



AGENDA

Meeting: June 7, 2021 6:00 p.m. – 7:00 p.m.

Virtual Council Chambers

Meeting link: <https://call.lifesizecloud.com/9235112>

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1. **CALL TO ORDER – SPECIAL MEETING**
 2. **EXCUSED FROM MEETING**
 3. **ADOPTION OF AGENDA**
 4. **UNFINISHED BUSINESS**
 - 6.1 Tax Rate Bylaw 917/21
 - 6.2 Late Payment of Taxes Bylaw 918/21 - Proposed
 5. **ADJOURNMENT**



REQUEST FOR DECISION

Meeting: June 7, 2021
Agenda Item: 6.1

Tax Rate Bylaw 917/21

Tax Rate Bylaw 917/21 was prepared in accordance with the 2021 operating budget. General municipal taxation to be collected for 2021 is \$1,349,752 (no increase from 2020). Of the \$1.349M collected, \$465,926 is allocated for future projects as per the capital plan. As discussed at recent meetings, there is still uncertainty regarding the collection of property taxes due to the pandemic. Any variance will impact the capital transfers.

The capital plan allocations were adjusted slightly from last year resulting in a decrease of \$63,437 as approved by council in January 2021. Since the start of the pandemic upper levels of government began restructuring infrastructure grants and allocations to municipalities. This will impact the town's ability to fund major infrastructure projects as outlined in the strategic plan/long-term capital plan. To combat this, council and administration have discussed unique ways to manage infrastructure demands - further planning will take place over the next few months.

Assessment

The town's assessment changed over the previous year as shown in Table 1. The greatest change is farmland assessment due to legislative changes that will render farmland assessments to zero in 2022. The impact to residential assessment is the result of a low market in June 2020 fluctuating sales.

Table 1

	2019 Assessment	2020 Assessment	Change (%)
Residential	87,080,940	82,739,000	-4.97%
Farmland	467,590	282,790	-39.52
Non-Residential	25,105,960	24,934,300	-0.68%
Linear	2,573,380	2,617,580	+1.71
Machinery and Equipment	2,942,020	2,937,070	+0.16%

Education Taxes

The education requisition increased 2.3% in 2021 to \$335,545.

Seniors Foundation

The senior's foundation requisition to members remained at \$500,000 a zero percent change over 2020. The requisition increased 6.84% in 2021 to \$10,772 based on a change in equalized assessment.

Police Funding Model

A new requisition has been levied by the provincial government in 2021 to cover an increase in rural policing. The requisition payable is \$23,191 and is levied as a separate line items on municipal tax notices.

Mill Rates

Mill rates remain relatively unchanged for 2021 as shown in Table 2.

Table 2

	2020 Approved	2021 Proposed
Municipal Residential/Farmland	10.021	10.58930
Municipal Non-Residential	17.067	17.08100
Education ASFF Residential/Farmland	2.5411	2.7513
Education ASFF Non-Residential	3.812	3.8880
Education Opted Out Residential	2.5411	2.7513
Education Opted Out Non-Residential	3.812	3.8880
Senior Foundation	0.00875	0.00009742
Designated Industrial Property (DIP)	0.07600	0.07600
Police Funding Model		0.0020973

Combined mill rates are shown in Table 3 (does not include DIP).

Table 3

	2020 Approved	2021 Proposed
Residential	12.57085	13.64780
Non-Residential	20.88775	21.27602

OPTIONS:

- #1 – That council give all readings to Tax Rate Bylaw 917/21 as presented.
- #2 – That council requires amendments to Tax Rate Bylaw 917/21 (define amendments)

PROPOSED RESOLUTION:

1. That council gives first reading to Tax Rate Bylaw 917/21.
2. That council gives second reading to Tax Rate Bylaw 917/21.
3. That council has third reading of Tax Rate Bylaw 917/21.
4. That council gives third and final reading to Tax Rate Bylaw 917/21.

Attachments:

1. Tax Rate Bylaw 917/21
2. 2021 Operating Budget

Prepared by: Amanda Davis, CAO



BYLAW

Bylaw Number: 917/21
Bylaw Name: Tax Rate Bylaw

ABYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE TOWN OF BASSANO FOR THE 2020 TAXATION YEAR.

WHEREAS, The Town of Bassano has prepared and adopted detailed estimates of municipal revenue, expenses and expenditures as required, at the council meeting held June 7, 2021; and

WHEREAS, the estimated municipal revenues from all sources other than property taxation total \$9,974,701; and

WHEREAS, the estimated expenses (excluding non-cash items) set out in the annual budget for 2021 total \$10,858,527; and

WHEREAS, the estimated amount required to repay principal debt to be raised by general municipal taxation is \$110,518 and

WHEREAS, the estimated amount required for future financial plans to be raised by general municipal taxation is \$465,926; and

WHEREAS, the total amount to be raised by general municipal taxation is \$1,349,752; and

WHEREAS, the requisitions are:

Alberta School Foundation Fund (ASFF)

Residential/Farmland	\$215,264.75
Non-Residential	\$107,053.69

Opted Out School Boards

Residential/Farmland	\$13,161.60
Non-Residential	\$65.03

Total School Requisitions \$335,545.07

Seniors Foundation \$10,772.00

Police Funding Model \$23,191.00

Designated Industrial Property \$201.31

WHEREAS, the Council of the Town of Bassano authorized to classify assessed property, and to establish different rates of taxation in respect to each class of property, subject to the *Municipal Government Act*, Chapter M-26, R.S.A. 2000; and

