire Protection” and the balance of \$212,936.55 is to be raised by general municipal taxation;

WHEREAS, the amount of municipal taxation to be raised as a minimum amount payable of **\$835.00** per each residential and linear property in the municipality is estimated to be \$26,854.44 and the remaining **\$186,082.11** 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)	174,796.26	40,019,850	4.3677389
(Residential Vacant)	8,300.05	1,276,930	6.5000000
(Non - Residential Vacant)	2,985.81	151,180	19.7500000
(Small Business Property)	0	0	19.7500000
(Other Non-Residential)	0	0	19.7500000
TOTAL	\$186,082.11	\$41,296,780	

	<u>TAX LEVY</u>	<u>ASSESSMENT</u>	<u>TAX RATE(in mills)</u>
Alberta School Foundation Fund (ASFF)			
Residential/Farmland	92,315.00		
Res/Farm (2022 Underlevy)	<u>0.00</u>		
Sub-Total	92,315.00	41,296,780	2.235404
Non-residential	526.00		
Non-Res (2022 Underlevy)	<u>0.00</u>		
Sub-Total	526.00	151,180	3.479296
TOTAL	\$92,841.00	\$41,447,960	

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	<u>TAX LEVY</u>	<u>ASSESSMENT</u>	<u>TAX RATE(in mills)</u>
LSA Seniors Foundation			
Residential/Farmland	7,807.28		
Res/Farm (2022 Underlevy)	<u>0.00</u>		
Sub-Total	7,807.28	41,296,780	0.189053
Non-residential	28.58		
Non-Res (2022 Underlevy)	<u>0.00</u>		
Sub-Total	28.58	151,180	0.189053
TOTAL	\$7,835.86	\$41,447,960	

	<u>TAX LEVY</u>	<u>ASSESSMENT</u>	<u>TAX RATE (in mills)</u>
Designated Industrial Property (DIP)			
Residential/Farmland	0	41,296,780	0.000000
Non-Residential	<u>11.28</u>	151,180	0.074600
TOTAL	\$11.28	\$41,447,960	

THAT taxes shall be due on **June 30th, 2023**. The penalty on the current tax levy outstanding shall be 18% charged on the current taxes unpaid as on July 1st, 2023. Tax arrears unpaid as of January 1st, 2024 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 2023.

READ A SECOND TIME THIS _____ DAY OF _____, AD 2023.

READ A THIRD AND FINAL TIME THIS _____ DAY OF _____, AD 2023.

SIGNED AND PASSED THIS _____ DAY OF _____, AD 2023.

Mayor

Municipal Administrator

(27)

**BEING A BYLAW OF THE SUMMER VILLAGE OF NAKAMUN PARK TO
AUTHORIZE THE SEVERAL RATES OF TAXATION IMPOSED FOR ALL
PURPOSES FOR THE YEAR 2023**

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	401,145.55
Lac Ste. Anne Foundation Seniors Housing Residential Requisition	7,565.87
Lac Ste. Anne Foundation Seniors Housing Non-Residential Requisition	241.41
ASFF Residential School Requisition	92,315.00
ASFF Residential School Requisition (2022 Underlevy)	0.00
ASFF Non-Residential School Requisition	526.00
ASFF Non-Residential School Requisition (2022 Underlevy)	0.00
Designated Industrial Property Requisition	11.28
TOTAL:	\$501,805.11

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:

Class 1 - Residential:	
(Residential Improved)	40,019,850
(Residential Vacant)	1,276,930
Class 2 - Non-Residential:	
(Vacant – Non-Residential)	151,180
(Small Business Property)	0
(Other Non-Residential)	0
Exempt:	
(Exempt Assessments)	1,973,670
TOTAL:	\$43,421,630;

WHEREAS, the estimated municipal expenditures and transfers set out in the budget for the Summer Village of Nakamun Park for 2023 total \$401,145.55 and;

WHEREAS, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$8,000 (from reserves for Special Projects: Library Commitment, Website, and Land Use Bylaw), \$4000 (from reserves for Summer Employment Assistance), \$105,000 (Municipal Sustainability Initiative – Capital Grants), \$31,431.00 (Capital Grants – CCBF), \$15,430.00 (Municipal Sustainability Initiative – Operating Grant), \$2,444.00 (Family and

