AGENDA COUNCIL COMMITTEE MEETING MUNICIPAL DISTRICT OF PINCHER CREEK

April 8, 2025 11:00 am Council Chambers

- 1) Approval of Agenda
- 2) Delegations
 - a) 11:00 am Lethbridge Community Foundation
 - b) 1:30 pm AltaLink
- 3) Closed Session
 - a) 11:30 am Castle Mountain FOIP Sec. 16.1
 - b) Public Works Call Log FOIP Sec. 24.1
 - c) Curling Club Update FOIP Sec. 16.1
 - d) Extended Producer Responsibility FOIP Sec. 24.1
- 4) Tax Discussion
- 5) Health and Safety Review
- 6) Round Table
- 7) Adjournment

Recommendation to Council

PREPARED BY: Meghan Dobie DATE: April 2, 2025 DEPARTMENT: Finance ATTACHMENTS: 1. Bylaw No. 1357-25 2. Requisitions – ASFF, DIP, PCF APPROVALS: Department Director Date CAO Date

RECOMMENDATION

That Council pass first, second and third reading for Bylaw 1357-25.

BACKGROUND

- The 2025 Budget includes a 2.1% increase in tax revenue applied to all assessment classes, resulting in a Municipal Tax Levy of \$14,380,590.
- When Bylaw 1357-25 was prepared, taxable assessment equals \$1,936,835,800.

2025 Requisitions are as follows:

- Alberta School Foundation Fund (ASFF) and Holy Spirit requisition for 2025 is \$3,661,708.
- Designated Industrial Property (DIP) requisition for 2025 is \$69,231
- PC Foundation (PCF) requisition for 2025 is \$386,653.

FINANCIAL IMPLICATIONS:

Noted Above

Presented to: Council Committee Date of Meeting: April 18, 2025

MUNICIPAL DISTRICT OF PINCHER CREEK NO. 9 BYLAW NO. 1357-25

A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE MUNICIPAL DISTRICT OF PINCHER CREEK NO. 9 FOR THE 2025 TAXATION YEAR.

WHEREAS, the Municipal District of Pincher Creek No. 9 has prepared and adopted detailed estimates of municipal revenue, expenses and expenditures as required, at the council meeting held on December 10, 2024; and

WHEREAS, the estimated municipal revenues from all sources other than taxation is estimated at \$5,273,220; and

WHEREAS, the estimated municipal expenses (excluding non-cash items) for the Municipal District of Pincher Creek No. 9 for 2023 total \$14,292,150; and

WHEREAS, the estimated amount required for current year capital expenditures is \$4,815,000; and

WHEREAS, the estimated amount required to repay principal debt is \$278,520; and

WHEREAS, the estimated amount required for future financial plans to be raised by municipal taxation is \$2,006,140; and

WHEREAS, the estimated amount transferred from reserves is \$1,738,000; and

THEREFORE, the total amount to be raised by general municipal taxation is \$14,380,590 and

WHEREAS, the requisitions are:

Alberta School Foundation Fund (ASFF) and Holy Spirit Residential and Farmland Non-Residential	2,306,549 1,355,159
Pincher Creek Foundation (PCF)	386,653
Designated Industrial Property (DIP)	69,231

WHEREAS, the council is authorized to sub-classify assessed property, and to establish different rates of taxation in respect to each sub-class of property, subject to the Municipal Government Act, Chapter M-26, Revised Statues of Alberta, 2000; and

WHEREAS, the assessed value of all property in the Municipal District of Pincher Creek No. 9 as shown on the assessment roll is:

Total Assessment	1,936,835,800
Non-Residential	1,023,798,370
Residential and Farmland	913,037,430

Bylaw No. 1357-25 Page 1 of 2

NOW THEREFORE, under the authority of the *Municipal Government Act*, the Council of the Municipal District of Pincher Creek No. 9, in the Province of Alberta, enacts as follows:

