Village of Stirling
October 7, 2026 - Regular Meeting of Council - 07:00 PM

1 Regular Council Meeting – Call Meeting to Order

2 Adoption of Agenda

3 Public Hearing - Bylaw 586-26: Amendment to County of Warner No. 5 and Village of Stirling Intermunicipal Development Plan

3.1 Draft Bylaw 586-26: Amendment to County of Warner No. 5 and Village of Stirling Intermunicipal Development Plan

3.2 Public Hearing Notice

- Public Hearing Notice - Bylaw 586-26: Amendment to County of Warner No. 5 and Village of Stirling Intermunicipal Development Plan

3.3 Bylaw 490-20: Bylaw 586-26: County of Warner No. 5 and Village of Stirling Intermunicipal Development Plan

- Bylaw 490-20: Bylaw 586-26: County of Warner No. 5 and Village of Stirling Intermunicipal Development Plan 1

3.4 Registration List

- Registration List

3.5 Westwind Weekly Advertising

- September 24, 2026
- October 1, 2026

4 Recognition

5 Delegations

5.1 Chinook Arch Regional Library Systems

- Council Presentation
- 2025 Impact Report
- Plan of Service 2023-2026

6 Minutes

6.1 Adoption of Council Minutes – September 16, 2026

- Draft Council Minutes – September 16, 2026

6.2 Business Arising from the Minutes

6.3 Motion Tracker

- Motion Tracker - October 2, 2026

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7.1.1 Accounts Payable - EFT #20266950 and EFT #20266990

7.1.2 Accounts Payable: EFT #20266953 and EFT #20266998

7.1.3 Accounts Payable: EFT #20266985 and EFT #20266986

7.2 Bank Reconciliation: August 2026

- Bank Reconciliation: August 2026 - redacted
- Bank Account Balances

7.3 Budget Report

- Budget Report

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8.1 Draft Bylaw 586-26: Amendment to County of Warner No. 5 and Village of Stirling Intermunicipal Development Plan

- Bylaw 586-26: Amendment to County of Warner No. 5 and Village of Stirling Intermunicipal Development Plan Cover
- Bylaw 586-26: Amendment to County of Warner No. 5 and Village of Stirling Intermunicipal Development Plan 2

8.1.1 Draft Bylaw 586-26: Amendment to County of Warner No. 5 and Village of Stirling Intermunicipal Development Plan - Second Reading

8.1.2 Draft Bylaw 586-26: Amendment to County of Warner No. 5 and Village of Stirling Intermunicipal Development Plan - Third and Final Reading

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8.3 Mayor's Deep Dive and Report on Municipal Health (Governance)

- Mayor's Deep Dive and Report on Municipal Health (Governance) Cover
- Mayor's Deep Dive and Report on Municipal Health (Governance)

8.4 2026 Internal Audit Report

- 2026 Internal Audit Report
- Appendix A 2026 to 2030 Strategic Plan
- Appendix B Municipal Government Act of Alberta
- Appendix C 2026 Village of Stirling Organizational Chart
- Appendix D 2019 Infrastructure Master Plan
- Appendix E Internal Audit Report June 3 2026 Council Meeting
- Appendix F Policy HR02-23 Payroll and Benefits Policy
- Appendix G CDR Report OHS-317306-WSP-01-CD-02C Final
- Appendix H 2025 Audited Financial Statement
- Appendix I 2024 Audited Financial Statement
- Appendix J 2023 Audited Financial Statement
- Appendix K 2022 Audited Financial Statement
- Appendix L 2021 Audited Financial Statement
- Appendix M 2020 Audited Financial Statement
- Appendix N 2019 Audited Financial Statement
- Appendix O Policy AR02-20 Tangible Capital Assets

- Appendix P Policy AR03-24 Investment and Surplus Management
- Appendix Q Policy AR07-23 Budget and Financial Controls Policy
- Appendix R Policy AR15-25 Asset Management

8.5 Council's Planning Session for 2027

- Council's Planning Session for 2027

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- CAO Report

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- ORRSC Board of Directors Meeting Minutes - June 2026

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NOTICE OF JOINT PUBLIC HEARING

COUNTY OF WARNER NO. 5 AND VILLAGE OF STIRLING
IN THE PROVINCE OF ALBERTA

PROPOSED BYLAW NO. 2015-26 (County of Warner No. 5)
PROPOSED BYLAW NO. 586-26 (Village of Stirling)

Amendment to County of Warner No. 5 & Village of Stirling Intermunicipal Development Plan

7:00 p.m., Wednesday, October 7, 2026
Stirling Community Centre
409 2 Street, Stirling, AB

PURSUANT to sections 216.4, 606, 631 and 692(3) of the Municipal Government Act, Revised Statutes of Alberta 2000, as amended, the Councils of the County of Warner No. 5 and the Village Stirling, in the province of Alberta, hereby gives notice of intention to consider respective bylaw amendments:

> **Bylaw No. 2015-26 (County of Warner No. 5 Bylaw) and Bylaw No. 856-26 (Village of Stirling Bylaw), being an amendment to the County of Warner No. 5 & Village of Stirling Intermunicipal Development Plan Bylaw No. 959-20 & Bylaw No. 490-20**

THE PURPOSE of proposed Bylaw No. 2015-26 and Bylaw No. 586-26 is to amend the joint Intermunicipal Development Plan to remove portions of land located east of Highway 4 in portions of Section 28 and 33 6-19-W4M as part of the Confined Feeding Operation Exclusion Area as illustrated on Map 5.

AND WHEREAS agricultural operators with an established presence in the region are seeking to expand and improve their existing poultry Confined Feeding Operation (CFO), located at SW 33-6-19-W4**,** onto lands located east of Highway 4 as the prevailing wind patterns in the area-predominantly from the west, reduce the likelihood of odour or operational impacts affecting the Village.

THEREFORE, TAKE NOTICE THAT the Councils of the County of Warner No. 5 and the Village of Stirling will be holding a joint public hearing to obtain public input on proposed Bylaw No. 2015-26 and Bylaw No. 586-26, at the Stirling Community Centre at 7:00 p.m. on the 7th day of October 2026 (409 2 Street, Stirling, AB).

AND FURTHER TAKE NOTICE THAT anyone wishing to make suggestions, comments or a presentation regarding the proposed bylaws should contact the County of Warner's CAO or the Village of Stirling's CAO **no later than 4:00 p.m. on the 5th day of October, 2026**. Both written and/or oral presentations may be given at the public hearing.

Anyone wishing to participate and/or attend the public hearing by electronic means must register in advance by contacting the Village of Stirling Office, by email at office@stirling.ca or phone at 403-756-3379 **before 4:00 p.m., the 5th day of October, 2026**.

A copy of the proposed bylaw may be reviewed at the County of Warner office and the Village of Stirling Office during normal business hours and on-line at stirling.ca.

DATED at the Village of Stirling in the Province of Alberta this 9th day of September, 2026.

Shawn Hathaway
CAO, County of Warner
Box 90
Warner AB T0K 2L0

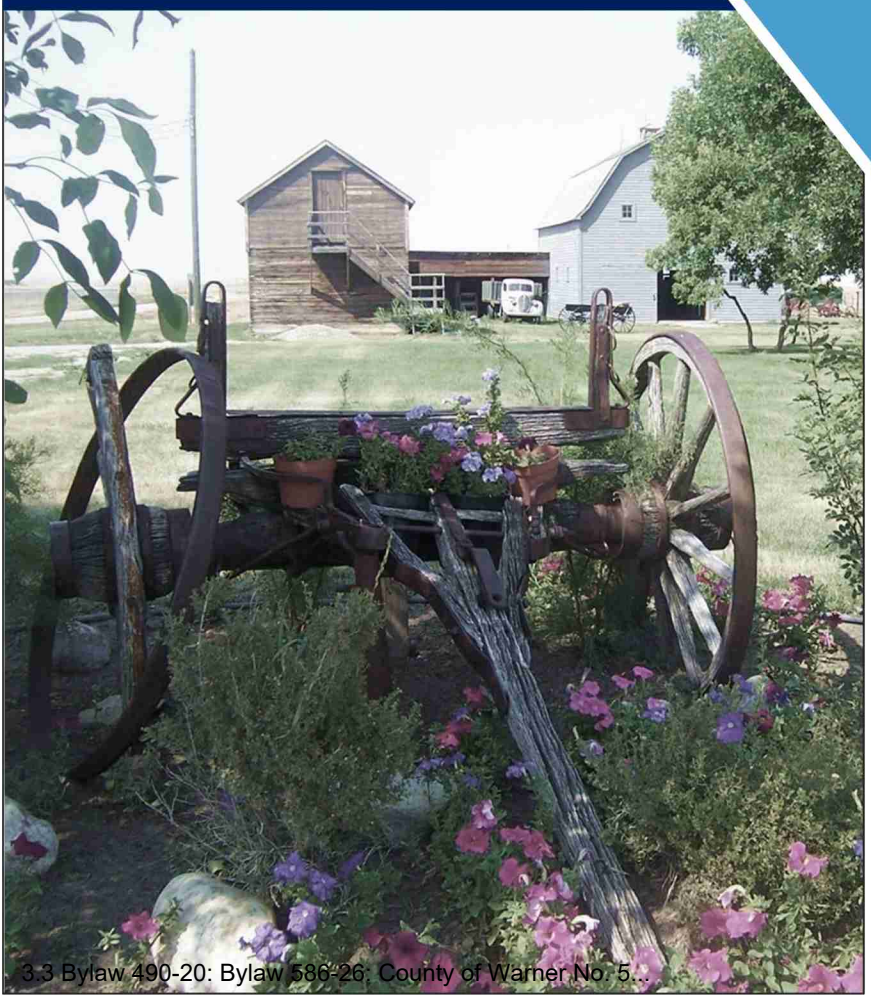
Scott Donselaar
CAO, Village of Stirling
429 4th Avenue, Box 360
Stirling, Alberta T0K 2E0

Bylaw No. 959-20 &
Bylaw No. 490-20



May 2020

County of Warner No. 5 & Village of Stirling INTERMUNICIPAL DEVELOPMENT PLAN





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Prepared for the County of Warner No. 5 and the Village of Stirling

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COUNTY OF WARNER
IN THE PROVINCE OF ALBERTA

BYLAW NO. 959-20

BEING a bylaw of the County of Warner No. 5 in the Province of Alberta, to adopt Bylaw No. 959-20 being the County of Warner No. 5 and Village of Stirling Intermunicipal Development Plan.

WHEREAS councils of municipalities that have common boundaries are required by provincial legislation to pass and adopt an intermunicipal development plan to include those areas of land lying within the boundaries of the municipalities as they consider necessary.

AND WHEREAS the County of Warner No. 5 and Village of Stirling Intermunicipal Development Plan establishes policies that apply to lands within both municipalities as defined within the plan and is to be used as a framework for decision making in each municipality with input and cooperation of the other jurisdiction.

AND WHEREAS both the Councils of the County of Warner No. 5 and the Village of Stirling agree that it is to their mutual benefit to establish joint planning policies, and this negotiation and agreement reflects a continuing cooperative approach between the two municipalities and the desire to see well-planned, orderly, and managed growth.

AND WHEREAS each municipality must prepare a corresponding bylaw and provide for its consideration at a public hearing.

NOW THEREFORE, under the authority and subject to the provisions of the Municipal Government Act, Revised Statutes of Alberta 2000, Chapter M-26 as amended, the Council of the County of Warner No. 5 duly assembled hereby enacts the following:

1. Council shall adopt the County of Warner No. 5 and Village of Stirling Intermunicipal Development Plan in consultation and as agreed to with the Village of Stirling.
2. This plan, upon adoption, shall be cited as the County of Warner No. 5 and Village of Stirling Intermunicipal Development Plan Bylaw.
3. Bylaw No. 836-04, being the County of Warner No. 5 and Village of Stirling Intermunicipal Development Plan and any amendments thereto, is hereby rescinded.
4. This bylaw shall come into effect upon third and final reading thereof.

READ a **first** time this 18 day of FEBRUARY, 2020.

Reeve – *Randy Taylor* | ***Municipal Administrator*** – *Shawn Hathaway*

READ a **second** time this 5 day of MAY, 2020.

Reeve – *Randy Taylor* | ***Municipal Administrator*** – *Shawn Hathaway*

READ a **third** time and finally PASSED this 5 day of MAY, 2020.

Reeve – *Randy Taylor* | ***Municipal Administrator*** – *Shawn Hathaway*

VILLAGE OF STIRLING
IN THE PROVINCE OF ALBERTA
Bylaw No. 490-20
County of Warner No. 5 and Village of Stirling Intermunicipal Development Plan Bylaw

BEING A BYLAW OF THE VILLAGE OF STIRLING IN THE PROVINCE OF ALBERTA, TO ADOPT BYLAW NO. 490-20, BEING THE COUNTY OF WARNER NO. 5 AND VILLAGE OF STIRLING INTERMUNICIPAL DEVELOPMENT PLAN.

WHEREAS councils of municipalities that have common boundaries are required by provincial legislation to pass and adopt an intermunicipal development plan to include those areas of land lying within the boundaries of the municipalities as they consider necessary.

AND WHEREAS the County of Warner No. 5 and Village of Stirling Intermunicipal Development Plan establishes policies that apply to lands within both municipalities as defined within the plan and is to be used as a framework for decision making in each municipality with input and cooperation of the other jurisdiction.

AND WHEREAS both the Councils of the County of Warner No. 5 and the Village of Stirling agree that it is to their mutual benefit to establish joint planning policies, and this negotiation and agreement reflects a continuing cooperative approach between the two municipalities and the desire to see well-planned, orderly, and managed growth.

AND WHEREAS each municipality must prepare a corresponding bylaw and provide for its consideration at a public hearing.

NOW THEREFORE, under the authority and subject to the provisions of the Municipal Government Act, Revised Statutes of Alberta 2000, Chapter M-26 as amended, the Council of the Village of Stirling duly assembled hereby enacts the following:

1. Council shall adopt the County of Warner No. 5 and Village of Stirling Intermunicipal Development Plan in consultation and as agreed to with the County of Warner.
2. This plan, upon adoption, shall be cited as the County of Warner No. 5 and Village of Stirling Intermunicipal Development Plan Bylaw.
3. Bylaw No. 396-04, being the County of Warner No. 5 and Village of Stirling Intermunicipal Development Plan and any amendments thereto, is hereby rescinded.
3. This bylaw shall come into effect upon third and final reading thereof.

READ a **first** time this 19 day of February 2020.

READ a **second** time this 8 day of April 2020.

READ a **third** time and passed this 20 day of May 2020.

Mayor – Trevor Lewington

CAO – Bob Payette

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PART 1

Introduction

PART 1
Introduction

1.1 Introduction

The County of Warner (County) and the Village of Stirling (Village) recognize that the land surrounding the Village is of mutual interest warranting a collaborative approach to planning. The Intermunicipal Development Plan (IDP or Plan) is based on creating a shared vision for future growth, by establishing and agreeing to a long-term strategy for planning and development which attempts to balance the interests of each municipality. The Plan is intended to foster ongoing collaboration and cooperation between the County and Village by providing a forum to discuss planning matters in the context of each municipality's land use philosophy.

In 2004, the County and the Village adopted their first Intermunicipal Development Plan (IDP or Plan) to create a shared vision for future growth, by establishing and agreeing to a long-term strategy for planning and development which attempts to balance the interests of each municipality. This IDP is still active, but the land use vision and policies require updating to remain relevant and applicable for the circumstances within the urban fringe area.

Revisions to planning regulations in the *Municipal Government Act, Revised Statutes of Alberta 2000 Chapter M-26, as amended* solidify the requirements for municipalities to consider and consult their neighbours during the planning process. Both municipalities wish to be proactive and establish a framework to direct and manage development in a manner which is mutually beneficial. Therefore, it is prudent that the County and Village adopt a new IDP to formalize intermunicipal cooperation and coordination of land, in order to mitigate potential issues arising from development on lands immediately adjacent to the Village boundary.

The key policy areas of the Plan include:

- Land Use,
- Transportation,
- Utilities, Servicing and Drainage,
- Coordination of Economic, Social and Environmental Issues, and
- Administration and Dispute Resolution.

The Plan is intended to provide guidance to decision-makers and establishes planning policy that applies to lands in the fringe and within the Village; however, each municipality is ultimately responsible for making decisions within their jurisdiction using the policies and procedures as agreed upon in this Plan.

1.2 Legislative Requirements

In order to foster cooperation and mitigate conflict between municipalities, the *Municipal Government Act, Revised Statutes of Alberta 2000, Chapter M-26, as amended (MGA)* requires adjacent municipalities to adopt an Intermunicipal Development Plan.

Specifically, the *MGA* states:

> ***631(1)*** *Subject to subsections (2) and (3), 2 or more councils of municipalities that have common boundaries and that are not members of a growth region as defined in section 708.01 must, by each passing a bylaw in accordance with this Part or in accordance with sections 12 and 692, adopt an intermunicipal development plan to include those areas of land lying within the boundaries of the municipalities as they consider necessary.*
>
> ***631(8)*** *An intermunicipal development plan*
>
> *(a) must address*
>
> *(i) the future land use within the area,*
>
> *(ii) the manner of and the proposals for future development in the area,*
>
> *(iii) the provision of transportation systems for the area, either generally or specifically,*
>
> *(iv) the co-ordination of intermunicipal programs relating to the physical, social and economic development of the area,*
>
> *(v) environmental matters within the area, either generally or specifically, and*
>
> *(vi) any other matter related to the physical, social or economic development of the area that the councils consider necessary,*
>
> *and*
>
> *(b) must include*
>
> *(i) a procedure to be used to resolve or attempt to resolve any conflict between the municipalities that have adopted the plan,*
>
> *(ii) a procedure to be used, by one or more municipalities, to amend or repeal the plan, and*
>
> *(iii) provisions relating to the administration of the plan.*

It is noted that the paramountcy of the IDP is established within the "Plans Consistent" (section 638) portion of the MGA:

> ***638(1)*** *In the event of a conflict or inconsistency between*
>
> *(a) an intermunicipal development plan, and*
>
> *(b) a municipal development plan, an area structure plan or an area redevelopment plan*
>
> *in respect of the development of the land to which the intermunicipal development plan and the municipal development plan, the area structure plan or the area redevelopment plan, as the case may be, apply, the intermunicipal development plan prevails to the extent of the conflict or inconsistency.*

3.3 Bylaw 490-20: Bylaw 586-26: County of Warner No. 5... Bylaw 490-20: Bylaw 586-26: County of Warner No. 5... | Page - 16

Figure 1: Planning Hierarchy Flowchart



In addition to *MGA* requirements, the *South Saskatchewan Regional Plan (SSRP)* became effective September 1, 2014 which introduced additional requirements when addressing land use matters. The SSRP uses a cumulative effects management approach to set policy direction for municipalities for the purpose of achieving environmental, economic and social goals within the South Saskatchewan Region until 2024.

Pursuant to section 13 of the *Alberta Land Stewardship Act (ALSA)*, regional plans are legislative instruments. The SSRP has four key parts including the Introduction, Strategic Plan, Implementation Plan and Regulatory Details Plan. Pursuant to section 15(1) of *ALSA*, the Regulatory Details of the SSRP are enforceable as law and bind the Crown, decision makers, local governments and all other persons while the remaining portions are statements of policy to inform and are not intended to have binding legal effect.

The Regional Plan is guided by the vision, outcomes and intended directions set by the Strategic Plan portion of the SSRP, while the Implementation Plan establishes the objectives and the strategies that will be implemented to achieve the regional vision. As part of the Implementation Plan, Section 8: Community Development includes guidance regarding Planning Cooperation and Integration between municipalities with the intention to foster cooperation and coordination between neighbouring municipalities and between municipalities and provincial departments, boards and agencies.

Section 8 contains the following broad objectives and strategies:

Objectives:

- *Cooperation and coordination are fostered among all land use planners and decision-makers involved in preparing and implementing land plans and strategies.*
- *Knowledge sharing among communities is encouraged to promote the use of planning tools and the principles of efficient use of land to address community development in the region.*

Strategies:

8.1 Work together to achieve the shared environmental, economic, and social outcomes in the South Saskatchewan Regional Plan and minimize negative environmental cumulative effects.

8.2 Address common planning issues, especially where valued natural features and historic resources are of interests to more than one stakeholder and where the possible effect of development transcends jurisdictional boundaries.

8.3 Coordinate and work with each other in their respective planning activities (such as in the development of plans and policies) and development approval processes to address issues of mutual interest.

8.4 Work together to anticipate, plan and set aside adequate land with the physical infrastructure and services required to accommodate future population growth and accompanying community development needs.

8.5 Build awareness regarding the application of land-use planning tools that reduce the impact of residential, commercial and industrial developments on the land, including approaches and best practices for promoting the efficient use of private and public lands.

8.6 Pursue joint use agreements, regional services commissions and any other joint cooperative arrangements that contribute specially to intermunicipal land use planning.

8.7 Consider the value of intermunicipal development planning to address land use on fringe areas, airport vicinity protection plans or other areas of mutual interest.

8.8 Coordinate land use planning activities with First Nations, irrigation districts, school boards, health authorities and other agencies on areas of mutual interest.

The above strategies are to be considered by both municipalities when developing policy within this IDP and when rendering land use decisions pertaining to development within the Plan area. Other strategies contained in the SSRP should be considered in the context of each municipality's Municipal Development Plan, Land Use Bylaw, other statutory plans, and through policies found within this Plan.

1.3 Plan Area

The Intermunicipal Development Plan Area (also referred to as the Plan Area or IDP Area) encompasses approximately one mile of land within the County of Warner and surrounds the Village of Stirling, including land to the east and west of Highway 4 and the southernmost entrance to the Village from Highway 846 (Map 1). The land within the Plan Area encompasses approximately 5,091 acres (2,060 ha) of land within the County of Warner.

As part of the IDP planning process, a background study was undertaken to help identify major development considerations and limitations requiring intermunicipal consideration within the Plan Area. The study examined land use, transportation systems, natural features, soils, topography, environmental aspects, abandoned gas wells, and subdivision and title configurations, amongst other matters. Maps 2 through 9 illustrate some of the physical features and considerations within the Plan Area.

Both natural and human-made features on the landscape affect planning for growth and development within the Plan Area. Natural features within the Plan Area include waterbodies, wetlands and drainage courses. Kipp Coulee, a natural drainage formation which extends throughout the Plan Area, running through the western portion of the Village, and joining the Etzikom Coulee just north east of Stirling, is recognized as an important planning consideration. While located just outside of the Plan boundary, Stirling Lake is also recognized within this Plan as an important regional water habitat area that is managed by Ducks Unlimited. Provincial information identifies various small pockets of potential wetlands, primarily located south and to the northeast of the Village.

The provincial data also distinguishes areas with potential for historical resources within the Plan Area and the Village of Stirling. Lands within and north of the Village have been identified by the Government of Alberta as having a high probability of containing important historic artifacts, HRV resources of 2, 3 and 5 values (Map 6). The Village of Stirling has had National Historic Site designation in place since 1989. The Village was designated as a national historical site of Canada because it is the best surviving example of a Mormon agricultural village.

A large portion of the lands within the Plan Area are used for various agriculture purposes. The majority of agriculture land within the IDP boundary contain fertile soils (CLI classes 2 and 3) that can render high crop yields under proper cultivation practices. There is only one livestock operation within the Plan Area classified as a Confined Feeding Operation (CFO), but there are a few smaller seasonal cow-calf type of operations.

Other characteristics or constraints of the Plan Area include the Village sewage lagoons located to the north of Stirling, and the waste transfer station sited north of the cemetery, just to the northwest of the Village boundary. Additionally, Highways 4 and 846 along with the CPR Railway that lies parallel to Highway 4, situated to the east of the Village boundary, create fragmented lands between the two major transportation networks. The Lethbridge County boundary touches this IDP boundary on the northwest near Stirling Lake, and the County of Warner and Lethbridge County have their own IDP adopted for lands on both sides of the shared rural boundary.

Existing subdivisions and developments within the Plan Area can be primarily characterized as relating to historic plan plots, farming and agriculture, and country residential uses. A few notable exceptions include:

- Village of Stirling cemetery,
- regional waste transfer station,
- isolated commercial use on Highway 4, and
- the historic, former locality of Maybutt Siding.

1.4 Plan Goals

1. To provide for a continuous planning process that facilitates ongoing consultation, collaboration, and coordination between the two municipalities.

2. To encourage on-going consultation and collaboration between the County and Village on matters of intermunicipal importance.

3. To establish a planning approach defined in a land use and transportation concept that will facilitate an integrated road network and management plan as well as promote compatible and complementary land uses.

4. To recognize the importance of the existing agricultural pursuits located within the fringe area and need to minimize fragmentation of these lands.

5. To provide a clear policy framework that serves to guide future planning decisions for lands located within the Plan Area, affording more certainty for and better coordination of development within the Plan Area.

6. To encourage and support cooperation and enable mutually beneficial economic opportunities to occur between the two municipalities.

1.5 Plan Preparation, Process & Procedure for Adoption

The background and study and analysis served as the foundation from which both municipalities could review the existing land use conditions and determine the relevant issues, goals and objectives. Once each municipality's perspectives were identified, a draft document was prepared for review by each municipality prior to consultation with affected landowners, stakeholders and the general public.

Upon completing the public consultation phase, a refined document was then prepared, and final draft was forwarded to each Council for review. As required by the *MGA*, public hearings were held by each Council and subsequent to the public hearings, the IDP was adopted by each municipality under separate municipal bylaws.

The policies outlined in Part 4 of this Plan are to be adhered to with respect to adoption, implementation, amendments and general administration of the IDP.

PART 2

Coordinated Growth Management Strategy

PART 2

Coordinated Growth Management Strategy

2.1 Plan Area

The Intermunicipal Development Plan Area (also referred to as the IDP Area or Plan Area) consists of approximately 5,091 acres (2,060 ha) within the County of Warner and is illustrated on Map 1. The Plan Area also includes those parcels of land within the Village of Stirling situated adjacent to the municipal boundary. Land Use and Transportation Concepts (Map 4) have been developed for the Plan Area to efficiently manage growth and assist decision makers in the review of subdivision and development proposals by identifying general locations for future land uses and major transportation routes and road linkages.

2.2 General Plan Policies

Intent

These general policies are applicable to all lands within the Plan Area and are intended to enable the implementation of an effective coordinated growth management strategy.

Policies

2.2.1 This document outlines policies that apply to all land within the IDP boundary illustrated on Map 1 and lands adjacent to the municipal boundary in the Village.

2.2.2 The Plan provides a basis for consultation and consensus making. However, each municipality will be ultimately responsible for making decisions within their own respective municipal boundaries, having regard for the policies of this Plan and the dispute resolution process in this Plan.

2.2.3 Both the County and Village shall update and amend their Land Use Bylaws and Municipal Development Plans as required to ensure conformity with the Intermunicipal Development Plan as adopted.

2.2.4 Existing land uses with valid development permits issued on or before the date of adoption of this Plan may continue to operate in accordance with the provisions of the County of Warner Land Use Bylaw, Village of Stirling Land Use Bylaw and the *Municipal Government Act*, as applicable. New applications for subdivision and development on these lands are subject to this Plan's policies.

2.2.5 Applications for land use redesignation, subdivision or development must be made to the applicable municipality in which the land is jurisdictionally located.

2.2.6 Any new application submitted for redesignation of land under the County's jurisdiction may be required to be accompanied by a professionally prepared Area Structure Plan containing the information requirements as prescribed in the County of Warner Land Use Bylaw and Municipal Development Plan.

2.2.7 All the required plans, design schemes or other reports in support of major subdivisions/ developments must be professionally prepared and engineered to an acceptable municipal standard.

2.2.8 Applications or proposals may come forward from landowners or developers that may not be specifically addressed through the policies of this IDP. In such circumstances, the two municipalities should consult and determine if the proposal should be discouraged, supported, or if amendments may be needed to be made to the IDP in order to enable the proposal to proceed if there is general agreement between the County and Village that the proposal is acceptable.

2.2.9 Both the County and Village will ensure that redesignation, subdivision and development applications located within the defined setback parameters of a provincial highway (300 metres for the boundary of a designated provincial highway or 800 metres from the intersection) are referred to Alberta Transportation.

2.3 Agricultural Practices

Intent

In terms of agricultural production, the existing use in the fringe is largely irrigated cropland, including some pastureland and one existing poultry confined feeding operation (CFO). It is the intent of both municipalities that agricultural activities are to continue to operate under acceptable farming practices within the Intermunicipal Development Plan boundary.