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Community Support Services – Provincial Base Amount), \$1,350.00 (Family and Community Support Services – Grants Retained), \$536.00 (for Utility/Waste Token Sales), \$750.00 (from Permit Revenue) and \$19,268.00 from “Special Services Tax – Fire Protection” and the balance of \$212,936.55 is to be raised by general municipal taxation;

WHEREAS, the amount of municipal taxation to be raised as a minimum amount payable of **\$850.00** per each residential and linear property in the municipality is estimated to be \$28,190.26 and the remaining **\$184,746.29** 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)	173,460.44	40,019,850	4.3343600
(Residential Vacant)	8,300.05	1,276,930	6.5000000
(Non - Residential Vacant)	2,985.80	151,180	19.7500000
(Small Business Property)	0	0	19.7500000
(Other Non-Residential)	0	0	19.7500000
TOTAL	\$184,746.29	\$41,296,780	

	<u>TAX LEVY</u>	<u>ASSESSMENT</u>	<u>TAX RATE(in mills)</u>
Alberta School Foundation Fund (ASFF)			
Residential/Farmland	92,315.00		
Res/Farm (2022 Underlevy)	<u>0.00</u>		
Sub-Total	92,315.00	41,296,780	2.235404
Non-residential	526.00		
Non-Res (2022 Underlevy)	<u>0.00</u>		
Sub-Total	526.00	151,180	3.479296
TOTAL	\$92,841.00	\$41,447,960	

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	<u>TAX LEVY</u>	<u>ASSESSMENT</u>	<u>TAX RATE(in mills)</u>
LSA Seniors Foundation			
Residential/Farmland	7,807.28		
Res/Farm (2022 Underlevy)	<u>0.00</u>		
Sub-Total	7,807.28	41,296,780	0.189053
Non-residential	28.58		
Non-Res (2022 Underlevy)	<u>0.00</u>		
Sub-Total	28.58	151,180	0.189053
TOTAL	\$7,835.86	\$41,447,960	

	<u>TAX LEVY</u>	<u>ASSESSMENT</u>	<u>TAX RATE (in mills)</u>
Designated Industrial Property (DIP)			
Residential/Farmland	0	41,296,780	0.000000
Non-Residential	11.28	151,180	0.074600
TOTAL	\$11.28	\$41,447,960	

THAT taxes shall be due on **June 30th, 2023**. The penalty on the current tax levy outstanding shall be 18% charged on the current taxes unpaid as on July 1st, 2023. Tax arrears unpaid as of January 1st, 2024 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 2023.

READ A SECOND TIME THIS _____ DAY OF _____, AD 2023.

READ A THIRD AND FINAL TIME THIS _____ DAY OF _____, AD 2023.

SIGNED AND PASSED THIS _____ DAY OF _____, AD 2023.

Mayor

Municipal Administrator

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Permits Issued Between Sunday, January 1, 2023 And Friday, March 31, 2023 For NAKAMUN PARK

Office: All Offices

Dev. Permit #	Org File #	Tax Roll	Issue Date	Date Closed	Applicant	Superior Portion	Muni Portion	Sc Levy	Total Permit	Installation Address	Lot/Block/Plan	Legal Address
23DP01-23			2/2/2023	3/2/2023		\$120.00	\$30.00	\$6.00	\$156.00	5584 Nakamun Drive	7/9/187 MC	0 0 0
23DP01-23			3/3/2023			\$1,320.00	\$330.00	\$66.00	\$1,716.00	5584 Nakamun Drive	7/9/187 MC	0 0 0 Nakamun Par
					# of Permits: 2	\$1,440.00	\$360.00	\$72.00	\$1,872.00			
23DP01-23		1	3/28/2023			\$152.00	\$38.00	\$7.60	\$197.60	5584 Nakamun Drive	7/9/187 MC	0 0 0 Nakamun Par
					# of Permits: 1	\$152.00	\$38.00	\$7.60	\$197.60			
					# of Permits: 3	\$1,592.00	\$398.00	\$79.60	\$2,069.60			
					# of Permits: 2	\$1,440.00	\$360.00	\$72.00	\$1,872.00			
					# of Permits: 1	\$152.00	\$38.00	\$7.60	\$197.60			
					# of Permits: 3	\$1,592.00	\$398.00	\$79.60	\$2,069.60			

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