1. That the Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all property as shown on the assessment roll of the Municipal District of Pincher Creek No. 9:

General Municipal	Tax Levy	Assessment	Tax Rate
Residential	3,130,150	854,228,730	3.6643
Farmland	474,298	58,808,700	8.0651
Non-Residential, Linear, Machinery & Equipment	10,665,482	1,010,438,570	10.5553
& Designated Industrial Property			
Non-Residential - Small Business Commercial	105,763	13,359,800	7.9165
Minimum Tax	4,897		
Total	14,380,590	1,936,835,800	
Alberta School Foundation Fund and Holy Spirit			
Residential and Farmland	2,306,549	911,698,930	2.5299
Non-Residential	1,355,159	347,692,410	3.8976
Pincher Creek Foundation	386,653	1,934,718,200	0.1998
Designated Industrial Property	69,231	990,109,870	0.0699
Grand Total	\$18,498,182		

- 2. That the minimum amount payable per parcel as property tax for general municipal purposes shall be \$20.00 per tax roll.
- 3. This bylaw comes into force at the beginning of the day that it is passed unless otherwise provided for in the MGA or another enactment or in the bylaw. This bylaw is passed when it receives third reading and it is signed in accordance with S.213 of the MGA.

READ a first time on this day of, 2025.	
READ a second time on this day of, 2025	
Given UNAMIMOUS consent to go to third reading on this	s, 2025.
READ a third and final time on this day of	_, 2025.
	Reeve
	Chief Administrative Officer



Crestview Lodge

Canyon Manor

Willow Court Cottages

Canyon Cottages

Family Housing

December 2, 2024

Brendan Schlossberger Director of Finance Municipal District of Pincher Creek No. 9 PO Box 279 Pincher Creek, AB TOK 1W0

Dear Mr. Schlossberger,

RE: 2025 REQUISITION - PINCHER CREEK FOUNDATION/CRESTVIEW LODGE

The Pincher Creek Foundation Board of Directors has approved our 2025 fiscal budget which includes the Requisition totaling \$615,689.00. Municipal District of Pincher Creek No. 9 maintains 62.8% of the shared costs, which relates to \$386,652.69 for 2025 year.

We appreciate the continual support of the MD of Pincher Creek and will forward our audited financial statements for 2024 upon approval by the Board. The invoice has been enclosed for payment processing purposes.

Sincerely,

Annie Lok

Chief Administrative Officer

c.c. Board of Directors



Municipal Assessment & Grants Division Assessment Services Branch 15th floor, Commerce Place 10155 - 102 Street Edmonton, Alberta T5J 4L4 Canada Telephone: 780-422-1377 Fax: 780-422-3110 www.alberta.ca

March 31, 2025

Roland Milligan Chief Administrative Officer Municipal District of Pincher Creek No. 9 PO Box 279 Pincher Creek, Alberta T0K 1W0

cao@mdpinchercreek.ab.ca

Dear Chief Administrative Officer:

Subject: 2025 Tax Year - Designated Industrial (DI) Property Requisition

Legislated changes within the *Municipal Government Act (MGA)* has the cost of centralization of DI Property assessments recovered through a requisition paid by the DI property assessed persons.

The 2025 provincial uniform tax rate for all DI property assessment was set at \$0.0701 per \$1,000 of DI property assessment as per Ministerial Order No MAG:004/25.

If the total requisition amount is less than \$1,000 for a municipality, there will be no requirement to remit payment, but it still must be applied to the DI property owners' tax bill.

The details of the requisition amount and any balance forward from the 2024 requisition for your municipality is included in the attached notice.

A reconciled notice will be sent to municipalities in early 2026 and will reflect DI property assessment changes that occurred in the year as a result of an amendment, Land and Property Rights Tribunal decisions, or a supplementary assessment. Credit balances or any unpaid balances owing will also be reflected on the 2025 requisition payable by the municipality.

If you have any questions about the requisition, please contact Ken Anderson, Manager, Finance and Administration at (780) 427-8962 or email at ken.anderson@gov.ab.ca.

