



Agenda

Council Meeting | Thursday, April 18, 2024 | 9:00 AM | Council Chambers

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A. CALL TO ORDER

B. ADOPTION OF AGENDA

C. ADOPTION OF MINUTES

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1. County Council Meeting Minutes
[Council Meeting - 04 Apr 2024 - Minutes](#)

D. DELEGATIONS

1. 9:30 a.m. - Coaldale & District Handi Ride Association

E. DEPARTMENT REPORTS

E.1. CORPORATE SERVICES

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- E.1.1. 2024 Business Tax Bylaw 24-008
[2024 Business Tax Bylaw No. 24-008](#)

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- E.1.2. 2024 Business Tax Rate Bylaw 24-009
[2024 Business Tax Rate Bylaw #24-009](#)

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- E.1.3. Lethbridge County Signing Authorities
[Lethbridge County Signing Authorities](#)

E.2. ADMINISTRATION

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- E.2.1. 2024 Calgary Stampede BMO Farm Family Awards
[2024 Calgary Stampede BMO Farm Family Awards](#)

E.3. DEVELOPMENT & INFRASTRUCTURE

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F. COUNTY COUNCIL AND COMMITTEE UPDATES

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1. Lethbridge County Council Attendance Update - March 2024
[Lethbridge County Council Attendance Update - March 2024](#)

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G. CORRESPONDENCE

1. **MP Thomas - Community Builders Awards**
[MP Thomas - Community Builders Awards](#)

H. NEW BUSINESS

I. CLOSED SESSION

1. **CAO Report - C. Beck (FOIP Sections 16, 17, 23 and 24)**

J. ADJOURN



Minutes

Council Meeting | Thursday, April 4, 2024 | 9:00 AM | Council Chambers

The Council Meeting of Lethbridge County was called to order on Thursday, April 4, 2024, at 9:00 AM, in the Council Chambers, with the following members present:

PRESENT:

- Reeve Tory Campbell
- Deputy Reeve John Kuerbis
- Councillor Lorne Hickey
- Councillor Mark Sayers
- Councillor Eric Van Essen
- Councillor Klaas VanderVeen
- Councillor Morris Zeinstra
- Chief Administrative Officer Cole Beck
- Director, Development & Infrastructure Devon Thiele
- Director, Corporate Services Jennifer Place
- Executive Assistant Candice Robison
- Manager, Planning & Development Hilary Janzen
- Director, People & Culture Jared Zeller

A. CALL TO ORDER

Reeve Tory Campbell called the meeting to order at 9:02 a.m.

Reeve Campbell read the following land acknowledgement:

In the true spirit of reconciliation, we acknowledge all those who call this land home now and for thousands of years in the past. May we respect each other and find understanding together and recognize the benefits that this land provides to all of us.

B. ADOPTION OF AGENDA

423-2024 Deputy Reeve Kuerbis MOVED that the April 4, 2024 Lethbridge County Council Meeting Agenda be adopted as presented. CARRIED

C. ADOPTION OF MINUTES

C.1. County Council Meeting Minutes

424-2024 Councillor Van Essen MOVED that the March 7, 2024 Lethbridge County Council Minutes be adopted as presented. CARRIED

E. DEPARTMENT REPORTS

E.1. DEVELOPMENT & INFRASTRUCTURE

E.1.1. Bylaw 23-014 - Road Closure, Sale and Consolidation- 2nd and 3rd Reading

425-2024 Councillor VanderVeen MOVED that County Council give second reading to Bylaw 23-014. CARRIED

426-2024 Councillor Sayers MOVED that County Council give third reading to Bylaw 23-014. CARRIED

E.1.2. Bylaw 24-004 - Re-designate Plan 1611089 Blocks 1 Lot 1 and Plan 1611089 Block 2 Lot 1 from Rural Urban Fringe to Direct Control- First Reading

427-2024 Councillor Hickey MOVED that Bylaw 24-004 be read a first time. CARRIED

E.1.3. Bylaw 24-002 - Chin Grouped Country Residential Area Structure Plan and Bylaw 24-003 Land Use Bylaw Amendment (Rural Urban Fringe to Grouped Country Residential and Business Light Industrial) - First Reading

428-2024 Deputy Reeve Kuerbis MOVED that Bylaw 24-002 (Chin ASP) be read a first time. CARRIED

429-2024 Deputy Reeve Kuerbis MOVED that Bylaw 24-003 (Land Use Bylaw Amendment - RUF to GCR and BLI) be read a first time. CARRIED

E.2. CORPORATE SERVICES

E.2.1. 2023 Year End Surplus/Deficit Report

430-2024 Deputy Reeve Kuerbis MOVED that the reallocation of funds from Unrestricted Surplus to Restricted Surplus (Reserve) be transferred to the following reserves:

Public Works Capital Reserve	640,969.20
Provincial Policing Funds Reserve	210,000.00
Emergency Services Contingency Reserve	70,105.82
Commercial/Industrial Land Reserve	500,965.64
Tax Equalization Reserve	408,792.12

CARRIED

E.3. ADMINISTRATION

E.3.1. Appointment of Director of Emergency Management and Deputy Director of Emergency Management

431-2024 Deputy Reeve Kuerbis MOVED that Heath Wright be appointed as the Director of Emergency Management and that Cole Beck be appointed as the Deputy Director of Emergency Management for Lethbridge County. CARRIED

F. CORRESPONDENCE

F.1. Alberta Municipal Affairs - 2024 Minister's Awards for Municipal and Public Library Excellence

Council reviewed correspondence from Alberta Municipal Affairs regarding the 2024 Minister's Awards for Municipal and Public Library Excellence.

F.1. Alberta Municipal Affairs - PERC Extension

Council reviewed correspondence from Alberta Municipal Affairs regarding the extension to the Provincial Education Requisition Credit (PERC) program.

