

**SUMMER VILLAGE OF SUNRISE BEACH AGENDA
SPECIAL MEETING**

Friday, April 28th, 2023 commencing at 8:30 a.m.
Via Teleconference

1-877-385-4099 Access Code 5501623#

As per Bylaw 448-2018 there will be no audio/video recordings of Meetings

1.	<u>Call to Order</u>		
2.	<u>Agenda</u>	a)	<p>April 28th, 2023 Regular Council Meeting</p> <p><i>Recommendation: (that the April 25th, 2023 Regular Council Meeting Agenda be approved as presented)</i></p>
5.	<u>Bylaws</u> <i>P 1 P 2-5 P 6-8</i>	a)	<p>Bylaw 185-2023 – a bylaw for the matters related to classification of Assessment and Establishment of Assessment Sub-Class. Each municipality is required to have an assessment classification bylaw, and now that we have received our assessment information from the 2023 taxation year we note we have one new assessment –improved commercial which has triggered our review of this matter. The Summer Village did not previously have an assessment class bylaw, as we will have different mill rates now within the Summer Village, we are asking for consideration of same now. This bylaw was presented at the April 25th, 2023 meeting to which proceeded to pass the bylaw with one amendment, Administration has confirmed that these sub-classes must be as prescribed in the regulation, so a new bylaw (exactly as originally presented, except a new bylaw number and now rescinding bylaw #181-2023) needs to be passed by Council.</p> <p><i>(that Bylaw 185-2023, classification of Assessment and Establishment of Assessment Sub-Classes, be given 1st reading as presented; or amended)</i></p> <p><i>(that Bylaw 185-2023 be given 2nd reading as presented; or amended)</i></p> <p><i>(that Council give unanimous consent to consider third reading of Bylaw 185-2023 as is; or amended)</i></p> <p><i>(that Bylaw 185-2023 be given third and final reading as is; or amended)</i></p>

**SUMMER VILLAGE OF SUNRISE BEACH AGENDA
SPECIAL MEETING**

Friday, April 28th, 2023 commencing at 8:30 a.m.

Via Teleconference

1-877-385-4099 Access Code 5501623#

As per Bylaw 448-2018 there will be no audio/video recordings of Meetings

13.	<u>Adjournment</u>		

Next Meetings:

SVLSACE Meeting	June 10 th , 2023
Regional Municipalities Meeting	June 20 th , 2023
Regular Council Meeting	June 13 th , 2023
Regular Council Meeting	July 25 th , 2023

Assessment Classification Bylaw

Summer Village Office <administration@wildwillowenterprises.com>

Wed 4/26/2023 10:02 AM

To: wendy wildwillowenterprises.com <wendy@wildwillowenterprises.com>

Cc: svsunrisebeach wildwillowenterprises.com <svsunrisebeach@wildwillowenterprises.com>

📎 1 attachments (408 KB)

2017_202.pdf;

Wendy,

The assessment classification bylaw for Sunrise was done due to the Summer Village having different mill-rates for their non-residential properties (commercial & linear).

The non-residential classifications are set out by Alberta Regulation 202/2017 (attached - see page 3, Section 2(1)) and are prescribed, meaning these are the only subclasses you can identify in your bylaw for non-residential properties. Once you have these subclasses identified, you can then have the differing mill-rates.

For the residential classifications, you can prescribe as many subclasses as you want as these are set out within the regulation.

I can tell you that the bylaw that was presented at your meeting was copied from Silver Sands and had been vetted by Municipal Affairs advisor, Desiree Kuori, as Silver Sands has the same mill rate structure as Sunrise does for their non-residential properties.

If you have any further questions regarding this, please let me know.

Thanks,

Heather Luhtala,
Administration

Summer Village of Silver Sands - www.summervillageofsilversands.com

Summer Village of South View - www.summervillageofsouthview.com

Email: administration@wildwillowenterprises.com

Phone: 587-873-5765

Fax: 780-967-0431





Province of Alberta

MUNICIPAL GOVERNMENT ACT

**MATTERS RELATING TO
ASSESSMENT SUB-CLASSES
REGULATION**

Alberta Regulation 202/2017

Filed on October 26, 2017, in force January 1, 2018

Extract

© Published by Alberta King's Printer

Alberta King's Printer
Suite 700, Park Plaza
10611 - 98 Avenue
Edmonton, AB T5K 2P7
Phone: 780-427-4952

E-mail: kings-printer@gov.ab.ca
Shop on-line at kings-printer.alberta.ca

2

Copyright and Permission Statement

The Government of Alberta, through the Alberta King's Printer, holds copyright for all Alberta legislation. Alberta King's Printer permits any person to reproduce Alberta's statutes and regulations without seeking permission and without charge, provided due diligence is exercised to ensure the accuracy of the materials produced, and copyright is acknowledged in the following format:

© Alberta King's Printer, 20__.*

*The year of first publication of the legal materials is to be completed.

Note

All persons making use of this document are reminded that it has no legislative sanction. The official Statutes and Regulations should be consulted for all purposes of interpreting and applying the law.

(no amdt)

ALBERTA REGULATION 202/2017
Municipal Government Act
MATTERS RELATING TO ASSESSMENT
SUB-CLASSES REGULATION

Definition

1 In this Regulation, “Act” means the *Municipal Government Act*.

Prescribed sub-classes

2(1) For the purposes of section 297(2.1) of the Act, the following sub-classes are prescribed for property in class 2:

- (a) vacant non-residential property;
- (b) small business property;
- (c) other non-residential property.