WHEREAS, the assessed value of all property in the Town of Bassano as shown on the assessment is:

Residential	82,739,000
Farmland	282,790
Non-Residential	24,934,300
Linear	2,617,580
<u>Machinery & Equipment</u>	<u>2,937,070</u>
 Total Assessment	 113,510,740

NOW THEREFORE under the authority of the Municipal Government Act, the Council of the Town of Bassano in the Province of Alberta enacts as follows:

1. Enactment

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 Town of Bassano excepting for machinery & equipment which has been exempted from taxation by Bylaw 764/99:

2021 Tax Rate Bylaw				\$	1,349,752
General Municipal	Tax Levy	Assessment	Tax Rate		
Residential/Farmland	879,143	83,021,790	0.01058930		
Non-residential/Linear	470,614	27,551,880	0.01708100		
Machine & Equipment	-	2,937,070	0		
Total:	1,349,756	113,510,740		-\$	4
Senior Foundation	Tax Levy	Assessment	Tax Rate	\$	10,772.00
Combined assessment	10,772	110,573,670	0.00009742		
Total:	10,772	110,573,670			
ASFF	Tax Levy	Assessment	Tax Rate		
Residential/Farmland	215,264.75	78,239,735	0.0027513		
Non-residential/Linear	107,053.69	27,535,349	0.003888		
Total:	322,318.44	105,775,084			
Opted-out School Boards	Tax Levy	Assessment	Tax Rate		
Residential/Farmland	13,161.60	4,782,055	0.0027513		
Non-residential/Linear	65.03	16,531	0.003888		
Total:	13,226.63	4,798,586			
Combined Education				\$	335,545.07
Designated Industrial Property	Tax Levy	Assessment	Tax Rate	\$	201.31
Linear/DIP	200.66	2,640,290	0.07600		
Machine & Equipment	0.64	8,470	0.07600		
Total:	201.31	2,648,760			
Police Funding Model	Tax Levy	Assessment	Tax Rate	\$	23,191.00
Combined assessment	23,191	110,573,670	0.00020973		
Total:	23,191	110,573,670			
<i>*Variance is due to rounding</i>					

2. REPEAL

2.1 Bylaw 900/20 is hereby repealed.

3. Effective Date & Readings

3.1 This Bylaw shall take effect on the date of 3rd and final reading

3.2 Read a first time this 7 day of June 2021.

3.3 Read a second time this 7 day of June 2021.

3.4 Read a third and final time this 7 day of June 2021.

TOWN OF BASSANO

MAYOR

CHIEF ADMINISTRATIVE OFFICER

**Town of Bassano
2021 Budget**

Municipal Summary

Revenue	2021 Proposed
Taxes - Municipal Operations	\$ 1,349,752
Taxes - Penalties and Costs	\$ 15,000
Franchise Fee (Fortis)	\$ 166,555
Franchise Fee (ATCO)	\$ 100,000
Interest on Investments	\$ 5,000
Interest on General Account	\$ 14,000
Revenue from Other Sources	\$ 1,000
(11) Council	\$ -
(12) Administration	\$ 55,900
(23) Fire	\$ 129,225
(24) Disaster	\$ -
(26) Bylaw Enforcement	\$ 16,050
(32) Public Works	\$ 43,500
(33) Airport	\$ 8,050
(41) Water	\$ 500,760
(42) Wastewater	\$ 5,710,434
(43) Solid Waste	\$ 130,850
(51) FCSS	\$ 100,505
(56) Cemetery	\$ 6,000
(62) Community Worker	\$ -
(64/66) Planning and Development	\$ 2,389,000
(72a) Pool	\$ 184,328
(72b) Parks & Rec	\$ 269,154
(74) Culture	\$ 129,390
Revenue Subtotal	\$ 11,324,453
Expenditure	2021
(11) Council	-\$ 58,100
(12) Administration	-\$ 734,117
(23) Fire	-\$ 129,225
(24) Disaster	-\$ 5,000
(26) Bylaw Enforcement	-\$ 12,075
(32) Public Works	-\$ 459,250
(33) Airport	-\$ 8,050
(41) Water	-\$ 545,829
(42) Wastewater	-\$ 5,626,434
(43) Solid Waste	-\$ 130,850
(51) FCSS	-\$ 100,505
(56) Cemetery	-\$ 4,000
(62) Community Worker	\$ -
(64/66) Planning and Development	-\$ 2,359,320
(72a) Pool	-\$ 184,328
(72b) Parks & Rec	-\$ 350,428
(74) Culture	-\$ 151,016
Expenditure Subtotal	-\$ 10,858,527
Total	\$465,926

Amount to be raised by general taxation in 2021 Bylaw 917/21 \$ 1,349,752
Taxation Levy Change Over 2020 \$ -

*Transfer to Reserves/Capital Plan	
	2021
Capital Plan Reserve	\$ 360,926
Recreation & Culture Reserve	\$ 65,000
Municipal Service Reserve	\$ 40,000
ToR/CP Subtotal	\$ 465,926
Combined Difference Total OP/ToR/CP	\$0
Requisitions	
	2021
Newell Foundation	\$ 10,772
Alberta Education (ASFF)/Christ the Redeemer	\$ 322,318
Christ the Redeemer - Education	\$ 13,227
Policing Model	\$ 23,191
DIP	\$ 201
Total Requisitions	\$ 369,710