F.2. Alberta Municipal Affairs - Assessment Model Review Engagement

Council reviewed correspondence from Alberta Municipal Affairs regarding the Assessment Model Review Engagement.

F.3. Readymade Community Association - A Celebration of Indigenous Culture

Council reviewed an invitation to the Readymade Community Association's Celebration of Indigenous Culture which is taking place on Saturday, April 20, 2024.

F.4. Lethbridge & District Exhibition - Whoop-Up Day Pancake Breakfast Request

Council reviewed correspondence from Lethbridge & District Exhibition regarding a request to host the 2024 Whoop-Up Days Parade Pancake Breakfast.

F.5. Alberta Environment & Protected Areas

Council reviewed correspondence from Alberta Environment & Protected Areas regarding Alberta's water sharing negotiations.

Reeve Campbell recessed the meeting at 9:50 a.m.

Reeve Campbell reconvened the meeting at 10:01 a.m.

D. PUBLIC HEARINGS - 10:00 a.m.

D.1. Bylaw 24-007 - Lethbridge County Land Use Bylaw - Public Hearing

Reeve Campbell called a recess to the Council Meeting, for the Public Hearing for Bylaw 24-007 at 10:02 a.m.

432-2024 Councillor Sayers MOVED that the Public Hearing for Bylaw 24-007 commence at 10:03 a.m. CARRIED

The Manager, Planning and Development reviewed Bylaw 24-007.

Reeve Campbell asked if anyone wished to speak in favour or opposition of Bylaw 24-007.

No comments were made.

433-2024 Councillor Van Essen MOVED that the Public Hearing for Bylaw 24-007 adjourn at 10:25 a.m. CARRIED

Reeve Campbell reconvened the Council meeting at 10:25 a.m.

434-2024 Councillor Sayers MOVED that County Council give second reading to Bylaw 24-007. CARRIED

435-2024 Deputy Reeve Kuerbis MOVED that County Council give third reading to Bylaw 24-007. CARRIED

G. COUNTY COUNCIL AND COMMITTEE UPDATES

G.1. Lethbridge County Council Attendance Update - February 2024

Council reviewed the highlights from the Lethbridge County Council Attendance Update for February 2024.

Division 1

Councillor Lorne Hickey

February 1 Lethbridge County Council Meeting
February 7 FCSS Meeting
February 15 Lethbridge County Council Meeting
February 17 Year of the Dragon Spring Festival
February 21 Green Acres Finance Meeting
February 28 Green Acres Board Meeting

Division 2

Reeve Tory Campbell

February 1 Lethbridge County Council Meeting
February 2 Mayors and Reeves
February 15 Lethbridge County Council Meeting
February 15 Chinook Arch Finance and Personnel Committee Meeting
February 28 Lethbridge County/City of Lethbridge IDP Meeting
February 29 Telephone Town Hall with Minister McIver, Budget 2024

Division 3

Councillor Mark Sayers

February 1 Lethbridge County Council Meeting
February 7 SouthGrow Meeting
February 15 Lethbridge County Council Meeting

Division 4

Deputy Reeve John Kuerbis

February 1	Lethbridge County Council Meeting
February 6	Weekly meeting with Community Futures Director
February 13	Weekly meeting with Community Futures Director
February 15	Lethbridge County Council Meeting
February 20	Weekly meeting with Community Futures Director
February 22	Lethbridge County/Town of Coalhurst IDP Meeting
February 25-28	Community Futures Pan West Conference
February 29	Community Futures Board Meeting

Division 5

Councillor Eric Van Essen

February 1	Lethbridge County Council Meeting
February 8	Picture Butte Chamber of Commerce AGM
February 15	Lethbridge County Council Meeting
February 21	Picture Butte Chamber of Commerce Board Meeting
February 23	Picture Butte Chamber of Commerce Best of Butte Awards

Division 6

Councillor Klaas VanderVeen

February 1	Lethbridge County Council Meeting
February 15	Lethbridge County Council Meeting
February 22	Lethbridge County/Town of Coalhurst IDP Meeting
February 28-29	Alberta CARES Spring Conference

Division 7

Councillor Morris Zeinstra

February 1	Lethbridge County Council Meeting
February 5-7	AIDA Conference
February 8	Link Pathway Meeting
February 15	Lethbridge County Council Meeting
February 22	Lethbridge County/Town of Coalhurst IDP Meeting

H. CLOSED SESSION

H.1. - Water Sharing Memorandum of Understanding (FOIP Section 21 - Disclosure harmful to intergovernmental relations)

H.2. - Tax Assessment Information (FOIP Section 21 - Disclosure harmful to intergovernmental relations)

H.3. - CAO Report - C. Beck (FOIP Sections 16, 17, 23 and 24)

436-2024 Councillor Zeinstra MOVED that the Lethbridge County Council Meeting move into Closed Session, pursuant to Section 197 of the Municipal Government Act, the time being 10:46 a.m. for the discussion on the following:

H.1. - Water Sharing Memorandum of Understanding (FOIP Section 21 - Disclosure harmful to Intergovernmental Relations)

H.2. - Tax Assessment Information (FOIP Section 21 - Disclosure harmful to Intergovernmental Relations)

H.3. - CAO Report - C. Beck (FOIP Sections 16, 17, 23 and 24)

Present during the Closed Session:
Lethbridge County Council
Chief Administrative Officer
Senior Management
Administrative Staff
CARRIED

437-2024 Deputy Reeve Kuerbis MOVED that the Lethbridge County Council Meeting move out of the closed session at 2:14 p.m.

