

subject: **2025 Trochu Recreation Area Special Tax Bylaw - 1914**  
 Meeting Date: Monday, April 22, 2024  
 Prepared By: Rajeana Nyman, Property Tax Administrator  
 Presented By: Rajeana Nyman, Property Tax Administrator

## STRATEGIC PLAN ALIGNMENT: (Check all that apply)

	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
High Quality Infrastructure		Economic Resilience		Quality of Life		Effective Leadership		Level of Service	

## RELEVANT LEGISLATION:

**Provincial (cite)-** Municipal Government Act, Section 382(1)

### Special Tax Bylaw

1) Each council may pass a special tax bylaw to raise revenue to pay for a specific service or purpose by imposing one or more of the following special taxes:

- (a) a waterworks tax;
- (b) a sewer tax;
- (c) a boulevard tax;
- (d) a dust treatment tax;
- (e) a paving tax;
- (f) a tax to cover the cost of repair and maintenance of roads, boulevards, sewer facilities and water facilities;
- (g) repealed 2008 cE-6.6 s55;
- (h) a tax to enable the municipality to provide incentives to health professionals to reside and practice their professions in the municipality;
- (i) a fire protection area tax;
- (j) a drainage ditch tax;
- (k) a tax to provide a supply of water for the residents of a hamlet;
- (l) a recreational services tax.

(2) A special tax bylaw must be passed annually.

### Taxable property

383(1) The special tax bylaw authorizes the council to impose the tax in respect of property in any area of the municipality that will benefit from the specific service or purpose stated in the bylaw

**Council Bylaw/Policy (cite)-** Bylaw 692



## BACKGROUND/PROPOSAL:

The original Bylaw 692 was approved by Council following a public vote on April 14, 1972. This bylaw was enacted solely to generate revenue for the agreement between Kneehill County and the Town of Trochu, established under Bylaw 692. Each year, Council approves a Special Tax Levy on properties within a designated area to fund recreational services.

The tax is collected and remitted to the Town of Trochu as a year-end payment, based on their report, to fund 50% of the operational costs for the Trochu pool facility

## DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES/OTHER CONSIDERATIONS:

For the coming year, we anticipate costs to remain relatively consistent with the final costs at the end of 2024. However, any over- or under-collection will be accounted for in the following year.

The 2024 ending balance for pool costs was \$63,882.05, while the total amount collected was \$70,979.34. This resulted in a variance of \$4,148.07 held in trust from the 2024 tax year. With funds remaining in trust, the requisition has been based on the collection amounts needed to meet an estimated \$63,882.05.

The following variables are considered in this requisition:

- Operational costs are provided to us by the Town of Trochu at year-end.
- Assessment revisions throughout the year, as changes to the 305 assessments can impact revenue.

Administration recommends a tax rate of 0.000218197 for the 2025 Trochu Recreation Special Levy, with an estimated total collection of \$59,733.89. This amount may be adjusted due to assessment revisions throughout the year.

## FINANCIAL & STAFFING IMPLICATIONS:

Upon approval of Bylaws 1913 and 1914, Administration will develop and send out the tax notification for June 1st.

## RECOMMENDED ENGAGEMENT:

Directive Decision (Information Sharing, One-Way Communication)

Tools:	Individual Notification	Other:	
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## ATTACHMENTS:

Bylaw 1914 – 2025 Trochu Recreation Area Special Tax (proposed)

## COUNCIL OPTIONS:

1. That Council approves the 2025 Trochu Recreation Special Levy.
2. That Bylaw 1914, being a bylaw to authorize the imposition of a special tax for the Trochu Recreation Area for the year 2025, is hereby given first reading.
3. That Bylaw 1914 is hereby given second reading.
4. That Council gives unanimous consent for third reading of Bylaw 1914 at this meeting.
5. That Bylaw 1914 is hereby given third and final reading.



**RECOMMENDED MOTION:**

1. That First Reading be given to Bylaw 1914 that being a bylaw for the 2025 Trochu Recreation Area Special Tax.
2. That Second Reading be given to Bylaw 1914 that being a bylaw for the 2025 Trochu Recreation Area Special Tax.
3. That consideration to hold third reading be given to Bylaw 1914.
4. That Third Reading be given to Bylaw 1914 that being a bylaw for the 2025 Trochu Recreation Area Special Tax.

**FOLLOW-UP ACTIONS:**

Administration will proceed with the preparation of the appropriate tax levies.

**APPROVAL(S):**

Mike Haugen, Chief Administrative Officer

Approved- ☒