TOWN OF BASSANO

Town of Bassano Budget 2021

General Ledger	Description	2021 Budget
Tax & Requisitions - Revenue		
1-00-00-110-00	TAXES - MUNICIPAL OPERATIONS	(1,349,752.00)
1-00-00-110-01	TAXES - NEWELL FOUNDATION	0.00
1-00-00-111-00	TAXES - ASFF RESIDENTIAL/FARM	0.00
1-00-00-112-00	TAXES - ASFF NON-RESIDENTIAL	0.00
1-00-00-114-00	CHRIST REDEEMER- RESIDENTIAL/FARM	0.00
1-00-00-115-00	CHRIST REDEEMER - NON-RESIDENTIAL	0.00
1-00-00-116-00	TAXES - DESIGNATED IND REQUISITION	0.00
1-00-00-190-00	INTEREST - RECREATION FUNDING COMMITTEE	0.00
1-00-00-300-00	ADMIN - SPECIAL EVENTS	0.00
1-00-00-510-00	TAXES - PENALTIES & COSTS	(15,000.00)
1-00-00-540-00	FRANCHISE FEES - FORTIS	(166,555.00)
1-00-00-541-00	FRANCHISE FEES - ATCO	(100,000.00)
1-00-00-550-00	INTEREST - ON INVESTMENTS	(5,000.00)
1-00-00-551-00	INTEREST - FCSS RESERVE	0.00
1-00-00-552-00	INTEREST - ON CURRENT ACCOUNT	(14,000.00)
1-00-00-553-00	INTEREST - ON ACCOUNTS RECEIVABLE	0.00
1-00-00-554-00	INTEREST - ON ECD GRANT	0.00
1-00-00-554-01	INTEREST - ON CAPITAL PLAN RESERVE	0.00
1-00-00-554-02	INTEREST - ON LAND & DEVELOPMENT RESERVE	0.00
1-00-00-554-03	INTEREST - ON RECREATION AND CULTURE RES	0.00
1-00-00-554-04	INTEREST - ON MUNICIPAL SERVICE RESERVE	0.00
1-00-00-554-05	INTEREST - SEWAGE TREATMENT RESERVE	0.00
1-00-00-554-06	INTEREST - FIRE COMMITTEE RESERVE	0.00
1-00-00-555-00	INTEREST - ON LLUP GRANT	0.00
1-00-00-590-00	REVENUE - FROM OTHER SOURCES	(1,000.00)
1-00-00-840-00	PROVINCIAL CONDITIONAL GRANT	0.00
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* TOTAL Tax & Requisitions - Rev		(1,651,307.00)
Tax & Requisition - Expense		
2-81-00-742-00	ASFF SCHOOL REQUISITION	322,318.00
2-81-00-743-00	CHRIST THE REDEEMER	13,227.00
2-81-00-751-00	NEWELL FOUNDATION REQUISITION	10,772.00
2-81-00-752-00	Designated Industrial Prop Requisition	0.00
2-81-00-753-00	PROVINCIAL POLICING AGREEMENT	23,191.00
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* TOTAL Tax & Requisition - Expe		369,508.00
** Tax Req (Surplus)/Deficit		(1,281,799.00)
Council - Expense		
2-11-00-151-00	COUNCIL - HONORARIUM	(36,000.00)
2-11-00-155-00	COUNCIL - BENEFITS, ADMIN COSTS	(11,500.00)
2-11-00-211-00	COUNCIL - TRAVEL/LODGE/MEALS	(10,600.00)
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* TOTAL Council - Expense		(58,100.00)
** Concil - Deficit		(58,100.00)