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CARRIED

H.1. Water Sharing Memorandum of Understanding (FOIP Section 21 - Disclosure harmful to intergovernmental relations)

438-2024 Councillor Hickey MOVED that County Council approve entering into the Water Sharing Memorandum of Understanding under the Reeve and CAO signature.
CARRIED

F. ADJOURN

439-2024 Councillor Zeinstra MOVED that the Lethbridge County Council Meeting adjourn at 2:15 p.m.
CARRIED

Reeve

CAO

AGENDA ITEM REPORT



Title: 2024 Business Tax Bylaw 24-008
Meeting: Council Meeting - 18 Apr 2024
Department: Corporate Services
Report Author: Jennifer Place

APPROVAL(S):

Cole Beck, Chief Administrative Officer

Approved - 09 Apr 2024

STRATEGIC ALIGNMENT:



Governance



Relationships



Region



Prosperity

EXECUTIVE SUMMARY:

As per the *Municipal Government Act (MGA)*, a Business Tax Bylaw must be passed annually before May 1st of each year in which the bylaw is to be implemented, following approval of the municipal budget and prior to passing a Business Tax Rate Bylaw. The attached Bylaw 24-008 has been prepared for 2024 with no changes in content from the 2023 Bylaw with the exception of the bylaw numbering and dates and is being submitted to Council for consideration of all three readings.

RECOMMENDATION:

That Bylaw 24-008 being the 2024 Business Tax Bylaw, receive first, second and third reading.

REASON(S) FOR RECOMMENDATION(S):

Council has approved the 2024 Budget which includes provisions and projections for business tax revenues and project expenses.

PREVIOUS COUNCIL DIRECTION / POLICY:

The County's first Business Tax Bylaw (No. 1500) was passed in 2017 and has been passed on an annual basis since that time. Business tax revenues have been projected in the 2024 budget at \$1.5 million; Council approved the 2023 Capital and Operating Budgets on December 21, 2023.

BACKGROUND INFORMATION:

The *Municipal Government Act (MGA)* gives municipalities the option to levy a business tax.

A Business Tax Bylaw must be passed annually prior to May 1st and prior to passing a Business Tax Rate Bylaw. The following MGA sections apply:

- Section 247 – adopt the annual operating and capital budgets prior to adopting the annual business tax bylaw - *2024 Capital and Operating Budgets were approved on December 21, 2023;*

- Section 371 – pass a business tax bylaw prior to May 1st – *on April 18th agenda*;
- Section 377(1) - *Each Council that has passed a Business Tax Bylaw must pass a Business Tax Rate bylaw annually - included on April 18th agenda*

The 2024 Capital Budget includes business tax as a municipal revenue source and established the revenue requirement from business tax. The Business Tax Bylaw provides the authority for business taxes to be collected from specific businesses operating within Lethbridge County as identified within the bylaw. The Business Tax Bylaw has been implemented to generate municipal revenues for Lethbridge County to assist with the maintenance and improvements of its paved roads, bridges and for debt repayment.

The proposed 2024 Business Tax Bylaw (No. 24-008) mirrors the 2023 Business Tax Bylaw (No. 23-010) with the exception of the bylaw number and dates, which have been updated.

ALTERNATIVES / PROS / CONS:

Council can choose not to approve the attached bylaw:

PRO - A 2024 business tax levy would not be issued to applicable agricultural operations.

CON - Amendments to the 2024 Budget would be required to determine new funding sources and/or cancel anticipated projects. As well a funding source for the 2024 Market Access Network debenture payments would be required.

FINANCIAL IMPACT:

Business tax revenues are a source of funding for current and future capital fiscal plans and are specifically allocated to the maintenance and improvement of the County's paved roads and bridges.

The 2024 Capital and Operating Budgets for the Market Access Network program has been passed by council in the amount of \$2.15 million, with \$1.5 million of those revenues being generated from the 2024 Business Tax.

LEVEL OF PUBLIC PARTICIPATION:

- Inform**
 Consult
 Involve
 Collaborate
 Empower

ATTACHMENTS:

[Bylaw 24-008 - 2024 Business Tax Bylaw](#)

BYLAW NO. 24-00823-010

OF LETHBRIDGE COUNTY
IN THE PROVINCE OF ALBERTA

20243 BUSINESS TAX BYLAW

BEING A BYLAW PROVIDING FOR THE ASSESSMENT AND TAXATION OF
BUSINESSES OPERATED WITHIN LETHBRIDGE COUNTY.

WHEREAS the *Municipal Government Act* (R.S.A. 2000, c. M-26) provides that the council of a municipality may pass a business tax bylaw;

AND WHEREAS the *Municipal Government Act* further provides that a business tax bylaw can specify classes of businesses that are exempt from taxation;

NOW, THEREFORE THE COUNCIL OF LETHBRIDGE COUNTY IN THE PROVINCE OF ALBERTA ENACTS AS FOLLOWS:

Short Title

1. This Bylaw shall be known and may be cited as the “20243 Business Tax Bylaw”.

Purposes

2. The purposes of the Bylaw are as follows:
 - a) to authorize the assessment and taxation of businesses operating in Lethbridge County; and
 - b) to provide for the exemption from taxation of certain classes of businesses operating in Lethbridge County.

Interpretation

3. In this Bylaw, unless the context otherwise requires:
 - a) “Animal Units” means the number obtained by multiplying the number of animals permitted to be stored on a premises by the number of animals equivalent to one animal unit for that species of animal, as set out in Schedule “B” attached hereto;
 - b) “Business” includes those businesses in Lethbridge County as defined in Section 1(1)(a) of the *Municipal Government Act*;
 - c) “Business Tax” means the amount of business tax as set in this Bylaw, which shall be arrived at in accordance with Section 378 of the *Municipal Government Act*;
 - d) “Business Tax Assessment” means the assessment arrived at pursuant to this Bylaw, which has been entered on the business tax assessment role;
 - e) “Business Tax Assessment Roll” means the assessment roll for all businesses as defined in this Bylaw which are not exempt hereunder, as determined on an annual basis by the municipal assessor;
 - f) “Business Tax Rate Bylaw” means that Bylaw which shall be passed in every year by the municipality, setting out the business tax rate for businesses as defined in this Bylaw;
 - g) “Business Tax Year” means the period commencing January 1st and ending on December 31st in the same year;