(2) The subclasses referred to in subsection (1) can be applied to both the Urban and Rural Service Areas for Lac La Biche County and the Regional Municipality of Wood Buffalo as if the service areas were separate entities.

(3) For the purposes of subsection (1)(b), “small business property” means property in a municipality, other than designated industrial property, that is owned or leased by a business

- (a) operating under a business licence or that is otherwise identified in a municipal bylaw, and
- (b) that has fewer than
 - (i) 50 full-time employees across Canada, or
 - (ii) a lesser number of employees as set out in a municipal bylaw,

as at December 31 or an alternative date established in a municipal bylaw.

(4) For the purposes of subsection (3), a property that is leased by a business is not a small business property if the business has subleased the property to someone else.

4

(5) For the purposes of subsection (3), a municipality may, by bylaw, prescribe procedures to allow for the effective administration of the small business property sub-class tax rate, including, without limitations, a method for determining and counting full-time employees, and the frequency of that count.

Tax rates

3(1) For the purposes of section 354(3.1) of the Act, the tax rate set for section 297(1)(d) of the Act to raise the revenue required under section 353(2)(a) of the Act must be equal to the tax rate set for property described in section 2(1)(c) to raise revenue for that purpose.

(2) The tax rate set for property referred to in section 2(1)(b)

- (a) must not be less than 75% of the tax rate for property referred to in section 2(1)(c), and
- (b) must not be greater than the tax rate for property referred to in section 2(1)(c).

Coming into force

4 This Regulation comes into force on January 1, 2018.

A BYLAW OF THE SUMMER VILLAGE OF SUNRISE BEACH, IN THE PROVINCE OF ALBERTA, FOR MATTERS RELATED TO CLASSIFICATION OF ASSESSMENT AND ESTABLISHMENT OF ASSESSMENT SUB-CLASSES

WHEREAS, PURSUANT TO Part 2 of the Municipal Government Act, being Chapter M-26 R.S.A 2000 and amendments thereto, Council may enact a Bylaw;

AND WHEREAS PURSUANT TO Part 9 of the Municipal Government Act, being Chapter M26 R.S.A 2000 and amendments thereto, which details the rights, duties and obligations of the municipality in appointing and authorizing an assessor and procuring property assessment for the purpose of taxation;

AND WHEREAS PURSUANT TO Section 297 pursuant to Section 297 of the Municipal Government Act, RSA 2000, c. M-26 and amendments thereto, a municipality may pass a bylaw setting the assessment sub-classes for residential and non-residential property authorizing the assessor to assign these sub-classes in preparing the assessment and supplementary assessment of property, and;

AND WHEREAS, the Council of the Summer Village of Sunrise Beach deems it proper and expedient to pass such a Bylaw;

NOW THEREFORE the Council of the Summer Village of Sunrise Beach, in the Province of Alberta, duly assembled, enacts as follows:

1. TITLE

1.1. This bylaw may be cited as "Assessment Classification and Sub-Classes Bylaw"

2. DEFINITIONS

2.1 "**Act**" means the Municipal Government Act, RSA 2000, c/ M-26 and amendments thereto,

2.2 "**Assessed Property**" means assessed property as defined in Section 284 of the Act,

2.3 "**Assessment Roll**" means assessment roll as defined in Section 303 of the Act,

2.4 "**Non-Residential Assessment Class Property**" means non-residential property as defined in Section 297(4)(b),

2.5 "**Residential Assessment Class Property**" means residential property as defined in Section 297(4)(c),

2.6 **"Supplementary Assessment"** means an assessment made pursuant to Section 314 of the Act,

2.7 **"Supplementary Assessment Roll"** means a supplementary assessment roll as defined by Section 315 of the Act,

2.8 **"Vacant"** means a parcel of land districted in the municipal Land Use Bylaw, as amended, for development.

3. **CLASSIFICATION OF ASSESSMENT AND ESTABLISHMENT OF SUB-CLASSES**

3.1 For the purpose of the Assessment Roll, prepared annually for taxation, all Assessment Class Property within the Summer Village of Sunrise Beach is hereby divided into the following assessment sub-classes:

- a) Class 1 – Residential:
 - a. Sub-Class – Residential Improved
 - b. Sub-Class – Residential Vacant
- b) Class 2 – Non-Residential:
 - a. Sub-Class – Vacant Non-Residential Property
 - b. Sub-Class – Small Business Property
 - c. Sub-Class – Other Non-Residential Property

3.2 That the Municipal Assessor is hereby authorized to compile assessments and present the annual assessment tax roll for the Summer Village of Sunrise Beach with the prescribed assessment classifications established in this Bylaw.

THAT this Bylaw shall come into force and effect on the date of the third and final reading.

THAT Bylaw 181-2023 is rescinded upon passing of Bylaw 185-2023.

Read a first time on this 28th day of April , 2023.

Read a second time on this 28th day of April , 2023.

Unanimous Consent to Proceed to third Reading on this 28th day of April , 2023.

Read a third and final time on this 28th day of April , 2023.

Signed and Passed this 28th day of April , 2023.

BYLAW NO. 185-2023

Municipal Government Act RSA 2000 Chapter M-26
Part 9, Section 297

Mayor, Jon Ethier

Chief Administrative Officer, Wendy Wildman

BYLAW 181-2023

3
6