Policies

2.3.1 Priority is placed on the preservation of arable lands for agriculture production and promoting diversification of the agricultural sector by supporting many types of agricultural operations. Premature development of existing agriculture lands within the Plan Area should be avoided and such lands should continue to be used for agricultural purposes until it is necessary to change to another use.

2.3.2 Both municipalities recognize the importance of existing extensive agricultural (cultivation and grazing) uses of land within the Plan Area of the County's portion of the Intermunicipal Development Plan Area. These agricultural activities can continue to operate under acceptable farming practices and may be protected provided they are operating in accordance with the *Agricultural Operation Practices Act*.

3.3 Bylaw 490-20: Bylaw 586-26: County of Warner No. 5... Bylaw 490-20: Bylaw 586-26: County of Warner No. 5... | Page - 24

2.3.3 Both municipalities will work cooperatively in encouraging and supporting 'considerate' good neighbour farming practices, such as for dust, weed, and insect control adjacent to developed areas, through best management practices and Alberta Agriculture guidelines.

2.3.4 If any issue or complaint arises in either municipality regarding impacts from agricultural operations, the municipality receiving the complaint will direct the affected parties to the appropriate agency, government department, or municipality having jurisdiction over the land for consultation, investigation or resolution, as applicable.

2.3.5 New confined feeding operations (CFOs) and expansions are not permitted to be established within the Intermunicipal Development Plan Confined Feeding Operations Exclusion Area (Map 5). The two municipalities agree that the CFO Exclusion Area shall extend outside the IDP boundary, ½-mile to the west and ½-mile to the south, on lands situated west of Highway 846 as depicted on Map 5.

2.3.6 The County agrees that it shall update and amend the Municipal Development Plan as required to ensure it aligns with the CFO policies stipulated in this Plan.

2.3.7 The spreading of manure is strongly discouraged on land within the IDP Area. However, as it is recognized the Natural Resources Conservation Board (NRCB) has jurisdiction over such issues, it is requested that the procedures outlined in the *Agricultural Operations Practices Act*, Standards and Administration Regulation or the additional recommendations or conditions of the NRCB be strictly adhered to.

2.3.8 The County agrees that it will continue to regulate intensive livestock operations for threshold numbers that fall below the minimum threshold criteria for approvals under the mandate of the NRCB, through policies stipulated in the County's Land Use Bylaw.

2.4 Urban Growth & Annexation

Intent

In order to allow for the planning and installing of costly infrastructure, the County and Village have identified potential growth areas for future growth and development (Map 4). Any future annexation of these lands will occur in the framework and context of long-range planning documents, this IDP, and in consultation with the County.

Policies

2.4.1 The future land use concept illustrated on Map 4 establishes, generally, the preferred growth areas within the Plan Area. Future land uses will need to be more fully defined and planned through additional planning and engineering studies for the area when required. (Section 2.5 more fully outlines the future growth concepts of the IDP.)

2.4.2 Based on the locations of the existing highways and railway, topography, availability of services, and compatibility of land uses, the preferred Village growth directions will be to the north of the Village

for residential and industrial expansion and to the east of Highway 846 for commercial development and residential expansion as shown on Map 4.

2.4.3 The Village will attempt to implement the growth and development strategies as outlined in its Municipal Development Plan as best it can prior to commencing an annexation process unless unique circumstances present themselves in which earlier annexation is viewed as necessary.

2.4.4 Both municipalities recognize that future subdivision of larger agricultural parcels south and west of Kipp Coulee within the Village is challenging, due to servicing constraints, flooding potential and linkages with the historic nature of the Village (National Historic Sites designation). Village internal residential growth will be generally directed east of Kipp Coulee on lands with in-fill potential and servicing capability.

2.4.5 If the annexation of land is deemed necessary by the Village, either to accommodate growth or realign municipal shared boundaries in a more rational manner, the Village Chief Administrative Officer (CAO) will contact the CAO of the County to discuss the proposal and provide and share any of the necessary information, studies, facts and details on the proposal so all parties are adequately informed prior to submitting a notice of intent to annex with the Municipal Government Board (MGB).

2.4.6 When the Village formally determines annexation of land is necessary to accommodate growth, it will prepare and share with the County a growth strategy/study before submitting a notice of intent to annex with the Municipal Government Board. The growth strategy/study will indicate the necessity of the land, describe how land has been utilized to its fullest potential within the Village, outline proposed uses of the land, servicing implications, and any identified financial impacts to both municipalities, while addressing the MGB's "Annexation Principles" and demonstrating consistency with the relevant portions of the *South Saskatchewan Regional Plan*.

2.4.7 Annexation involves a number of stakeholders and the two municipalities agree that the following parties need to be involved in the process including:

a) land owners directly affected by the application must be part of the negotiation process;

b) the Village, who must make the detailed case for annexation and be a major participant in any negotiations;

c) the County, who must evaluate the annexation application and supporting documentation for the impact on its financial status and land base as well as ratepayer issues. The County will, as part of the negotiation with ratepayers, wish to see arrangements regarding, but not limited to:

- property taxes of ratepayers,
- use of land continuing as agriculture until needed for development,
- ability to keep certain animals on site;

d) authorities such as Alberta Transportation and Alberta Environment and Parks; and

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e) the Municipal Government Board, who will evaluate the application and responses from the stakeholders.

2.4.8 Annexation boundaries shall follow legal boundaries and natural features to avoid creating fragmented patterns of municipal jurisdiction.

2.4.9 Notwithstanding policy 2.4.7 above, the County or Village may initiate an application for annexation without preparing a growth strategy/study if the proposal is for a minor boundary adjustment to accommodate existing title property line reconfigurations, roads, canals, or utility rights-of-way that may be split by municipal jurisdiction boundaries and the two municipalities agree the annexation proposed is minor and logical.

2.4.10 Upon the completion of an annexation and the Municipal Government Board Order approval, the County and/or Village are responsible for reviewing their respective Land Use Bylaw to amend any municipal boundaries on diagrams, and to determine if a redesignation of the land is required to conform with the purpose of the annexation application, or as per any agreement with the land owners involved in the annexation process of their land.

2.4.11 Within one-year after a Municipal Government Board Order approving an annexation, the two municipalities shall review the IDP boundary to determine whether a need to amend the Plan boundary, or any other planning matter or boundary, is warranted.

2.5 Future Land Use

Intent

To address the matter of future land use within the Plan Area, land use concepts have been defined to ensure compatible land use occurs. The areas have also been identified to allow for future servicing considerations and studies to be adequately planned. Additionally, possible logical expansion areas have been identified and need to have special considerations for long-term planning (Map 4).

The following policies are intended to apply to issues that affect the fringe surrounding the Village of Stirling. It is recognized that the Stirling fringe is complex, consisting of existing fragmented parcels, many of which were created at the turn of the century through the registration of the original Village site plot plan. These policies will in part govern subdivision and development in the fringe and are supplemented with policies from the County's statutory plans and bylaws.

Policies

2.5.1 Future land use within the Plan Area will continue to be primarily for extensive agriculture, with the exception of the future growth areas shown on Map 4. This does not preclude the establishment of non-agricultural land uses within the remainder of the Plan Area. Decisions on applications for non-agricultural land uses shall be made in the context of the policies of this Plan and other relevant planning documents.

2.5.2 The future land use concept illustrated on Map 4 establishes, generally, the recommended future land uses for the preferred growth areas within the Plan Area. The boundaries of the future land uses shown on Map 4 are general approximations and are not intended to be exact boundaries.

2.5.3 Proposals for development that are not consistent with the Land Use Concept may be considered on a case-by-case basis upon consultation between the County and Village.

2.5.4 As shown in Map 4, lands immediately to the north of 1 Avenue in Stirling (S½ of SE 32-6-19-W4M) and east of Highway 846 in a portion of SW 33-6-19-W4M are recognized as future Village residential growth areas. Lands east of the current Village boundary are recognized as the potential future residential and commercial growth areas (east of Highway 846 to the CPR right-of-way), due to the likely ease of providing municipal servicing and fewer impediments to growth.

2.5.5 Lands to the north of the Village and west of Highway 4, primarily within the NE and N½ of SE 32-6-19-W4M, are identified as a suitable location for future industrial developments to be planned as the primary land use for the County and for the Village as a future expansion area as depicted on Map 4.

2.5.6 An area east of the intersection of Highways 4, 846 and 61 within the northeast potion of the Plan Area has been identified by the County as an opportunity area for further industrial development (Map 4). Access to any future development of this site shall be to the satisfaction of Alberta Transportation.

2.5.7 The area east of the Village and west of Highway 4, situated between the CPR railway and Highway 4 (SW 33-6-19-W4M, portion of NW 33-6-19-W4M, and portion of NW 28-6-19-W4M) is identified as a limited industrial/commercial land use area for the County. Any land use decision making process should include considerations of the compatibility of the proposed use with adjacent land uses, a potential engineer's study to examine the drainage and water table depth, and anticipated traffic volumes as there are some restrictions due to limited access points into the area.

2.5.8 A potential highway commercial cluster area has been identified along both sides of Highway 4 at the east entrance road to the Village (County Township Rd 64A which connects to 4 Avenue) as illustrated on Map 4. It is recognized direct access to the highway will not be allowed and access to any future development of this area shall be in consultation with and to the satisfaction of Alberta Transportation.

2.5.9 Any future development proposed adjacent to Highways 4 and 846 and Village entranceways should consider potential visual impacts and plans should address the enhancement of visual appeal and attractiveness of the development with special regard to landscaping, signage, building style, setbacks, screening, architectural guidelines and other features.

2.5.10 It is recognized that the Village has identified a need to plan for a future urban commercial core centre, as land available for such use is presently limited within the Village on Main Street (4 Avenue). Some potential lands east of Highway 846, between 4 Avenue and 6 Avenue, and to the north between 2 Avenue and 3 Avenue have been identified and reserved for potential future Village commercial use.

2.5.11 Outside of the identified expansion and potential development areas, it is recognized that the Urban Fringe district of the County's Land Use Bylaw allows consideration for a variety of business type land uses, including isolated commercial and isolated industrial uses. Any such development proposals submitted to the County will be carefully reviewed with respect to roads and access, servicing, drainage, compatibility with adjacent land uses, and how it may align with the intent of this IDP and its policies, and in particular, any such proposal should not hinder the identified future growth land use concept areas.

2.5.12 In the 'Historic Site Plan Policy Area' (refer to Map 4), the County shall not approve isolated noxious or heavy industrial uses along the west or south side of the Village, due to prevalent wind patterns and the proximity to residential uses. Additionally, those uses shall not be approved in the identified Village future 'Potential Expansion Area'.

2.5.13 Any subdivision and development within the Urban Fringe district of the County located to the south and west of the Village, as shown on Map 4 as the 'Historic Site Plan Policy Area', must have consideration of the National Historic Site Plans and the criteria of the following policy 2.5.14.

2.5.14 In considering subdivision and development applications within the 'Historic Site Plan Policy Area', the County:

a) will have consideration of the National Historic Site Plans and the historic 10-acre grid and roadway pattern for applications within ½ mile from the Stirling boundary in the south and west, and as may be stipulated in the Urban Fringe district in the County's Land Use Bylaw;

b) may allow on a discretionary basis, a 10-acre parcel to be subdivided into two 5-acre parcels, with consideration of maintaining the historic grid and road pattern.

2.5.15 Within the identified future 'Potential Expansion Area' for the Village depicted on Map 4, country residential subdivision will be restricted to the creation of 10-acre[1] square-grid blocks or the resubdivision of an existing 10-acre parcel into no more than two 5-acre parcels that align with the existing block and road pattern established in the vicinity.

2.5.16 It is recognized that the Municipal Development Plan and Land Use Bylaw subdivision policies of the County allow consideration for grouped country residential land use in the Urban Fringe district without the requirement for a bylaw redesignation to the Grouped Country Residential (GCR) district. In respect of this, any multi-lot country residential proposal that comes forward by landowners/developers should be carefully reviewed with respect to roads and access, servicing, drainage, and how it may align with the intent of this IDP and its policies, and in particular, any such proposal should not conflict with the identified Land Use Concepts plan or future potential Village growth opportunities.

2.5.17 Grouped Country Residential (GCR) development within the County of Warner, whether designated as GCR or not, should be restricted in areas:

[1] The 10-acre parcel size reference is a generality as acreage is to be calculated to two decimal places and rounded to the nearest acre using conventional rounding rules; that is, acreages of 9.50-9.99 are rounded up to 10.

a) near Stirling Lake because of the Stirling sewage lagoon and varying water conditions,

b) within ½ mile to the west and south of the village because of the implementation of the National Historic Site Plans, and

c) within the Potential Expansion Area for the Village identified on Map 4.

2.5.18 Any discretionary uses approved by the County should be compatible with the proposed future Land Use Concept and should be deemed compatible with adjacent land uses on the Village side of the municipal boundary.

2.5.19 Subdivision applications will be required to demonstrate consistency with the intent of the Future Land Use Concept (Map 4). Proposals for subdivision that are not consistent with the Land Use Concept may be considered on a case-by-case basis upon consultation with the Village.

2.5.20 For any multi-lot subdivision proposals within the Plan Area, an Area Structure Plan or conceptual design scheme will be required to be submitted by developers to address the planning and servicing items as stipulated in the County's Land Use Bylaw and Municipal Development Plan. The County shall refer the document to the Village in consideration of the referral and circulation policies of the IDP.

2.5.21 The County and Village both agree in the merit of removing the Urban Fringe Agricultural and Urban Fringe Residential districts from the County of Warner Land Use Bylaw that currently apply to the Stirling fringe area. The County agrees that the management of the special land use and subdivision parcel sizes previously addressed within those districts will be applied through unique criteria and specific standards added into the Urban Fringe district of the Land Use Bylaw.

2.5.22 In consideration of policy 2.5.21, both municipalities agree that the following land uses listed in the Urban Fringe district of the County's Land Use Bylaw are deemed not compatible within the Village's 'Potential Expansion Area' and the 'Historic Site Plan Policy Area' as illustrated on Map 4:

USE	**Potential Residential Development Area**	**Historic Site Plan Policy Area**
Abattoir	X	X
Agricultural services	X	
Autobody repair and paint shop	X	X
Automotive dealership	X	X
Automotive repair and service shop	X	X
Breeding facility	X	
Highway commercial	X	
Intensive horticulture	X	
Isolated single lot industrial	X	X
Kennel	X	
Minor livestock operation	X	
Mobile home	X	
Service station	X	X

2.5.23 The Village sewage lagoon is situated adjacent to Stirling Lake within SW 5-7-19-W4M in the County, and, as such, both municipalities shall consider the following required provincial setbacks from this facility when making decisions on subdivision and development proposals in the area:

a) In accordance with Section 12 of the Subdivision and Development Regulation, a subdivision authority shall not approve an application for the subdivision for a school, hospital, food establishment or residential use if the application would result in a property line of a lot created by subdivision for any of those uses being located within 300 metres of an operating wastewater treatment plant.

b) In accordance with Section 12 of the Subdivision and Development Regulation, a development authority shall not issue a development permit for a school, hospital, food establishment or residential use if the building site is located within 300 metres of an operating wastewater treatment plant.

2.5.24 The regional waste transfer station is located within the SW 32-6-19-W4M just to the northwest of the Village boundary which also must be considered by both municipalities in making land use decisions. As such, in accordance with provincial legislation, any subdivision or development application shall not be approved for a school, hospital, food establishment or residential use if the property line of a subdivision or building site for a development for any of those uses is located within 300 metres of the waste transfer site.

Municipal Reserve

2.5.25 To provide opportunity for future greenspace and amenities on land within the Potential Expansion Area for the Village, the County acknowledges that specific consideration with respect to municipal reserve is necessary. Within the area identified as the 'Potential Expansion Area' for the Village on Map 4, where municipal reserve is applicable in accordance with the *Municipal Government Act*, at least 50% of the municipal reserve owing will be deferred and registered as a deferred reserve caveat on each lot subject of the subdivision, unless otherwise mutually agreed upon by the County and the Village. The remaining 50% of the municipal reserve owing will be provided as required by the County.

2.5.26 Except as required in policy 2.5.25, all other municipal reserve owing within the Plan Area will be as determined by the County.

2.6 Transportation & Roads

Intent

The policies in this section are intended to address the IDP requirements of the *Municipal Government Act* and also help foster enhanced coordination of transportation linkages. The planning and coordination of linked road networks is to ensure that these roads are functional, compatible and logical in order to facilitate orderly and planned growth that does not compromise future development.

Policies

2.6.1 Map 4 illustrates a basic transportation concept based on an extension of the established grid road layout in the Village that must be taken into consideration when planning or subdividing areas for future development. A continuation of the grid layout for the road network is the preferred road and subdivision configuration.

2.6.2 In consideration of the Transportation Concept, development and subdivision proposals, along with any Area Structure Plan or conceptual design scheme, must address as part of the planning process, access, circulation and road connectivity to existing adjacent roadways or to establish a road network to areas identified for future growth and development.

2.6.3 Each municipality must be notified, prior to a decision being made, on any development or subdivision proposal in the other municipality that will result in access being required from an adjoining road under its control or management. The affected municipality must give permission in writing to the municipality processing the application prior to any access being permitted as a result of the approval of the application.

2.6.4 If road dedication is stipulated as a condition of subdivision approval, the landowner/developer will be required to enter into a development agreement to define the terms for road construction and any associated costs. The landowner/developers, not the County or Village, will be responsible for any costs related to providing access or roads as required.

2.6.5 Road construction may be deferred to a future subdivision or development stage subject to a deferred servicing/development agreement with either the County or Village as applicable.

2.6.6 Both municipalities recognize the need to coordinate provincial transportation plans and municipal land use plans to ensure proper planning of development adjacent to highways of provincial interest and the County and Village will consult with Alberta Transportation regarding the implementation of this Plan.

2.6.7 A developer/landowner may be required to conduct a Traffic Impact Assessment (TIA) with respect to impact and access onto Highways 4 and 846, and Highway 61 and any upgrading identified by the traffic studies TIA will be implemented at the sole cost of the developer/landowner and to the satisfaction of Alberta Transportation.

2.6.8 The potential highway commercial cluster area located along both sides of Highway 4 at the east entrance to the Village (4 Avenue and County Township Rd 64A), illustrated on Map 4, must be planned in consultation with Alberta Transportation and in consideration of any of the provincial departments' requirements.

2.6.9 With respect to future growth and development for the Plan Area, it is recognized that no additional direct access to Highway 4 will be permitted by Alberta Transportation. Any additional proposed new road access (i.e., service road) linkage to the highway shall be determined in consultation with the provincial department with consideration for the need of preparing an Area Structure Plan and/or a Traffic Impact Assessment (TIA).

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2.6.10 Isolated industrial/commercial uses in proximity to the highways will be reviewed on a case-by-case basis in consultation with Alberta Transportation at the time of development to determine potential highway impacts, and any required intersection upgrades or improvements that may be required shall be provided at the sole cost by the developer/landowner.

2.6.11 Both municipalities recognize the importance of the railway system to the economy of the region and shall regulate compatible land uses adjacent to the rail lines referring to using the *FCM: Guidelines for New Development in Proximity to Railway Operations (2013).*

2.7 Utilities & Servicing

Intent

Both municipalities desire quality development with consistent, efficient and acceptable servicing standards that account for and manage cumulative impacts. Additionally, there is a need to provide a guideline for basic and agreed to servicing requirements applicable to the Plan Area.

Policies

2.7.1 Both municipalities recognize the importance of efficient provision of utilities and services and agree to coordinate, wherever possible, to determine appropriate locations and alignments of any utility or servicing infrastructure required to serve a proposed subdivision or development within the Plan Area.

2.7.2 If a private sewage system is proposed to serve a subdivision, the developer/landowner shall be required to undertake a professional soil test/analysis and report prior to a decision being made on the application in order to determine the cumulative impact and site suitability of the private sewage system and to ensure that any applicable provincial and municipal regulations can be met.

2.7.3 For multi-lot subdivision proposals or where required within either jurisdiction in accordance with the municipality's Municipal Development Plan or Land Use Bylaw, developers shall be responsible to provide, at their expense, an engineered storm water management plan and obtain any necessary approvals under the *Water Act*.

2.7.4 Prior to any subdivision or development approval which proposes the use of municipal water or sewer under the adjacent municipality's control or management, the developer/landowner must obtain approval in writing from the applicable municipality regarding the use of such infrastructure to serve the development or subdivision.

2.7.5 Proposed subdivision or development in the Plan Area may benefit from a sharing of municipal water and wastewater services (municipal services) from the Village. Where municipal services are proposed by a developer, an agreement must be discussed with the Village prior to an application being deemed complete. It is acknowledged that, although these circumstances may arise and benefit all parties concerned:

a) the Village is not committed to providing any new services outside the Village boundaries, and

b) the County will not approve any application requiring urban services until a servicing agreement has been negotiated with the Village.

2.7.6 Both municipalities agree in principle that existing and future developments outside of the Village that receive the benefit of Village services through the Village distribution network should be required to pay toward the use of Village facilities. This payment could come in the form of a one-time lump sum, a rate surcharge, development fee, or any other acceptable form of remuneration.

2.7.7 When Village municipal services are proposed within the Plan Area:

a) it is the responsibility of the developer/landowner to enter into an agreement with the Village for the provision of such services. Any costs associated with connecting to municipal water and wastewater, including extending waterlines and installing associated infrastructure, will be defined in the agreement and typically will be at the expense of the developer/landowner;

b) the location of the required infrastructure to provide those services may be approved by the County based on discussions and negotiations between the County, the Village and the developer/landowner;

c) where municipal water or wastewater services have been extended into the County, the County may collect the agreed upon user fees, for remittance back to the Village.

2.7.8 In consideration of providing municipal services to areas or development proposals agreed to between the two municipalities, the County and Village may discuss the need to create and apply off-site levies, development charges, and/or servicing fees to any and all development areas as part of the agreement to ensure developers contribute their fair share of the costs related to the infrastructure.

2.7.9 Where both municipalities agree that Village services will be provided within the Plan Area, the Village and County should negotiate an agreement regarding the sharing of potential revenues and expenditures related to the proposed subdivision or development.

2.7.10 When municipal water and wastewater services are installed and available to service any proposed subdivision or development, the developer/landowner may be required to connect to such services.

2.7.11 The County and Village recognize that there may be areas of mutual opportunity and benefit in the provision of infrastructure and other services and agree to discuss in good faith these opportunities as they may arise.

2.7.12 As the County and Village are required to negotiate and enter into an Intermunicipal Collaborative Framework (ICF) regarding the delivery of services, both parties recognize that the provision of municipal services, including water and sewer, may need to be generally addressed through the ICF but preferably the details and terms would be provided through a separate agreement.

2.8 Renewable Energy Developments

Intent

Both municipalities are open to supporting emerging renewable energy industries on land use within the Plan Area provided they are small-scale, suitably located and reflect the development philosophies of both municipalities.

Policies

2.8.1 The County and Village are supportive of individual small-scale renewable energy developments (e.g., solar, wind, geothermal, etc.) that serve an individual landowner or business provided it is allowed for in the municipality's Land Use Bylaw and any municipal standards are met.

2.8.2 It is recognized that the County does not presently permit commercial-scale renewable energy developments (e.g., solar, wind, biofuel, etc.) in the Urban Fringe district of the Land Use Bylaw. If a bylaw amendment was proposed to the County to contemplate allowing such a use within the Urban Fringe District, the County will consult with the Village on the bylaw request and will circulate any submitted bylaw amending application to the Village for comment in accordance with Section 4.3 of this Plan.

PART 3

Coordination of Social & Environmental Issues

PART 3

Coordination of Social & Environmental Issues

3.1 Mutual Benefit & Cooperation

Intent

Consultation and cooperation on joint policy areas that may affect or benefit both parties should be encouraged and reviewed by both municipalities, as there are regional issues or opportunities that may impact both.

Policies

3.1.1 The County and Village agree to work together to try and enhance and improve the region for the benefit of both municipalities.

3.1.2 The County and Village will continue to consult and cooperate regarding intermunicipal issues and matters of mutual interest in a positive, collaborative manner and develop land use and development strategies for the area with a "regional" perspective to the extent possible.

3.1.3 Both municipalities recognize that some development or economic proposals may be regionally significant and/or mutually beneficial to both parties and the two agree to meet to discuss such proposals when they come forward to find methods to accommodate such proposals for the benefit of the shared region. Joint Council meetings may be used as forum to discuss and negotiate proposals.

3.1.4 Both municipalities agree to discuss and find ways to cooperate with other government departments, agencies and utility service providers to help facilitate the efficient delivery of infrastructure and services that may transcend municipal boundaries or are of a mutual benefit.

3.1.5 Both municipalities recognize the regional significance and potential impacts of the CPR rail-line and potential for rail associated growth activities, and the County and Village will work together to discuss and attempt to mutually address potential issues that may arise from the operations or expansion of the rail system and related activities.

3.1.6 Where feasible, the County and Village may jointly develop and implement storm water management planning, and infrastructure to make use of the potential cost and land use efficiencies gained through the sharing of this important and required infrastructure.

3.1.7 As a municipal cost-saving initiative endeavor, the County and Village may discuss and plan for the sharing of various municipal equipment, machinery, and services where feasible, practical and workable, which may be managed through separate agreements between the two municipalities.

3.1.8 The two parties will proactively work together on preparing an Intermunicipal Collaborative Framework, as required by the *Municipal Government Act*, in a cooperative spirit in an attempt to give due consideration to regional perspectives on municipal governance and community services.

3.1.9 The County and Village may collaborate and investigate methods of giving various support to a variety of community cultural, recreational, environmental (wetlands, parkland, etc.) or heritage projects that may mutually benefit or enhance the quality of life of ratepayers of both municipalities within the region. This could be in the form of: time (municipal staff), gifts in kind, materials, municipal letters of support, unified government lobbying, application for grants, or other more permanent arrangements if both municipalities agree and enter into discussions and make specific agreements for the type and method of delivery of such municipal support.

3.2 Environmental & Historical Matters

Intent

Policies in this section address the shared concerns of both municipalities regarding the natural environment and suggests ways to address the concerns. The policies also recognize that some local developments require consultation with and approvals from other levels of government in regard to protecting or managing various environmental or cultural resources.

Policies

3.2.1 Areas with potential for historical resources are identified by the province within the Plan Area (refer to Map 6). Each municipality is responsible for referring subdivision and development applications to the Alberta Director of Culture and Tourism for the province as required under applicable provincial legislation.

3.2.2 On any lands identified as a site of a potential historical resource, the developer shall be responsible at their expense of undertaking any required archeological study or complying with an order of Alberta Culture and Tourism and obtaining any necessary clearances and approvals as it relates to their proposal and compliance with the *Historical Resources Act (HRA)*.

3.2.3 Various small wetlands are dispersed throughout the Plan Area (refer to Map 7) and developers shall be responsible for avoiding any identified provincial wetlands or undertaking mitigation measures at their expense as required in accordance with the *Water Act* and *Alberta Wetlands Policy*.

3.2.4 Although Stirling Lake is located outside the Plan Area, it is recognized as an important regional water habitat area and any development proposals in proximity must be carefully reviewed with consideration for potential impacts to the waterbody and wildlife.

3.2.5 Kipp Coulee is an important natural drainage formation within the Plan Area that traverses though the County and Village. The County and Village will carefully review development proposals in relation to how they may impact the drainage channel, and the developer shall be responsible to address potential storm water drainage issues as part of their proposal.

3.2.6 Both municipalities agree to encourage low impact development practices and sustainable design measures as much as practical, including initiatives like bio-retention areas, porous pavement, bio-swales, naturalized storm ponds and other initiatives in order to reduce storm water quantity and achieve positive environmental outcomes.

3.2.7 Developers undertaking subdivision or development in either municipal jurisdiction are required to address storm water drainage management as part of their proposal, and are responsible for obtaining any necessary approvals from Alberta Environment and Parks that may be required with respect to the provincial *Water Act*.

3.2.8 If problems or disputes should arise between the two municipalities in regard to any drainage or storm water issues, the two parties agree to consult with each other and attempt to resolve the issue locally prior to engaging Alberta Environment and Parks. If a simple resolution cannot be easily achieved, the two municipalities should use the dispute mechanism process as outlined in Part 4 of this Plan.

PART 4

Plan Administration & Implementation

PART 4

Plan Administration & Implementation

4.1 Plan Validity & Amendment

Intent

The intent is to keep the Plan current and in conformity with any provincial regulations or initiatives. As a result, this Plan may require amendments when necessary.