- h) "Condominium Grain Storage Operation" means a grain storage facility consisting of condominium units located on the premises for the purposes of storing grain;
- i) "Confined Feeding Operation" means a confined feeding operation as defined by the current Lethbridge County Land Use Bylaw;
- j) "Floor Space" means the floor space of all the floors in a building and the area outside the building that is occupied for the purposes of that business;
- k) "Municipal Assessor" means the person appointed to the designated officer position of municipal assessor pursuant to section 284.2 of the Municipal Government Act and Bylaw 1439.
- l) "Municipality" means Lethbridge County, a municipal corporation of the Province of Alberta and, where the context so requires, means the area contained within the municipal boundaries of Lethbridge County;
- m) "Person" means and includes one or more persons, a partnership, or cooperative, or joint venture, or a body corporate, or one or more bodies corporate, or an association of such persons or bodies corporate, who are carrying on a business on premises in the municipality;
- n) "Premises" means the parcel of land, or contiguous parcels of land, buildings, barns, corrals, yards, shelters, pens or any space, indoors or outdoors, occupied or used by a person for the conduct of business. Notwithstanding the above, in the event a person is conducting the same business on two contiguous parcels under two different development permits, such parcels shall not be considered to be the same premises;
- o) "Property Tax Assessment" means an assessment done by the municipal assessor under Part 9 of the Municipal Government Act; and
- p) "Ranch Operation" means a business where cows, bison, llamas, horses, sheep, alpacas, ostriches, or similar animals are kept primarily for breeding purposes, and where the offspring from such animals are sold or kept for breeding.

Persons Subject to a Business Tax

- 4.1 Any person who operates a business which is not exempt, as set out in Schedule "A" attached hereto, on premises located within the municipality, shall be required to pay the municipality a business tax in an amount arrived at by multiplying the business tax rate by the business tax assessment for such premises, which appears on the business tax assessment roll for that year.
- 4.2 Notwithstanding Section 4.1, no business tax shall be assessed on any business carried on, or operated by the municipality or at a location operated by an official or employee of the municipality acting on behalf of the municipality in his or her capacity as such official or employee.
- 4.3 When a person carries on two or more businesses, at the same premises, the business tax assessments of each business shall be combined to determine the total business tax assessment for such person.
- 4.4 Notwithstanding that an exempt business is being operated on part of the premises, a person shall be required to pay business taxes for the non-exempt business or businesses.

- 4.5 No tax will be imposed in respect of a business that is exempt under Section 351, 375 or 376 of the *Municipal Government Act*.

Business Tax Assessment Roll

5. The municipal assessor shall prepare a business tax assessment roll annually for all businesses in the municipality which are not exempt under Schedule "A". The business tax assessment roll shall be separate and distinct from the property tax assessment roll.

Assessment and Taxation of Confined Feeding Operations and Ranch Operations

- 6.1 The storage capacity for each confined feeding operation shall be determined by using the animal storage capacity as set out in either the Development Permit or as approved by the National Resources Conservation Board (NRCB) for such premises. In the event there is no existing Development Permit, registration from the NRCB or an approval from the NRCB for such premises, then the municipal assessor shall determine the animal storage capacity in accordance with generally accepted Alberta Agriculture Source Materials and Practices.
- 6.2 The number of animal units for each confined feeding operation shall be determined by multiplying the relevant ratio as set out in Schedule "B" by the animal storage capacity as set out in either the Development Permit or the NRCB approval or as determined by the municipal assessor in accordance with generally accepted Alberta Agriculture Source Materials and Practices.
- 6.3 The animal units for each ranch operation shall be determined by multiplying the relevant ratio as set out in Schedule "B" by the number of breeding animals on the premises in the previous taxation year.
- 6.4 The business tax assessment for each confined feeding operation and ranch operation shall be arrived at by multiplying the number of animal units of storage capacity for the premises by the dollar value per animal unit of storage capacity as set out in the Business Tax Rate Bylaw.
- 6.5 In the event that there are two or more confined feeding operations, having different species of animals on the same premises, the total of the animal units for each confined feeding operation shall be used to determine the assessment for each premise.
- 6.6 For the purpose of the business tax assessment under this Bylaw, the dollar value per animal unit shall be set out in the Business Tax Rate bylaw.
- 6.7 The number of animals approved in a Development Permit or by the NRCB shall be deemed to be the storage capacity of the business on the premises.

Assessment and Taxation of Condominium Grain Storage Operations

7. The business tax assessment for condominium grain storage operations shall be arrived at by multiplying the tonnage capacity of the bin by the dollar rate per unit as set out in the Business Tax Rate Bylaw.

Assessment and Taxation of Dog Kennels and Mushroom Barns

8. The business tax assessment for dog kennels and mushroom barns shall be arrived at by multiplying the floor space by the dollar rate per unit of floor space as set out in the Business Tax Rate Bylaw.

Assessment and Taxation of Aqua Culture Operations

9. The business tax assessment for aqua culture operations shall be arrived at by multiplying the size of the pond by the dollar rate per acre of pond size as set out in the Business Tax Rate Bylaw.

Assessment and Taxation of Apiaries

10. The business tax assessment for apiaries shall be arrived at by multiplying the number of hives by the dollar rate per hive as set out in the Business Tax Rate Bylaw.