We look forward to maintaining a strong working relationship as we move forward with centralization.

Sincerely,

Victoria Bachmann Executive Director

Balen

Assessment Services Branch

Attachment

Classification: Public



Municipality:

Alberta Municipal Affairs 2025 Tax Year Designated Industrial (DI) Property Requisition Notice

Municipal Code:

0251

Municipal District of Pincher Creek No. 9

PO Box 279

Pincher Creek, Alberta T0K 1W0

Notice Date: March 31, 2025

Tax Year: 2025

Due Date: 30 days from Municipal tax due date

Ministerial Order: MAG:004/25

Tax Rate³: \$0.0701 per \$1,000

PLEASE MAKE CHEQUES PAYABLE TO GOVERNMENT OF ALBERTA

AND MAIL TO:

Alberta Municipal Affairs Assessment Services Branch 15TH Floor Commerce Place 10155 - 102 Street NW Edmonton AB T5J 4L4 Canada

THIS DOCUMENT IS ISSUED BY:

Alberta Municipal Affairs Assessment Services Branch 15TH Floor Commerce Place 10155 - 102 Street NW Edmonton AB T5J 4L4

Canada

Ph: 780-422-1377

Remittance Balance from Previous Years		2025 DI Property Tax Requisition	Government Policy Credit	LPRT/Court Decisions Credits Previous Years	2025 Remittance Credits	Balance on Requisition
\$-175.38	990,109,870.00	\$69,406.70	\$0.00	\$0.00	\$0.00	\$69,231.32

Notes:

- 2024AY* = 2024 Assessment Year
- All taxable designated industrial property is subject to the requisition.
- 2025 tax rate is per \$1,000.00 of Designated Industrial (DI) Property Assessment
- 4. The tax rate set by the Minister must be the rate applied. Do not adjust the rate.
- Machinery and equipment exempted from taxation by municipal bylaw under Section 364(1.1) of the Municipal Government Act is not subject to the DI Requisition.
- Properties, where GIPOT is paid, are not subject to the DI Requisition.
- Government Policy Credit reflects: 2025 requisitions under \$1000 canceled, and/or Designated Industrial Requisition Credit (DIRC). a. If the annual DI Property Tax Requisition is less than \$1,000 for a municipality, there will be no requirement to remit payment, but it still must be applied to the DI property owners' tax bill.
- LPRT/Court Decisions Credits Previous Years: reflects reduction in the DI Requisition owing due to decision affecting previous years assessments and therefore the DI requisition.
- A minus () symbol in the "Balance on Requisition" box indicates a credit balance.

Classification: Public

PRELIMINARY

2025 EDUCATION PROPERTY TAX REQUISITION

FOR

MUNICIPAL DISTRICT OF PINCHER CREEK NO. 9

PAYMENT TO ALBERTA SCHOOL FOUNDATION FUND (ASFF)

Assessment Class	Basic Rate (1)	Equalized Assessment(2)	ASFF Requisition (1) x (2) / 1,000
Residential and Farmland	\$2.72	\$780,279,127	\$2,122,359.23
Non-Residential	\$4.00	\$337,531,703	\$1,350,126.81
Total			\$ 3,472,486.04

PAYMENT TO HOLY SPIRIT ROMAN CATHOLIC SEPARATE REGIONAL DIVISION NO. 4

Assessment Class	Basic Rate (1)	Equalized Assessment(2)	Opted Out Requisition (1) x (2) / 1,000
Residential and Farmland	\$2.72	\$67,717,024	\$184,190.31
Non-Residential	\$4.00	\$1,258,022	\$5,032.09
Total			\$189,222.39

Total 2025 Property Taxes for Education: \$3,661,708.43

Report created on Mar 05, 2025.