Policies

4.1.1 This Plan comes into effect on the date it is adopted by both the County and Village. It remains in effect until by mutual agreement of both municipalities, it is amended or replaced. In respect of this:

a) either municipality may request that the Plan be repealed and replaced with a new IDP upon serving written notice to the other municipality; and

b) the dispute resolution process outlined in Section 4.4 will be undertaken should the municipalities be unable to reach an agreement.

4.1.2 Amendments to this Plan may be necessary from time to time to accommodate agreed to updates or changes and/or unforeseen situations not specifically addressed in the Plan; any amendments must be adopted by both Councils using the procedures established in the *Municipal Government Act*. No amendment shall come into force until such time as both municipalities adopt the amending bylaw.

4.1.3 Requests for amendments to this Plan, by parties other than the County or Village, may be made to the municipality in which the request originated and be accompanied by the applicable fee to each municipality for processing amendments to a statutory plan.

4.1.4 If agreed to by both municipalities, a joint public hearing may be held in accordance with the *Municipal Government Act* for any amendments to this Plan.

4.1.5 Municipal staff are encouraged to meet annually to review the policies of the Plan and discuss land use planning matters, issues and concerns on an ongoing basis. Municipal staff may make recommendations to be considered by their respective Councils to amend the Plan to ensure the policies remain relevant and continue to meet the needs and protect the interest of both municipalities.

4.1.6 A formal review of the Plan will occur within 10 years from the date the IDP is adopted by both municipalities.

4.2 Plan Implementation

Intent

The policies in the Plan serve as the framework for consultation on intermunicipal matters and decision making on subdivision and development proposals. As such, each municipality will need to review and amend their respective Municipal Development Plan and Land Use Bylaw, to achieve consistency with and to implement the agreed to policies in the Plan. The *Municipal Government Act* also stipulates that all statutory plans adopted by a municipality must be consistent with each other.

Policies

4.2.1 The Plan has been prepared by the County and Village in accordance with the requirements of the *Municipal Government Act*, including advertising and conducting a public consultation process, prior to passing the respective adopting bylaws.

4.2.2 This Plan comes into effect on the date it was adopted by both the County and Village, after receiving three readings of the bylaw(s) and remains in effect until such time it is rescinded or replaced.

4.2.3 The County and Village agree that they will ensure that the policies of this Plan are properly, fairly and reasonably implemented.

4.2.4 Variances to the policies of this Plan may be made by the relevant approval authority if:

a) in the opinion of the approval authority the variance is minor; and

b) the variance request has been referred to the other municipality and they have responded they have no issue or concerns with the minor variance proposal; and

c) the variance complies with other statutory plans and bylaws.

4.2.5 To help achieve continued success in implementing the Plan and ensure that the goals and coordinated land use planning approach emphasized is successful, the County and Village agree to:

a) require that all area structure plans or conceptual design scheme proposals submitted by a developer/landowner within the Plan Area conform to the principles and policies of the Plan; and

b) consult on an ongoing basis, and will refer to each other major land use or planning matters that have the potential to impact the other jurisdiction, even if it involves land that may not be located within the Plan Area.

4.2.6 The County and Village will monitor and review the Plan on an on-going basis to ensure the goals and policies remain relevant and continue to meet the needs of both municipalities.

4.2.7 As the *South Saskatchewan Regional Plan* governs planning in the southern portion of the province, the County and Village will consider and respect the mandate of this legislation and will cooperate to comply with the adopted regional plan policies.

4.2.8 Both the County and Village are responsible to review their own Land Use Bylaw and statutory plans to ensure they conform to the IDP, and if an inconsistency is found, they may need to be amended to align and reflect specific policies of this Plan. It is noted that in the event of an inconsistency between this Plan and a lower order plan, this Plan prevails to the extent of the conflict or inconsistency in accordance with section 638 of the *Municipal Government Act.*

Intermunicipal Development Plan Committee

4.2.9 An Intermunicipal Development Plan Committee (Committee) shall be established between the County and the Village for the purposes of ensuring continued communication between the municipalities and to provide a forum to review and comment on matters that may have an impact on either municipality.

4.2.10 The Intermunicipal Development Plan Committee shall be an advisory body and may make comments or recommendations to the County and Village. In its advisory capacity, the Committee does not have decision making authority or powers with respect to planning matters in the County or Village.

4.2.11 The County and Village agree that the purpose of the Committee is to:

a) provide a forum for discussion of land use matters within the Plan Area;

b) provide recommendation(s) for proposed amendments to the Plan;

c) discuss and address issues regarding Plan implementation;

d) review and provide comment on referrals under Section 4.3 and any other matters referred to the Committee;

e) provide recommendation(s) regarding intermunicipal issues in an effort to avoid a dispute;

f) provide a forum for discussion of any other matter of joint interest identified by either municipality.

4.2.12 The Committee shall be comprised of six elected officials, three from the County and three from the Village. The Committee may, at its discretion, also include whatever number of resource personnel deemed appropriate in an advisory capacity. Resource personnel may serve as secretary to the Committee and is responsible for recording the minutes of all Committee meetings and preparing the recommendations of the Committee.

4.2.13 Members of the Committee will make their best efforts to attend each meeting. Quorum of the Committee requires that each municipality is represented by a minimum of two of its committee members.

4.2.14 Changes to the Committee format, composition, roles, responsibilities or any aspect of its existence or operation may be requested by either municipality. Council may refer any proposed changes to the Committee for recommendation. Any changes to the Plan require an amendment to the Plan and adoption in accordance with Section 4.1 Plan Validity and Amendment.

4.2.15 Annually, the Committee shall appoint one of its members to chair its meetings for the ensuing year. The Committee shall determine by consensus when and where the meetings will be held.

4.2.16 Meetings of the Committee shall be held on an as-needed basis and can be called by either municipality. At least five days' notice shall be provided for the scheduling of Committee meetings, unless otherwise agreed to by both municipalities.

4.2.17 If a matter has been referred to the Committee for comment, the supporting documentation shall be sent to Committee members prior to the meeting. If all Committee members respond with no concerns regarding the referred matter, the meeting may be cancelled at the Committee's discretion.

4.2.18 Where a matter involving the two municipalities cannot be resolved to the satisfaction of the Committee, the Committee shall provide a report summarizing their discussions to each respective Council. At the discretion of either Council, the dispute resolution process outlined in this Plan may be initiated.

4.3 Intermunicipal Referrals

Intent

The implementation of this Plan is intended to be an ongoing process to ensure it is maintained and remains applicable. The policies are intended to establish a process for consistent and transparent sharing of information necessary to make decisions in accordance with the intent of the Plan.

Policies

Referral Process (see Figure 2)

4.3.1 Any of the following that affect lands in the Plan Area or land within the Village adjacent to the corporate boundary will be forwarded to the other municipality for comment prior to a decision being made on the application or document:

- Municipal Development Plans (new or any amendments),
- Area Structure Plans (new or any amendments),
- Area Redevelopment Plans (new or any amendments),
- Conceptual Design Schemes (new or any amendments),
- Overlay Plans (new or any amendments),

3.3 Bylaw 490-20: Bylaw 586-26: County of Warner No. 5... Bylaw 490-20: Bylaw 586-26: County of Warner No. 5... | Page - 48

- Land Use Bylaws (new or any amendments that affect/apply to the Plan area),
- Subdivision Applications,
- Discretionary Use Development Applications,
- Subdivision and Development Appeals.

4.3.2 The receiving municipality's administrative representatives may decide to refer the above-mentioned document(s) or application(s) to their own respective Municipal Planning Commission or Council, or the Intermunicipal Development Plan Committee for comment prior to a decision being rendered. However, the receiving municipality's administration is responsible for forwarding any comments to the other municipality in the framework and timeline as outlined.

4.3.3 Any changes to the documents or applications referred to in policy 4.3.1 that may have an impact on the Plan or municipal expansion will be recirculated to the other municipality prior to second reading or approval of the document. Based on the significance of the changes, the municipality processing the proposal will consider convening a new public hearing or meeting.

4.3.4 The municipalities are encouraged to refer to each other for comment major land use or planning matters that have the potential to impact the other jurisdiction, even if it involves lands that may not be located within the Plan Area.

4.3.5 Where an intermunicipal referral is required by the *Municipal Government Act* or the policies contained in this Plan, both municipalities agree to share mailing address and property ownership information for circulation purposes with the adjacent municipality, and where applicable, the municipality's processing agency or designate.

Response Timelines and Consideration of Referral Responses

4.3.6 The receiving municipality will, from the date of mailing, have the following timelines to review and provide comment on intermunicipal referrals:

a) 15 days for development applications,

b) 19 days for subdivision applications, and

c) 30 days for all other intermunicipal referrals.

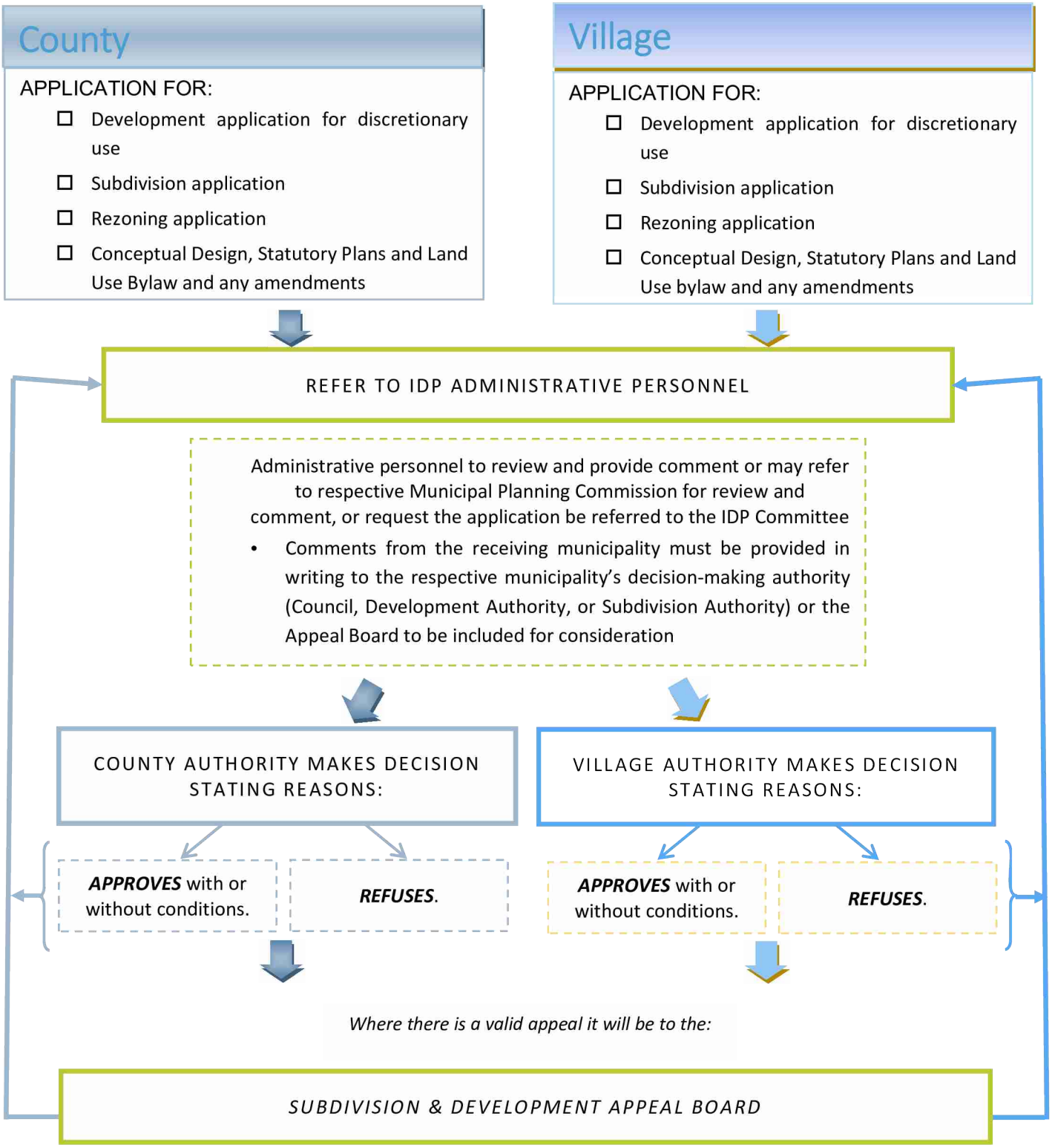
4.3.7 In the event that either municipality does not reply within, or request an extension to, the response time for intermunicipal referrals stipulated in policy 4.3.6, it will be assumed that the responding municipality has no comment or objection to the referred planning document or application.

4.3.8 In the event that a receiving municipality's administrative representative desires to send the referral to their Municipal Planning Commission (MPC), Council or the Intermunicipal Development Plan Committee, and they may not meet within the timeframes prescribed in policy 4.3.6, an extension to the response time may be requested in writing to the municipality processing the proposal. In such circumstances, the request shall indicate on what date the MPC, Council, or Intermunicipal Development Plan Committee meeting is scheduled to review the matter. The administrative

representative from the receiving/responding municipality shall provide written comments within 10 days of the meeting date, otherwise policy 4.3.7 shall apply.

4.3.9 Written comments from the receiving municipality that are provided prior to or at the public hearing or meeting will be considered by the municipality in which the plan, scheme, Land Use Bylaw, subdivision application, development application or amendment is being proposed.

Figure 2: Intermunicipal Development Plan Referral Flowchart



4.4 Dispute Resolution

Intent

The intent of the dispute resolution process is to maximize opportunities for discussion and review in order to resolve areas of disagreement early in the process. Despite the best efforts of both municipalities, it is understood that disputes may arise from time to time affecting land use within the Plan boundary. The following process is intended to settle disputes through consensus and minimize the need for formal mediation.

Policies

General Agreement

4.4.1 The County and Village agree that it is important to avoid dispute by ensuring that the Plan is adhered to as adopted, including full circulation of any permit or application that may affect the municipality or as required in the Plan and prompt enforcement of the Plan policies.

4.4.2 Prior to the meeting of the administrators, each municipality through its administration, will ensure the facts of the issue have been investigated and clarified, and information is made available to both parties. Staff meetings are encouraged to discuss possible solutions.

4.4.3 Administrators should discuss the issue or dispute with the intent to seek a recommended solution by consensus.

Dispute Resolution (see Figure 3)

In the case of a dispute, the following process will be followed to arrive at a solution.

4.4.4 When a potential intermunicipal issue comes to the attention of either municipality regarding the policies or implementation of this Plan, either municipality's Land Use Bylaw, development applications, or any other plan affecting lands in the Plan Area, it will be directed to the administrators of each municipality. The administrators will review the matter and if both administrators are in agreement, take action to rectify the matter.

4.4.5 In respect of policy 4.4.4, the administrations shall discuss or meet within 15 calendar days of the matter being brought to each party's attention. The prescribed time period may be extended if both parties are in agreement to do so.

4.4.6 In the event a matter or issue cannot be resolved by the administration representatives or within the timeframe prescribed, either municipality may then request that an Intermunicipal Development Plan Committee meeting be scheduled to discuss the issue, per the procedures and times in Section 4.2. The Committee will review the issue and attempt to resolve the matter by consensus.

3.3 Bylaw 490-20: Bylaw 586-26: County of Warner No. 5... Bylaw 490-20: Bylaw 586-26: County of Warner No. 5... | Page - 52

4.4.7 Should the Intermunicipal Development Plan Committee be unable to arrive at a consensus, the administration of each municipality will schedule a joint meeting of the two Councils to discuss possible solutions and attempt to reach consensus on the issue. Each municipality, acting in good faith, agrees that they will attempt to schedule a joint council meeting within a reasonable timeframe, which should not exceed 40 days.

4.4.8 Should the Councils be unable to resolve the matter, either municipality may initiate a formal mediation process to facilitate resolution of the issue. The two municipalities agree that the mediation process available through Municipal Affairs is the preferred mechanism to facilitate mediation with each municipality paying an equal portion of the associated costs.

Filing an Intermunicipal Dispute under the *Municipal Government Act*

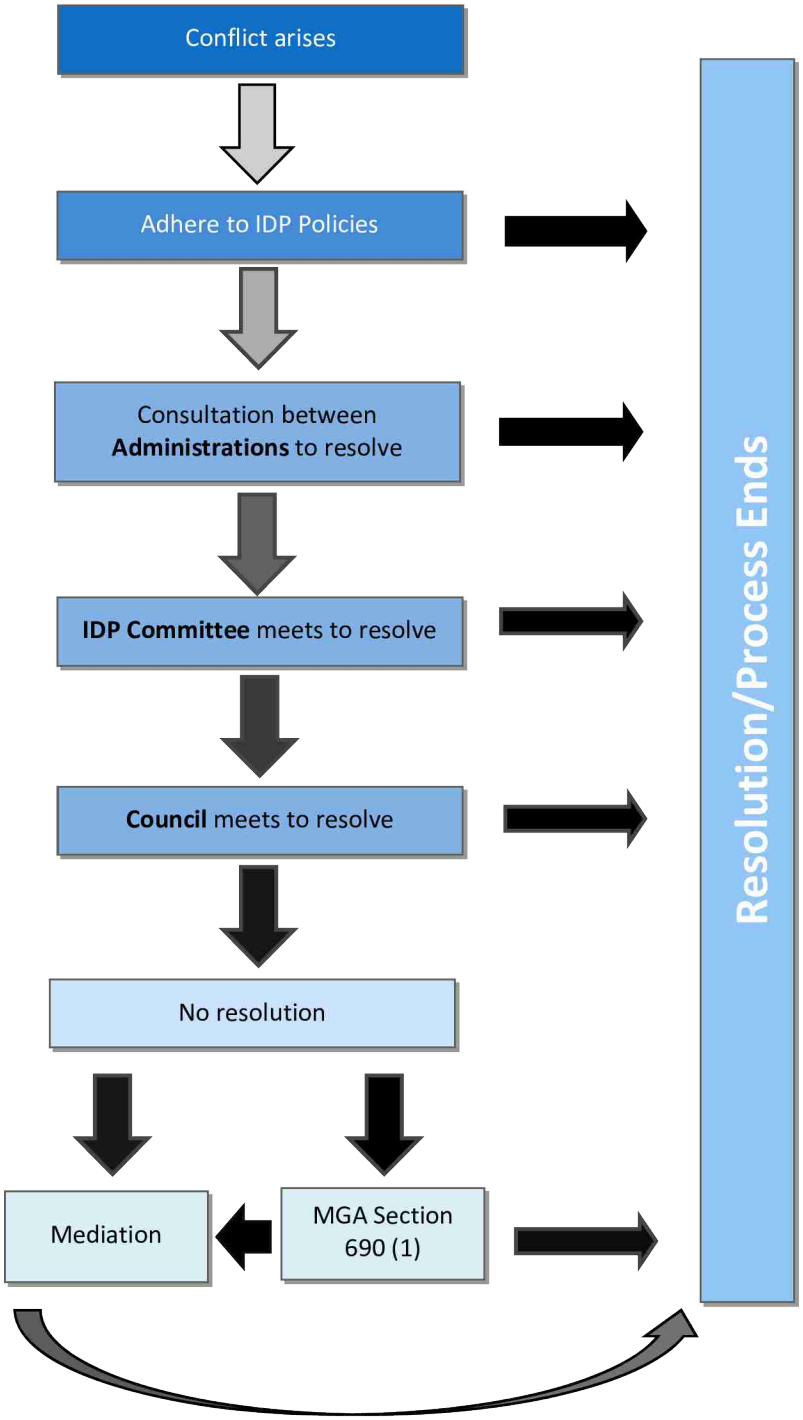
4.4.9 In the case of a dispute involving the adoption of a statutory plan, Land Use Bylaw or amendment to such, within 30 days of adoption, the municipality initiating the dispute may, without prejudice, file an appeal to the Municipal Government Board under section 690(1) of the *Municipal Government Act* so that the provincial statutory right and timeframe to file an appeal is not lost.

4.4.10 The appeal may then be withdrawn, without prejudice, if a solution or agreement is reached between the two municipalities prior to the Municipal Government Board meeting. This is to acknowledge and respect that the time required to seek resolution or mediation may not be able to occur within the 30 day appeal filing process as outlined in the *Municipal Government Act*.

Note: Using section 690(1) of the Municipal Government Act is the final stage of dispute settlement, where the municipalities request the Municipal Government Board to intercede and resolve the issue.

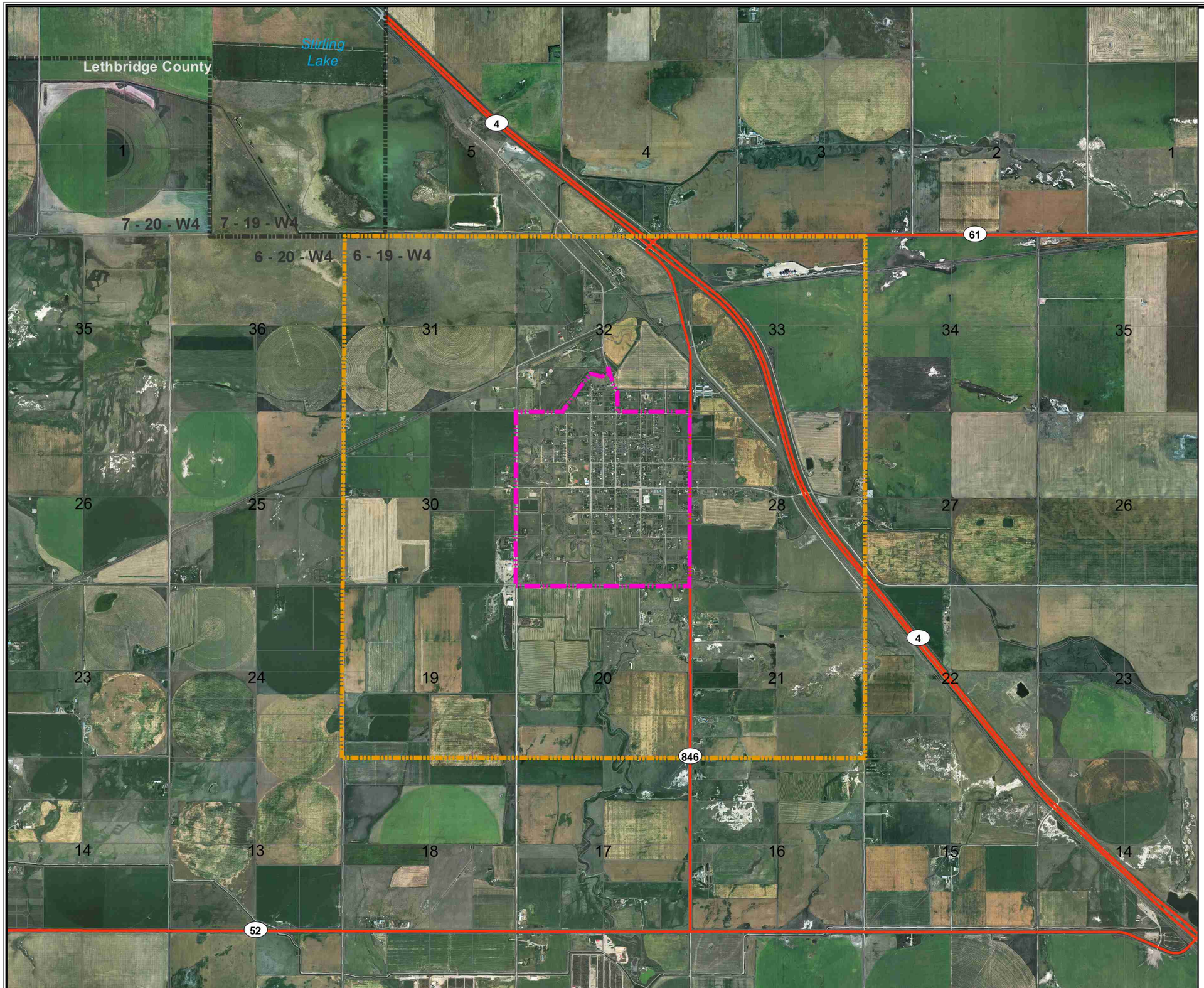
Figure 3: Dispute Resolution Flow Chart

The flow chart presented herein illustrates the dispute resolution process. This process is not intended to limit the ability of either municipality to explore other methods of resolution or to choose one method in place of another.



PART 5

Maps



COUNTY OF WARNER NO. 5 AND VILLAGE OF STIRLING INTERMUNICIPAL DEVELOPMENT PLAN

BYLAW NO. 959-20 (COUNTY) & BYLAW NO. 490-20 (VILLAGE)

PLAN AREA

MAP 1

IDP Boundary

Village of Stirling Boundary

Highways

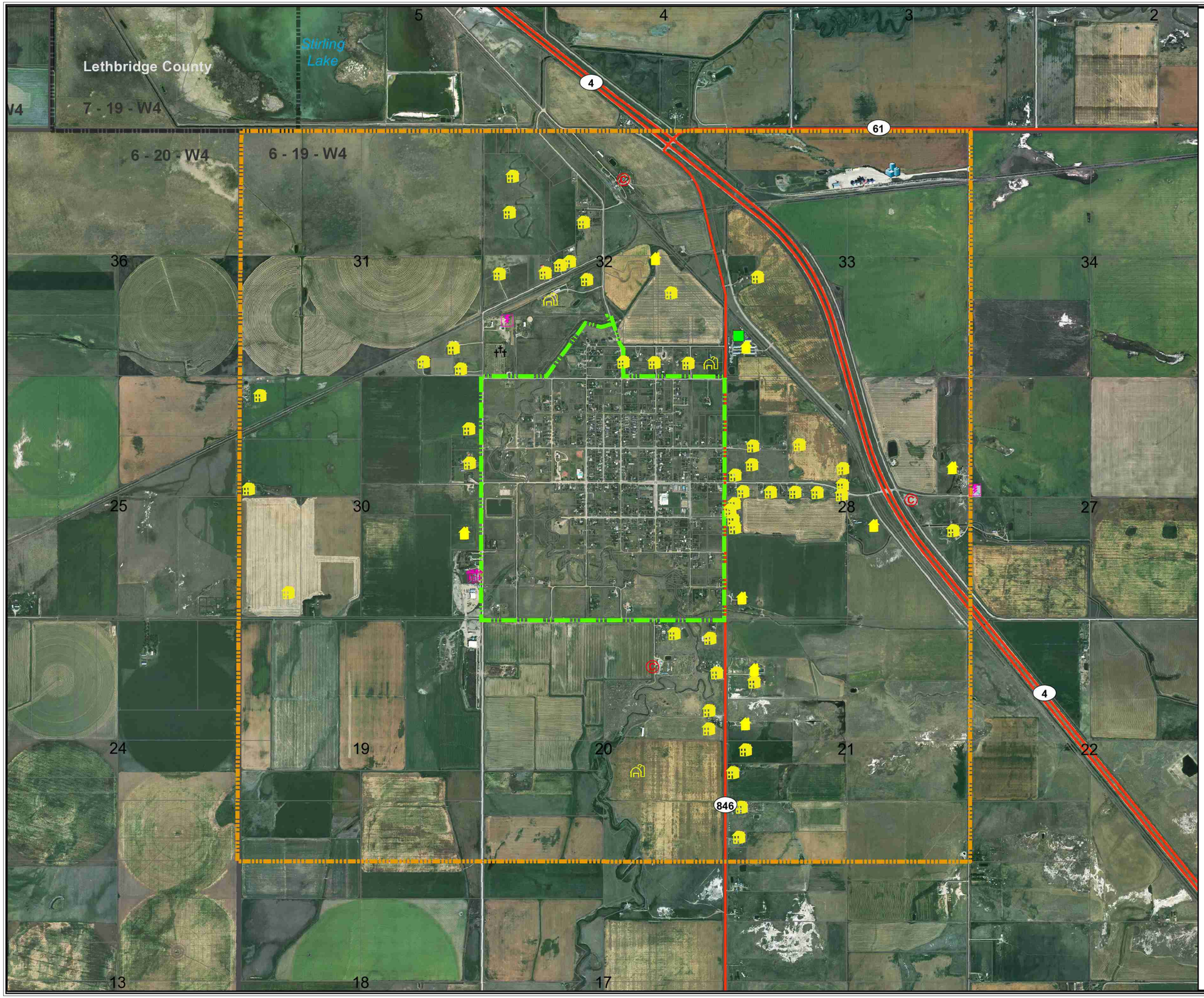
Aerial Photo Date: 2015

OLDMAN RIVER REGIONAL SERVICES COMMISSION

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COUNTY OF WARNER NO. 5 AND VILLAGE OF STIRLING INTERMUNICIPAL DEVELOPMENT PLAN

BYLAW NO. 959-20 (COUNTY) & BYLAW NO. 490-20 (VILLAGE)