General Assessment Procedures

- 11.1 Every person who carries on a business subject to the business tax shall submit to and assist in any inspection required by the municipal assessor with respect to the business taxed or to be taxed and shall furnish to the municipal assessor all information required.
- 11.2 The business tax assessment roll shall contain the name of every person occupying, renting, or subleasing premises for the purpose of carrying on a business as defined herein and not exempted herein, and the municipal assessor shall assess such person by entering on the said roll, the assessment for the premises so occupied, rented or subleased, and the place where the business is carried on.
- 11.3 When the municipal assessor is satisfied that any person who has paid the business tax in any year, has given up, sold, or disposed of such business permanently, then the municipal assessor shall reimburse to such person the business taxes for the balance of the year on a monthly pro-rated basis.
- 11.4 Where the landowner or tenant liable to assessment in respect of any premises owned or leased by him leases or sub-lets the whole or a portion thereof, the municipal assessor in his discretion may assess either the tenant or the sub-tenant in respect of the premises or the portion of the premises leased or sub-let.
- 11.5 The occupant of any premises liable to taxation under this Bylaw shall be liable for the business tax aforesaid though he may also be the owner of the premises and as such owner be liable to taxation on the lands, buildings and improvements.
- 11.6 The municipality shall mail or cause to be delivered to each person taxable under this Bylaw, a written or printed notice showing the assessed amount pursuant to the business tax assessment roll, as well as the business tax levied against such business.
- 11.7 The business tax shall be due and payable by the deadline stated in the Lethbridge County Penalty Rate Bylaw. Balances that remain outstanding beyond the deadline shall be imposed a penalty in accordance with the Penalty Rate Bylaw. All penalties provided for by this, or the Lethbridge County Penalty Rate Bylaw, shall be added to and form part of the unpaid taxes.
- 11.8 The business tax shall be levied once during the calendar year beginning with January 1st and ending with December 31st.
- 11.9 The business tax issued under this Bylaw shall not be transferred except to a person who purchases the business or the shares in a corporation operated as a business in respect of which the business tax was issued.

Appeals

- 12.1 The person assessed for the purposes of the business tax has the right to appeal the assessment in accordance with the Municipal Government Act.
- 12.2 Any business tax owing that remains outstanding after the due process for appealing the assessment and the deadline for payment has passed shall be collected through the process outlined in accordance with Part 10 Division 9 of the Municipal Government Act (recovery of taxes not related to land).

Offences

- 13.1 A person who contravenes this Bylaw is guilty of an offence.
- 13.2 A person who is guilty of an offence is liable to a fine in an amount not less than that established in this Section, and not exceeding \$10,000, and to imprisonment for not more than 6 months for non-payment of a fine.

Coming Into Force

14. This Bylaw shall come into force and effect on the date it is passed.

GIVEN first reading this 4th day of April, 20243.

Reeve

Chief Administrative Officer

GIVEN second reading this 4th day of April, 20243.

Reeve

Chief Administrative Officer

GIVEN third reading this 4th day of April, 20243.

Reeve

Chief Administrative Officer

SCHEDULE "A"
Lethbridge County
Business Tax Bylaw 24-00823-010
Businesses Exempt from Additional Tax through the Business Tax

All businesses whose primary business is the following:

- a) All recreational businesses, including golf courses, and riding stables.
- b) Grain and seed storage facilities, brokerages, and elevators, except for condominium grain storage operations.
- c) Grain and oil seed producers.
- d) Hay and forage grass producers.
- e) Vegetable growers.
- f) Potato, sugar beet, and root crop growers.
- g) Market gardens.
- h) Seed growers.
- i) Ranch operations having fewer than 100 animal units.
- j) Hay processing facilities.
- k) Manufacturing businesses.
- l) Research facilities.
- m) Personal service businesses.
- n) Professional and business services.
- o) Trucking and transportation businesses.
- p) Food processing businesses.
- q) Sand and gravel operations and landfill operations.
- r) Feed mills.
- s) Machine dealerships.
- t) Auto wreckers.
- u) Wholesale warehouses.
- v) Retail businesses.
- w) Summer pasture livestock operations.
- x) Auction markets.
- y) Confined feeding operations having fewer animals than the number of animals as per Schedule A-1.
- z) Dog kennels having fewer than 10,000 square feet of floor space.
- aa) Greenhouses.
- bb) Aquaculture operations having fewer than 10 acres of storage ponds.
- cc) Mushroom barns having fewer than 30,000 square feet of floor space.
- dd) Apiaries having fewer than the 500 hives.

SCHEDULE "A-1"
Lethbridge County
Business Tax Bylaw 24-00823-010 Exemption Thresholds

Category of Livestock	Type of Livestock	Number of Animals
Beef	Cows/Finishers (900+ lbs)	150
	Feeders (450 – 900 lbs)	200
	Feeder Calves (< 550 lbs)	360
Dairy (*count lactating cows only)	Lactating cows* (Lactating cows only – associated Dries, Heifers, and Calves are not counted)	50
Swine (*count sows only)	Farrow to finish*	30
	Farrow to wean*	50
	Farrow only*	60
	Feeders/Boars	500
	Roasters	500
	Weaners	500
Poultry	Chicken – Breeders	1,000
	Chicken – Layer (includes associated pullets)	5,000
	Chicken – Pullets/Broilers	2,000
	Turkeys – Toms/Breeders	1,000
	Turkey – Hens (light)	1,000
	Turkey – Broiler	1,000
	Ducks	1,000
	Geese	1,000
Horses	PMU	100
	Feeders > 750 lbs	100
	Foals < 750 lbs	350
	Mules	100
	Donkeys	150
Sheep	Ewes/rams	300
	Ewes with Lambs	200
	Lambs	1,000
	Feeders	500
Goats	Meat/Milk	200
	Nannies/Billies	400
	Feeders	500
Bison	Bison	150
Cervid	Elk	150
	Deer	200
Wild Boar	Feeders	100
	Sow (farrowing)	50

- When Dairy Replacement Heifers are housed away from the dairy treat as Beef – Feeders
- When Dairy calves are housed away from the dairy treat as Beef – Feeder Calves

SCHEDULE "B"
Lethbridge County
Business Tax Bylaw 23-01024-008 Animal Equivalent Units for
Confined Feeding Operations and Ranch Operations