MD of Pincher Creek Health and Safety Review September 2024 to March 2025

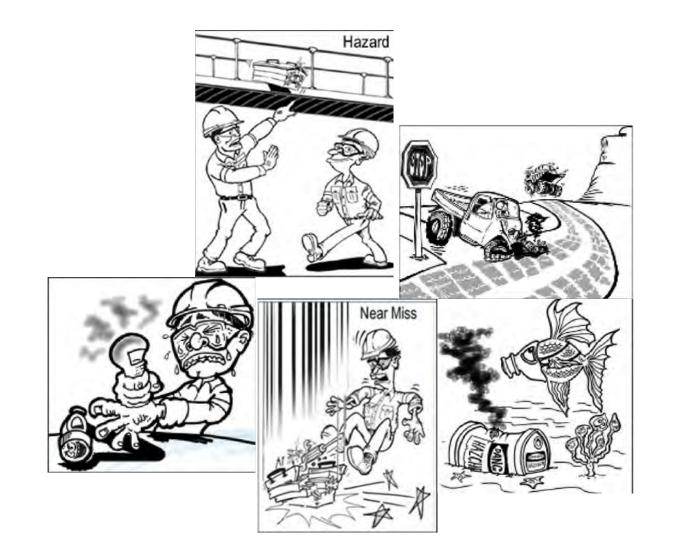




Event Summary

There has been 12 events reported to date.

- Environmental 0
- Equipment damage 3
- Near misses 2
- Personal injuries 2
- Property Damage 4
- Vandalism 0



COR Audit



The 2024 COR Audit began in August 2024, with results received in mid-September. This audit was my qualifying audit and the MD's first internal audit in the three year process. We achieved a passing score of 89% which was slightly down from the previous years external audit.

The audit identified three key areas for improvement:

- Element 2 Hazard Assessment
- Element 6 Other parties at or in the Vicinity of the Worksite
- Element 10 Systems Administration

Despite these areas for growth, the audit also highlights our strengths:

- Element 1 Management Leadership and Organizational Commitment
- Element 3 Hazard Controls
- Element 8 Emergency Response

An action plan has been created and with the help of the JHSC and management we will be focusing on addressing the identified gaps while maintaining our commitment to workplace safety.

Joint Health and Safety Updates

The Joint Health and Safety Committee continues to make progress in strengthening workplace safety. As part of this effort, the committee will be reviewing and updating its Terms of Reference to ensure they align with current standards and operational needs.

During the 2024 COR audit, it was identified in element 2 Hazard Assessment, that several safe work practices and formal hazard assessments were missing. To address this, the MD worked with a consultant to help update these documents with the necessary information and create the ones that were missing. We will start to review and approve theses updates during the JHSC meetings and implement them into the organization as we go along.

Regular safety inspection and meetings remain ongoing as we continue to prioritize a safe and compliant work environment.



Health and Safety Update

While working with the consultant to develop and update our Safe Work Practices and Formal Hazard Assessments, additional gaps in our Health and Safety Manual were identified. This consultant specializes in assisting municipal organizations in aligning their Health and Safety Management Systems (HSMS) with legislative requirements, she was recommended by another Health and Safety Manger who recently worked with her to updating their HSMS.

Although our current system meets the requirements to pass the COR audit, it does not fully comply with all Occupational Health and Safety legislative requirements. As we continue in the process, we will be focusing on addressing these gaps to ensure our Health and Safety Manual is both COR compliant and fully aligned with regulatory standards. Strengthening these areas will enhance our overall safety program and further support a safe and compliant workplace.

Health and Safety Incentive Plan

Last year, we implemented a Health and Safety Incentive Program aimed at increasing hazard awareness among staff. The initiative encouraged employees to be more vigilant in their surroundings, proactively identifying and mitigating potential hazards before they could result in a near-miss or incident.

Due to its success, we will be running the same incentive program again this year, from June to August. Submissions will be reviewed by the Joint Health and Safety Committee prior to the annual Safety BBQ in August, where the top submissions will be recognized and rewarded for their commitment to workplace safety.