EXISTING LAND USE

MAP 2

- IDP Boundary
- Village of Stirling Boundary
- Highways
- Farmstead
- Multi-Unit
- Farm Building
- Country Residence
- Commercial
- Industrial
- CFO
- Cemetery
- Utilities

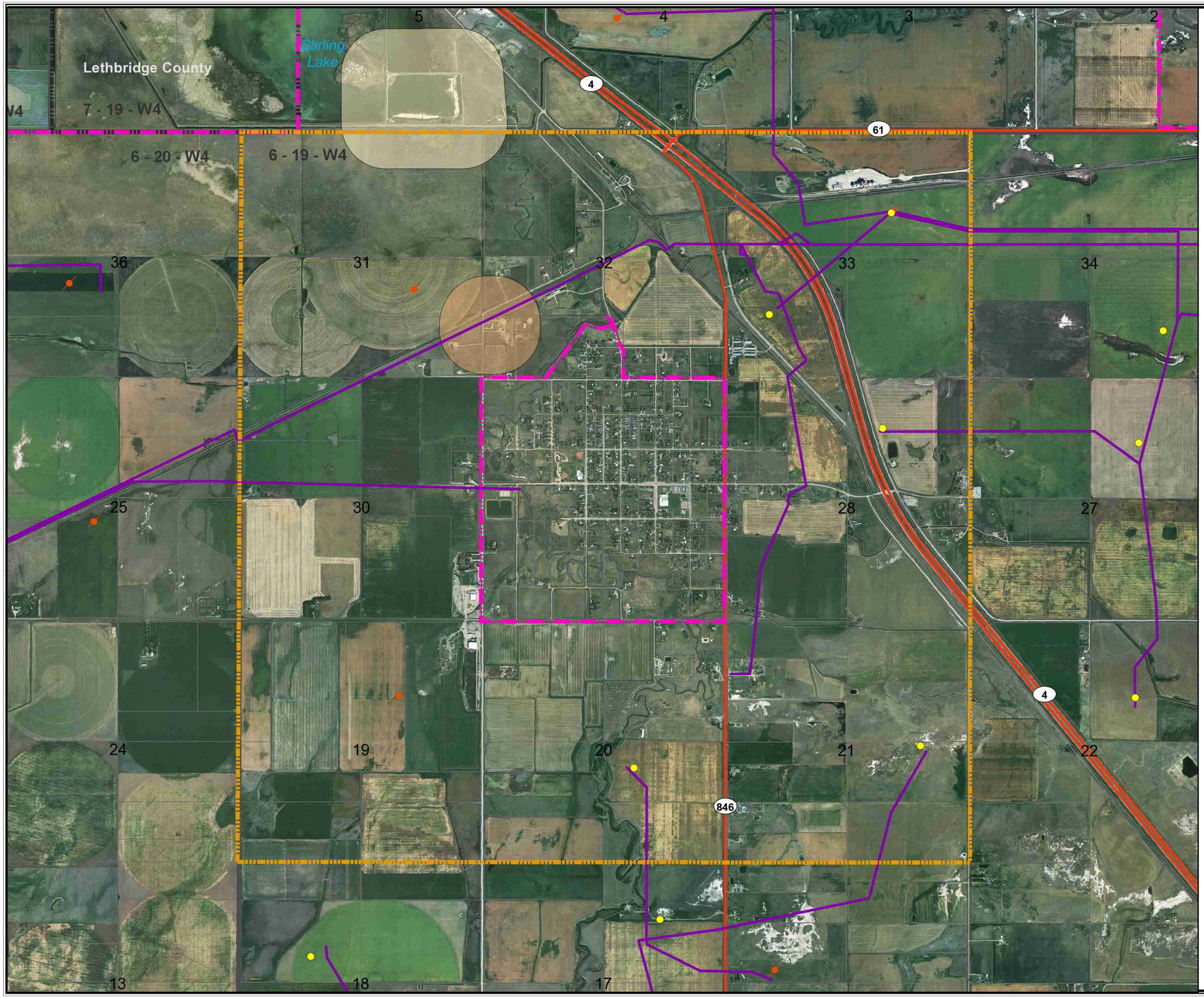
Aerial Photo Date: 2015

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COUNTY OF WARNER NO. 5 AND VILLAGE OF STIRLING INTERMUNICIPAL DEVELOPMENT PLAN

BYLAW NO. 959-20 (COUNTY) & BYLAW NO. 490-20 (VILLAGE)

LAND USE CONSTRAINTS

MAP 3

- IDP Boundary
- Village of Stirling Boundary
- Highways
- Sewage Lagoon Buffer - 300m
- Waste Transfer Site Buffer - 300m
- Oil/Gas Well - Active[1]
- Gas Well - Abandoned[1]
- Pipeline - Natural Gas[1]

Aerial Photo Date: 2015

Source:
[1] Alberta Energy Regulator, 2016

Oldman River Regional Services Commission

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COUNTY OF WARNER NO. 5 AND VILLAGE OF STIRLING INTERMUNICIPAL DEVELOPMENT PLAN

BYLAW NO. 959-20 (COUNTY) & BYLAW NO. 490-20 (VILLAGE)

FUTURE LAND USE & TRANSPORTATION CONCEPT

MAP 4

- IDP Boundary
- Village of Stirling Boundary
- Local Road Network
- Waste Transfer Site Buffer - 300m
- Sewage Lagoon Buffer - 300m

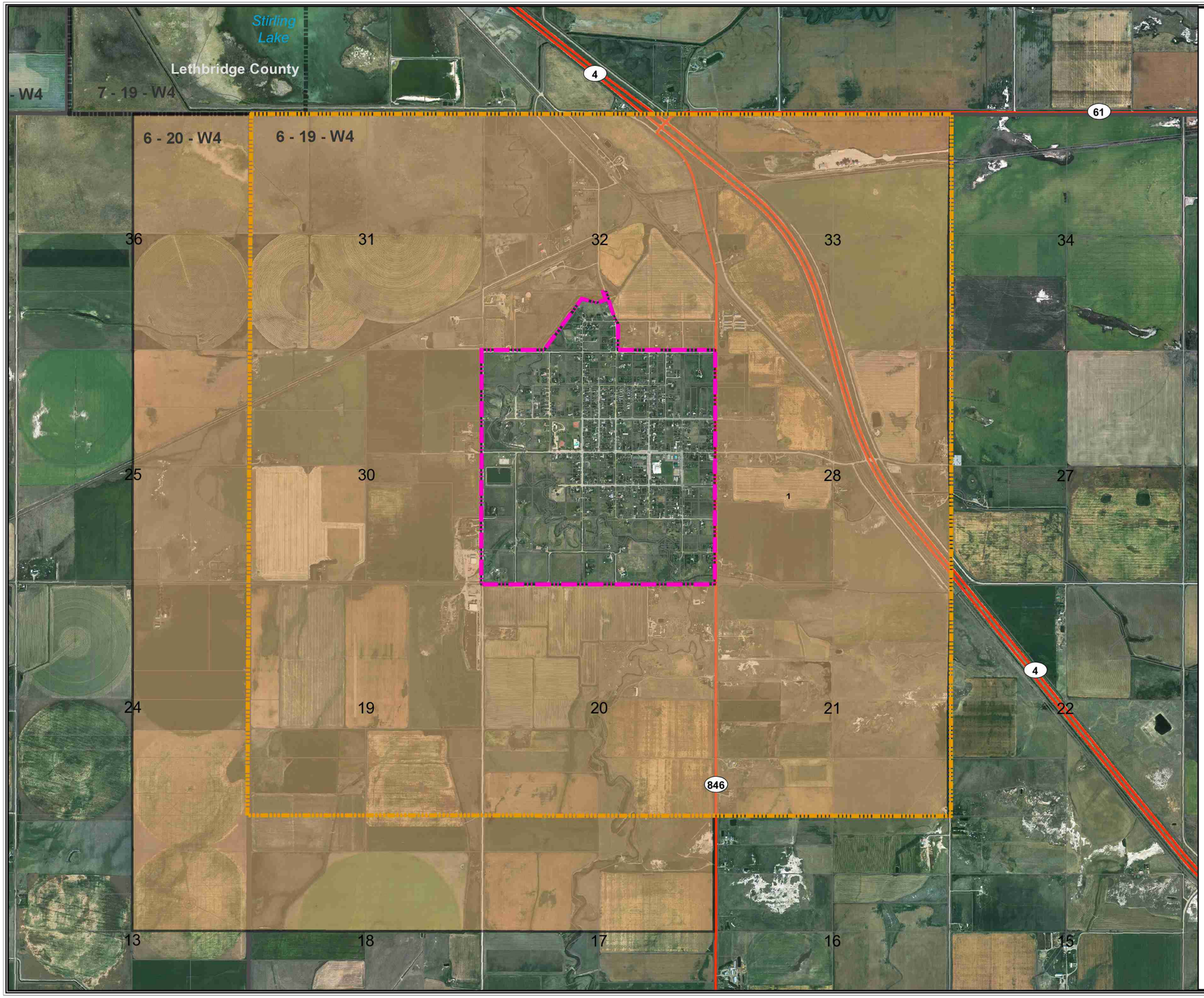
Land Use & Transportation Concept

- Historic Site Plan Policy Area
- Potential Expansion Area - Village
- Potential Residential Development Area
- Potential Commercial Development Area
- Potential Limited Industrial Development Area
- Potential Industrial Development Area
- Conceptual Road Network

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COUNTY OF WARNER NO. 5 AND VILLAGE OF STIRLING INTERMUNICIPAL DEVELOPMENT PLAN

BYLAW NO. 959-20 (COUNTY) & BYLAW NO. 490-20 (VILLAGE)

CONFINED FEEDING OPERATION EXCLUSION AREA

MAP 5

IDP Boundary

Village of Stirling Boundary

Highways

Confined Feeding Operation Exclusion Area

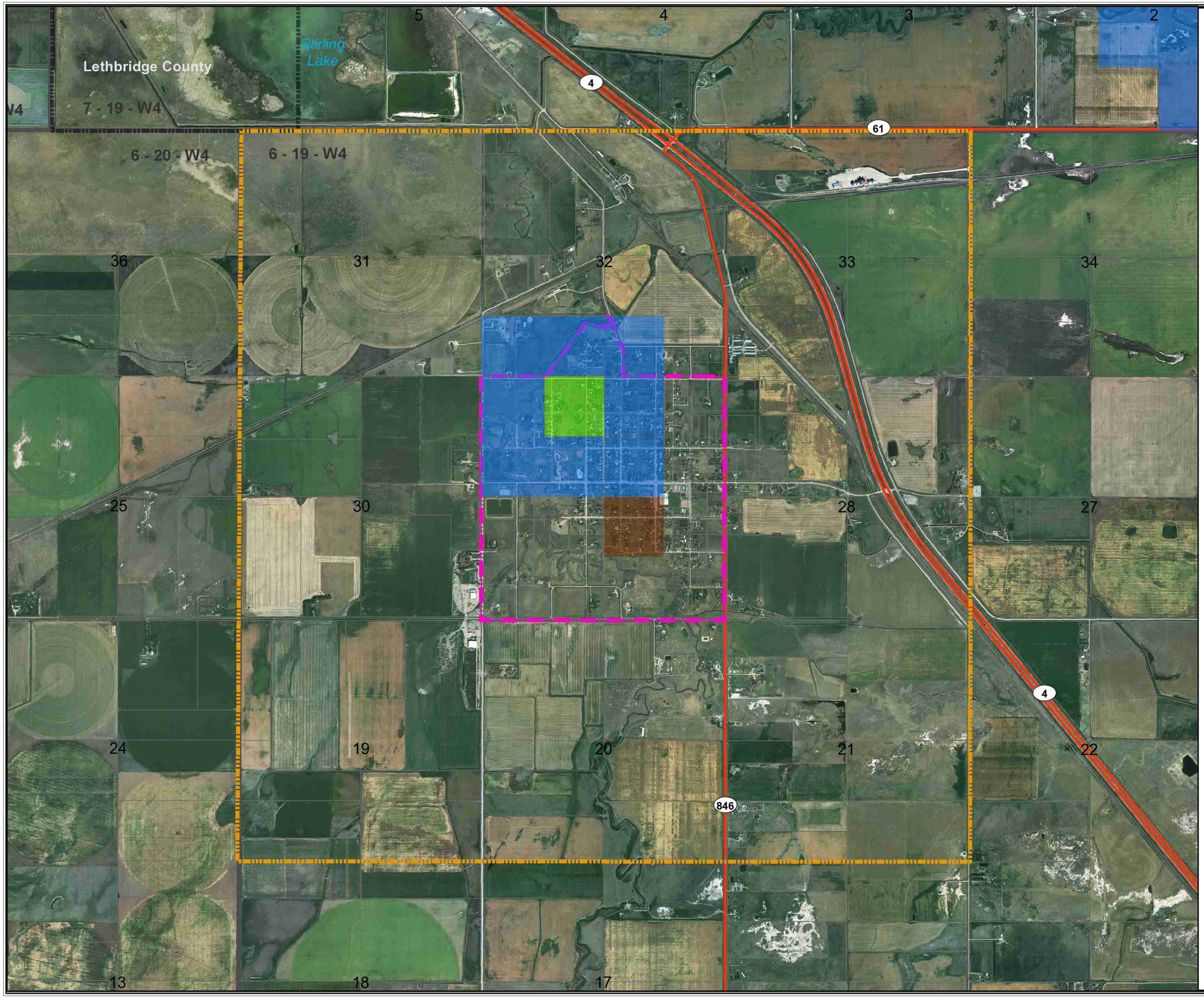
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COUNTY OF WARNER NO. 5 AND VILLAGE OF STIRLING INTERMUNICIPAL DEVELOPMENT PLAN

BYLAW NO. 959-20 (COUNTY) & BYLAW NO. 490-20 (VILLAGE)

HISTORIC RESOURCE VALUES

MAP 6

IDP Boundary

Village of Stirling Boundary

Highways

Historic Resource Values (HRV)[1]*

HRV 2: Designated Under the HRA as a Registered Historic Resource

HRV 3: Contains a Significant Historic Resource That Will Likely Require Avoidance

HRV 5: High Potential to Contain a Historic Resource

Source:

* Refer to AB Culture and Tourism "Listing of Historic Resources Instructions For Use" for HRV descriptions and categories.

[1] Alberta Culture and Tourism Government of Alberta, April 2017

Aerial Photo Date: 2015

Oldman River Regional Services Commission

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COUNTY OF WARNER NO. 5 AND VILLAGE OF STIRLING INTERMUNICIPAL DEVELOPMENT PLAN

BYLAW NO. 959-20 (COUNTY) & BYLAW NO. 490-20 (VILLAGE)

NATURAL FEATURES

MAP 7

Lethbridge County
Stirling Lake
7 - 19 - W4
6 - 20 - W4
6 - 19 - W4

- IDP Boundary
- Village of Stirling Boundary
- Highways
- Environmentally Significant Areas[1]
- Waterbodies
- Wetlands

Environmentally Significant Areas (ESAs) illustrated on this map are based on macro-scale provincial data and may not depict the full extent of ESAs within the Plan Area. This data is to be used for general information only and is supplementary to other more detailed sources of information the municipalities and province may have regarding ESAs.

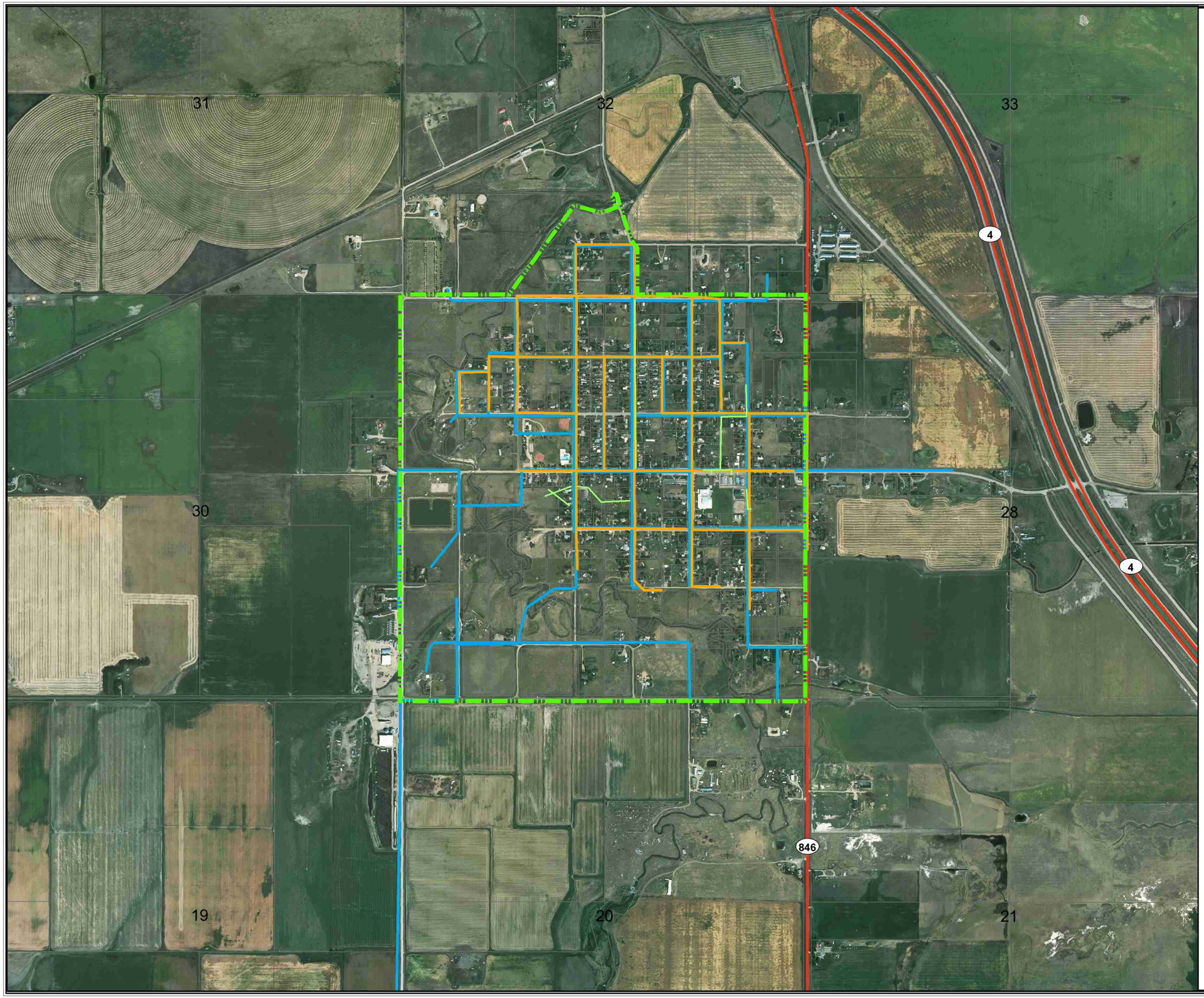
Source:
[1] Environmentally Significant Areas in Alberta: 2014 Update, Alberta Parks

Aerial Photo Date: 2015

Oldman River Regional Services Commission

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COUNTY OF WARNER NO. 5 AND VILLAGE OF STIRLING INTERMUNICIPAL DEVELOPMENT PLAN

BYLAW NO. 959-20 (COUNTY) & BYLAW NO. 490-20 (VILLAGE)

EXISTING INFRASTRUCTURE

MAP 8

- IDP Boundary
- Village of Stirling Boundary
- Highways
- Stirling Sanitary Main
- Stirling Storm Main
- Stirling Water Main

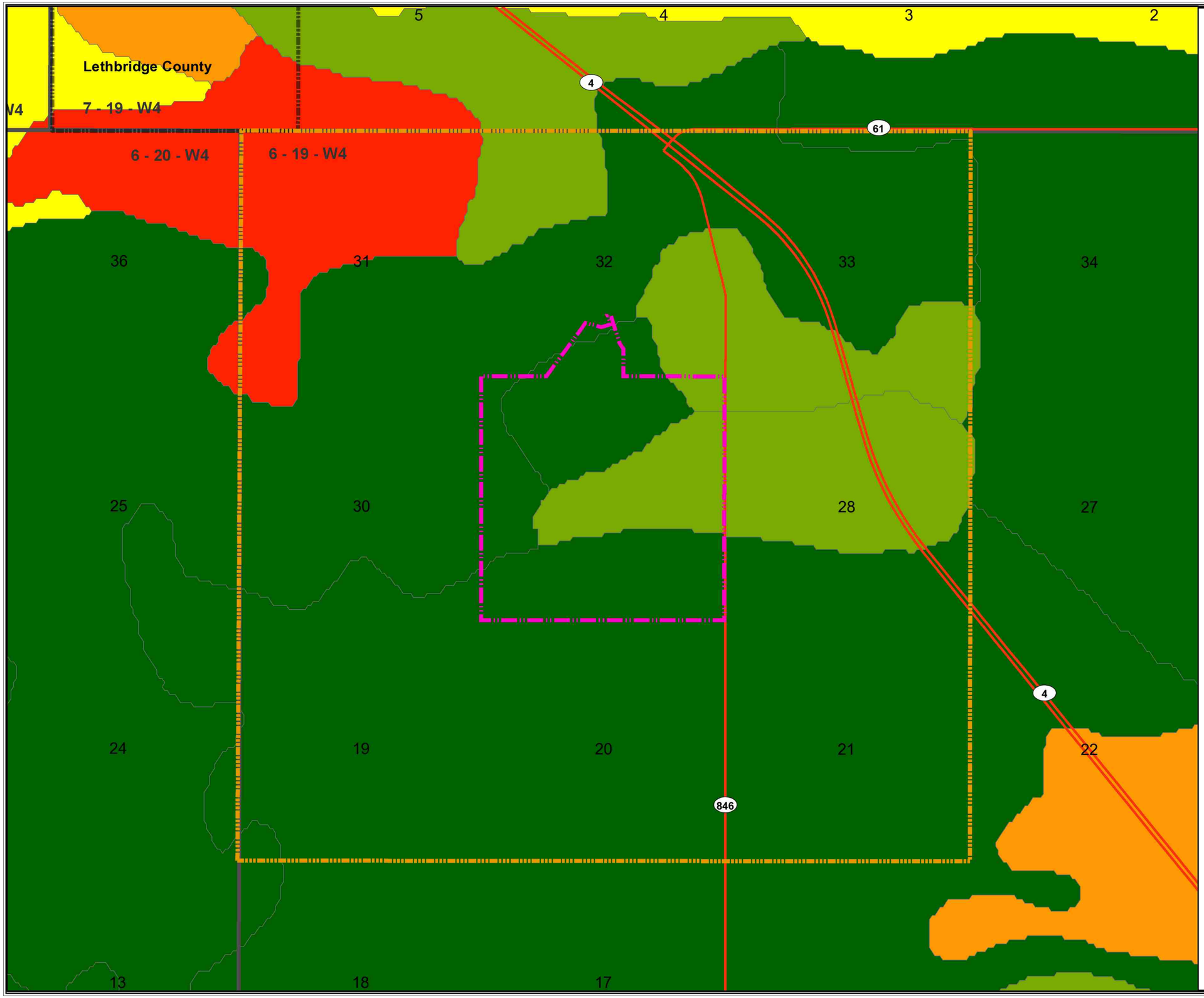
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OLDMAN RIVER REGIONAL SERVICES COMMISSION

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COUNTY OF WARNER NO. 5 AND VILLAGE OF STIRLING INTERMUNICIPAL DEVELOPMENT PLAN

BYLAW NO. 959-20 (COUNTY) & BYLAW NO. 490-20 (VILLAGE)

SOIL CAPABILITY FOR AGRICULTURE INDEXED BY CANADA LAND INVENTORY

MAP 9

IDP Boundary

Village of Stirling Boundary

Highways

Soil Type[1]

- 2 - Moderately High to High Productivity, Moderate Crop Limitations
- 3 - Moderately High Productivity, Moderately Severe Crop Limitations
- 4 - Low to Medium Productivity, Severe Crop Limitations
- 5 - No Annual Field Crops, Severe Limitations
- 6 - Some Natural Grazing Potential but Improvement Practices Not Feasible

[1]Source: Canada Land Inventory, National Soil DataBase, Agriculture and Agri-Food Canada. 1998.

Oldman River Regional Services Commission

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Kilometers

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NOTICE OF JOINT PUBLIC HEARING
COUNTY OF WARNER NO.5
AND
VILLAGE OF STIRLING
IN THE PROVINCE OF ALBERTA

PROPOSED BYLAW NO. 2015-26 (COUNTY OF WARNER)
PROPOSED BYLAW NO. 586-26 (VILLAGE OF STIRLING
INTERMUNICIPAL DEVELOPMENT PLAN

October 7, 2026 @ 7:00pm
Village of Stirling Community Center
409 – 2 Street

Name	Phone Number	Email Address

NOTICE OF JOINT PUBLIC HEARING

COUNTY OF WARNER NO. 5 AND VILLAGE OF STIRLING
IN THE PROVINCE OF ALBERTA

PROPOSED BYLAW NO. 2015-26 (County of Warner No. 5)
PROPOSED BYLAW NO. 586-26 (Village of Stirling)

Amendment to County of Warner No. 5 & Village of Stirling Intermunicipal Development Plan

7:00 p.m., Wednesday, October 7, 2026
Stirling Community Centre
409 2 Street, Stirling, AB

PURSUANT to sections 216.4, 606, 631 and 692(3) of the Municipal Government Act, Revised Statutes of Alberta 2000, as amended, the Councils of the County of Warner No. 5 and the Village Stirling, in the province of Alberta, hereby gives notice of intention to consider respective bylaw amendments:

> **Bylaw No. 2015-26 (County of Warner No. 5 Bylaw) and Bylaw No. 856-26 (Village of Stirling Bylaw), being an amendment to the County of Warner No. 5 & Village of Stirling Intermunicipal Development Plan Bylaw No. 959-20 & Bylaw No. 490-20**

THE PURPOSE of proposed Bylaw No. 2015-26 and Bylaw No. 586-26 is to amend the joint Intermunicipal Development Plan to remove portions of land located east of Highway 4 in portions of Section 28 and 33 6-19-W4M as part of the Confined Feeding Operation Exclusion Area as illustrated on Map 5.

AND WHEREAS agricultural operators with an established presence in the region are seeking to expand and improve their existing poultry Confined Feeding Operation (CFO), located at SW 33-6-19-W4, onto lands located east of Highway 4 as the prevailing wind patterns in the area-predominantly from the west, reduce the likelihood of odour or operational impacts affecting the Village.

THEREFORE, TAKE NOTICE THAT the Councils of the County of Warner No. 5 and the Village of Stirling will be holding a joint public hearing to obtain public input on proposed Bylaw No. 2015-26 and Bylaw No. 586-26, at the Stirling Community Centre at 7:00 p.m. on the 7th day of October 2026 (409 2 Street, Stirling, AB).

AND FURTHER TAKE NOTICE THAT anyone wishing to make suggestions, comments or a presentation regarding the proposed bylaws should contact the County of Warner's CAO or the Village of Stirling's CAO **no later than 4:00 p.m. on the 5th day of October, 2026**. Both written and/or oral presentations may be given at the public hearing.

Anyone wishing to participate and/or attend the public hearing by electronic means must register in advance by contacting the Village of Stirling Office, by email at office@stirling.ca or phone at 403-756-3379 **before 4:00 p.m., the 5th day of October, 2026**.

A copy of the proposed bylaw may be reviewed at the County of Warner office and the Village of Stirling Office during normal business hours and on-line at stirling.ca.

DATED at the Village of Stirling in the Province of Alberta this 9th day of September, 2026.

Shawn Hathaway
CAO, County of Warner
Box 90
Warner AB T0K 2L0

Scott Donselaar
CAO, Village of Stirling
429 4th Avenue, Box 360
Stirling, Alberta T0K 2E0

NEWS

AFL says business and labour on same page: separation would be ba

Southern Alberta Newspapers

The Alberta Federation of Labour has put out a call for Albertans to push back against separatism.

A leaflet distributed to the public pointed to a recent report from the Calgary Chamber of Commerce, which estimated that separation would trigger a massive recession, with 175,000 jobs lost, said the AFL.

It continued to add that the report projected the economy would shrink by at least $62 billion a year, along with a mass exodus of businesses.

"This is a rare instance where business and labour are in agreement," said AFL president Gil McGowan. "Separation would be a disaster for our province, with real job losses and real costs for Alberta families."

McGowan urged the premier to take the question off the ballot, noting it was added "unilaterally" and could be taken off just as easily.