Species of Animal	Type of Operation	No. of Animals Equivalent to 1 Animal Unit
Swine *(count sows only to calculate animal units)	Farrow to finish*	0.56
	Farrow to wean*	1.5
	Farrow only*	1.9
	Feeder/Boars	5
	Growers/Roasters	8.5
	Weaners	18.2
Beef	Cows/Finishers (900+ lbs)	1.1
	Feeders (450 – 900 lbs)	2
	Feeder Calves (<550 lbs)	3.6
Poultry	Chicken - Breeders	100
	Chicken – Layer-Liquid (includes associated pullets)	125
	Chickens – Layers (Belt Cage)	150
	Chickens – Layers (Deep Pit)	150
	Chicken – Pullet/Broilers	500
	Turkeys – Toms/Breeders	50
	Turkey – Hens (light)	75
	Turkey - Broilers	100
	Ducks	100
	Geese	50
Horses	PMU	1
	Feeders >750 lbs	1
	Foals < 750 lbs	3.3
	Mules	1
	Donkeys	1.5
Sheep	Ewes/rams	5
	Ewes with Lambs	4
	Lambs	21
	Feeders	10
Goats	Meat/Milk (per Ewe)	6
	Nannies/Billies	10
	Feeders	13
Bison	Bison	1
Cervid	Elk	1.7
	Deer	5
Wild Boar	Feeders	6
	Sow (farrowing)	1.25
Dairy *(count lactating cows only to calculate animal units)	Free Stall – Lactating Cows with all associated dries, heifers, and calves	0.5
	Free Stall – Lactating with Dry Cows only*	.6
	Free Stall – Lactating cows only	.7
	Tie Stall – Lactating cows only	.7
	Loose Housing – Lactating cows only	.7
	Dry Cow	1
	Replacement – Bred Heifers (breeding to calving)	1.15
	Replacements – Growing Heifers (350 lbs to breeding)	1.9
Calves (<350 lbs)	5	

AGENDA ITEM REPORT



Title: 2024 Business Tax Rate Bylaw 24-009
Meeting: Council Meeting - 18 Apr 2024
Department: Corporate Services
Report Author: Jennifer Place

APPROVAL(S):

Cole Beck, Chief Administrative Officer

Approved - 09 Apr 2024

STRATEGIC ALIGNMENT:



Governance



Relationships



Region



Prosperity

EXECUTIVE SUMMARY:

As per the *Municipal Government Act (MGA)*, a Business Tax Rate Bylaw must be passed annually following approval of the budget and the passing of a Business Tax Bylaw, which identifies the purpose and details of the business tax and the authority to levy the tax. The Business Tax Rate Bylaw has been prepared for 2024 with no changes in content from 2023 at this time, with the exception of the year and applicable date.

During the 2024 budget deliberations process Council had a discussion around reviewing the current business tax rate for animal units and whether or not to implement an increase to the rate due to inflationary cost increases related to materials and equipment, that have taken place since the business tax was first approved in 2017.

Since budget approval in December, Council has continued to discuss options and applicable increase amounts and provided direction to administration to bring forward the 2024 Business Tax Rate Bylaw to include a 2% (\$0.05) increase to the animal unit rate, increasing it from \$2.50 to \$2.55.

RECOMMENDATION:

That Bylaw 24-009, being the 2024 Business Tax Rate Bylaw, receive first, second and third reading.

REASON(S) FOR RECOMMENDATION(S):

Council has approved the 2024 Budget which includes provisions and projections for the business tax and falls inline with the passing of the 2024 Business Tax Bylaw establishing the authority to collect a business tax.

PREVIOUS COUNCIL DIRECTION / POLICY:

The County's first Business Tax and Business Tax Rate Bylaws were passed in 2017 and have been passed on an annual basis since. The 2024 Business Tax revenues are projected to be \$1.5 million as per the 2024 budget which was approved on December 21, 2023.

BACKGROUND INFORMATION:

The *Municipal Government Act (MGA)* gives municipalities the option to levy a business tax.

The following MGA sections apply:

- Section 247 – adopt the annual operating and capital budgets prior to adopting the annual business tax bylaw - *2024 Operating and Capital Budget has been passed.*
- Section 371 – pass a business tax bylaw prior to May 1st– *request to be passed at the April 18, 2024 Council Meeting;*
- Section 377(1) - *Each Council that has passed a Business Tax Bylaw must pass a Business Tax Rate bylaw annually.*
- Section 377(2) - *The Business Tax Rate Bylaw must set the business tax rate - request to be passed at the April 18, 2024 Council Meeting;*

The 2024 Capital Budget includes business tax as a municipal revenue source and established the revenue requirement from business tax. The Business Tax Bylaw provides the authority for business taxes to be collected from businesses operating within Lethbridge County. The Business Tax Rate Bylaw establishes the rate at which the business tax will be levied.

The proposed 2024 Business Tax Rate Bylaw# 24-009 presented mirrors the 2023 Business Tax Rate Bylaw #23-011 but has been updated for the current year and includes a \$0.05 increase to the animal rate. If the 2024 Business Tax Rate Bylaw is approved, the 2024 Business Tax notices will be prepared and mailed out no later than June 1, 2024.

ALTERNATIVES / PROS / CONS:

Council can choose to further increase or reduce the business tax rate amount from \$2.50 per animal unit to any denomination they are comfortable with.

PRO - Applicable operators would receive an increase or decrease to the 2024 business tax levy depending upon Council's decision.

CON - If the rate was decreases, an amendment to the 2024 Budget may be required to determine any funding gaps. If the rate is increased any unspent business tax funds would be transferred to the reserve for future use.

Council can choose to not approve the attached bylaw:

PRO - Operators would not be issued a business tax levy .

CON - Amendments to the 2024 Budget would be required to determine new funding sources and/or to cancel anticipated projects funded through the business tax. As well a funding source for the 2024 Market Access Network debenture payments would be required.

FINANCIAL IMPACT:

Business tax revenues are a source of funding for current and future capital fiscal plans and are specifically allocated to the maintenance and improvement of the County's paved roads and bridges as budgeted.