TOWN OF BASSANO

Town of Bassano Budget 2021

General Ledger	Description	2021 Budget
Administration - Revenue		
1-12-00-410-00	TAX CERT./LETTER OF COMPL.	(1,300.00)
1-12-00-520-00	TOWN - PERMIT APPLICATION FEES	(2,300.00)
1-12-00-521-00	SUPERIOR SAFETY - PERMIT INSPECTION FEES	(1,000.00)
1-12-00-560-00	LAND LEASE REVENUE	(13,300.00)
1-12-00-840-00	ADMIN - PROVINCIAL COND GRANT	0.00
1-12-00-710-00	TSF FROM MUNICIPAL SERVICE RESERVE	(38,000.00)
*	TOTAL Administration - Revenue	(55,900.00)
Administration - Expense		
2-12-00-110-00	ADMIN - SALARIES/WAGES	135,531.00
2-12-00-130-00	ADMIN - EMPLOYER CONTRIBUTION	9,332.00
2-12-00-133-00	ADMIN - HEALTH/SAFETY COSTS	500.00
2-12-00-135-00	ADMIN - AUMA BENEFITS	4,181.00
2-12-00-136-00	ADMIN - WCB	6,500.00
2-12-00-137-00	ADMIN - RRSPP CONTRIBUTION	6,000.00
2-12-00-211-00	ADMIN - TRAVEL/LODGE/MEALS	3,675.00
2-12-00-215-00	ADMIN - FREIGHT,POST, INTER, PHONE	11,400.00
2-12-00-220-00	ADMIN - MEMBERSHIPS, ADVERTISING	14,980.00
2-12-00-230-00	ADMIN - PROFESSIONAL SERVICES	269,080.00
2-12-00-232-00	ADMIN - TRAINING	5,000.00
2-12-00-235-00	ADMIN - ASSESSMENT SERVICES	18,800.00
2-12-00-250-00	ADMIN - REPAIR/MAINTENANCE	4,100.00
2-12-00-263-00	ADMIN - EQUIP RENTAL/MAINTENANCE	15,600.00
2-12-00-274-00	ADMIN - INSURANCE	5,500.00
2-12-00-300-00	ADMIN - SPECIAL EVENTS	750.00
2-12-00-510-00	ADMIN - OFFICE SUPPLIES	13,830.00
2-12-00-540-00	ADMIN - UTILITIES	5,500.00
2-12-00-763-00	BAD DEBT WRITTEN OFF	5,000.00
2-12-00-810-00	BANK CHARGES AND INTEREST	4,000.00
2-12-00-992-00	PENNY ROUNDING-PHASE OUT	0.00
2-12-00-995-00	ADMIN - STAFF RECOGNITION	3,000.00
2-12-00-764-00	ADMIN - TSF TO RESERVES	0.00
2-12-00-765-00	TSF TO OTHER LOCAL GOV'T	191,858.00
*	TOTAL Administration - Expense	734,117.00
**	Admin - (Surplus)/Deficit	678,217.00
Fire - Revenue		
1-23-00-590-00	FIRE - MUNICIPAL CONTRIBUTION (ICF)	(10,596.00)
1-23-00-595-00	FIRE - COUNTY CONTRIBUTION	(89,108.00)
1-23-00-850-00	FIRE - OTHER INCOME/DONATIONS	(1,500.00)
1-25-00-590-00	AMBULANCE - RENTAL INCOME	(10,771.00)
1-23-00-920-00	TSF FROM FIRE COMMITTEE RESERVES	(17,250.00)
*	TOTAL Fire - Revenue	(129,225.00)
Fire - Expense		
2-23-00-130-00	FIRE - EMPLOYER CONT. (CHIEF CPP, EI)	900.00
2-23-00-148-00	FIRE - TRAVEL/LODGING/MEALS	2,000.00
2-23-00-159-00	FIRE - HONORARIUMS	50,000.00
2-23-00-215-00	FIRE - FAX, PHONE & INTERNET	4,500.00



TOWN OF BASSANO

Town of Bassano Budget 2021

General Ledger	Description	2021 Budget
2-23-00-215-01	FIRE - FREIGHT/POSTAGE	500.00
2-23-00-232-00	FIRE - TRAINING	2,500.00
2-23-00-250-00	FIRE - HALL REPAIR/MAINTENANCE	10,500.00
2-23-00-274-00	FIRE - INSURANCE	14,300.00
2-23-00-510-00	FIRE - GOODS & SUPPLIES	2,500.00
2-23-00-510-01	FIRE - JANITORIAL	1,500.00
2-23-00-510-02	FIRE - OFFICE SUPPLIES	250.00
2-23-00-520-00	FIRE - VEHICLE/EQUIP. REPAIR/MAINTENANCE	16,000.00
2-23-00-520-01	FIRE - FUEL	2,800.00
2-23-00-520-02	FIRE - RADIO PURCHASE/REPAIRS/LICENSE	2,000.00
2-23-00-520-03	FIRE - EQUIPMENT/HAND TOOLS	11,475.00
2-23-00-520-04	FIRE - APPARATUS/EQUIPMENT RE-CERT	0.00
2-23-00-540-00	FIRE - UTILITIES	6,500.00
2-23-00-995-00	FIRE - STAFF RECOGNITION	1,000.00
*	TOTAL Fire - Expense	129,225.00
**	Fire - (Surplus)/Deficit	0.00
Disaster Service - Revenue		
1-24-00-840-00	DISASTER - PROVINCIAL COND GRANT	0.00
*	TOTAL Disaster Service - Reven	0.00
Disaster - Expense		
2-24-00-200-00	DISASTER SERVICES	5,000.00
*	TOTAL Disaster - Expense	5,000.00
**	Disaster - (Surplus)/Deficit	5,000.00
Bylaw Enforcement - Revenue		
1-26-00-520-00	BYLAW - DOG LICENSES	(1,800.00)
1-26-00-521-00	BYLAW - CAT LICENSES	(250.00)
1-26-00-522-00	BYLAW - BUSINESS LICENSE	(10,000.00)
1-26-00-750-00	BYLAW - FINES & COSTS	(4,000.00)
1-26-00-840-00	BYLAW - PROVINCIAL COND GRANT	0.00
*	TOTAL Bylaw Enforcement - Reve	(16,050.00)
Bylaw Enforcement - Expense		
2-26-00-110-00	BYLAW - CONTRACT SERVICES	12,000.00
2-26-00-520-00	BYLAW - DOG & CAT TAGS	75.00
*	TOTAL Bylaw Enforcement - Expe	12,075.00
**	Bylaw - (Surpuls)/Deficit	(3,975.00)
Public Works - Revenue		
1-32-00-590-00	ROADS - REVENUE FROM OTHER SOURCES	(3,500.00)
1-32-00-840-00	ROADS - PROVINCIAL COND GRANT	0.00
1-32-00-710-00	TSF FROM CAPITAL PLAN RESERVE	(40,000.00)
*	TOTAL Public Works - Revenue	(43,500.00)