"She created this referendum with a stroke of her pen. She has that same power right now to end it. Albertans didn't ask for this vote – she imposed it on us, and she can un-impose it just as fast," said McGowan.

AFL secretary treasurer Cori Longo says most Albertans are done being divided by referendums.

"That's what tens of thousands of us said on May 29, showing up in more than 20 protests across the province," said Longo. "We're fighting for a more hopeful Alberta – one where neighbours look out for each other instead of getting pitted against each other. Fight Back Now is how we get there, and today we're inviting more Albertans to join us."

Another province-wide Day of Protest is being planned for Oct. 17.

"Albertans deserve the facts, not spin, when they're making a decision this important," said McGowan. "The vast majority of Albertans oppose separatism. They understand it would be economically disastrous. They also understand this debate is dividing us and distracting us from the issues that actually matter – the affordability crisis, and the threats to our economy and democracy coming from the Trump administration."

"We're going to keep making sure Albertans have the facts, and we're inviting them to join us."

More information on Fight Back Now can be found at afl.org.

Verification of separation petition goes forward after partial stay ordered

By Brook Wagner
Southern Alberta Newspapers

The verification process for the citizen initiative petition regarding whether Alberta should seek separation from Canada has begun, and will be complete by the end of the month.

The Chief Electoral Officer has provided notice to both the proponent and the Minister of Justice with the dates, times and location of the verification process. Signature sheets were received May 4, but verification has been on hold due to a stay issued by the Court of King's Bench, and then a decision quashing the issuance of the petition.

Proponent Mitch Sylvestre appealed the decision and the Court of Appeal provided a decision on the stay pending appeal, issuing a partial stay, requiring Elections Alberta to proceed with the petition, which asks, "Do you agree that the Province of Alberta should cease to be a part of Canada to become an independent state?"

The Court of Appeal has provided direction that the partial stay be effective as of July 6.

The petition will require a total of 177,732 valid and verified signatures to be considered successful, and Elections Alberta has 21 days to verify the petition.

This will be completed as soon as is practical.

Elections Alberta staff will contact a sample of electors who signed the petition to verify their information and signatures, using the contact information recorded on the petition signature sheets.

Electors who have signed the petition are asked to be prepared to verify their information, as they may be contacted.

Verification also now includes determining if any of the seeded names from the Republican Party of Alberta's List of Electors are contained in any incoming petition. If any of the seeded names are included, further scrutiny will result.

Third-party poll shows strong opposition to separation

Southern Alberta Newspapers

A majority of Albertans plan to vote to remain within Canada, according to results of a new poll.

A recent poll conducted by the public opinion research firm Innovative Research Group found a clear majority in every region of the province favouring Alberta remaining part of Canada.

The poll was commissioned by third-party advertising group Vote to Stay. It asked 2,000 Albertans: "If there was a referendum in Alberta, would you vote for Alberta to become its own country, or for Alberta to remain a province within Canada?"

Support for remaining in Canada was strongest in the two major cities, where 78 per cent of Calgarians and 80 per cent of Edmontonians said they were likely or certain to vote to stay.

A higher percentage of Albertans polled outside the major cities are considering separation, but a majority of respondents in smaller centres still said they would vote to remain.

The north and central parts of the province both reported 66 per cent of respondents wanting Alberta to remain in Canada.

In the south, 72 per cent said they would choose to remain.

The poll was conducted from June 4-12. Results were weighted to reflect Alberta's population by age, gender, education, race, region and past vote.

Vote to Stay is a third-party advertiser in the upcoming referendum founded by former Medicine Hat MP and Conservative cabinet minister Monte Solberg. Former premier Jason Kenney and former health minister Tyler Shandro are also associated with the group.

NOTICE OF JOINT PUBLIC HEARING

COUNTY OF WARNER NO. 5 AND VILLAGE OF STIRLING IN THE PROVINCE OF ALBERTA

PROPOSED BYLAW NO. 2015-26 (County of Warner No. 5)
PROPOSED BYLAW NO. 586-26 (Village of Stirling)

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THEREFORE, TAKE NOTICE THAT the Councils of the County of Warner No. 5 and the Village of Stirling will be holding a joint public hearing to obtain public input on proposed Bylaw No. 2015-26 and Bylaw No. 586-26, at the Stirling Community Centre at 7:00 p.m. on the 7th day of October 2026 (409 2 Street, Stirling, AB).

AND FURTHER TAKE NOTICE THAT anyone wishing to make suggestions, comments or a presentation regarding the proposed bylaws should contact the County of Warner's CAO or the Village of Stirling's CAO **no later than 4:00 p.m. on the 5th day of October, 2026**. Both written and/or oral presentations may be given at the public hearing.

Anyone wishing to participate and/or attend the public hearing by electronic means must register in advance by contacting the Village of Stirling Office, by email at office@stirling.ca or phone at 403-756-3379 **before 4:00 p.m., the 5th day of October, 2026**.

A copy of the proposed bylaw may be reviewed at the County of Warner office and the Village of Stirling Office during normal business hours and on-line at stirling.ca.

DATED at the Village of Stirling in the Province of Alberta this 9th day of September, 2026.

Shawn Hathaway
CAO, County of Warner
Box 90
Warner AB T0K 2L0

Scott Donselaar
CAO, Village of Stirling
429 4th Avenue, Box 360
Stirling, Alberta T0K 2E0

CSIS letter informs Alberta NDP leader of foreign interference risk; Premier's office calls the statement 'fearmongering'

By Zoe Mason
Southern Alberta Newspapers

Opposition leader Naheed Nenshi shared a letter he received from the Canadian Security and Intelligence Service in July that confirms the intelligence agency is monitoring for foreign interference ahead of October's referendum.

"Democratic events such as the upcoming referendum could create the conditions foreign actors seek to exploit, such as through the use of mis- and disinformation, to advance a narrative aligned with their objectives," wrote CSIS director Dan Rogers.

"These are concerns that CSIS and our national security partners share, and that we take measures to counter."

Rogers says CSIS engages regularly with provincial, territorial, municipal and Indigenous partners in Alberta to provide them with information on potential threats.

In a recent appearance in Medicine Hat, Nenshi told the group gathered at Medicine Hat College that he was concerned about foreign interference in the referendum campaign and he had written to CSIS to find out more about their evaluation of the risk.

"We've already seen a bunch of YouTubers from the Netherlands spreading misinformation. It's not because they care about Alberta, it's because somebody is paying them to do it," he said.

Brian McQuinn, the co-director of the Centre for Artificial Intelligence, Data and Conflict at the University of Regina, co-wrote a report in May that identified foreign interference in the online discussion surrounding separation.

In a conversation with Southern Alberta Newspapers at the time of the report's release in May, McQuinn said foreign actors were meddling in the debate through a variety of channels.

Foreign interference activities can include overt action like the public statements issued by Trump administration officials, covert social media campaigns like those conducted by Russia and content generation that serves little political agenda apart from stoking discord to spur engagement.

Misinformation of the last variety was traced back to YouTube accounts based in the Netherlands by a CBC investigation in April.

"It's often hard to disentangle different elements and find who is amplifying what, for what purpose," said McQuinn.

In fact, McQuinn said 83 per cent of the disinformation tracked in the study that was traced back to Russia had been unknowingly passed on by average Canadians.

Nenshi says his concern is heightened by the context of the data breach that leaked the electors list in April.

In a statement to Southern Alberta Newspapers, the Premier's Office called Nenshi's post a "political game."

"The Opposition Leader continues to mislead and fearmonger Albertans for political gain while ignoring the work our government is doing to protect Albertans from foreign interference," said the premier's press secretary Sam Blackett.

Blackett says Smith obtained top-secret clearance from CSIS and receives briefings on issues related to national security.

He says Minister of Public Safety and Emergency Services Mike Ellis and Minister of Technology and Innovation Nate Glubish have been tasked with monitoring influence campaigns targeting the province and escalating concerns to the appropriate authorities.

Nearly half a million Albertans set to receive child benefit increases

Southern Alberta Newspapers

The federal government announced recent changes to the Canada Child Benefit that will result in increased payments for almost 500,000 Albertans.

The Canada Child Benefit is a monthly tax-free payment offered to Canadian families on a per child basis.

"Raising a family comes with real costs, and the Canada Child Benefit helps nearly half a million Alberta families put more money back into their household budgets each month," said Eleanor Olszewski, the federal minister responsible for Prairies Economic Development Canada.

"By increasing the benefit to keep pace with inflation, we're helping parents manage everyday expenses, support their children, and build a stronger future right here in Alberta."

Starting July 20, the CCB will provide families with up to $8,157 per child under the age of six and up to $6,883 per child aged six to 17 on an annual basis.

The benefits have been increased by $160 per child under six and $135 per child between six and 17 compared with last year.

A family with a five-year-old and a nine-year-old, with an adjusted net family income of $65,000, will receive approximately $11,430 in 2026-27, an increase of nearly $400 over last year.

The CCB provides over $4 billion in benefits to support roughly 875,000 children in Alberta and around $30 billion to 3.6 million families caring for 6 million children nationwide.

Low-to-middle income families are eligible for the monthly tax-free benefit, with eligibility determined based on the previous year's income.

NOTICE OF JOINT PUBLIC HEARING

COUNTY OF WARNER NO. 5 AND VILLAGE OF STIRLING IN THE PROVINCE OF ALBERTA

PROPOSED BYLAW NO. 2015-26 (County of Warner No. 5)
PROPOSED BYLAW NO. 586-26 (Village of Stirling)

Amendment to County of Warner No. 5 & Village of Stirling Intermunicipal Development Plan

7:00 p.m., Wednesday, October 7, 2026
Stirling Community Centre
409 2 Street, Stirling, AB

PURSUANT to sections 216.4, 606, 631 and 692(3) of the Municipal Government Act, Revised Statutes of Alberta 2000, as amended, the Councils of the County of Warner No. 5 and the Village Stirling, in the province of Alberta, hereby gives notice of intention to consider respective bylaw amendments:

Bylaw No. 2015-26 (County of Warner No. 5 Bylaw) and Bylaw No. 856-26 (Village of Stirling Bylaw), being an amendment to the County of Warner No. 5 & Village of Stirling Intermunicipal Development Plan Bylaw No. 959-20 & Bylaw No. 490-20

THE PURPOSE of proposed Bylaw No. 2015-26 and Bylaw No. 586-26 is to amend the joint Intermunicipal Development Plan to remove portions of land located east of Highway 4 in portions of Section 28 and 33 6-19-W4M as part of the Confined Feeding Operation Exclusion Area as illustrated on Map 5.

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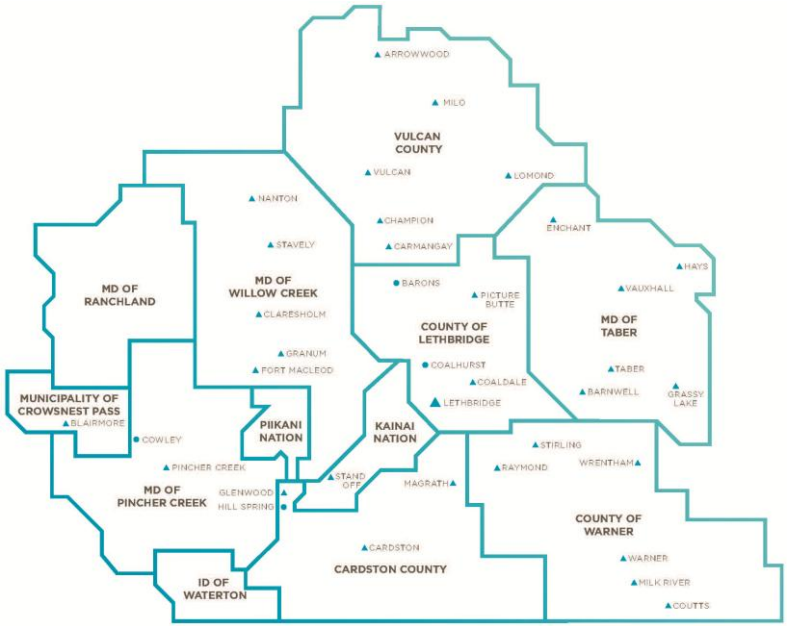
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DATED at the Village of Stirling in the Province of Alberta this 9th day of September, 2026.

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CHINOOK ARCH REGIONAL LIBRARY SYSTEM



Chinook Arch Regional Library System

Presentation to Municipal Members

2026

Robin Hepher, CEO

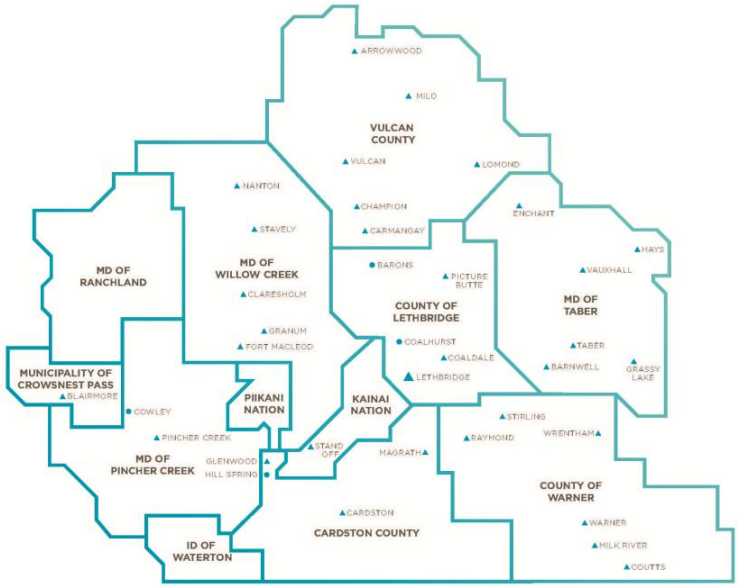
Your Public Library: A Vital Community Asset

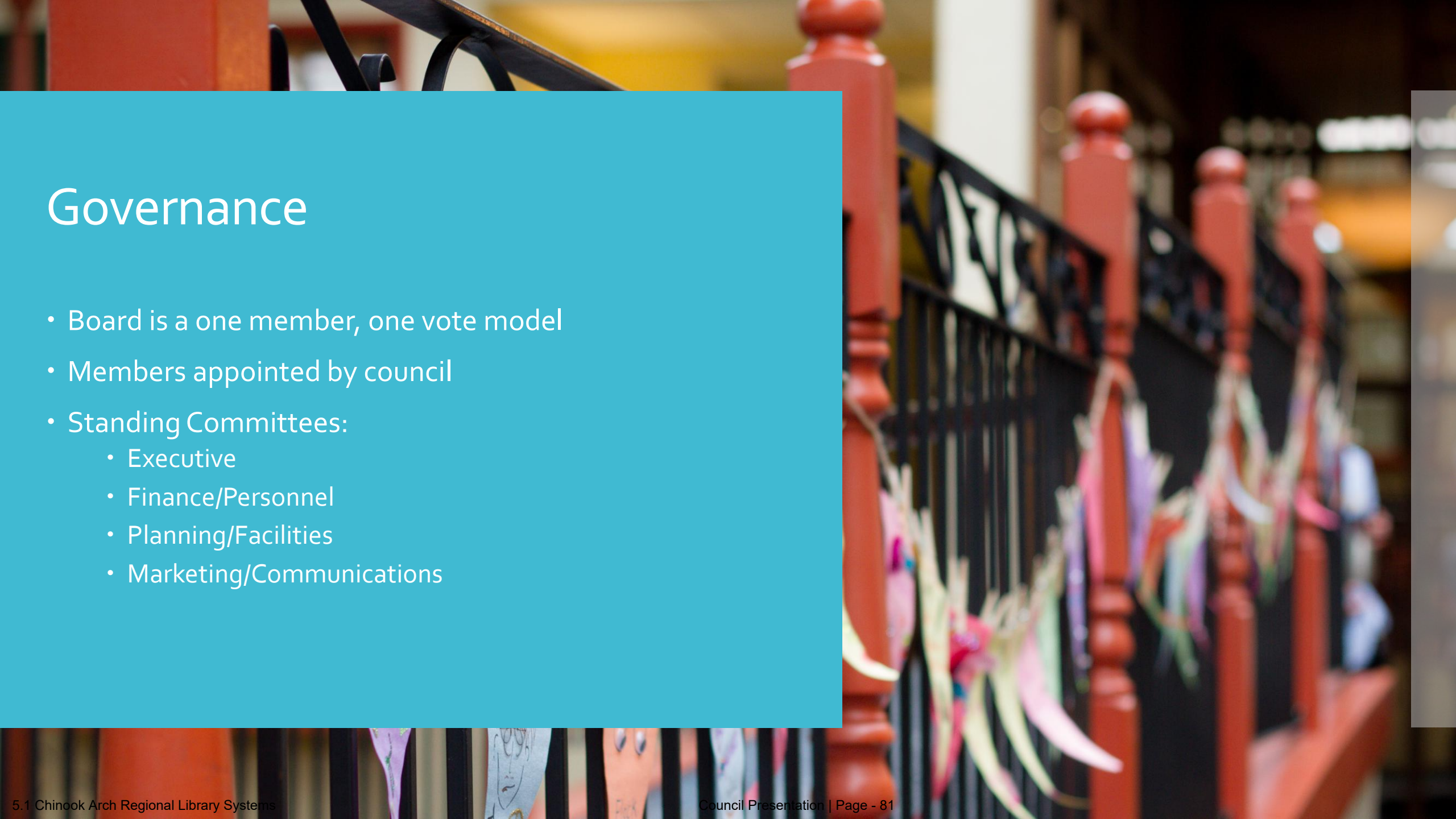


- A Community hub
- A trusted institution in the community
- A low-cost resource in tough times
- A welcoming space for all members of the community
- An economic driver
- Some of the best public dollars you can spend

What Is Chinook Arch Regional Library System?

- Framework for inter-municipal collaboration on library services
- Formed by an agreement between member municipalities
- Raises level of library services in all communities
- Responsive, adaptable, member-governed





Governance

- Board is a one member, one vote model
- Members appointed by council
- Standing Committees:
  - Executive
  - Finance/Personnel
  - Planning/Facilities
  - Marketing/Communications

System Agreement and Plan of Service

- The System Agreement lays out our roles
- Plan of Service guides how we will fill those roles
- The System Agreement was revised and updated in 2021
- Planning and budget cycles coincide with municipal election cycle
- Current Plan of Service is 2023-2026



Chinook Arch Services

- Bibliographic Services
  - Centralized ordering, cataloguing, and processing of materials
  - Book allotment
- Information Technology Services
  - Network management and help desk
  - Internet service



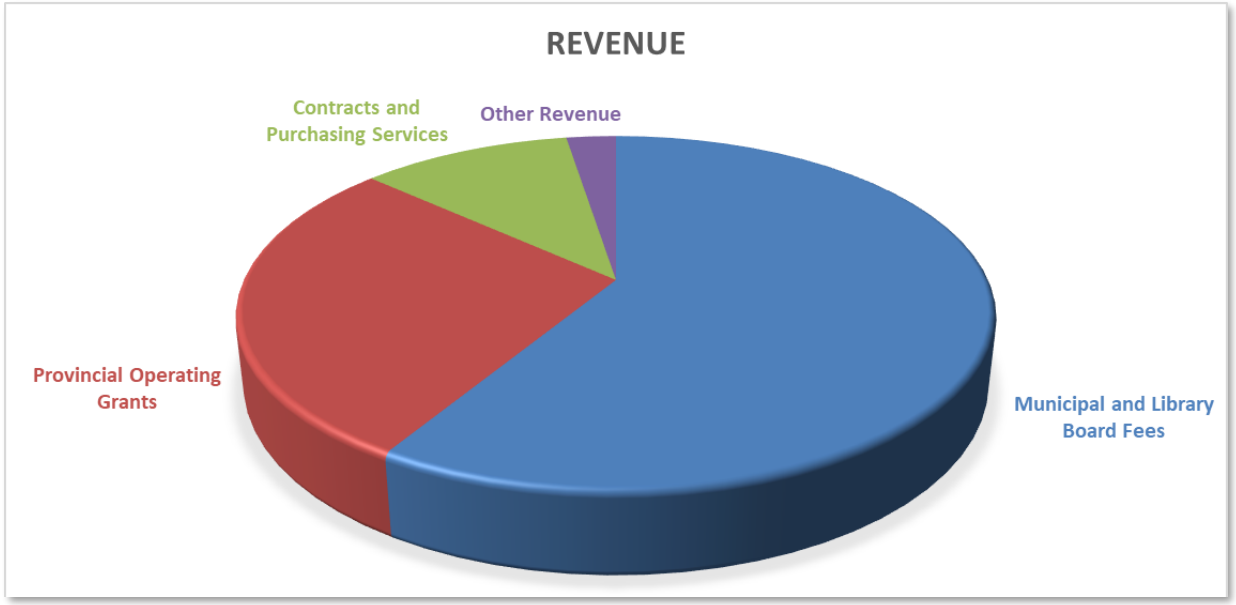
Chinook Arch Services

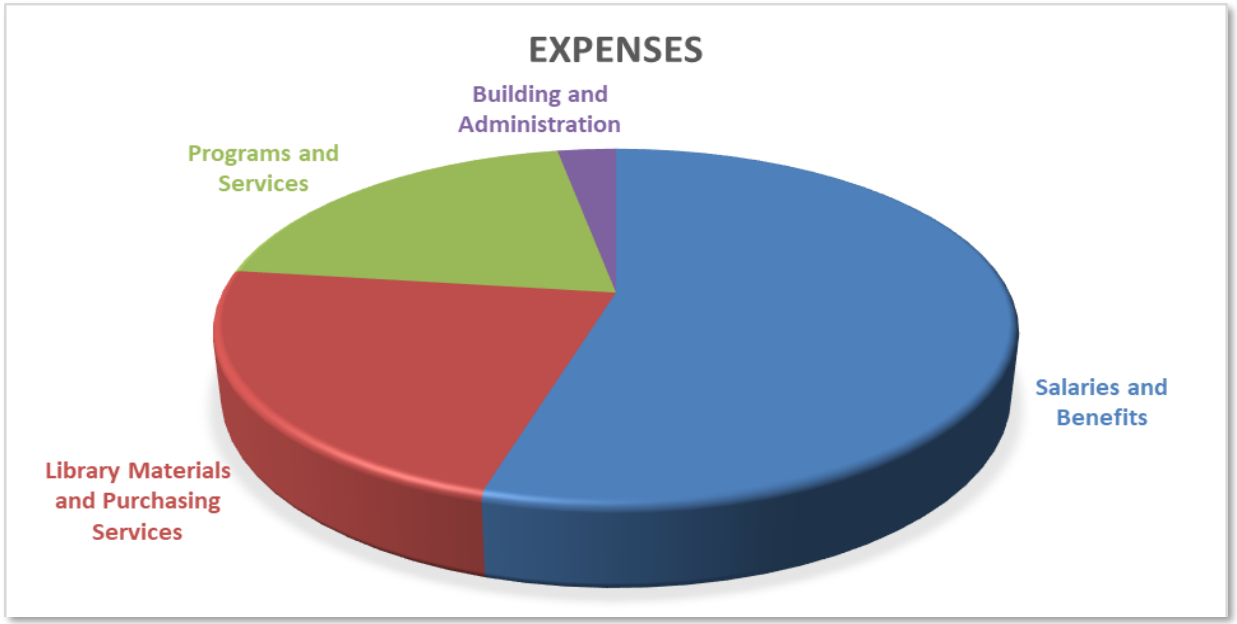
- Member Support
  - Library Operations Support
- Digital Services
  - Downloadable/streaming content
  - E-books and audiobooks
  - Online courses
- Delivery
- Programming



Funding and Budgets

- Four-year budget: 2023-2026
- Funding comes from members and the Government of Alberta
- Any increase in member levies must be approved by member councils
- In 2020, the Board reduced the member levy to 2018 levels ($7.76 per capita)
- 2027 Levy Request: $8.17 per capita







Highlights from 2025

- Regional programming collection was used 300 times
- Over 4,000 support sessions with libraries and patrons
- 591,000 items moved between libraries
- 40,000+ items added to the shared catalogue
- 15 % increase in Overdrive e-book and audiobook usage
- Region-wide Windows 11 upgrade

Looking Forward

- Current Plan of Service extended through 2027.
- One-year levy increase request for 2027
- New Plan of Service will be 2028-2031
- New 4-year budget 2028-2031



Questions/Comments

Robin Hepher, CEO

403-380-1505

rhepher@chinookarch.ca

Visit www.chinookarch.ca for:

- Board Polices
- Meeting Minutes
- Audited Financial Statements
- Library Services

CHINOOK ARCH REGIONAL LIBRARY SYSTEM

2025 IMPACT REPORT

Look for quotes from Chinook Arch member libraries in this report.

Chinook Arch Snapshot

35 member library locations

40 municipalities served

37,456 library cardholders

29 staff members

Highlights from the Year

Library Collections

The Regional Programming Collection circulated

300 times to 25 libraries

"This brings fresh and exciting materials to our library, without the financial burden of having to purchase them for ourselves. It also gives good insight into what our patrons are looking for/responsive to."

Assisted 12 member libraries with collection development projects and plans.

Technology Services

Windows 11 upgrade of all computers in the region, ensuring stability and security on the network.

In-Library Programming

Over **320** people participated in a **region-wide book fair themed contest that took place in October/November.**

A successful Summer Reading Program

Our coordinators:

Visited **24** libraries

Delivered **45** programs

Collected over **200** entries in the Summer Book BINGO Challenge

Intermunicipal Collaboration

greatly increases the quantity and quality of library materials and services for those who call our region home.

"We appreciate knowing that help is just a phone call or email away. It's nice to have all the collective experience at our fingertips."

Sharing Resources

591,000
items moved between libraries



That's 3% higher than last year!

The system collectively provides access to over **1 Million** items.

Compared to the median collection size of 17,703.

40,432
items added to shared library catalogue

"I can't say enough good things about the cataloging department."

Direct Library Support

3,942
support consultations (in-person and virtual)

315
direct patron interactions

"The Chinook Arch team is always quick to respond and find a solution when we are experiencing difficulties."

Connection and Learning Opportunities

17 training events held

211 attendees

150
people connected at the 16th Annual Southern Alberta Library Conference

Online Services Management

169,627
online catalogue visits

15%
increase of library material checkouts on OverDrive/Libby

58% increase in Kanopy views
Kanopy is a video-streaming platform with 30,000+ shows for all ages.

CHINOOK ARCH REGIONAL LIBRARY SYSTEM

PLAN OF SERVICE

2023 - 2026

PLAN OF SERVICE THEMES

1. Getting Butts Back in the Library
2. Programming/Programming Support
3. Community Outreach
4. Technology Support
5. Language Learning/Serving Immigrant Communities

CHINOOK ARCH REGIONAL LIBRARY SYSTEM

1 Getting Butts Back in the Library

Identified Need

In the wake of the COVID-19 pandemic, attendance at libraries is still recovering. Other challenges persist, including a lack of awareness about the services and programs available at the library.

Key Activities

- Explore the use of targeted marketing (email, social media) to encourage library use by members of the public
- Develop system-wide contests, games, etc. designed to draw people into the library
- Develop customized/curated information packets aimed at specific groups of users (eg. home schoolers) highlighting ways in which the library can make their lives easier
- Explore the creation of a "library of experts" that can deliver in-library programming
- Explore ways to centrally support in-library programming from a funding standpoint, eg. subsidizing mileage and fees of presenters
- Assist libraries with measuring library visits through the provision of the door counters

Output Measures

- Library use and attendance as measured by door counters
- Attendance at library programs and events
- Number of events held at libraries
- Turnover rates of specific genres in response to customized recommendations

Impact

- The library is a community hub that provides relevant, high-quality programs and services to visitors
- The library is able to offer consistently high quality programming that meets the needs of its community
- Identified target groups are more likely to access library resources
- Patron reporting that their engagement with library collections, services, and programs is positively impacted by targeted communication

2 Programming/ Programming Support

Identified Need

Libraries would like to offer more programming, but face many challenges, including: limited resources, marketing and promotion, and more.

Key Activities

- Develop a collection of programming kits that are unique, relevant, fun, and easy for library staff to use
- Explore communication strategies that highlight the library as a potential partner for other organizations that are delivering services in the area
- Develop strategies for sharing/replicating successful programs across the region
- Explore hiring staff to coordinate and/or deliver programming at member libraries

Output Measures

- Number of programming kits created and used by member libraries
- Number of partnerships developed for program delivery
- Number of programs shared across the region
- Number of person hours invested in programming and programming support

Impact

- Member libraries are a destination for engaging and educational programming for a wide range of demographics
- Libraries are seen as a preferred partner for other organizations in the community
- Attendance at library programs increases

3 Community Outreach

Identified Need

Many members of the community still aren't aware of all that the library has to offer, and some may never enter the library building. How can libraries get out into the community to meet people where they're at?

