

1.0 Call to Order

2.0 APPROVAL OF AGENDA

3.0 Alberta Beach Pentacostal Camp

4.0 Sewer Special Tax Bylaw

5.0 Tax Rate Bylaw

6.0 Change of Council meeting Dates May and June

March 17th 2025

Summer Village of Sunset Point

3.0 A Public Submissions

Presentation by the Alberta Beach Pentacostal Camp

5:30pm

4.0 Sewer Special Tax

RECOMMENDATION:

That Council accepts provides 2025 Sewer Special Tax all three readings.

Background .

Annually a special tax is collected regarding sewer revitalization. The bylaw is attached for review.

Bylaw No. 2025-02

A BYLAW TO AUTHORIZE A SPECIAL SEWER TAX

WHEREAS pursuant to Section 382 of the Municipal Government Act (Alberta), the Council of the Summer Village of Sunset Point may pass a special tax bylaw to raise revenue to pay for a specific service or purpose by imposing a special tax.

WHEREAS pursuant to Section 382(1)(b) of the Municipal Government Act (Alberta), the Council of the Summer Village of Sunset Point desires to raise revenue by way of a sewer tax to provide financial support to upgrade sewer systems and facilities and services which benefit residents of Sunset Point;

Whereas, the Summer Village of Sunset Point, at the Council Meeting held on April 17th 2025 has prepared and adopted a 2025 Operating Budget including detailed estimates of the municipal revenues and expenditures.

Whereas, it is deemed to be just and equitable to set a special tax rate that will collect an equal amount of special tax from each taxable parcel of land within the municipality sufficient to raise \$95,100 in total. It is estimated that for the 2024 taxation year there are 193 taxable parcels of land in the Summer Village of Sunset Point.

NOW, THEREFORE, under the authority of the *Municipal Government Act*, the Council of the *Summer Village of Sunset Point*, in the Province of Alberta, enacts as follows:

1. In this By-law:
 - a. “Residential Property” shall mean all properties not designated Residential (Communal) in accordance with the Sunset Point Residential Sub Class Bylaw;
 - b. “Residential (Communal)” shall mean a Property designed Residential (Communal) in accordance with the Sunset Point Residential Sub Class Bylaw;
 - c. “Property” means i) a parcel of land, ii) an improvement, iii) a parcel of land and the improvements to it;
2. The Chief Administrative Officer shall levy a Special Tax for the year 2024 on the properties within the Summer Village of Sunset Point which are described in this By-law.
3. All Residential Property shall be charged with a Special Tax of \$300.00 per Property for the year 2025.
4. All Residential (Communal) Property shall be charged with a Special Tax of \$18,900.00 per Property for the year 2025.
5. That the special tax included in this Bylaw shall be levied and collected in the same manner and at the same time as general municipal taxes.
6. That this Bylaw shall take effect on the date of the third and final reading.

READ a first time this 3rd of April, 2024.
READ a second time this 3rd of April, 2024.
Given unanimous consent this 3rd of April, 2024.
READ a third time on this 3rd of April, 2024.

The Summer Village of Sunset Point

Mayor

CAO

5.0 Tax Rate Bylaw

RECOMMENDATION:

Open for Discussion

Background

Should Council wish to Amend the Tax Rate Bylaw as a result of discussions at the March 17th meeting this Item would be the location

Summer Village of Sunset Point
2025 Property Tax Bylaw No. 2025-02

A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE SUMMER VILLAGE OF SUNSET POINT FOR THE 2024 TAXATION YEAR.

WHEREAS, the Summer Village of Sunset Point has prepared and adopted detailed estimates of municipal revenue, expenses and expenditures as required, at the council meeting held on April 2nd 2025; and

WHEREAS, the estimated municipal revenues from all sources other than property taxation total \$278,979.00 and:

WHEREAS, the estimated municipal expenses (excluding non-cash items) set out in the annual budget for the Summer Village of Sunset Point for 2025 total \$1,096,6089; and the balance of \$817,629.00 is to be raised by general municipal property taxation; and

WHEREAS, the estimated amount required to repay principal debt to be raised by general municipal taxation is 0.00___ and;

WHEREAS, the estimated amount required for current year capital expenditures to be raised by general municipal taxation is \$111,515.00 and;

THEREFORE the total amount to be raised by general municipal taxation is \$595,877.77 and

WHEREAS, the requisitions are:

| | |
|---------------------------------------|----------------|
| Alberta School Foundation Fund | |
| Residential & Farm land | \$ 199,495.00 |
| Non-residential | \$4052.8 |
| Designated Industrial Property | \$15.40 |
| Seniors Foundation | \$17822.00 |

WHEREAS, the council is authorized to sub-classify assessed property, and to establish different rates of taxation in respect to each sub-class of property, subject to the *Municipal Government Act*, Chapter M-26, Revised Statues of Alberta, 2000; and

WHEREAS, the assessed value of all property in the Summer Village of Sunset Point as shown on the assessment roll is:

| | |
|------------------------------------|-------------------------------|
| Residential & Farm land | <u>\$68,719,900.00</u> |
| Communal Residential | <u>\$17,814,480.00</u> |
| Machinery and Equipment | <u>\$ 210,740.00</u> |
| Total Assessment | <u>\$86,745,120.00</u> |
| Designated Industrial Property | <u>\$210,740.00</u> |

NOW THEREFORE under the authority of the *Municipal Government Act*, the Council of the Summer Village of Sunset Point, in the Province of Alberta, enacts as follows:

1. 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 Summer Village of Sunset Point:

| | Tax Levy | Assessment | Tax Rate |
|--------------------------|-----------------|-------------------|-----------------|
| General Municipal | | | |
| Residential & Farm land | \$398,575.42 | \$68,719,900.00 | .0058 |

| | | | |
|---|---------------------|------------------------|-----------|
| Communal Residential | \$178144.8 | \$17,814,480.00 | .010 |
| Non-Residential, Linear, Machinery & Equipment & Designated Industrial Property | \$532.44 | \$210,740.00 | .0074888 |
| Minimum Tax | \$18625.00 | | \$1300.00 |
| Totals: | \$595,877.77 | \$86,745,120.00 | |

Alberta School Foundation Fund

| | | | |
|-------------------------|----------------------|------------------------|---------|
| Residential & Farm land | \$199495.15 | \$86737020.00 | .0023 |
| Non-Residential* | \$4214.8 | \$210,740.00 | .002480 |
| Totals: | \$203, 709.95 | \$73,397,590.00 | |

| | | | |
|---------------------------------------|--------------------|------------------------|-----------------|
| Designated Industrial Property | \$15.40 | \$210,740.00 | 0.00008 |
| Seniors Foundation | \$17,824.29 | \$86,947,760.00 | 0.000205 |

2. That the minimum amount payable per parcel as property tax for general municipal purposes shall be \$1300.00.

3. This bylaw comes into force at the beginning of the day that it is passed unless otherwise provided for in the *MGA* or another enactment or in the bylaw. This bylaw is passed when it receives third reading and it is signed in accordance with S.213 of the *MGA*.

READ a first time on this 3rd day of April, 2024.

READ a second time on this 3rd day of April, 2024.

READ a third and final time on this rd day of April, 2024.

Chief Elected Official

Chief Administrative Officer

6 Change of Council Meeting Dates

RECOMMENDATION:

Open for Direction.

Background

Due to changes in the CAO schedule his attendance at the May and June meetings is not possible and as a result Administration is requesting a change of dates.