TOWN OF BASSANO

Town of Bassano Budget 2021

Page 4 of 9
2021-Jun-4
3:41:10PM

General Ledger	Description	2021 Budget
Public Works - Expense		
2-32-00-110-00	P.W. - SALARIES /WAGES	130,097.00
2-32-00-130-00	P.W. - EMPLOYER CONTRIBUTION	8,254.00
2-32-00-135-00	P.W. - AUMA BENEFITS	11,159.00
2-32-00-215-00	P.W. - FREIGHT,POSTAGE, INTERENT, PHONE	5,520.00
2-32-00-220-00	P.W. - EQUIPMENT RENTAL	1,270.00
2-32-00-232-00	P.W. - TRAIN/MEALS/LODGE/PPE	3,500.00
2-32-00-260-00	ROADS - SNOW REMOVAL	20,500.00
2-32-00-270-00	P.W. - SHOP SUPPLIES	7,000.00
2-32-00-274-00	P.W. - INSURANCE	15,500.00
2-32-00-510-00	P.W. - FUEL	16,000.00
2-32-00-511-00	ROADS - GOODS & SUPPLIES	4,000.00
2-32-00-520-00	P.W. - EQUIP REPAIR /MAINT.	40,750.00
2-32-00-530-00	ROADS - REPAIR/MAINTENANCE	109,800.00
2-32-00-540-00	ROADS - STREET LIGHTS	80,000.00
2-32-00-541-00	P.W. - SHOP UTILITIES	5,900.00
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* TOTAL Public Works - Expense		459,250.00
** PW - (Surplus)/Deficit		415,750.00
Airport - Revenue		
1-33-00-400-00	AIRPORT - REVENUE FROM OTHER SOURCES	(2,000.00)
1-33-00-590-00	AIRPORT - LOT SALES	0.00
1-33-00-690-00	AIRPORT - MUNICIPAL CONTRIBUTION (ICF)	(3,025.00)
1-33-00-690-01	AIRPORT - COUNTY CONTRIBUTION (ICF)	(3,025.00)
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* TOTAL Airport - Revenue		(8,050.00)
Airport - Expense		
2-33-00-200-00	AIRPORT - REPAIR/ MAINTENANCE	1,950.00
2-33-00-274-00	AIRPORT - INSURANCE	2,400.00
2-33-00-540-00	AIRPORT - UTILITIES	3,700.00
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* TOTAL Airport - Expense		8,050.00
** Airport - (Surplus)/Deficit		0.00
Water - Revenue		
1-41-00-240-00	WATER - PROCESSING FEE	(18,000.00)
1-41-00-400-00	WATER - REVENUE	(469,060.00)
1-41-00-450-00	WATER - DISCONNECT/RECONNECT FEES	(200.00)
1-41-00-550-00	WATER/SEWER - PENALTIES	(10,000.00)
1-41-00-590-00	WATER - COST RECOVERED	(3,500.00)
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* TOTAL Water - Revenue		(500,760.00)
Water - Expense		
2-41-00-120-00	WATER - CONTRACT SERVICES	25,000.00
2-41-00-215-00	WATER - FREIGHT, INTERNET, PHONE	1,540.00
2-41-00-230-00	WATER - PROFESSIONAL SERVICES	2,000.00
2-41-00-240-00	WATER - ADMIN CUSTOMER BILLING	15,000.00
2-41-00-250-00	WATER - REPAIR/MAINTENANCE	83,995.00



TOWN OF BASSANO

Town of Bassano Budget 2021

General Ledger	Description	2021 Budget
2-41-00-274-00	WATER - INSURANCE	10,700.00
2-41-00-510-00	WATER - GOODS & SUPPLIES	2,100.00
2-41-00-532-00	WATER - CONSUMPTION TO NRSC	236,000.00
2-41-00-540-00	WATER, - UTILITIES	37,000.00
2-41-00-831-00	WATER - DEBENTURE INTEREST	21,976.00
2-41-00-832-00	WATER - DEBENTURE PRINCIPAL	110,518.00
* TOTAL Water - Expense		545,829.00
** Water - (Surplus)/Deficit		45,069.00
Sewer - Revenue		
1-42-00-410-00	SEWER - REVENUE	(120,000.00)
1-42-00-590-00	SEWER - COST RECOVERED	0.00
1-42-00-840-00	SEWER - PROVINCIAL COND GRANT	(4,651,620.00)
1-42-00-920-00	TSF FROM SEWAGE TREATMENT UPGRADE RES.	(938,814.00)
* TOTAL Sewer - Revenue		(5,710,434.00)
Sewer - Expense		
2-42-00-215-00	SEWER - FREIGHT	500.00
2-42-00-230-00	SEWER - PROFFESIONAL SERVICES	5,000.00
2-42-00-250-00	SEWER - REPAIR/MAINTENANCE	26,750.00
2-42-00-510-00	SEWER - GOODS & SUPPLIES	2,000.00
2-42-00-540-00	SEWER - UTILITIES	1,750.00
7-42-00-613-00	WASTEWATER TREATMENT UPGRADE	5,590,434.00
* TOTAL Sewer - Expense		5,626,434.00
** Sewer - (Surplus)/Deficit		(84,000.00)
Solid Waste & Recycling - Reve		
1-43-00-400-00	GARBAGE - REVENUE	(90,000.00)
1-43-00-410-00	GARBAGE - NEWELL REGIONAL LANDFILL	(10,850.00)
1-43-00-450-00	RECYCLING - REVENUE	(30,000.00)
1-43-00-840-00	GARBAGE/BARRA - PROVINCIAL COND GRANT	0.00
* TOTAL Solid Waste & Recycling		(130,850.00)
Solid Waste & Recycling - Expe		
2-43-00-210-00	GARBAGE - CONTRACT SERVICES	57,800.00
2-43-00-510-00	GARBAGE - GOODS & SUPPLIES	10,700.00
2-43-00-620-00	BARRA - WATER UTILITY	0.00
2-43-00-765-00	GARBAGE - NEWELL. REG. LANDFILL REQ.	42,200.00
2-43-00-765-01	RECYLING - NEWELL REGIONAL LANDFILL REQ.	10,150.00
2-43-00-765-02	RECYCLING - B.A.R.R.A. OPERATING FUNDING	10,000.00
* TOTAL Solid Waste & Recycling		130,850.00
** SW & R - (Surplus)/Deficit		0.00
FCSS - Revenue		
1-51-00-400-01	THRIVE - MEMBERSHIPS/DROP-INS	0.00
1-51-00-410-00	FCSS - TICKET/COURSE FEES	0.00