Key Activities

- Explore the development of "Pop-Up" library kits to allow libraries to offer services off-site
- Develop display units and outreach kits to assist libraries in promoting their services at fairs, markets, meetings, etc.
- Attend inter-agency meetings, etc. to gain awareness of what's happening in communities and to identify potential partners
- Explore directly supporting member libraries in offering community outreach

Output Measures

- Use of the "Pop-Up" library kits
- Number of books signed out/memberships created at Pop-Up library events
- Use of the tabletop displays
- Attendance at inter-agency meetings

Impact

- Community members are more aware of the library
- Library services are extended to people who otherwise might not have access

4 Technology Support

Identified Need

Keeping up with technological change is difficult when funds and resources are limited. Libraries face challenges in maintaining/replacing computers and other IT equipment, and in keeping up with trends in consumer electronics.

Key Activities

- Explore ways to assist libraries with technology replacement
- Explore system-wide implementation of a point of sale system
- Explore system-wide implementation of a "print from mobile device" system
- Explore print management software for in-library use
- Explore strategies for developing digital literacy for seniors and recent immigrants
- Expand Wi-Fi hot spot lending program

Output Measures

- Number of computers/devices updated annually
- Use of point of sale system
- Use of mobile printing system/print management software
- Number of digital literacy training sessions attended
- Number of Wi-Fi hot spots available/loaned

Impact

- The library offers reliable, fast access to printing and other technologies
- Library technology is current, sustainable, and secure
- Residents feel confident navigating their devices and software
- Residents enjoy more equitable access to the internet and enhanced participation in the digital economy

5 Language Learning/ Serving Immigrant Communities

Identified Need

Communities are seeing an increase in the number and variety of immigrant populations. Libraries have many services to offer members of immigrant groups, but face challenges in getting the word out and in providing services that are helpful and appropriate.

Key Activities

- Improve online access to resources for English language learners
- Explore the development of shared collections aimed developing literacy
- Explore the development of shared collections for language learning
- Develop lists of resources for recent immigrants
- Provide opportunities for professional development for library staff in the area of serving recent immigrants
- Develop partnerships with community organizations that are working with immigrant populations
- Identify funding sources from governmental and NGO agencies working in the immigrant settlement sector

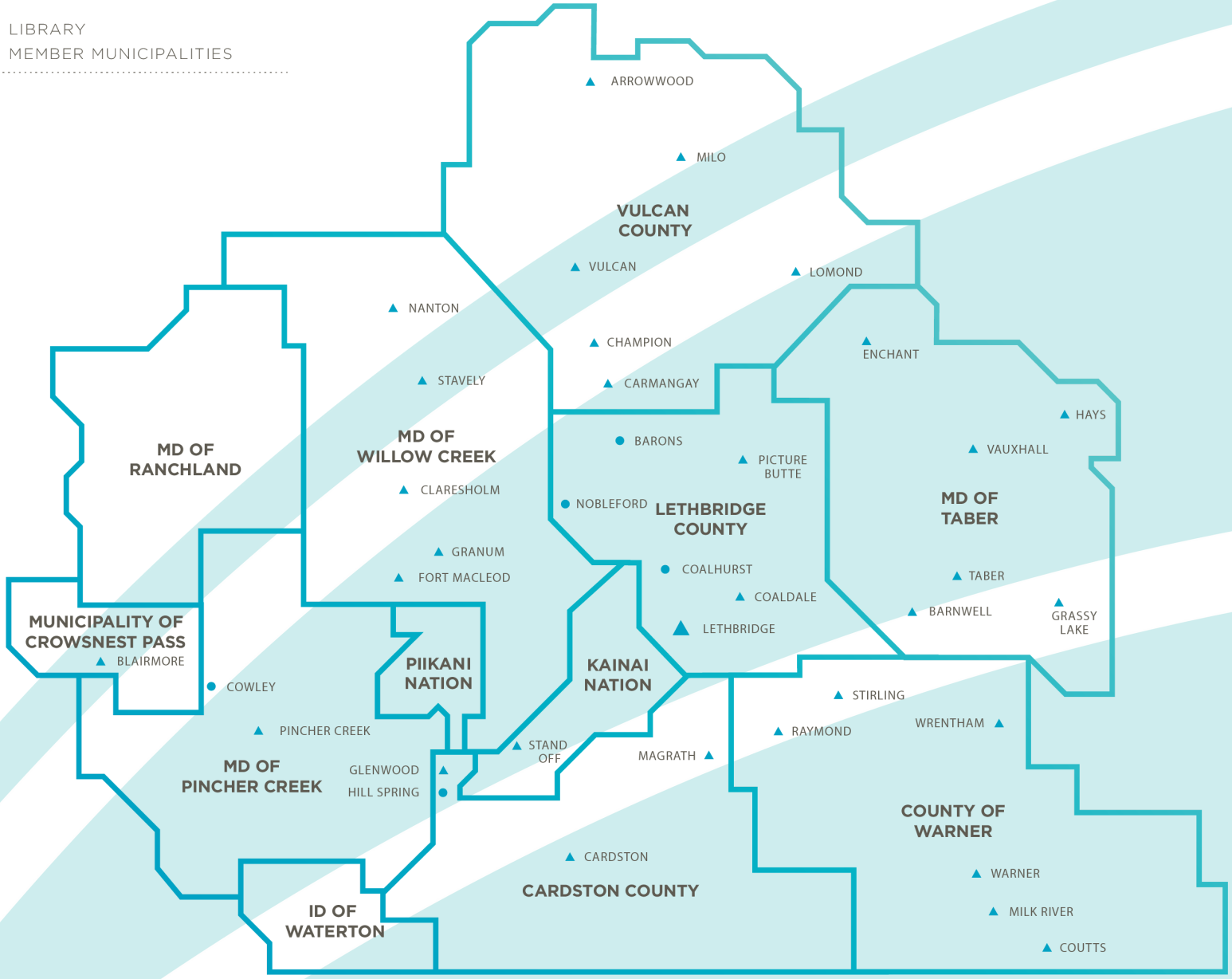
Output Measures

- Circulation of literacy and language learning collections
- Usage of online language learning resources
- Attendance at professional development sessions
- Partnerships developed

Impact

- The library is a partner with other community organizations supporting recent immigrants
- Recent immigrants use library resources to improve their lives
- Partner organizations and immigrants see the library as a key access point for resources and support

THRIVING LIBRARIES.
THRIVING COMMUNITIES.



Contact Us

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CHINOOK ARCH REGIONAL LIBRARY SYSTEM

Village of Stirling

Meeting Minutes

September 16, 2026 - Regular Meeting of Council - 07:00 PM

The regular meeting of the Council of the Village of Stirling was held in the Council Chambers, located at the Stirling Community Centre/Lions Hall at 409 - 2 Street, on Wednesday, September 16, 2026, commencing at 7:00 p.m.

IN ATTENDANCE
Mayor Scott Barton, Deputy Mayor Stacey Maynes, Councillors Justin Davis and Nikole Norris

Chief Administrative Officer, Scott Donselaar
Senior Administrative Assistant, Aletta Lightfoot

1. Regular Council Meeting – Call Meeting to Order

The Meeting was called to order at 7:01 p.m.

2026-243 **2. Adoption of Agenda**

Moved By: Deputy Mayor Maynes

That the agenda be adopted as presented.

Carried

3. Recognition

Council would like to recognize What's Pop'n Pop Shop. This is the final week the Pop Shop will be open. The last day is Saturday, September 19, from 12:00pm - 7:00pm.

4. Delegations

4.1 SouthGrow - Peter Casurella, Executive Director

Council received a presentation from SouthGrow Regional Economic Development outlining the organization's ongoing initiatives and accomplishments throughout Southern Alberta. SouthGrow highlighted its work in strategic collaboration, marketing and communications, and economic development, including community economic development planning, investment attraction, regional partnerships, infrastructure, agri-food development, and energy initiatives.

Highlights from 2025 included the expansion of the Southern Alberta Economic Summit to a two-day event with more than 160 attendees; nearly 300 stakeholder interviews completed as part of Community Economic Development Planning; support for a $500 million biofuel investment in Alberta; assistance to 26 communities and organizations through the Grant Hotline; installation of more than 200 Blackfoot language signs; and continued advancement of the SouthGrow Power Project, Highway 3 Twinning, and regional investment and trade initiatives. SouthGrow continues to represent 29 communities and more than 180,000 residents across Southern Alberta.

SouthGrow also presented its 2026–2027 priorities, which include continued regional partnerships, the SouthGrow Power Project, economic development and investment attraction, community economic development plans, regional business licensing, trade missions, labour and biofuel research, and energy innovation initiatives.

DRAFT

4.2 SouthGrow - Morgan Elemans, Economic Development Officer

Council received the Village of Stirling 2026 Community Economic Development Plan prepared by SouthGrow Regional Initiative. The Plan was developed using municipal documents, stakeholder input, regional research, and SouthGrow's knowledge of the community to identify Stirling's economic development strengths, challenges, opportunities, and priorities.

The review identified Stirling as a safe, family-focused community with strong community pride, a K–12 school, recreation and tourism assets, fibre broadband, National Historic Site status, a net-zero identity, and proximity to Lethbridge. Key challenges include a limited local business and service base, a predominantly residential tax base, limited commercial and industrial land, aging infrastructure, and a lack of diverse housing options, particularly rental, smaller-unit, and seniors housing.

The Plan establishes five priority strategy areas: Housing and Land Readiness; Local Business and Services Growth; Infrastructure and Servicing Capacity; Tourism and Community Identity; and Regional Positioning and Attraction. Recommended projects include reviewing opportunities for additional housing types and seniors housing; planning for annexation and future development land; identifying and attracting needed businesses and services; aligning infrastructure improvements with growth areas; pursuing infrastructure grants; strengthening tourism and recreation opportunities; and marketing Stirling to prospective residents, remote workers, businesses, and investors.

The Plan also provides performance measures to assist the Village in monitoring progress in areas such as housing and land development, business growth, infrastructure readiness, tourism, and resident and investment attraction.

5. Minutes

2026-244 **5.1 Adoption of Council Minutes – September 2, 2026**

Moved By: Councillor Davis

That the minutes of the regular meeting of Council held on September 2, 2026 be approved as amended.

Carried

5.2 Business Arising from the Minutes

There was no new business arising from the Approved Minutes.

5.3 Motion Tracker

Council reviewed and discussed the Motion Tracker.

6. Financial Items

2026-245 **6.1 Accounts Payable**

Moved By: Deputy Mayor Maynes

That accounts payable:

- Cheque #20260079 to Cheque #20260085,
- EFT #20266902 to EFT #20266923

be approved.

Carried

7. Items for Discussion

7.1 Chinook Regional Hospital Foundation: Bringing Hearts Home

DRAFT

Council discussed.

7.2 2026 ABmunis Resolutions Book

Council discussed.

2026-246 **7.3 Bylaw 566-26: Residential Assessment Subclasses Bylaw**

Moved By: Councillor Davis

To provide Third and Final Reading to Bylaw 566-26: Residential Assessment Sub-Classes Bylaw.

Carried

2026-247 **8. CAO Report**

Moved By: Deputy Mayor Maynes

That the CAO Report be accepted as information.

Carried

9. Council Committee Meeting Reports

Mayor Scott Barton:

- September 3, 2026 - ORRSC Board meeting the Main discussion centered around their 2027 Budget and Strategic Plan. The Villages fees will increase in 2027.
- September 4, 2026 - Mayor's and Reeve's meeting. MLA Grant Hunter provided a very thorough review of issues the province is dealing with. There was a very positive Q&A. Please let me know if you would like a copy of his briefing notes.
- September 9, 2026 - Meeting with CAO

Deputy Mayor Stacey Maynes:

- Fall Festival is this Saturday, September 19
  - 3pm - 7pm
  - Night Walk starts at 9:00pm

Councillor Justin Davis:

- Ridge Water Services Commission

Councillor Nikole Norris:

- Nothing to report

2026-248 **10. Correspondence and Items for Information**

Moved By: Councillor Norris

That the following correspondence be accepted as information:

Carried

10.1 Family and Community Support Services (FCSS)

10.2 Ridge Regional Public Safety Services Commission (RRPSSC)

10.3 Oldman River Regional Services Commission (ORRSC)

10.4 Chief Mountain Regional Solid Waste Services Commission (CMRSWSC)

10.5 Louise ZoBell Legacy Auction

2026-249 **11. Council Highlights**

Moved By: Mayor Barton

To highlight the following from this Council Meeting for immediate public release:

- SouthGrow presentations:
  - Village of Stirling 2026 report
  - 2026 Community Economic Development Plan
  - Grant Advice Hotline (free of charge)
- Fall Festival is THIS Saturday
  Sept. 19 3pm - 7pm
  Reunion Centre
  nighttime walk starts at 9pm
- FCSS Clothing Exchange
  Wednesday, Sept. 30
  Stirling Community Centre
  donations accepted until Sept. 29
  [drop off at Stirling FCSS building (417 – 2 St)]

Carried

2026-250 **12. Adjournment**

Moved By: Councillor Davis

That the agenda matters have been concluded and that the meeting be adjourned at 8:25 p.m.

Carried

These minutes to be approved on the 7th day of October 2026.

Mayor - Scott Barton

CAO - Scott Donselaar

Stirling Council Motion Tracker 2026

Number	Topic	Motion	Status	Details
2025-170	Motion from Closed Session	MOVED by Councillor Bikman to direct Administration to further explore feasible stormwater management options and engage with landowners to gather information as discussed during the Closed Session period, and report back to Council with an update.	In Progress	Working on options and proceeding.
2026-134	Stirling Lions Club Delegation	MOVED by Councillor Norris that Administration proceed with the condition assessment as outlined in the Lions Club Presentation, to be undertaken by FWBA Architects in coordination with the Village's Public Works team, local electrical trades, and other specialists as required.	In Progress	Working with David Cocks on the evaluation.
2026-198	Organizational Review and Strategic Audit Initiative	MOVED by Councillor Davis WHEREAS Council of the Village of Stirling is committed to sound governance, continuous organizational improvement, and evidence-based strategic planning; and WHEREAS Council recognizes the importance of conducting a comprehensive organizational review to assess the Village's current capacity, performance, risks, opportunities, and long-term sustainability; and WHEREAS the Village of Stirling Strategic Planning Framework provides for the completion of both an External Audit and an Internal Audit to identify organizational strengths, weaknesses, opportunities, and threats (SWOT) and to establish a foundation for future strategic direction; and WHEREAS the External Audit shall examine economic, social, demographic, environmental, political, legal, technological, and competitive factors affecting the Village and its operations; and WHEREAS the Internal Audit shall evaluate the Village's management, human resources, finance, operations, stakeholder relations, information systems, innovation capacity, and overall organizational effectiveness; and WHEREAS the results of the External and Internal Audits will be integrated into a SWOT Analysis and used to identify strategic issues, establish priorities, and establish Council's strategic planning process. NOW, THERE BE IT RESOLVED THAT: 1. Council authorizes the completion of a comprehensive Organizational Review of the Village of Stirling, consisting of both an External Audit and an Internal Audit in accordance with the Village of Stirling Strategic Planning Framework. 2. Mayor Scott Barton and Chief Administrative Officer Scott Donselaar are hereby appointed as the responsible leads for coordinating, conducting, and overseeing the Organizational Review process. 3. The Organizational Review shall include: • An assessment of internal strengths and weaknesses across all major functional areas; and	In Progress	Currently being developed
2026-202	Joint Use Planning Agreement with Westwind School Division	MOVED by Councillor Foss that Council direct Mayor Barton to sign the Joint Use Planning Agreement, as amended, with Westwind School Division, following approval and execution of the Agreement by Westwind School Division.	In Progress	Waiting on Westwind to sign and return.

** Motions to approve agendas, minutes, accounts payable or other purely administrative matters are excluded from the tracker.

VILLAGE OF STIRLING

Cheque Listing For Council

2026-Oct-6
3:18:49PM

Cheque #	Cheque Date	Vendor Name	Invoice #	Invoice Description	Invoice Amount	Cheque Amount
20260086	2026-09-25		1	FALL FESTIVAL	246.33	246.33
20260087	2026-09-25	PEKA ROLLSHUTTERS LTD.	63907	REPAIRS	430.50	430.50
20260088	2026-09-25		8823	FALL FESTIVAL	122.61	122.61
20260089	2026-09-25	RAYMOND MERCANTILE	8822	STIRLING FALL FESTIVAL - DONUTS	247.50	247.50
20260090	2026-09-25		1002	FALL FESTIVAL	250.00	250.00
20260091	2026-09-25	SOUTHLAND TRAILER CORP.	IN215128	OVERCENTER SNAP/KEEPER	37.27	37.27
20260092	2026-09-25	TERRALTA (2006) INC/AIR-TECH LIMITED	008819	WIFI BOOSTER	413.03	413.03
20260093	2026-10-05	RECEIVER GENERAL	463	SEPT SOURCE - PP#18	10,014.55	18,824.31
20260093			464	SEPT SOURCE - PP#19	8,195.42	
20260093			465	SEPT SOURCE - PP#19	88.80	
20260093			466	SEPTEMBER COUNCIL	525.54	
20260094	2026-10-06	CSN KUSTOM	33112	DEDUCT & CUST PORTION	738.12	738.12
20260095	2026-10-06	SOUTHERN ALBERTA NEWSPAPERS	909794	JOINT PUBLIC HEARING	430.42	430.42
(EFT) 20266924	2026-09-17	PORTER TANNER ASSOCIATES INC.	1145	PROGRESS #1	303,029.16	414,886.01
(EFT) 20266924			1157	PROGRESS #2	111,856.85	
(EFT) 20266949	2026-09-25	AB FIRETECH	2026 1903	SERVICE/INSP	3,439.38	3,439.38
(EFT) 20266950	2026-09-25		21	EXPENSES AUG/SEPT	949.03	949.03
(EFT) 20266951	2026-09-25	KOST FIRE EQUIPMENT LTD.	1787	EXTINGUISHERS	2,491.46	2,491.46
(EFT) 20266952	2026-09-25	LAPP	492	PP #19	3,693.36	3,693.36
(EFT) 20266953	2026-09-25		5	FALL FESTIVAL	744.93	744.93
(EFT) 20266954	2026-09-25		1	REIMBURSE #37483 & #38188	647.27	647.27
(EFT) 20266955	2026-09-25		205	SYRUPS & COCONUT CREAMER	170.46	170.46
(EFT) 20266956	2026-09-25	RAYMOND AUTO PARTS	85491	BRAKE LINE/WD-40	25.99	25.99
(EFT) 20266957	2026-09-25	RONA INC	619-26772901	DRWALL/INT PREHUNG DOOR	398.24	415.10
(EFT) 20266957			619-26772911	4X2X4	16.86	
(EFT) 20266958	2026-09-25	SOUTHERN IRRIGATION LTD	S-INV0938788	PRESSURE GAUGE	32.15	32.15
(EFT) 20266959	2026-09-25		1	FALL FESTIVAL	1,352.65	1,352.65
(EFT) 20266960	2026-09-25	TELUS COMMUNICATINS INC.	524	PHONES	248.47	351.60
(EFT) 20266960			525	UPGRADE PROMOS	103.13	
(EFT) 20266961	2026-09-25	TELUS MOBILITY INC.	216	CELL & TABLETS	478.75	478.75
(EFT) 20266962	2026-09-25	TOWN OF RAYMOND	20260273	KIM/CLARK PP16&17	1,341.12	5,451.12
(EFT) 20266962			20260280	AUGUST GARBAGE PICK-UPS	4,110.00	
(EFT) 20266963	2026-09-25	WHAT'S POP'N POP SHOP	2026-16	BIBS/CREAMER	349.68	349.68
(EFT) 20266964	2026-09-28	PORTER TANNER ASSOCIATES INC.	1166	PROGRESS CERTIFICATE #3	487,495.30	487,495.30
(EFT) 20266984	2026-10-06	AMSC INSURANCE SERVICES LTD (AMSCI)	50084	OCT BENEFITS	7,138.69	7,138.69
(EFT) 20266985	2026-10-06		34	AB MUNIS	605.68	605.68
(EFT) 20266986	2026-10-06		76	CELL REPAIRS	272.98	272.98
(EFT) 20266987	2026-10-06	BENCHMARK ASSESSMENT	4056	OCT-DEC 2026 ASSESS, FEES	3,623.55	3,623.55
(EFT) 20266988	2026-10-06	BUNZL CLEANING & HYGIENE	1643376	BENEFECT DECON	45.15	354.78
(EFT) 20266988			1644406	T.P./SOAP/P.T. HOLDER	309.63	
(EFT) 20266989	2026-10-06	CANOE PROCUREMENT GRP, DIVISION OF RMA	709263001926	WATER MAIN BREAK	3,404.08	1,917.03
(EFT) 20266989			709265000126	CREDIT FOR PIPE	(1,487.05)	
(EFT) 20266990	2026-10-06		9	AB MUNIS	723.88	723.88

VILLAGE OF STIRLING

Cheque Listing For Council

2026-Oct-6
3:18:49PM

Cheque #	Cheque Date	Vendor Name	Invoice #	Invoice Description	Invoice Amount	Cheque Amount
(EFT) 20266991	2026-10-06	FLOWPOINT ENVIRONMENTAL SYSTEMS	SU10912	ANNUAL RENEWAL FEE	1,149.75	1,149.75
(EFT) 20266992	2026-10-06		124	OCTOBER CONTRACT	1,465.00	1,465.00
(EFT) 20266993	2026-10-06	JENEX CONTRACTING	4802	WATER LEAK - HWY 52 FEEDERS	4,559.63	8,749.14
(EFT) 20266993			4803	WATER LEAK - 4 ST/2AVE	4,189.51	
(EFT) 20266994	2026-10-06	KOST FIRE EQUIPMENT LTD.	18060	FIRST AID KITS	188.37	188.37
(EFT) 20266995	2026-10-06	L.A. POWER SYSTEMS LTD	113886	RESERVOIR LINE FLUSH & CAMERA	1,884.75	1,884.75
(EFT) 20266996	2026-10-06	LAPP	493	PP #20	3,468.89	3,468.89
(EFT) 20266997	2026-10-06		2270	OCTOBER CONTRACT	600.00	600.00
(EFT) 20266998	2026-10-06		6	MILEAGE	259.90	259.90
(EFT) 20266999	2026-10-06	MICROAGE	30108	M365	384.79	489.79
(EFT) 20266999			30186	BACK-UP	105.00	
(EFT) 20267000	2026-10-06	MOTION CANADA	AB01-01035496	BULK WATER STN	95.41	95.41
(EFT) 20267001	2026-10-06	MPE ENGINEERING LTD.	00002622	SUBPHASE 0003 - WTR PLT UPGRAI	7,171.86	7,171.86
(EFT) 20267002	2026-10-06	OLDMAN RIVER REGIONAL	15764	Q4 PLANNING SERVICES	4,110.41	4,110.41
(EFT) 20267003	2026-10-06		2	SEPT EXP & MILEAGE	119.37	119.37
(EFT) 20267004	2026-10-06	PORTER TANNER ASSOCIATES INC.	1182	PROGRESS CERTIFICATE #4	254,268.38	258,925.92
(EFT) 20267004			1185	MAIN LINE REPAIR	4,657.54	
(EFT) 20267005	2026-10-06	RAYMOND AUTO PARTS	85478	HOSE/CHARGER/MASK	302.28	302.28
(EFT) 20267006	2026-10-06	RAYMOND HOME HARDWARE BUILDING CENTRE	18387	SEALANT/CAULKING GUN	35.68	831.72
(EFT) 20267006			18399	PAIL/LID/HOSE	71.72	
(EFT) 20267006			18408	ANTIFREEZE/BUSHINGS	101.22	
(EFT) 20267006			18508	BEAD/DRYWALL/TAPE	79.76	
(EFT) 20267006			18540	KNOBSET/BATTERIES	85.65	
(EFT) 20267006			74994	MISC SUPPLIES	235.15	
(EFT) 20267006			75182	FERTILIZER/GRASS SEED	100.78	
(EFT) 20267006			75537	KNOBSET	121.76	
(EFT) 20267007	2026-10-06	RECORDXPRESS, DIVISION STORAGVAULT CDN	1350859	SHREDDING	39.78	39.78
(EFT) 20267008	2026-10-06	RIDGE REGIONAL PUBLIC SAFETY SERVICES	277	4TH QUARTER 2026	13,494.00	13,494.00
(EFT) 20267009	2026-10-06	RONA INC	619-26784951	INTERIOR DOOR	282.28	282.28
(EFT) 20267010	2026-10-06		17	SEPTEMBER MILEAGE	18.08	18.08
(EFT) 20267011	2026-10-06	TOWN OF RAYMOND	20260317	SEPT GARBAGE PICK-UPS	5,079.00	5,079.00
(EFT) 20267012	2026-10-06	TRIM FLOW INC.	2857	TREE PRUNING/REMOVAL	4,513.95	4,513.95
(EFT) 20267013	2026-10-06	TRIPLE W NATURAL GAS	148415	NATURAL GAS	69.74	69.74

Total 1,272,660.31

*** End of Report ***

VILLAGE OF STIRLING

Current Outstanding Items

2026-Sep-17
8:48:49AM

Ending Date: 2026-Aug-31

Bank Account Name: GENERAL **Bank Statement Balance: 686,004.52**

Add Outstanding Deposits

Deposit Description	Batch #	Deposit Date	Amount	
BANK DEPOSIT	39205	2026-08-27	145.35	
BANK DEPOSIT	39209	2026-08-28	320.01	
BANK DEPOSIT	39214	2026-08-29	136.35	
BANK DEPOSIT	39215	2026-08-30	68.25	
BANK DEPOSIT	39223	2026-08-31	532.86	
DEBIT DEPOSIT	39223	2026-08-31	532.42	
Total Deposits Outstanding			1,735.24	1,735.24

Less Outstanding Cheques

Payee	Cheque #	Cheque Date	Amount	
	20250060	2025-06-04	28.17	
	20260029	2026-04-08	214.08	
	20260052	2026-07-15	350.00	
	20260056	2026-07-31	2,727.00	
	20260059	2026-07-31	850.00	
	20260062	2026-07-31	278.32	
	20260073	2026-08-24	1,687.50	
	20260076	2026-08-24	82.49	
Total Outstanding Cheques			6,217.56	(6,217.56)

And Adjustments

Description	Item ID #	Date	Amount	
	225706	2026-08-31	(1,001.62)	
Total Adjustments			(1,001.62)	(1,001.62)

Net Outstanding Items:	**(5,483.94)**
Ending Bank Balance:	**686,004.52**
Total:	**680,520.58**
Bank GL Balance:	**680,520.58**
Unposted GL Adjustment Amount:	**0.00**
Total Bank GL Balance:	**680,520.58**
Difference between Bank GL Balance and Sum of Net Outstanding Items & Ending Bank balance:	**$0.00**

*** End of Report ***

Bank Accounts - Balance as of August 31, 2026

Business - Chequing	$	686,004.52
Business - Public Sector Savings	$	309,096.25
Business - Public Sector Savings	$	480.52
Non-Redeemable GIC	$	228,457.46
Total Deposits	$	1,224,038.75