LEVEL OF PUBLIC PARTICIPATION:

- Inform
 Consult
 Involve
 Collaborate
 Empower

ATTACHMENTS:

[Bylaw 24-009 - 2024 Business Tax Rate Bylaw \(2\)](#)

BYLAW NO. ~~24-00923-011~~

OF LETHBRIDGE COUNTY
IN THE PROVINCE OF ALBERTA

202~~43~~ BUSINESS TAX RATE BYLAW

BEING A BYLAW OF LETHBRIDGE COUNTY
FOR A 202~~43~~ BUSINESS TAX RATE.

THE COUNCIL OF LETHBRIDGE COUNTY ENACTS AS FOLLOWS:

Short Title

1. This Bylaw may be cited as the “202~~43~~ Business Tax Rate Bylaw”.

Purpose

2. The purpose of the Bylaw is to provide a business tax rate for each class of business for 202~~43~~.

Business Tax Rate

3. The business tax rate for 202~~43~~ shall be as follows:

Class of Business	Dollar Rate per Unit of Storage Capacity or Floor Space
Confined feeding operations on each premises	\$2.5 50 per animal unit
Condominium grain storage operations	\$0.15 per ton
Ranch operations	\$2.5 50 per animal unit
Dog kennels	\$0.10 per square feet of floor space
Aqua Culture Operations	\$100.00 per acre of ponds
Mushroom Barns	\$0.10 per square feet of floor space
Apiaries	\$0.10 per hive

Coming Into Force

4. This Bylaw shall come into force and effect on the date it is passed.

GIVEN first reading this ~~16th~~~~4th~~ day of ~~March~~~~April~~, 202~~43~~.

Reeve

Chief Administrative Officer

GIVEN second reading this ~~16th~~ 4th day of ~~March~~ April, 2024~~3~~.

Reeve

Chief Administrative Officer

GIVEN third reading this 4th day of April, 2024~~3~~.

Reeve

Chief Administrative Officer

AGENDA ITEM REPORT



Title: Lethbridge County Signing Authorities
Meeting: Council Meeting - 18 Apr 2024
Department: Corporate Services
Report Author: Jennifer Place

APPROVAL(S):

Cole Beck, Chief Administrative Officer

Approved - 10 Apr 2024

STRATEGIC ALIGNMENT:



Governance



Relationships



Region



Prosperity

EXECUTIVE SUMMARY:

Due to restructuring of the County's Senior Management team administration is proposing that Council amend the signing authority resolution to align with the County's corporate changes. The current resolution was passed in February 2020 and some of the management positions named no longer exist. Upon being carried by Council, the revised resolution will be sent to the County's banking institutions for updating.

RECOMMENDATION:

MOVED that County Council approve the Reeve or appointed Deputy Reeve, along with the Chief Administrative Officer, Director, Corporate Services or Director, Infrastructure and Development to sign on behalf of the County Banking Accounts.

REASON(S) FOR RECOMMENDATION(S):

To update the County's signing authorities to align with the restructuring changes.

PREVIOUS COUNCIL DIRECTION / POLICY:

48-2020

Councillor VanderVeen

MOVED that County Council approve the Reeve or appointed Deputy Reeve, along with the Chief Administrative Officer, Manager of Finance & Administration, Director of Public Operations or Director of Community Services to sign on behalf of the County Banking Accounts.
CARRIED

BACKGROUND INFORMATION:

The Municipal Government Act (MGA) contains a section regarding signing authorities for a municipality as stated below:

Section 213:

- (4) Agreements and cheques and other negotiable instruments must be signed or authorized;
 - (a) by the chief elected official or by another person authorized by council to sign them, and;
 - (b) by a designated officer, or by a designated officer acting alone if so authorized by council.
- (5) A signature may be printed, lithographed or otherwise reproduced if so authorized by council.

Additionally the MGA also states that Council can authorized signing authorities by resolution.

ALTERNATIVES / PROS / CONS:

To leave the signing authority resolution as is, however it would limit who could sign on behalf of the County due to position changes over the past year.

FINANCIAL IMPACT:

All County banking information will be updated with the signing authorities as assigned by resolution.

LEVEL OF PUBLIC PARTICIPATION:

- Inform
- Consult
- Involve
- Collaborate
- Empower

AGENDA ITEM REPORT



Title: 2024 Calgary Stampede BMO Farm Family Awards
Meeting: Council Meeting - 18 Apr 2024
Department: Administration
Report Author: Candice Robison

APPROVAL(S):

Cole Beck, Chief Administrative Officer

Approved - 09 Apr 2024

STRATEGIC ALIGNMENT:



Governance



Relationships



Region



Prosperity

EXECUTIVE SUMMARY:

The Calgary Stamped BMO Farm Family Awards presentation will take place on Monday, July 8, 2024 as part of the Stampede festivities. An invitation has come from the organizers for County representation to attend the event.

RECOMMENDATION:

That County Council select a Councillor and guest of his choice to represent Lethbridge County at the 2024 BMO Farm Family awards presentations scheduled for July 8, 2024.

REASON(S) FOR RECOMMENDATION(S):

To support agriculture and farm families in our municipality by participating in this event that celebrates the values of western heritage and generational farms.

PREVIOUS COUNCIL DIRECTION / POLICY:

Historically, the councillor of the division in which the nominee resides is selected with a guest of their choice to join the nominee in the days' activities. Two spots are available and no extra tickets will be granted through this invitation. This years award winner representing Lethbridge County is the Buckman family who live in electoral Division 5.

BACKGROUND INFORMATION:

Annually Lethbridge County's Agriculture Service Board nominates an outstanding farm family to be awarded the Bank of Montreal Farm Family Award during the Calgary Stampede. The nominees will be hosted at a recognition program during the 2024 Calgary Stampede. As special guests, they will enjoy a daylong itinerary of Stampede events, including brunch and tickets to the rodeo. A request is also sent out for Lethbridge County to send representation. Representation must be submitted by May 1.