TOWN OF BASSANO

Town of Bassano Budget 2021

General Ledger	Description	2021 Budget
1-51-00-590-00	FCSS - OTHER REVENUE	(2,500.00)
1-51-00-590-02	FCSS - GENERAL REVENUE	0.00
1-51-00-590-03	FCSS - DONATIONS	0.00
1-51-00-595-00	FCSS - COMMUNITY CHRISTMAS DONATIONS	(5,400.00)
1-51-00-690-00	THRIVE - MUNICIPAL CONTRIBUTION (ICF)	(5,300.00)
1-51-00-690-01	THRIVE - COUNTY CONTRIBUTION (ICF)	(5,300.00)
1-51-00-840-00	FCSS - CONDITIONAL GRANT	(39,505.00)
1-51-00-850-00	FCSS - GRASSLANDS FCSS /TOWN CONTRIB.	(22,350.00)
1-51-00-710-00	TSF FROM FCSS RESERVE	(20,150.00)
*	TOTAL FCSS - Revenue	(100,505.00)
FCSS - Expense		
2-51-00-110-00	FCSS - SALARIES	54,000.00
2-51-00-130-00	FCSS - EMPLOYER CONTRIBUTIONS	3,600.00
2-51-00-135-00	FCSS - AUMA BENEFITS	5,750.00
2-51-00-137-00	FCSS RRSP CONTRIBUTION	1,200.00
2-51-00-150-00	FCSS - ADM TRAINING & EDUCATION	250.00
2-51-00-200-00	FCSS PROGRAMS	14,805.00
2-51-00-211-00	FCSS -TRAVEL/LODGE/PHONE & BOARD DEVEL.	700.00
2-51-00-220-00	FCSS - ADVERTISING & MEMBERSHIPS	400.00
2-51-00-300-00	FCSS EVENTS	5,400.00
2-51-00-400-00	THRIVE - RENT	7,800.00
2-51-00-410-00	THRIVE - EQUIP REPAIR/MAINT./PURCHASE	2,400.00
2-51-00-420-00	THRIVE - ADVERTISING/PROMOTIONS	0.00
2-51-00-510-00	FCSS - GENERAL GOODS & SUPPLIES	3,800.00
2-51-00-510-01	THRIVE - GOODS & SUPPLIES	400.00
2-51-00-595-00	FCSS - COMMUNITY CHRISTMAS	0.00
*	TOTAL FCSS - Expense	100,505.00
**	FCSS - (Surplus)/Deficit	0.00
Cemetery - Revenue		
1-56-00-400-00	CEMETARY - PLOT SALES	(2,500.00)
1-56-00-410-00	CEMETERY - PLOTS OPEN & CLOSIN	(2,500.00)
1-56-00-990-00	CEMETERY - DONATIONS	(1,000.00)
*	TOTAL Cemetery - Revenue	(6,000.00)
Cemetery - Expense		
2-56-00-250-00	CEMETARY - REPAIR/MAINTENANCE	3,750.00
2-56-00-500-00	CEMETERY - PLOT OPEN/CLOSE	100.00
2-56-00-510-00	CEMETARY - GOODS & SUPPLIES	150.00
2-56-00-764-00	CEMETERY, TSF TO RESERVES	0.00
*	TOTAL Cemetery - Expense	4,000.00
**	Cemetery - (Surplus)/Deficit	(2,000.00)
Community Worker - Revenue		
1-62-00-850-00	COMM. WORKER - LOCAL GOV'T GRANT	0.00
*	TOTAL Community Worker - Reven	0.00