VILLAGE OF STIRLING

2026 ACTUAL

General Ledger	Description	2025 Budget	2025 Actual	2025 % Variance	2026 Budget	2026 Actual	2026 % Variance
Taxes Revenues							
1-00-00-100	TAXES-RESIDENTIAL (P/S)	1,485,252.00	1,460,579.32	98.33	1,524,464.27	1,511,287.08	99.13
1-00-00-105	TAXES-RESIDENTIAL (S/S)	9,268.39	8,945.88	96.52	9,664.86	10,662.92	110.32
1-00-00-110	TAXES-VAC RESIDENTIAL (S/S)	38,515.00	40,873.73	106.12	40,873.73	40,342.84	98.70
1-00-00-120	TAXES-COMM (LAND)	0.00	0.00	0.00	0.00	0.00	0.00
1-00-00-121	TAXES-COMM (BLDGS)	30,813.31	32,538.78	105.59	32,282.12	33,769.59	104.60
1-00-00-130	TAXES-LINEAR (POWER-PIPE-TEL)	24,103.73	25,870.69	107.33	24,252.44	25,846.30	106.57
1-00-00-545	REVENUE - RIDGE OVERHEAD CHARGES	10,000.00	24,928.22	249.28	20,000.00	24,000.00	120.00
* **TOTAL Taxes Revenues**		**1,597,952.43**	**1,593,736.62**	**99.74**	**1,651,537.42**	**1,645,908.73**	**99.66**
Operating Grants Revenue							
1-00-00-731	GRANTS - FEDERAL (OPERATING)	0.00	0.00	0.00	0.00	0.00	0.00
1-00-00-739	GRANTS - MSI CAPITAL (TO OPERATING)	0.00	(428,130.00)	0.00	0.00	0.00	0.00
1-00-00-741	GRANTS - MSI (OPER) + MOST	288,034.00	288,034.00	100.00	288,034.00	288,034.00	100.00
1-00-00-746	GRANTS - PROV OTHER (OPERATING)	0.00	33,536.45	0.00	0.00	51,891.00	0.00
1-00-00-841	GRANTS - STEP	0.00	0.00	0.00	0.00	0.00	0.00
1-00-00-842	GRANTS - INTERNSHIP	0.00	0.00	0.00	0.00	0.00	0.00
1-00-00-843	GRANTS - CSJ & YCW	40,000.00	53,267.00	133.16	40,000.00	66,537.50	166.34
1-23-00-840	FIRE - GRANT (PROV)	0.00	6,700.00	0.00	0.00	11,858.00	0.00
1-23-00-850	EMER.SVC - COUNTY ICF FUNDING	25,000.00	25,000.00	100.00	30,000.00	0.00	0.00
1-32-00-840	STREETS-PROV GRANT	0.00	0.00	0.00	0.00	0.00	0.00
1-42-00-840	SEWER-GRANTS (PROV)	0.00	0.00	0.00	0.00	0.00	0.00
1-43-00-850	TRANSFER STATION-GRANTS (CO)	6,500.00	6,500.00	100.00	6,500.00	0.00	0.00
1-56-00-840	CEMETERY-GRANT PROV	0.00	0.00	0.00	0.00	0.00	0.00
1-72-00-840	REC-GRANTS-PROV	0.00	0.00	0.00	0.00	91.24	0.00
1-72-00-841	REC-GRANTS-FED	0.00	0.00	0.00	0.00	0.00	0.00
1-72-00-850	REC-GRANTS-OPERATION (CO)	30,000.00	36,860.00	122.86	30,000.00	0.00	0.00
1-72-90-410	REC-GRANT AB HIST. FND	0.00	0.00	0.00	0.00	0.00	0.00
* **TOTAL Operating Grants Revenue**		**389,534.00**	**21,767.45**	**5.59**	**394,534.00**	**418,411.74**	**106.05**
Administrative Services Revenu							
1-12-00-415	ADM-MISC SALES	3,000.00	2,436.86	81.22	3,000.00	1,547.45	51.58
1-12-00-560	ADM-LAND RENTAL	1,000.00	510.00	51.00	1,000.00	390.00	39.00
1-12-00-510	ADM - A/R PENALTIES	1,000.00	1,751.51	175.15	1,000.00	1,036.72	103.67
1-12-00-425	ADM - DONATIONS	100.00	0.00	0.00	0.00	40.00	0.00

VILLAGE OF STIRLING

2026 ACTUAL

General Ledger	Description	2025 Budget	2025 Actual	2025 % Variance	2026 Budget	2026 Actual	2026 % Variance
1-63-00-410	FCSS REV - UTIL	6,000.00	5,500.00	91.66	6,000.00	5,000.00	83.33
1-12-00-410	ADM-RIDGE DEBT REPAYMENT	10,000.00	0.00	0.00	0.00	0.00	0.00
1-00-00-510	REVENUE - TAX PENALTIES	30,000.00	43,284.07	144.28	30,000.00	32,549.16	108.49
1-00-00-542	REVENUE - GAS FRANCHISE	27,871.00	27,154.39	97.42	28,161.00	21,697.36	77.04
1-00-00-543	REVENUE-FORTIS FRANCHISE	62,049.00	61,347.22	98.86	64,099.00	46,926.28	73.20
1-00-00-550	REVENUE - BANK INTEREST	30,000.00	28,326.35	94.42	30,000.00	15,608.50	52.02
1-00-00-551	REVENUE - AAMDC DIVIDEND	0.00	0.00	0.00	0.00	0.00	0.00
1-00-00-590	REVENUE - OTHER	0.00	873.16	0.00	0.00	80,596.19	0.00
1-12-00-400	ADM - INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
1-12-00-427	ADM - SCHOOL MODERNIZATION	0.00	0.00	0.00	0.00	0.00	0.00
1-12-60-410	ADMIN - AGENCY	6,400.00	8,800.00	137.50	800.00	800.00	100.00
1-72-20-541	REC - SCHOOL UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00
1-97-00-600	TFR FROM RESERVES (GST)	0.00	0.00	0.00	0.00	0.00	0.00
1-12-00-405	ADM - PAPER BILLING FEE	0.00	380.00	0.00	0.00	2,636.26	0.00
*	**TOTAL Administrative Services**	**177,420.00**	**180,363.56**	**101.66**	**164,060.00**	**208,827.92**	**127.29**
	Protective Service Revenue						
1-00-00-990	ADM - FINES	0.00	0.00	0.00	0.00	5,290.00	0.00
1-23-00-410	EMER. SVC. - VEHICLES	50,000.00	40,285.00	80.57	50,000.00	64,370.00	128.74
1-23-00-412	EMER. SVC - CALLOUT REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
1-23-00-415	EMER. SVC- FIRE DONATION	0.00	2,500.00	0.00	0.00	0.00	0.00
1-23-00-420	EMER. SVC - COURSE INSTRUCTION	5,000.00	9,022.40	180.44	6,000.00	0.00	0.00
1-23-00-841	FIRE - GRANTS OTHER	3,368.00	0.00	0.00	0.00	0.00	0.00
1-23-00-425	EMER. SVC - OTHER REVENUE	5,000.00	20,399.00	407.98	5,000.00	12,397.50	247.95
1-26-00-410	BYLAWS - FINES	0.00	100.00	0.00	0.00	0.00	0.00
1-26-00-520	ANIMAL-PERMITS/LICENSES	3,300.00	3,215.00	97.42	3,000.00	3,090.00	103.00
1-23-00-414	EMER. SVC - EQUIPMENT	0.00	11,691.42	0.00	0.00	17,959.25	0.00
*	**TOTAL Protective Service Reven**	**66,668.00**	**87,212.82**	**130.82**	**64,000.00**	**103,106.75**	**161.10**
	Operational Services Revenue						
1-31-00-200	SHOP-DISPOSAL CAPITAL ASSETS	0.00	54,000.00	0.00	0.00	0.00	0.00
1-31-00-410	SHOP-SALE OF SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
1-31-00-960	SHOP-PW CUSTOM WORK	0.00	0.00	0.00	0.00	0.00	0.00
*	**TOTAL Operational Services Rev**	**0.00**	**54,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Environmental Services Revenue						
1-41-00-409	WATER DISCOUNTS	0.00	0.00	0.00	0.00	0.00	0.00

VILLAGE OF STIRLING

2026 ACTUAL

General Ledger	Description	2025 Budget	2025 Actual	2025 % Variance	2026 Budget	2026 Actual	2026 % Variance
1-41-00-410	WATER-SALE OF SERVICES	270,000.00	266,954.51	98.87	270,000.00	210,883.81	78.10
1-41-00-411	WATER-SALE OF SERV. RURAL	115,000.00	125,782.33	109.37	115,000.00	95,199.86	82.78
1-41-00-412	WATER-CONNECTION FEES	3,000.00	3,714.86	123.82	3,000.00	9,390.43	313.01
1-41-00-415	WATER-SALE OF GOODS	48,000.00	51,564.62	107.42	48,000.00	42,922.44	89.42
1-41-00-510	WATER-PENALTIES	3,500.00	3,870.08	110.57	3,500.00	2,369.28	67.69
1-42-00-409	SEWER - DISCOUNTS	0.00	0.00	0.00	0.00	0.00	0.00
1-42-00-410	SEWER-SALES OF SERVICES	103,488.00	108,373.10	104.72	103,488.00	81,216.28	78.47
1-42-00-412	SEWER-CONNECTION FEES	0.00	0.00	0.00	0.00	0.00	0.00
1-42-00-415	SEWER-SALE OF GOODS	0.00	0.00	0.00	0.00	5,306.00	0.00
1-43-00-409	TRANSFER STN - DISCOUNTS	0.00	0.00	0.00	0.00	0.00	0.00
1-43-00-410	TRANSFER STATION-SALE OF SERV	104,000.00	107,349.74	103.22	104,000.00	81,440.80	78.30
1-41-00-413	WATER-RURAL METERS & PITS	0.00	0.00	0.00	0.00	0.00	0.00
1-41-00-414	WATER - RESIDENTIAL METERS	0.00	0.00	0.00	0.00	0.00	0.00
1-42-00-540	SEWER - SOLAR INCOME	0.00	0.00	0.00	0.00	0.00	0.00
1-42-00-411	LIFT STN/FORCEMAIN UPGRADE	42,336.00	41,579.78	98.21	42,336.00	31,523.70	74.46
*	**TOTAL Environmental Services R**	**689,324.00**	**709,189.02**	**102.88**	**689,324.00**	**560,252.60**	**81.28**
	Community Services Revenue						
1-56-00-410	CEMETERY-LOT SALES	5,000.00	(650.00)	(13.00)	4,000.00	9,750.00	243.75
1-56-00-411	CEM-OPENINGS & CLOSINGS & MISC	8,500.00	14,000.00	164.70	10,000.00	9,425.00	94.25
*	**TOTAL Community Services Reven**	**13,500.00**	**13,350.00**	**98.89**	**14,000.00**	**19,175.00**	**136.96**
	Development Services Revenues						
1-30-00-521	BLDG-DEVELOPMENT PERMITS	4,500.00	7,250.78	161.12	4,500.00	2,683.90	59.64
1-66-00-410	SUB-DIV LAND SALES	90,000.00	145,250.00	161.38	0.00	64,313.25	0.00
1-66-00-411	SUB-DIV - FEES	0.00	0.00	0.00	0.00	0.00	0.00
*	**TOTAL Development Services Rev**	**94,500.00**	**152,500.78**	**161.38**	**4,500.00**	**66,997.15**	**1,488.83**
	Recreational Services Revenue						
1-72-01-410	REC-CAMPING/REUNION CENTRE	10,000.00	10,303.12	103.03	8,500.00	8,026.87	94.43
1-72-10-410	REC - SWIM FEES	70,000.00	63,116.60	90.16	65,000.00	62,942.00	96.83
1-72-80-590	REC - COMMUNITY EVENTS REVENUE	0.00	6,485.20	0.00	0.00	12,595.00	0.00
1-72-00-200	REC - MUNICIPAL RESERVES	0.00	0.00	0.00	0.00	0.00	0.00
1-72-00-410	REC - CONCESSION	20,000.00	24,720.15	123.60	22,000.00	29,559.71	134.36
1-72-01-560	REC - PARK FEES (REUNION CTR)	0.00	0.00	0.00	0.00	0.00	0.00
1-72-80-410	REC - TOURISM REVENUE	0.00	1,725.00	0.00	0.00	3,300.00	0.00
1-72-90-770	REC - PROGRAM FEES	0.00	30.00	0.00	0.00	1,485.00	0.00

VILLAGE OF STIRLING

2026 ACTUAL

General Ledger	Description	2025 Budget	2025 Actual	2025 % Variance	2026 Budget	2026 Actual	2026 % Variance
1-72-30-410	REC - COMMUNITY CENTRE	4,500.00	11,215.00	249.22	5,000.00	7,460.00	149.20
1-72-00-420	REC - POOL - WHAT'S POP'N	28,000.00	35,707.46	127.52	30,000.00	39,252.25	130.84
1-72-10-420	REC - NLS COURSE	2,500.00	11,675.00	467.00	5,000.00	13,620.00	272.40
*	**TOTAL Recreational Services Re**	**135,000.00**	**164,977.53**	**122.21**	**135,500.00**	**178,240.83**	**131.54**
**	**TOTAL OPERATIONAL REVENUE**	**3,163,898.43**	**2,977,097.78**	**94.10**	**3,117,455.42**	**3,200,920.72**	**102.68**
	Legislative Services						
2-11-00-110	COUNCIL - FEES & HONORARIUMS	15,000.00	16,354.70	109.03	20,000.00	19,897.00	99.48
2-11-00-130	COUNCIL - EMPLOYER CONTR	100.00	183.80	183.80	150.00	402.90	268.60
2-11-00-211	COUNCIL-COMMITTEE EXPENSE	3,000.00	6,380.62	212.68	3,000.00	1,130.79	37.69
2-11-00-212	COUNCIL - SEMINAR & CONVENTION	4,000.00	10,452.20	261.30	8,000.00	3,368.67	42.10
2-11-00-213	COUNCIL - MILEAGE	1,500.00	1,115.45	74.36	3,000.00	1,589.64	52.98
2-11-00-220	COUNCIL TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00
2-11-00-510	COUNCIL-OTHER EXPENSE	18,000.00	4,358.23	24.21	5,000.00	2,551.46	51.02
2-11-00-215	COUNCIL - LEGISLATIVE (RECRUITMENT)	0.00	0.00	0.00	0.00	0.00	0.00
*	**TOTAL Legislative Services**	**41,600.00**	**38,845.00**	**93.38**	**39,150.00**	**28,940.46**	**73.92**
	Administrative Services						
2-12-00-111	ADM-WAGES	245,000.00	255,834.55	104.42	250,000.00	201,293.08	80.51
2-12-00-112	ADM-STAFF	0.00	80.00	0.00	0.00	0.00	0.00
2-12-00-115	ADM-GROUNDS	0.00	1,196.15	0.00	0.00	0.00	0.00
2-12-00-130	ADM-EMPLOYER CONTRIBUTION	80,000.00	87,780.48	109.72	80,000.00	65,675.01	82.09
2-12-00-150	ADM-ELECT & CENSUS FEES	0.00	211.99	0.00	0.00	0.00	0.00
2-12-00-200	ADM-CONTRACTED ADMINISTRATION	15,000.00	16,539.00	110.26	20,000.00	11,338.75	56.69
2-12-00-211	ADM-TRAVELLING	3,000.00	4,027.02	134.23	4,000.00	1,535.96	38.39
2-12-00-215	ADM - BAD DEBTS	0.00	0.00	0.00	0.00	0.00	0.00
2-12-00-250	ADM-EQUIP REP & RENTALS	0.00	0.00	0.00	0.00	0.00	0.00
2-12-00-251	ADM-BLDG REPAIRS	8,000.00	5,168.42	64.60	4,500.00	2,780.71	61.79
2-12-00-540	ADM-POWER	4,500.00	6,306.12	140.13	4,500.00	4,421.00	98.24
2-12-00-541	ADM-GAS HEATING	2,200.00	2,125.41	96.60	2,200.00	1,112.66	50.57
2-12-00-770	ADM-DEVELOPMENT & PROMO'S	11,500.00	9,850.04	85.65	11,500.00	5,543.55	48.20
2-12-00-810	ADM-BANK & INTEREST	5,500.00	18,268.64	332.15	8,500.00	8,542.02	100.49
2-12-01-215	ADM-TELEPHONE	8,500.00	8,237.76	96.91	8,500.00	5,077.25	59.73
2-12-02-215	ADM-POSTAGE & METER	4,500.00	4,761.42	105.80	4,500.00	2,361.42	52.47
2-12-11-220	ADM-ADVERTISING	1,500.00	579.10	38.60	1,000.00	580.92	58.09
2-12-12-220	ADM-ASSOC FEES	3,700.00	5,268.02	142.37	4,000.00	16,181.86	404.54
2-12-13-220	ADM-REG FEES (LTO-BYLAWS)	410.00	290.00	70.73	410.00	127.44	31.08
2-12-21-230	ADM-AUDIT FEES	10,000.00	13,033.70	130.33	12,000.00	0.00	0.00

General Ledger	Description	2025 Budget	2025 Actual	2025 % Variance	2026 Budget	2026 Actual	2026 % Variance
2-12-22-230	ADM-COMPUTER EXP	30,000.00	36,534.38	121.78	40,000.00	32,066.59	80.16
2-12-23-230	ADM-ENGINEERING FEES	15,000.00	11,370.29	75.80	15,000.00	0.00	0.00
2-12-25-230	ADM-LEGAL FEES	2,000.00	2,445.00	122.25	3,500.00	0.00	0.00
2-12-29-230	ADM- PROFESSIONAL FEES	2,000.00	440.00	22.00	2,000.00	2,874.79	143.73
2-12-30-300	ADM-ASSESSORS FEES	13,993.50	13,366.52	95.51	13,630.00	13,804.00	101.27
2-12-32-274	ADM-INSURANCE	70,000.00	66,856.00	95.50	71,000.00	68,546.00	96.54
2-12-44-200	ADM-JANITOR/GROUNDS CONTRACT	7,200.00	7,200.00	100.00	7,200.00	5,970.00	82.91
2-12-44-510	ADM-JANITOR GOODS	350.00	59.96	17.13	350.00	29.00	8.28
2-12-51-510	ADM-STAT & PRINTING	3,000.00	2,621.45	87.38	3,000.00	1,561.69	52.05
2-12-52-510	ADM-OFFICE SUPPLIES & EXP	2,000.00	3,043.64	152.18	2,000.00	1,465.67	73.28
2-12-05-215	ADM-EXP-FRT-COURIERS	0.00	0.00	0.00	0.00	0.00	0.00
2-12-00-118	ADM-SEVERANCE	0.00	0.00	0.00	0.00	0.00	0.00
2-12-00-764	ADM-TAXES WRITTEN OFF	0.00	0.00	0.00	0.00	0.00	0.00
2-12-26-230	ADM - SERVICE CHRG/ PENALTIES	0.00	0.00	0.00	0.00	0.00	0.00
2-12-60-427	ADM - SCHOOL MODERNIZATION	0.00	0.00	0.00	0.00	0.00	0.00
2-12-60-410	ADMIN- AGENCY EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
2-12-00-510	ADMIN - SOLAR PANEL PYMTS	0.00	7,155.89	0.00	0.00	0.00	0.00
2-12-33-710	TRF TO RES - OPERATING - 40033710	0.00	0.00	0.00	0.00	0.00	0.00
*	**TOTAL Administrative Services**	**548,853.50**	**590,650.95**	**107.62**	**573,290.00**	**452,889.37**	**79.00**
	Protective Services						
2-23-00-110	EMERG. SERV. - WAGES	0.00	18,925.00	0.00	25,000.00	11,835.85	47.34
2-23-00-130	EMERG. SERV.-EMP CONTB	0.00	0.00	0.00	0.00	0.00	0.00
2-23-00-210	EMERG. SERV.-PERSONAL GOODS	10,000.00	14,766.92	147.66	10,000.00	373.09	3.73
2-23-00-211	EMERG.SERV-TRAVEL/TRAINING	17,000.00	9,085.01	53.44	17,000.00	915.43	5.38
2-23-00-215	EMERG.SERV. - TELEPHONE & TECHNOLOGY	12,000.00	16,897.47	140.81	10,000.00	1,714.40	17.14
2-23-00-230	EMERG.SERV- FEES	330.00	2,070.00	627.27	2,030.00	46,901.77	2,310.43
2-23-00-251	EMERG.SERV.- BLDG. MAINTENANCE	2,500.00	6,332.66	253.30	5,000.00	10,425.35	208.50
2-23-00-510	EMERG.SERV.- GOODS	13,000.00	9,286.97	71.43	13,000.00	5,426.73	41.74
2-23-00-511	EMERG. SERV. - FIRST MED RESPONSE	0.00	0.00	0.00	0.00	0.00	0.00
2-23-00-212	EMERG.SERV.- MEDICAL SUPPLIES	2,000.00	5,687.40	284.37	2,000.00	2,985.93	149.29
2-23-00-520	EMERG.SERV.- RADIO EQUIPMENT	12,000.00	8,024.96	66.87	12,000.00	13,154.08	109.61
2-23-00-540	EMERG.SERV. - POWER	2,500.00	3,809.58	152.38	3,000.00	2,536.11	84.53
2-23-00-541	EMERG.SERV.- GAS	2,500.00	3,106.90	124.27	2,800.00	1,483.81	52.99
2-23-00-573	EMERG.SERV.-911 SERVICE	5,707.20	5,707.20	100.00	5,707.20	4,536.00	79.47
2-23-01-510	EMERG.SVC.- ENG 61-2007 ROSENBAUER	5,000.00	5,542.29	110.84	5,000.00	2,614.14	52.28
2-23-04-510	EMERG.SVC.- SIERRA 1 - 2020 GMC 3500	1,000.00	3,893.04	389.30	1,000.00	758.83	75.88
2-23-05-510	EMER.SVC - TENDER1-1999 INTL TANK 9400	2,500.00	1,993.66	79.74	2,500.00	4,505.40	180.21

General Ledger	Description	2025 Budget	2025 Actual	2025 % Variance	2026 Budget	2026 Actual	2026 % Variance
2-26-00-200	DOGS-CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-26-00-511	DOGS-OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
2-26-50-200	BY-LAWS ENF-CONTRACTED	0.00	785.00	0.00	0.00	4,321.00	0.00
2-26-50-210	PEACE OFFICER - CONTRACTED	47,527.00	48,658.00	102.37	48,658.00	53,976.00	110.92
2-26-50-510	BY-LAWS ENFORCE-GOODS	0.00	0.00	0.00	0.00	18.47	0.00
2-23-00-530	EMERG SERV - FUEL	5,000.00	4,914.89	98.29	5,000.00	2,659.03	53.18
2-23-00-770	EMERG.SERV.- FIRE BUSH TRUCK - LTD INT	0.00	0.00	0.00	0.00	0.00	0.00
2-23-02-610	EMER.SVC - ENG 3 - 2019 RAM BRUSH	4,500.00	2,305.91	51.24	4,500.00	39.99	0.88
2-23-07-510	EMER.SVC - CR1 - 2015 FORD EXPEDITION	0.00	0.00	0.00	0.00	0.00	0.00
2-21-00-770	POLICE - PROV POLICE FUNDING	68,811.00	58,827.00	85.49	76,520.16	58,827.00	76.87
2-23-08-510	EMER.SVC - ENG 62 - 2004 SPARTAN	4,000.00	2,837.83	70.94	4,000.00	0.00	0.00
2-23-36-710	TRF TO RES - FD CAPITAL 40036710	25,000.00	0.00	0.00	25,000.00	0.00	0.00
2-23-00-220	EMER SVC - COUNTY EMER RESPONSE REP	0.00	500.00	0.00	0.00	0.00	0.00
2-23-00-771	EMERG.SERV. - ENMAX SOLAR - LTD INT	516.92	0.00	0.00	0.00	307.31	0.00
2-23-09-510	EMER.SVC - SPU (STRUCTURAL PROTEC UNIT)	0.00	49,249.98	0.00	0.00	7,738.36	0.00
*	**TOTAL Protective Services**	**243,392.12**	**283,207.67**	**116.36**	**279,715.36**	**238,054.08**	**85.11**
	Operational Services						
2-31-00-110	SHOP - WAGES	342,796.01	338,713.49	98.80	319,640.00	261,840.04	81.91
2-31-00-115	SHOP - WEEKEND DUTY	24,000.00	22,519.54	93.83	25,000.00	21,071.58	84.28
2-31-00-130	SHOP - EMP CONTB	112,000.00	113,906.15	101.70	112,000.00	93,561.23	83.53
2-31-00-212	SHOP-SEMINARS & COURSES	15,000.00	11,235.86	74.90	15,000.00	6,163.31	41.08
2-31-00-215	SHOP-TELEPHONE	4,500.00	4,797.35	106.60	4,500.00	2,655.07	59.00
2-31-00-230	SHOP-PW-PROF SERVICE/ENGINEER	0.00	0.00	0.00	0.00	0.00	0.00
2-31-00-251	SHOP-BLDG MAINT	2,000.00	3,387.05	169.35	2,000.00	2,806.17	140.30
2-31-00-273	SHOP-LICENSES (EQUIP)	250.00	508.64	203.45	300.00	90.00	30.00
2-31-00-510	SHOP-OPERATION/TOOLS	5,000.00	9,273.24	185.46	6,000.00	7,132.78	118.87
2-31-00-511	SHOP-CLOTHING ALLOWANCES	2,000.00	1,992.53	99.62	2,000.00	446.49	22.32
2-31-00-512	SHOP - OP BULK FUEL	22,500.00	22,379.68	99.46	20,000.00	13,826.57	69.13
2-31-00-540	SHOP-POWER	1,200.00	(64.34)	(5.36)	800.00	315.99	39.49
2-31-00-541	SHOP-HEATING GAS	4,200.00	4,754.05	113.19	4,200.00	2,221.98	52.90
2-31-00-216	SHOP-FRT-COURIER	0.00	0.00	0.00	0.00	0.00	0.00
2-31-00-210	SHOP-CLEAN UP	0.00	0.00	0.00	0.00	0.00	0.00
2-31-02-510	OP - UNIT 12-86 CASE TRACTOR	500.00	0.00	0.00	0.00	0.00	0.00
2-31-12-510	OP - 2013 GMC - JERRY'S OLD	2,000.00	10.48	0.52	2,000.00	0.00	0.00
2-31-22-510	OP - DNU SOLD - BOBCAT 2011 SR220	2,000.00	1,390.78	69.53	0.00	0.00	0.00
2-31-31-510	OP - DNU SOLD 2003 CHEV 3/4TON	250.00	0.00	0.00	0.00	0.00	0.00

General Ledger	Description	2025 Budget	2025 Actual	2025 % Variance	2026 Budget	2026 Actual	2026 % Variance
2-31-41-510	OP - DNU SOLD 1993 INTL 8100 DUMP	0.00	3,432.07	0.00	0.00	0.00	0.00
2-31-43-510	OP - 2005 INTL 4300 EXT CAB DUMP	3,000.00	5,092.11	169.73	3,000.00	110.94	3.69
2-31-51-510	OP - 2009 GMC3500 - FLAT DECK	2,000.00	17.23	0.86	0.00	35.50	0.00
2-31-52-510	OP - DNU CAT GRADER 120H	0.00	0.00	0.00	0.00	0.00	0.00
2-31-61-510	OP - 76 FD 8000 SANDER	2,000.00	173.99	8.69	0.00	0.00	0.00
2-31-62-510	OP- SOLD - 2017 INTL 4300 GARBAGE TRUCK	0.00	0.00	0.00	0.00	0.00	0.00
2-31-72-510	OP - 2015 JD 410 BACKHOE	5,000.00	17,435.70	348.71	20,000.00	0.00	0.00
2-31-73-510	OP - 2017 BOBCAT MINI E35	500.00	335.85	67.17	2,000.00	1,919.28	95.96
2-31-81-510	OP- DNU SOLD JD 1445 - MOWER	0.00	0.00	0.00	0.00	0.00	0.00
2-31-85-510	OP- JD 5203 TRASH MOWER	2,000.00	671.72	33.58	2,000.00	1,119.56	55.97
2-31-99-510	OP-MISC EQUIP	0.00	1,964.09	0.00	0.00	3,473.42	0.00
2-32-01-110	STREETS-WAGES	0.00	0.00	0.00	0.00	0.00	0.00
2-32-01-130	STREETS-EMP CONTB	0.00	0.00	0.00	0.00	0.00	0.00
2-32-01-200	STREETS-CONTRACTED	18,000.00	675.00	3.75	14,000.00	13,515.00	96.53
2-32-01-510	STREETS-GOODS	14,000.00	7,822.25	55.87	14,000.00	744.11	5.31
2-32-01-511	STREETS-GRAVEL	10,000.00	13,393.02	133.93	10,000.00	188.18	1.88
2-32-01-512	STREETS-SUPPLIES	0.00	2,086.55	0.00	0.00	0.00	0.00
2-32-01-513	STREETS-OIL	26,000.00	98,518.79	378.91	26,000.00	3,303.68	12.70
2-32-01-520	STREETS-EQUIP RENTALS	1,000.00	0.00	0.00	1,000.00	0.00	0.00
2-32-01-540	STREETS-LIGHTING	40,000.00	50,327.94	125.81	40,000.00	38,445.02	96.11
2-31-35-510	OP - 2014 FORD - BRADY	1,000.00	49.99	4.99	500.00	0.00	0.00
2-31-00-831	SHOP - LTD INTEREST	664.24	455.33	68.54	0.00	0.00	0.00
2-32-01-831	STREETS - 3RD STREET PROJ - LTD INT	1,264.97	2,080.74	164.48	1,264.97	738.10	58.34
2-31-00-513	SHOP - STIRLING SAFETY PROGRAM	0.00	1,081.21	0.00	1,000.00	150.00	15.00
2-31-00-514	SHOP - STIRLING BUILDINGS MAINT	0.00	1,729.51	0.00	0.00	1,577.40	0.00
2-31-00-112	SHOP - WAGES - SUMMER EMPLOYMENT	50,000.00	76,869.50	153.73	50,000.00	79,741.01	159.48
2-31-01-510	OP - 2021 FORD XLT SHANE	250.00	158.46	63.38	250.00	197.51	79.00
2-31-01-610	OP - 2021 FORD XLT MASON	250.00	777.78	311.11	250.00	1,043.48	417.39
2-31-35-710	TRF TO RES - CAPITAL - 40035710	20,000.00	0.00	0.00	20,000.00	0.00	0.00
2-31-00-132	SHOP - EMP CONTB SUMMER EMPLOYEE	0.00	0.00	0.00	0.00	0.00	0.00
2-31-00-111	SHOP - OVERTIME	30,000.00	13,340.19	44.46	30,000.00	11,077.51	36.92
2-31-00-840	SHOP - ENMAX SOLAR - LTD INT	585.81	0.00	0.00	585.81	348.27	59.45
2-42-00-840	SEWER - ENMAX SOLAR GRND MOUNT - LTD INT	7,946.28	0.00	0.00	7,946.28	6,439.01	81.03
2-31-00-515	SAFETY - PPE & EQUIPMENT	3,000.00	0.00	0.00	3,000.00	41.93	1.39
2-32-01-530	STREETS - SIDEWALK REHABILITATION	10,000.00	12,219.01	122.19	20,000.00	2,909.71	14.54
2-31-13-010	OP - 2024 HV607 PLOW TRUCK	5,000.00	1,807.75	36.15	4,000.00	1,816.08	45.40
2-31-13-510	OP - 2024 TERRAIN	250.00	0.00	0.00	250.00	735.98	294.39
2-31-83-510	OP - 2023 JD Z994R MOWER	250.00	0.00	0.00	250.00	0.00	0.00
2-31-84-510	OP - 2024 JD Z994 DIESEL MOWER	250.00	0.00	0.00	250.00	44.87	17.94