ALTERNATIVES / PROS / CONS:

Alternative: Do not send representation

FINANCIAL IMPACT:

A Council representative would be approved for attendance and related expenses.

LEVEL OF PUBLIC PARTICIPATION:

- Inform Consult Involve Collaborate Empower

AGENDA ITEM REPORT



Title: Lethbridge County Council Attendance Update - March 2024
Meeting: Council Meeting - 18 Apr 2024
Department: Administration
Report Author: Candice Robison

APPROVAL(S):

Cole Beck, Chief Administrative Officer

Approved - 03 Apr 2024

STRATEGIC ALIGNMENT:



Governance



Relationships



Region



Prosperity

EXECUTIVE SUMMARY:

To remain transparent to its citizens, Lethbridge County Council members report on their activities and events attended throughout the month.

RECOMMENDATION:

No motion required.

REASON(S) FOR RECOMMENDATION(S):

To remain transparent to the citizens of Lethbridge County.

PREVIOUS COUNCIL DIRECTION / POLICY:

A County Council update is provided monthly.

BACKGROUND INFORMATION:

In order to remain transparent to its citizens, Lethbridge County Council members provide a monthly report on their activities and events for the prior month.

ALTERNATIVES / PROS / CONS:

By not reporting activities and events attended by members of Council, citizens are unaware of the events occurring within the region and are unaware of the participation of Council with regards to community events.

FINANCIAL IMPACT:

None at this time.

LEVEL OF PUBLIC PARTICIPATION:



Inform



Consult



Involve



Collaborate



Empower

ATTACHMENTS:

[Lethbridge County Council Attendance Update - March 2024](#)

**Lethbridge County Council Attendance
March 2024**

Division 1

Councillor Lorne Hickey

March 5	Health Professional Recruitment & Retention Committee
March 6	FCSS Meeting
March 7	Lethbridge County Council Meeting
March 17-20	RMA Spring Convention
March 20	Green Acres Finance Meeting (via teams)
March 27	Green Acres Board Meeting

Division 2

Reeve Tory Campbell

March 1	Mayors and Reeves
March 5	Meeting with Finance Minister Horner, MLA Neudorf
March 7	Lethbridge County Council Meeting
March 18-20	RMA Spring Convention
March 21	Southern Alberta Economic Summit 2024
March 21	Safety Audit Interview
March 21	Chinook Arch Finance and Personnel Committee Meeting (virtual)

Division 3

Councillor Mark Sayers

March 6	Provincial Townhall on Drought
March 7	Lethbridge County Council Meeting
March 18-20	RMA Spring Convention
March 21	Southern Alberta Economic Summit 2024
March 22	Safety Audit Interview
March 27	Emergency Advisory Committee
March 28	Water Commission Meeting with Auditor

Division 4

Deputy Reeve John Kuerbis

March 5	Weekly meeting with Community Futures Director
March 7	Lethbridge County Council Meeting
March 12	Weekly meeting with Community Futures Director
March 14	Water Co-op Liaison Committee
March 17-20	RMA Spring Convention
March 22	Meeting with Community Futures Regional Director
March 27	Community Futures Board Meeting
March 27	Emergency Advisory Committee

Division 5

Councillor Eric Van Essen

March 6 Picture Butte Chamber of Commerce
March 7 Lethbridge County Council Meeting
March 27 Emergency Advisory Committee

Division 6

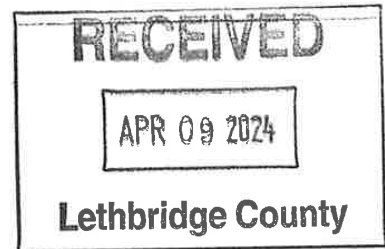
Councillor Klaas VanderVeen

March 6 Water Emergency Call
March 7 Lethbridge County Council Meeting
March 18-20 RMA Spring Convention

Division 7

Councillor Morris Zeinstra

March 18-20 RMA Spring Convention



April 3, 2024

Dear Reeve Campbell:

I am once again calling for nominations for my Community Builders Awards, and given your role as the Reeve of Lethbridge County, I am writing to ask if you might be willing to help spread the word and/or nominate someone you know?

Residents of the Lethbridge constituency are invited to nominate anyone who goes above and beyond to make a positive difference in our community.

In the past, this has included retirees, veterans, farmers, foster parents, educators, artists, athletes, social workers, coaches, entrepreneurs, emergency responders, student volunteers, and many others who go the extra mile to invest in the lives of others and make our community great.

The awards will be presented in four categories: youth leader, adult leader, not-for-profit leader, and business leader.

Recipients of the 2024 Community Builders Awards will be chosen by a panel of community members and will be honoured at a special ceremony in the fall.

If your life has been positively impacted by the investment of someone in our community, please nominate them today!

Should you be willing to help spread the word, a poster has been enclosed for display in your town office. For more information, please visit RachaelThomas.ca or contact Dallas at 403.320.0070. **The deadline to submit nominations is Friday, May 17th.**

Please feel free to share this invitation widely.

Sincerely,

A handwritten signature in black ink, appearing to be "RT" followed by a horizontal line.

Rachael Thomas
Member of Parliament for Lethbridge

COMMUNITY BUILDERS AWARDS

NOMINATE SOMEONE WHO GOES ABOVE AND BEYOND TO SERVE OUR COMMUNITY!

CATEGORIES:

- YOUTH LEADER
- ADULT LEADER
- BUSINESS LEADER
- NOT-FOR-PROFIT LEADER

NOMINATE SOMEONE ONLINE OR BY PICKING UP A NOMINATION FORM IN THE OFFICE.



RACHAELTHOMAS.CA/
COMMUNITYBUILDERS
PH: 403-320-0070



NOMINATE SOMEONE BY MAY 17TH



RACHAEL THOMAS
MEMBER OF PARLIAMENT