TOWN OF BASSANO

Town of Bassano Budget 2021

General Ledger	Description	2021 Budget
Planning & Development - Reven		
1-64-00-200-00	PLANNING & DEVELOPMENT (PROV COND GRANT)	(2,319,000.00)
1-64-00-710-00	TSF FROM LAND & DEVELOPMENT	(70,000.00)
*	TOTAL Planning & Development -	(2,389,000.00)
Planning & Development - Expen		
2-64-00-200-00	MUNICIPAL PLANNING	2,350,200.00
2-64-00-220-00	MUNICIPAL PLANNING - MARKETING, FREIGHT	6,620.00
2-66-00-510-00	SUB DIV - COST OF LAND SOLD	2,500.00
*	TOTAL Planning & Development -	2,359,320.00
**	P & D. - (Surplus)/Deficit	(29,680.00)
Parks & Rec. - Revenue		
1-72-02-410-00	CAMPGROUND - REVENUE	(3,500.00)
1-72-02-690-00	PARK & R - MUNICIPAL CONTRIBUTION (ICF)	(72,327.00)
1-72-02-690-01	PARKS & R - COUNTY CONTRIBUTION (ICF)	(128,327.00)
1-72-00-920-00	TSF FROM RECREATION FUNDING COMMITTEE	(20,000.00)
1-72-00-710-00	TSF FROM RECREATION & CULTURE RESERVE	(60,000.00)
1-72-00-840-00	RECREATION - PROVINCIAL COND GRANT	(20,000.00)
*	TOTAL Parks & Rec. - Revenue	(304,154.00)
Parks & Rec - Expense		
2-72-01-110-00	PARKS & REC - SALARIES/WAGES	95,524.00
2-72-01-130-00	PARKS & REC - EMPLOYER CONTRIBUTION	6,260.00
2-72-01-135-00	PARKS & REC - AUMA BENEFITS	9,374.00
2-72-01-215-00	PARKS & REC - FREIGHT, PHONE	600.00
2-72-01-232-00	PARKS & REC - TRAINING/MEALS/LODGE	2,000.00
2-72-01-250-00	PARKS & REC - REPAIR/MAINTENANCE	1,000.00
2-72-01-251-00	CAMPGROUND - REPAIR/MAINTENANCE	0.00
2-72-01-274-00	PARKS & REC - INSURANCE	0.00
2-72-01-510-00	PARKS & REC - GOODS & SUPPLIES	34,500.00
2-72-01-511-00	CAMPGROUND - GOODS & SUPPLIES	400.00
2-72-01-520-00	PARKS & REC - EQUIPMENT REPAIR/MAINT.	1,000.00
2-72-01-540-00	T.V. TOWER - UTILITIES	1,800.00
2-72-01-541-00	CAMPGROUND - UTILITIES	3,850.00
2-72-01-840-00	PARKS & REC - PROVINCIAL COND. GRANT	0.00
2-72-02-250-00	ARENA - REPAIR/MAINTENANCE	57,500.00
2-72-02-274-00	ARENA - INSURANCE	36,100.00
2-72-02-540-00	ARENA WATER UTILITIES	950.00
2-72-02-690-00	MUNICIPAL CONTRIBUTION - REC. OP (ICF)	0.00
2-72-03-540-00	REC COMPLEX WATER UTILITIES	0.00
2-72-04-250-00	MINOR BALL - REPAIR/MAINTENANCE	0.00
2-72-04-274-00	CAMPGROUND - INSURANCE	830.00
2-72-05-274-00	RODEO - INSURANCE	350.00
2-72-07-250-00	BOWLING CLUB - REPAIR/MAINTENANCE	250.00



TOWN OF BASSANO

Town of Bassano Budget 2021

General Ledger	Description	2021 Budget
2-72-03-250-00	REC COMPLEX - REPAIR/MAINTENANCE	2,500.00
2-72-03-274-00	REC COMPLEX - INSURANCE	25,640.00
2-72-03-765-00	RECREATION - FUNDING	70,000.00
*	TOTAL Parks & Rec - Expense	350,428.00
**	P&R - (Surplus)/Deficit	46,274.00
Pool - Revenue		
1-72-00-410-00	POOL - REVENUE	(55,000.00)
1-72-00-420-00	POOL - CONCESSION	(2,000.00)
1-72-00-690-00	POOL - MUNICIPAL CONTRIBUTION (ICF)	(63,664.00)
1-72-00-690-01	POOL - COUNTY CONTRIBUTION (ICF)	(63,664.00)
*	TOTAL Pool - Revenue	(184,328.00)
Pool - Expense		
2-72-00-110-00	POOL - SALARIES/WAGES	102,308.00
2-72-00-110-01	POOL - PW SALARIE & WAGES	0.00
2-72-00-130-00	POOL - EMPLOYER CONTRIBUTION	6,220.00
2-72-00-211-00	POOL - TRAVEL/LODGE/MEALS	500.00
2-72-00-215-00	POOL - FREIGHT, INTERNET, PHONE	2,500.00
2-72-00-232-00	POOL - TRAINING	2,000.00
2-72-00-250-00	POOL - REPAIR/MAINTENANCE	10,000.00
2-72-00-274-00	POOL - INSURANCE	5,500.00
2-72-00-510-00	POOL - GOODS & SUPPLIES	4,800.00
2-72-00-511-00	POOL - CONCESSION	1,000.00
2-72-00-530-00	POOL - CHEMICALS	16,000.00
2-72-00-540-00	POOL - UTILITIES	33,500.00
*	TOTAL Pool - Expense	184,328.00
**	Pool - (Surplus)/Deficit	0.00
Culture - Revenue		
1-74-00-545-00	DROP-IN CENTRE - SHARED UTILITY COSTS	(3,250.00)
1-74-00-560-00	HALL - RENTAL REVENUE	(2,000.00)
1-74-00-690-00	HALL - MUNICIPAL CONTRIBUTION (ICF)	(27,070.00)
1-74-00-690-01	HALL - COUNTY CONTRIBUTION (ICF)	(62,070.00)
*	TOTAL Culture - Revenue	(94,390.00)
Culture - Expense		
2-74-00-110-00	HALL - JANITORIAL	7,950.00
2-74-00-210-00	HALL - FREIGHT, INTERNET, PHONE	840.00
2-74-00-250-00	HALL - REPAIR/MAINTENANCE	74,000.00
2-74-00-274-00	HALL - INSURANCE	5,600.00
2-74-00-510-00	HALL - GOODS & SUPPLIES	6,950.00
2-74-00-540-00	HALL - UTILITIES	23,500.00
2-74-00-545-00	DROP-IN CENTRE - UTILITIES	6,500.00
2-74-01-250-00	DROP-IN CENTRE - REPAIR/MAINTENANCE	500.00
2-74-01-250-01	LIBRARY - REPAIR/MAINTENANCE	0.00
2-74-01-274-00	DROP-IN CENTRE - INSURANCE	1,800.00
2-74-01-540-00	LIBRARY WATER UTILITIES	0.00
2-74-06-274-00	GUN CLUB - INSURANCE	1,750.00
2-74-00-765-00	LIBRARY - REQUISITION	21,526.00



