

Special Council meetings are scheduled outside of the regular Council meeting schedule when emergent and timely issues arise.

Delegations

Delegations are individuals or groups who request permission to appear before Council to speak on a particular issue.

Alberta Municipal Affairs—Linear Property Assessment

- Representatives from the Linear Property Assessment department with Alberta Municipal Affairs met with Council to discuss the process behind linear property assessment in the province.
- Linear property types include pipelines, gas distribution pipelines, oil and gas wells, telecommunication and cable lines, electric power systems and electric power generation systems.
- The province is responsible for preparing the assessment for linear properties. Provincial regulations that include procedures, rates and formulas are followed to calculate linear assessment across the province.
- Once completed, the County is supplied with the assessment values for properties in the municipality.
- Within the County there are 3,075 wells in Lac La Biche County with a total assessed value of over \$192 million, and 7,340 kilometres of pipeline assessed at over \$945 million.
- Once the County's non-residential mill rate is established by Council, the tax rate is multiplied by the total assessed value of a particular property. This is the amount payable for that year's property tax.

Industrial Property Assessment—Independent Municipal Assessment Corporation

- Representatives from Independent Municipal Assessment Corporation—the County's industrial property assessors—met with Council to discuss the process behind industrial property assessment in the County.
- The County contracts industrial assessors to assess the value of industrial facilities in the municipality.
- For oil and gas, manufacturing and power plants, the value of the following is assessed according to provincially-regulated procedures and formulas:
 - Buildings and structures;
 - Machinery and Equipment.

- Once the assessors provide the County with the total assessed value of all industrial facilities in the municipality, the non-residential mill rate for the year is applied, resulting in the amount of property taxes owed for each particular facility.

Residential, Farmland and Commercial Property Assessment—Municipal Assessment Services Group

- Most residential and commercial properties are assessed based on the Market Value Based Standard. This is the most fair and equitable means of assessing property because it ensures that similar properties are assessed and taxed in the same way.
- The Market Value Based Standard is used to assess the value of the majority of the properties in Lac La Biche County. Market value is the price a property might reasonably be expected to sell for if sold by a willing buyer after an average amount of time and exposure on the open market. Assessors gather information on ranges of sale prices in the market place as part of the process of calculating assessment for a particular property. (Assessors also use a cost-based approach when assessing a new or nearly new property where comparative sales are hard to come by. The value is assessed by taking the market value of the land, plus the cost of any improvements and then making deductions for depreciation.)
- Assessments are conducted by professional, provincially-certified assessors contracted by the County, who are required to follow all provincial procedures and legislation. Before an assessment is prepared, property data is collected through on-site inspections and online resources. An inspection is conducted so that all characteristics of the property are considered (age, quality, improvements, depreciation, etc). All newly constructed properties must be assessed and existing properties are reviewed from time to time to ensure the information is up to date. The MGA permits assessors to visit and inspect properties. Assessors must produce identification upon request and explain the purpose of their visit. The assessor then observes, records and verifies the physical details of the property. Usually, assessors do not need to inspect home interiors.
- Once all properties have been assessed, the municipal Council sets the tax rate. First, Council determines how much money will be needed to operate the municipality in a given year. Budgeted revenues are subtracted from this amount (i.e. licenses, grants, permits). The remainder is the amount of money the municipality needs to raise through property taxes to provide services throughout the year. This revenue requirement is used to calculate the tax rate for the year. The revenue requirement is divided by the assessment base (the total value of all assessed properties in the municipality) and the result is the year's tax rate. Each individual property's assessment is multiplied by the tax rate, resulting in the taxes payable by each property owner.
- Combined assessment and tax notices are sent to property owners to tell them the assessed value of their property and the amount of taxes owing for that particular year. If you find an error on your tax and assessment notice, residents can contact the municipal assessor to discuss the error

- and have it corrected. If there is no error, but you still disagree with your assessment, you can follow the complaint and appeal process outlined by the MGA. The deadline for filing a complaint or appeal is listed on the tax and assessment notice, usually 60 days after the mailing date.
- In addition, according to assessors, the County is growing faster than most Alberta municipalities.
- The County's assessors identified 2014 as the year with the highest growth rate for assessment value ever. Increases in property values mean that even if the tax rate remains constant, the property taxes owed by property owners may increase due to inflation.

Municipal Assessment and 2015 Mill Rates

- Council discussed the County's infrastructure needs, the current economic downturn and its effect on industry, as well as the recent downloading of previously provincially/federally funded projects and services onto the municipality due to budget cuts.
- After discussion, Council approved a motion directing Administration to draft the 2015 Mill Rate Bylaw with the same rates for each tax base as in 2014, to be brought forward to the May 12, 2015 Regular Council Meeting for approval.

Permission to Host 2015 Pow Wow Days at the Bold Center

- In February, the Pow Wow Days & Fish Derby Association approached the County to request that, with the exception of the parade, all 2015 Pow Wow events be held at the Bold Center. This plan would see entertainment occurring in the fieldhouses, with bingo, pancake breakfasts and concession in the Devon Room and the midway located in the parking lot outside.
- Council expressed reservations about holding a summer event indoors, as well as the logistics and security of locating the midway in the Bold Center parking lot.
- It was then suggested that the midway could remain in McArthur Park for containment and security reasons.
- Council deferred a decision on the matter until such time that Administration and the Association could bring forward a detailed site plan, security plan and emergency plan.

Water Resources Management Task Force Terms of Reference

- Council endorsed the Terms of Reference created by the joint Portage College/Lac La Biche County Water Resources Management Task Force.
- These guidelines will help direct the development of a water resources management program at Portage College.



Special Council Meeting
April 29, 2015

Remittance of Funds for the Leo Johnston Memorial Bursary & Scholarship

- Council approved a motion directing Administration to remit \$10,000 toward the Constable Leo N. Johnston Memorial Bursary & Scholarship for the 2013/2014 academic year.