



## STAFF REPORT

**Title:** Bylaw No. 791-AN-23 - 2023 Supplementary Tax Rate Bylaw

**Meeting Date:** July 11, 2023

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### **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 2023, the City passed Bylaw No. 778-AN-23 authorizing the preparation of supplementary assessments and Bylaw No. 786-AN-23, the 2023 Tax Rate Bylaw.

Bylaw No. 791-AN-23, the 2023 Supplementary Tax Rate Bylaw was presented for Council's consideration at the June 27, 2023 Regular Council Meeting utilizing the tax rates set by Bylaw No. 786-AN-23, the 2023 Tax Rate Bylaw. First reading was given at the June 27, 2023 Regular Council Meeting.

### **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 March 14, 2023 Regular Meeting of Council, Council passed Bylaw No. 778-AN-23 authorizing the preparation of supplementary assessments. At the May 23, 2023 Regular Meeting of Council, Council passed Bylaw No. 786-AN-23, the 2023 Tax Rate Bylaw with the following municipal tax rates:



Property Class	Tax Rate
Residential/Farmland	8.4948
Multi-Family Residential	9.0819
Non-Residential	13.1707
Machinery & Equipment	13.1707
Residential - Annexed	2.9000
Farmland - Annexed	5.0000
Non-Residential - Annexed	13.1707

In addition to the municipal tax rates, the following requisition rates were passed:

ASFF & Opted Out School Boards	Tax Rate
Residential/Farmland	2.3792
Non-Residential	3.8368

Lakeland Seniors Foundation	Tax Rate
Residential/Farmland/Non-Residential	0.0960

Designated Industrial Property	Tax Rate
Non-Residential	0.0746

In accordance with section 369(2) of the Municipal Government Act, administration has prepared Bylaw No. 791-AN-23, the 2023 Supplementary Tax Rate Bylaw utilizing the tax rates set by Bylaw No. 786-AN-23, the 2023 Tax Rate Bylaw.

For 2022 the City levied \$41,894 in supplementary taxes inclusive of the municipal portion of \$32,251.

**Alternatives:**

Council may consider the following options:

1. Council may give second, third and final reading to Bylaw No. 791-AN-23, the 2023 Supplementary Tax Rate Bylaw.
2. Council may decide not to impose supplementary taxes.



**Recommended Action:**

Administration recommends that Council give second, as well as third and final reading to Bylaw No. 791-AN-23, being a Bylaw to Authorize the Rates of Taxation to be Levied Against Supplementary Assessable Property for the 2023 Taxation Year with a Municipal Residential Tax Rate of 8.4948, a Multi-Family Residential Tax Rate of 9.0819, a Non-Residential Tax Rate of 13.1707, Machinery & Equipment Tax Rate of 13.1707, Annexed Residential 2.9000, Annexed Farmland 5.0000, and Annexed Non-Residential 13.1707 with Education Tax Rates of 2.3792 Residential and 3.8368 Non-Residential, and a Seniors Housing Tax Rate of 0.0960, and Designated Industrial Tax Rate of .0746, for properties in the City of Cold Lake.

**Budget Implications (Yes or No):**

Yes

**Submitted by:**

Kevin Nagoya, Chief Administrative Officer