



STAFF REPORT

Title: Bylaw No. 751-AN-22 - Supplementary Tax Rate Bylaw

Meeting Date: June 14, 2022

Executive Summary:

In accordance with the Municipal Government Act, when a municipality passes a bylaw to authorize the preparation of supplemental assessments, the Council must also pass a bylaw to authorize the imposition of a supplementary tax, and must use the tax rates set by its tax bylaw as the supplementary tax rates to be imposed. For 2022, the City passed Bylaw No. 732-AN-22 authorizing the preparation of supplementary assessments and Bylaw No. 749-AN-22, the 2022 Tax Rate Bylaw.

As such, Bylaw No. 751-AD-22, Supplementary Tax Rate Bylaw is presented for Council's consideration utilizing the tax rates set by Bylaw No. 749-AN-22, the 2022 Tax Rate Bylaw.

Background:

Section 369(1) and section 369(2) of the Municipal Government Act states that:

Supplementary property tax bylaw

369(1) If in any year a council passes a bylaw authorizing supplementary assessments to be prepared in respect of property, the council must, in the same year, pass a bylaw authorizing it to impose a supplementary tax in respect of that property.

(2) A council that passes a bylaw referred to in subsection (1) must use the tax rates set by its property tax bylaw as the supplementary tax rates to be imposed.

At the February 8, 2022 regular meeting of Council, Council passed Bylaw No. 732-AN-22 authorizing the preparation of supplementary assessments. At the May 24, 2022 regular meeting of Council, Council passed Bylaw No. 749-AN-22, the 2022 Tax Rate Bylaw with the following tax rates:

Property Class	Proposed Tax Rates
Municipal (Residential)	8.7765
Municipal (Multi-Family Residential)	8.9312
Municipal (Non-Residential)	12.7760
Annexed Residential	2.7663
Annexed Farmland	5.000
Annexed Non-Residential	12.7760



As well as rates for the Alberta School Foundation Fund at 2.5415 Residential and 3.8451 Non Residential; .0669 for the Lakeland Seniors Foundations and a tax rate of .0766 for Designated Industrial Properties.

In accordance with section 369(2) of the Municipal Government Act, administration has prepared Bylaw No. 751-AN-22, 2022 Supplementary Tax Rate Bylaw utilizing the tax rates set by Bylaw No. 749-AN-22.

The City levied \$32,179 in supplementary taxes in 2021 inclusive of the municipal portion of \$24,862.

Alternatives:

Council may consider the following options:

1. Council may give first reading to Bylaw No. 751-AN-22, being the Supplementary Tax Rate Bylaw.
2. Council may decide not to impose supplementary taxes.

Recommended Action:

Administration recommends that Council give first reading to Bylaw No. 751-AN-22, being a Bylaw to Authorize the Rates of Taxation to be Levied Against Supplementary Assessable Property for the 2022 Taxation Year with a Municipal Residential Tax Rate of 8.7765, a Multi-Family Residential Tax Rate of 8.9312, a Non-Residential Tax Rate of 12.7760, Annexed Residential 2.7663, Annexed Farmland 5.0000, and Annexed Non-Residential 12.7760 with Education Tax Rates of 2.5415 Residential and 3.8451 Non-Residential, and a Tax Rate of .0669 for the Lakeland Lodge & Housing Requisition, and a Tax Rate of .0766 for Designated Industrial Properties, in the City of Cold Lake.

Budget Implications (Yes or No):

Yes

Submitted by:

Kevin Nagoya, Chief Administrative Officer