TOWN OF BASSANO

Town of Bassano Budget 2021

General Ledger	Description	2021 Budget
2-74-00-764-00	HALL, TSF TO RESERVES	100.00
* TOTAL Culture - Expense		151,016.00
** Culture - (Surplus)/Deficit		56,626.00
Transfer TO Reserves		
2-12-00-710-00	TSF TO MUNICIPAL SERVICE RESERVE	(40,000.00)
2-32-00-710-00	TSF TO CAPITAL PLAN RESERVE	(360,926.00)
2-42-00-765-00	SEWER - TSF TO RESERVES	0.00
2-72-00-710-00	TSF TO RECREATION & CULTURE RESERVE	(65,000.00)
* TOTAL Transfer TO Reserves		(465,926.00)

*** End of Report ***



REQUEST FOR DECISION

Meeting: June 7, 2021
Agenda Item: 6.2

Late Payment of Taxes Bylaw 918/21 – Proposed

At the onset of the pandemic in 2020, council amended the Late Payment on Taxes Bylaw to reduce the first non-payment penalty on unpaid current year taxes from 18% to 4% effective July 31 and maintained the 18% penalty on all arrears at December 31.

Late Payment On Taxes Bylaw 918/21 is proposed to revert back to previous years' operations where an 18% penalty is applied to unpaid current year taxes at July 31 and an 18% penalty applied to all arrears at December 31.

A survey of municipalities indicates that most communities have reverted back to their previous penalty bylaws having provided concessions in 2020.

The purpose of a late payment on taxes bylaw is to ensure the municipality collects the revenue required to operate. Those that choose not to pay their taxes are then penalized.

OPTIONS:

- #1 – That council give all readings to Late Payment of Taxes Bylaw 918/21 as presented.
- #2 – That council requires amendments to Late Payment of Taxes Bylaw 918/21 (define amendments)
- #3 – That council takes not action and maintain Late Payment of Taxes Bylaw 901/20.

PROPOSED RESOLUTION:

1. That council gives first reading to Late Payment of Taxes Bylaw 917/21.
2. That council gives second reading to Late Payment of Taxes Bylaw 917/21
3. That council has third reading of Late Payment of Taxes Bylaw 917/21
4. That council gives third and final reading to Late Payment of Taxes Bylaw 917/21.

Attachments:

1. Late Payment of Taxes Bylaw 918/21

Prepared by: Amanda Davis, CAO



BYLAW

Bylaw Number: **918/21**

Bylaw Name: **Penalty on Late Payment of Taxes**

A BYLAW OF THE MUNICIPALITY IN THE PROVINCE OF ALBERTA, FOR THE ESTABLISHMENT OF CERTAIN PENALTIES ON LATE PAYMENT OF TAXES.

WHEREAS, Section 344, 345, and 346 of the Municipal Government Act, being Chapter M-26, 2000 and amendments thereto, authorize a Council to impose penalties for late payment taxes;

NOW THEREFORE the Council of the Town of Bassano, duly assembled, enacts follows:

1. TITLE

1.1 This bylaw shall be known as the “**Penalty on Late Payment of Taxes**” Bylaw.

2. GENERAL

2.1 There shall be levied upon all current taxes remaining unpaid after July 31, an 18.0% penalty which shall be added to and form part of the unpaid taxes.

2.2 If July 31 falls onto a weekend, payments on current taxes shall be accepted until the end of the next business day.

2.3 There shall be levied upon all arrears taxes, a penalty of 18% which will be added to and forming part of the unpaid taxes on the first business day after January 1st of the next succeeding year,

3. REPEAL

3.1 Bylaw No. 901/20 is hereby repealed.

4. ENACTMENT

4.1 This Bylaw shall come into full force and effect upon third reading.

4. EFFECTIVE DATE AND READINGS

4.1 Read a first time this 7 day of June 2021.

4.2 Read a second time this 7 day of June 2021.

4.3 READ a third and final time this 7 day of June 2021.

TOWN OF BASSANO

MAYOR

CHIEF ADMINISTRATIVE OFFICER