General Ledger	Description	2025 Budget	2025 Actual	2025 % Variance	2026 Budget	2026 Actual	2026 % Variance
2-31-01-710	OP - 2025 CHEV 3500	0.00	4,238.43	0.00	250.00	842.08	336.83
2-31-21-510	OP - 2025 S76 BOBCAT	0.00	1,863.05	0.00	250.00	621.13	248.45
2-31-86-510	OP - 2024 JD Z720E ZTRAK MOWER	0.00	4.54	0.00	250.00	54.48	21.79
2-31-02-010	OP - GATOR	0.00	1,096.10	0.00	2,500.00	31.45	1.25
*	**TOTAL Operational Services**	**794,407.31**	**854,522.40**	**107.57**	**788,237.06**	**583,395.90**	**74.01**
	Environmental Services						
2-41-00-300	WATER PURCHASES (R I D)	14,000.00	11,003.20	78.59	14,000.00	12,297.60	87.84
2-41-00-510	WATER-GOODS	9,500.00	19,688.67	207.24	9,500.00	12,228.30	128.71
2-41-00-512	WATER-RURAL WEST	5,000.00	1,002.03	20.04	5,000.00	4,342.50	86.85
2-41-00-513	WATER-RURAL EAST	3,000.00	260.58	8.68	3,000.00	4,409.71	146.99
2-41-00-531	WATER-CHEMICALS	800.00	432.06	54.00	800.00	776.57	97.07
2-41-00-831	WATER-DEB (INTEREST)	0.00	0.00	0.00	0.00	0.00	0.00
2-41-00-960	WATER - ADMIN	0.00	0.00	0.00	0.00	0.00	0.00
2-41-05-540	WATER-POWER (NEW FILTER PLANT)	0.00	0.00	0.00	0.00	77.15	0.00
2-41-06-540	WATER-POWER (BULK STATION)	3,500.00	4,374.44	124.98	3,500.00	4,242.06	121.20
2-41-13-541	WATER-GAS (NEW FILTER PLANT)	3,500.00	2,972.86	84.93	3,500.00	1,349.97	38.57
2-41-00-520	WATER-EQUIP RENTALS	0.00	0.00	0.00	0.00	0.00	0.00
2-41-10-541	WATER-GAS (BULK STATION)	0.00	0.00	0.00	0.00	0.00	0.00
2-41-00-110	WATER-WAGES	0.00	0.00	0.00	0.00	0.00	0.00
2-41-00-130	WATER-EMP CONTB	0.00	0.00	0.00	0.00	0.00	0.00
2-41-00-200	WATER-CONTRACTED	230,000.00	240,389.96	104.51	230,000.00	197,977.63	86.07
2-41-00-215	WATER-TELEMETER & TELEPHONE	500.00	2,661.64	532.32	500.00	87.00	17.40
2-41-00-250	WATER-EQUIP MAINT	30,000.00	2,830.50	9.43	30,000.00	10,251.49	34.17
2-41-00-251	WATER-BLDG MAINT	500.00	555.80	111.16	500.00	206.15	41.23
2-42-00-110	SEWER-WAGES	0.00	0.00	0.00	0.00	0.00	0.00
2-42-00-120	SEWER - LIFT STN WKND DUTY	0.00	0.00	0.00	0.00	0.00	0.00
2-42-00-130	SEWER-EMP CONTB	0.00	0.00	0.00	0.00	0.00	0.00
2-42-00-200	SEWER-CONTRACTED	10,000.00	7,700.00	77.00	10,000.00	16,705.29	167.05
2-42-00-215	SEWER-TELEPHONE	500.00	2,033.03	406.60	1,200.00	1,508.31	125.69
2-42-00-250	SEWER-EQUIP MAINT	1,370.73	1,288.50	94.00	5,000.00	0.00	0.00
2-42-00-251	SEWER-BLDG MAINT	500.00	0.00	0.00	500.00	0.00	0.00
2-42-00-260	SEWER-LAGOON LEASE	0.00	0.00	0.00	0.00	5,432.46	0.00
2-42-00-510	SEWER-GOODS	1,500.00	926.59	61.77	1,500.00	2,559.79	170.65
2-42-00-520	SEWER-EQUIP RENTALS	0.00	0.00	0.00	0.00	0.00	0.00
2-42-00-531	SEWER-CHEMICALS	4,100.00	0.00	0.00	4,100.00	2,735.00	66.70
2-42-00-540	SEWER-POWER (LIFT STATION)	(65,000.00)	(60,303.49)	92.77	(65,000.00)	(51,252.40)	78.84
2-42-00-541	SEWER-GAS (LIFT STATION)	2,500.00	988.37	39.53	2,500.00	639.53	25.58
2-42-00-831	SEWER - LIFT STATION - LTD INT	35,864.92	25,421.17	70.88	30,016.67	0.00	0.00

General Ledger	Description	2025 Budget	2025 Actual	2025 % Variance	2026 Budget	2026 Actual	2026 % Variance
2-42-00-960	SEWER - ADMIN	0.00	0.00	0.00	0.00	0.00	0.00
2-43-00-110	TRANSFER STATION-WAGES	9,295.00	9,303.84	100.09	9,295.00	7,656.48	82.37
2-43-00-130	TRANSFER STATION-EMP CONTB	700.00	474.80	67.82	700.00	174.60	24.94
2-43-00-200	TRANSFER STATION-CONTRACTED	0.00	2,460.06	0.00	0.00	1,506.29	0.00
2-43-00-215	TRANSFER STATION-RAYMOND CONTRACT	54,600.00	51,405.00	94.14	54,600.00	38,310.00	70.16
2-43-00-510	TRANSFER STATION-GOODS	500.00	5,606.48	1,121.29	500.00	30.00	6.00
2-43-00-540	TRANSFER STATION-POWER	1,200.00	1,341.03	111.75	1,200.00	1,128.39	94.03
2-43-00-541	TRANSFER STATION-HEATING GAS	0.00	0.00	0.00	0.00	0.00	0.00
2-43-00-770	TRANSFER STATION-WASTE MGR FEE	40,832.74	40,832.74	100.00	42,067.35	42,067.36	100.00
2-43-00-831	GARBAGE TRUCK - LOAN (INTEREST)	0.00	0.00	0.00	0.00	0.00	0.00
2-43-00-765	TRANSFER STATION - AMORTIZATION	0.00	0.00	0.00	0.00	0.00	0.00
2-41-37-710	TRF TO RES - RURAL WATER 40037710	3,780.00	0.00	0.00	3,780.00	0.00	0.00
2-43-34-710	TRF TO RES - TRUCK 40034710	0.00	0.00	0.00	0.00	0.00	0.00
*	**TOTAL Environmental Services**	**402,543.39**	**375,649.86**	**93.32**	**402,259.02**	**317,447.23**	**78.92**
	Community Services						
2-51-00-770	F C S S - GRANT	10,356.00	76,815.04	741.74	10,558.08	66,460.00	629.47
2-56-00-110	CEMETERY-WAGES	0.00	0.00	0.00	0.00	0.00	0.00
2-56-00-130	CEMETERY-EMP CONTB	0.00	0.00	0.00	0.00	0.00	0.00
2-56-00-200	CEMETERY-CONTRACTED	0.00	387.50	0.00	0.00	0.00	0.00
2-56-00-510	CEMETERY-GOODS	1,500.00	2,461.50	164.10	2,000.00	5,503.52	275.17
2-56-00-770	CEMETERY-GRANTS (CEM COMM)	0.00	0.00	0.00	0.00	0.00	0.00
2-62-00-510	TOURISM & ECONOMIC DEVELOP. COMMITTEE	0.00	0.00	0.00	0.00	0.00	0.00
2-62-00-511	COMM SERV - APPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00
2-62-00-512	COMM SERV - MARKETING	6,000.00	2,333.75	38.89	6,000.00	4,400.00	73.33
2-62-00-771	COMM SERV-GRANTS	0.00	0.00	0.00	10,000.00	0.00	0.00
2-63-00-510	FCSS - BLDG MAINTENANCE	10,000.00	1,220.77	12.20	10,000.00	608.05	6.08
2-72-21-110	LIONS HALL - WAGES	0.00	1,552.50	0.00	0.00	0.00	0.00
2-72-21-130	LIONS HALL - EMP CONTB	0.00	99.17	0.00	0.00	0.00	0.00
2-63-00-541	FCSS - UTILITIES	5,100.00	551.68	10.81	5,100.00	1,111.25	21.78
*	**TOTAL Community Services**	**32,956.00**	**85,421.91**	**259.20**	**43,658.08**	**78,082.82**	**178.85**
	Development Services						
2-61-00-151	MPC - MAPPING	0.00	0.00	0.00	0.00	0.00	0.00
2-61-00-211	MPC-OTHER	0.00	0.00	0.00	0.00	0.00	0.00
2-61-00-511	MPC-PERMIT FEES	0.00	387.10	0.00	0.00	379.50	0.00
2-66-00-210	SUB-DIV-PERMIT FEES	0.00	0.00	0.00	0.00	0.00	0.00

General Ledger	Description	2025 Budget	2025 Actual	2025 % Variance	2026 Budget	2026 Actual	2026 % Variance
2-66-00-220	SUB-DIV-ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00
2-66-00-490	SUB-DIV-LAND PUR/SALE FEES	90,000.00	220,580.86	245.08	0.00	3,950.12	0.00
2-66-00-492	SUB-DIV-LAND DEB (INT)	0.00	0.00	0.00	0.00	0.00	0.00
2-66-01-750	REQ-OLDMAN RIVER PLANNING	39,966.60	32,941.84	82.42	39,966.60	26,120.60	65.35
*	**TOTAL Development Services**	**129,966.60**	**253,909.80**	**195.37**	**39,966.60**	**30,450.22**	**76.19**
	Recreational Services						
2-27-00-110	MOSQ-WAGES	3,000.00	3,120.00	104.00	3,120.00	2,400.00	76.92
2-27-00-130	MOSQ-EMP CONTB	600.00	534.42	89.07	600.00	414.96	69.16
2-27-00-200	MOSQ-CONTRACTED	0.00	0.00	0.00	0.00	0.00	0.00
2-27-00-510	MOSQ-GOODS	6,000.00	2,218.50	36.97	7,000.00	150.01	2.14
2-27-00-520	MOSQ-EQUIP-PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00
2-28-00-110	WEEDS-WAGES	0.00	0.00	0.00	0.00	0.00	0.00
2-28-00-130	WEEDS-EMPR CONTB	0.00	0.00	0.00	0.00	0.00	0.00
2-28-00-200	WEEDS-CONTRACTED	7,000.00	5,534.71	79.06	7,000.00	0.00	0.00
2-28-00-511	WEEDS-OTHER EXP	0.00	0.00	0.00	0.00	0.00	0.00
2-72-01-110	PARKS-WAGES	0.00	0.00	0.00	0.00	0.00	0.00
2-72-01-130	PARKS-EMP CONTB	0.00	0.00	0.00	0.00	0.00	0.00
2-72-01-200	PARKS-CONTRACTED SERVICES	6,500.00	6,466.85	99.49	6,500.00	12,186.30	187.48
2-72-01-251	PARKS-MAINTENANCE	14,000.00	21,269.95	151.92	24,000.00	(21,665.29)	(90.27)
2-72-01-510	PARKS-GOODS	3,000.00	9,125.04	304.16	3,000.00	18,850.16	628.33
2-72-01-511	PARKS- CENTENNIAL	1,500.00	1,834.21	122.28	1,500.00	1,040.35	69.35
2-72-01-540	PARKS-POWER	5,500.00	10,949.63	199.08	10,000.00	5,972.63	59.72
2-72-01-541	PARKS-GAS	2,000.00	3,199.78	159.98	3,000.00	2,222.33	74.07
2-72-10-110	POOL-SUPERVISOR REC COORDINATOR WAGES	29,365.44	34,032.52	115.89	32,350.97	30,690.14	94.86
2-72-10-111	POOL-LIFE GUARD WAGES	80,000.00	101,010.43	126.26	85,000.00	92,182.50	108.45
2-72-10-130	POOL-EMP CONTB	12,000.00	19,384.42	161.53	14,000.00	19,016.56	135.83
2-72-10-200	POOL-CONTRACTS & FEES	7,000.00	5,487.75	78.39	7,000.00	5,820.38	83.14
2-72-10-215	POOL-TELEPHONE	0.00	300.00	0.00	0.00	0.00	0.00
2-72-10-240	POOL - EVENTS EXPENSES	2,000.00	1,457.55	72.87	2,000.00	2,512.43	125.62
2-72-10-251	POOL - MAINTENANCE	115,000.00	118,016.80	102.62	85,000.00	61,501.67	72.35
2-72-10-510	POOL - GOODS	8,500.00	15,872.82	186.73	10,000.00	37,573.24	375.73
2-72-10-511	POOL - CONCESSION EXPENSES	6,500.00	13,173.63	202.67	10,000.00	14,793.34	147.93
2-72-10-513	POOL - CHEMICALS	8,500.00	6,784.25	79.81	8,500.00	8,853.34	104.15
2-72-10-540	POOL-POWER	5,000.00	10,095.55	201.91	7,000.00	7,391.12	105.58
2-72-10-541	POOL - GAS	6,800.00	8,927.08	131.28	8,200.00	6,131.40	74.77
2-72-10-831	POOL - POOL LOAN - LTD INT	5,644.09	2,760.00	48.90	3,046.94	1,845.08	60.55
2-72-20-541	LIONS HALL- UTILITIES	9,000.00	13,958.06	155.08	11,000.00	9,459.00	85.99
2-72-80-510	REC - COMMUNITY EVENTS COMMITTEE	14,000.00	33,588.49	239.91	15,500.00	20,264.17	130.73

General Ledger	Description	2025 Budget	2025 Actual	2025 % Variance	2026 Budget	2026 Actual	2026 % Variance
2-72-90-110	REC-HISTORICAL WAGES	0.00	0.00	0.00	0.00	0.00	0.00
2-72-90-130	HISTORICA-EMP CONTB	0.00	0.00	0.00	0.00	0.00	0.00
2-72-90-510	REC-HIST(MICHEL) EXPENSES	2,000.00	2,026.94	101.34	17,000.00	4,474.70	26.32
2-72-90-511	REC-HIST(MICHEL) UTILITIES	3,000.00	3,202.89	106.76	3,000.00	2,920.19	97.33
2-72-90-610	REC-HIST/KIOSK EXPENSE	2,000.00	6,008.06	300.40	2,000.00	3,281.13	164.05
2-72-90-770	TOUR - MORMON TRAIL COMMITTEE	0.00	0.00	0.00	0.00	0.00	0.00
2-72-00-764	REC-LTD INTEREST	0.00	0.00	0.00	0.00	0.00	0.00
2-72-80-511	REC - FIREWORKS	8,000.00	7,647.62	95.59	8,000.00	7,647.62	95.59
2-72-21-772	LIONS HALL - ENMAX SOLAR - LTD INT	1,717.44	0.00	0.00	1,717.44	1,583.55	92.20
2-72-21-773	LIONS HALL - ENMAX SOLAR FCSS - LTD INT	614.04	0.00	0.00	614.04	436.45	71.07
2-72-10-512	POOL - WHATS POPPIN	10,000.00	20,535.49	205.35	15,000.00	22,887.72	152.58
2-72-20-510	LIONS HALL - BLDG MAINTENANCE	15,000.00	14,265.33	95.10	15,000.00	4,419.22	29.46
2-72-11-710	TRF TO RES - RECREATON 40040710	5,000.00	0.00	0.00	5,000.00	0.00	0.00
* **TOTAL Recreational Services**		**405,741.01**	**502,788.77**	**123.92**	**431,649.39**	**387,256.40**	**89.72**
Library Expenses							
2-74-00-100	LIBRARY - REQUISTIONS	0.00	0.00	0.00	34,000.00	34,000.00	100.00
* **TOTAL Library Expenses**		**0.00**	**0.00**	**0.00**	**34,000.00**	**34,000.00**	**100.00**
Loan Payments Principal							
2-23-00-772	EMERG.SERV. - ENMAX SOLAR FH - PRINCIPAL	1,189.82	0.00	0.00	1,189.82	1,114.99	93.71
2-23-00-832	EMERG SERV - FIRE BRUSH TRCK - PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0.00
2-31-00-841	SHOP - ENMAX SOLAR - PRINCIPAL	1,348.48	0.00	0.00	1,348.48	1,263.63	93.70
2-32-01-832	STREETS - 3RD ST PROJ - PRINCIPAL	12,185.03	0.00	0.00	12,185.03	0.00	0.00
2-42-00-832	SEWER- LIFT STATION - PRINCIPAL	39,427.20	0.00	0.00	17,947.97	0.00	0.00
2-42-00-841	SEWER - ENAMX SOLAR GRND MNT - PRINCIPAL	17,994.18	0.00	0.00	17,994.18	15,177.99	84.34
2-72-10-832	POOL - POOL LOAN - PRINCIPAL	13,528.00	0.00	0.00	6,539.28	0.00	0.00
2-72-21-774	LIONS HALL - ENMAX SOLAR - PRINCIPAL	1,689.88	0.00	0.00	1,689.88	290.56	17.19
2-72-21-775	LIONS HALL - ENMAX SOLAR FCS - PRINCIPAL	1,125.00	0.00	0.00	1,125.00	1,054.14	93.70
* **TOTAL Loan Payments Principal**		**88,487.59**	**0.00**	**0.00**	**60,019.64**	**18,901.31**	**31.49**
Requisitions							
2-80-03-750	REQ-PUBLIC SCHOOL	301,339.02	353,378.78	117.26	381,775.15	286,331.37	75.00
2-80-04-750	REQ-SEPARATE SCHOOL	7,682.48	9,268.39	120.64	9,664.86	0.00	0.00

General Ledger	Description	2025 Budget	2025 Actual	2025 % Variance	2026 Budget	2026 Actual	2026 % Variance
2-80-07-750	REQ-SENIORS FDN	33,000.00	31,786.68	96.32	33,593.96	44,152.04	131.42
2-80-01-750	REQ-DESIGNED INDUSTRIAL	85.01	0.00	0.00	80.00	0.00	0.00
*	**TOTAL Requisitions**	**342,106.51**	**394,433.85**	**115.30**	**425,113.97**	**330,483.41**	**77.74**
**	**TOTAL OPERATIONAL EXPENSES**	**3,030,054.03**	**3,379,430.21**	**111.53**	**3,117,059.12**	**2,499,901.20**	**80.20**
***	**OPERATIONAL SURPLUS / DEFICIT**	**(133,844.40)**	**402,332.43**	**(300.60)**	**(396.30)**	**(701,019.52)**	**176,891.12**
	Capital Grants Revenue						
1-00-00-730	ATB LOAN PROCEEDS	549,888.00	0.00	0.00	504,413.00	0.00	0.00
1-00-00-740	GRANTS - MSI (CAPITAL)	428,130.00	787,530.00	183.94	390,667.00	0.00	0.00
1-00-00-742	GRANTS - FGTF/NDCC	76,046.00	51,000.00	67.06	120,697.00	120,697.00	100.00
1-00-00-743	GRANTS - OTHER COMM. GRANTS	0.00	0.00	0.00	0.00	0.00	0.00
1-00-00-744	GRANTS - BMTG (FORMERLY SIP)	0.00	0.00	0.00	0.00	0.00	0.00
1-00-00-745	GRANTS - ACP	0.00	0.00	0.00	0.00	0.00	0.00
1-00-00-747	GRANTS - PROV OTHER (CAPITAL)	2,144,436.00	504,286.00	23.51	2,508,223.00	986,368.45	39.32
*	**TOTAL Capital Grants Revenue**	**3,198,500.00**	**1,342,816.00**	**41.98**	**3,524,000.00**	**1,107,065.45**	**31.42**
	Amortization						
2-12-00-765	ADM -AMORTIZATION	0.00	12,591.80	0.00	0.00	0.00	0.00
2-23-00-765	PROT SERV - AMORTIZATION	0.00	62,844.33	0.00	0.00	0.00	0.00
2-31-00-765	OP SERVICES - AMORTIZATION	0.00	73,305.97	0.00	0.00	0.00	0.00
2-32-01-765	STREETS - AMORTIZATION	0.00	404,179.29	0.00	0.00	0.00	0.00
2-41-00-765	WATER - AMORTIZATION	0.00	90,646.45	0.00	0.00	0.00	0.00
2-42-00-765	SEWER - AMORTIZATION	0.00	25,851.52	0.00	0.00	0.00	0.00
2-72-01-765	LEISURE SERVICES - AMORTIZATION	0.00	49,475.68	0.00	0.00	0.00	0.00
2-72-10-764	Pool Amortization	0.00	0.00	0.00	0.00	0.00	0.00
2-74-00-765	COMMUNITY SERV - AMORTIZATION	0.00	31,695.95	0.00	0.00	0.00	0.00
*	**TOTAL Amortization**	**0.00**	**750,590.99**	**0.00**	**0.00**	**0.00**	**0.00**
	Capital Acquisitions						
2-12-00-762	ADM-TFRS TO CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00
2-23-00-762	EMERG.SERV.-TFRS TO CAPITAL	141,000.00	0.00	0.00	15,000.00	0.00	0.00
2-31-00-762	SHOP-TFRS TO CAPITAL	117,500.00	0.00	0.00	0.00	0.00	0.00
2-32-01-762	STREETS-TFRS TO CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00
2-41-00-762	WATER-TFRS TO CAPITAL	3,020,000.00	0.00	0.00	0.00	1,146,293.86	0.00
2-42-00-762	SEWER-TFRS TO CAPITAL	0.00	0.00	0.00	3,509,000.00	1,711.70	0.04
2-43-00-762	TRANSFER STATION-TRFS TO CAP	0.00	0.00	0.00	0.00	0.00	0.00

VILLAGE OF STIRLING

2026 ACTUAL

General Ledger	Description	2025 Budget	2025 Actual	2025 % Variance	2026 Budget	2026 Actual	2026 % Variance
2-56-00-762	CEMETERY-TFRS TO CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00
2-66-00-200	SUB-DIV-CONTRACTED	0.00	14,089.25	0.00	0.00	0.00	0.00
2-72-01-762	PARKS-TFRS TO CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00
2-72-10-762	POOL - TFRS TO CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00
2-72-20-762	LIONS HALL - TRANSFER TO CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00
2-72-90-762	REC - HIST - TRFS TO CAP	0.00	0.00	0.00	0.00	0.00	0.00
2-66-00-762	SUB-DIV-TFRS TO CAP	0.00	0.00	0.00	0.00	0.00	0.00
*	**TOTAL Capital Acquisitions**	**3,278,500.00**	**14,089.25**	**0.43**	**3,524,000.00**	**1,148,005.56**	**32.58**
****	**TOTAL REV OVER EXP**	**(53,844.40)**	**(175,803.33)**	**326.50**	**(396.30)**	**(660,079.41)**	**166,560.54**

*** End of Report ***

STIRLING

Council Meeting – September 2, 2026

Agenda Item: Bylaw 586-26 Amending Bylaw 490-20 Intermunicipal Development Plan

Strategic Alignment:

Build Community: Infrastructure & Amenities	**Celebrate Community:** Engagement & Pride	**Enhance Community:** Development & Economy
Financial Sustainability: Responsible Financial Management		

Background Information:
Council has before them the Bylaw which provides changes to the Confined feeding operations, per the map attached. This change would permit the current chicken farm to relocate to an area northeast of their present location and allow for their future growth and development. This information was presented to the IDP Committee in July, which Mayor Barton attended. As Council did not have any concerns related to the change the Oldman River Regional Services Commission crafted an amending bylaw for the requested changes. The County of Warner provided first reading to their Bylaw on August 11, 2026 (Attached for reference).

As this Bylaw requires a public hearing prior to second and third readings Administration would also suggest Council set a public hearing date.

Recommendation:
That Council provide first reading to Bylaw 586-26 Amending Bylaw 490-20 Intermunicipal Development Plan and through separate motion provide for a date of a public hearing on the proposed amendment.

Proposed Motion(s):
Moved by _____ to give first reading to Bylaw 586-26 Amending Bylaw 490-20 Intermunicipal Development Plan

Moved by _____ to set a public hearing for _____ to be held at 7:00 pm, at _____ and further direct Administration to advertise and provide notifications as required by legislation.

Council Meeting – October 7, 2026

Updated Background Information:
Pending any comments or information brought forward during the public hearing portion of the meeting, the Bylaw has returned for consideration of second and third readings.

Updated Recommendation:

If there were no concerns for information brough forward during the public hearing portion of the meeting; then Administration sees no issues with Council proceeding with second and third readings of Bylaw 586-26 Amending Bylaw 490-20 Intermunicipal Development Plan.

Should there be information Council is considering following the public hearing, which would give Council pause for the passing of the Bylaw, Council has the following options:

1. Proceed with the final two readings; or
2. Proceed with only second reading; or
3. Table the Bylaw for further consideration of the information following any discussion; or
4. Defeat the proposed Bylaw amendment.

Proposed Motion(s):

Moved by _____ to provide second reading of Bylaw 586-26 Amending Bylaw 490-20 Intermunicipal Development Plan.

Moved by _____ to provide third and final reading there by amending Bylaw 586-26 Amending Bylaw 490-20 Intermunicipal Development Plan.

VILLAGE OF STIRLING
IN THE PROVINCE OF ALBERTA

BYLAW NO. 586-26

BEING a bylaw of the Village of Stirling in the Province of Alberta, to amend Bylaw No. 490-20, being the County of Warner No. 5 and Village of Stirling Intermunicipal Development Plan.

WHEREAS the County of Warner No. 5 and Village of Stirling have received an application to amend the joint Intermunicipal Development Plan to remove portions of land located east of Highway 4 in portions of Section 28 and 33 6-19-W4M from the Confined Feeding Operation Exclusion Area as illustrated on Map 5.

AND WHEREAS agricultural operators with an established presence in the region are seeking to expand and improve their existing poultry Confined Feeding Operation (CFO), located at SW 33-6-19-W4**,** onto lands located east of Highway 4 as the prevailing wind patterns in the area, predominantly from the west, reduce the likelihood of odour or operational impacts affecting the Village.

AND WHEREAS both the Councils of the County of Warner No. 5 and the Village of Stirling agree that it may be of mutual benefit to modify the CFO Exclusion Area in a uniform and consistent manner, using Highway 4 as the defining boundary.

AND WHEREAS each municipality must prepare a corresponding bylaw and provide for its consideration at a public hearing.

NOW THEREFORE, under the authority and subject to the provisions of the Municipal Government Act, Revised Statutes of Alberta 2000, Chapter M-26 as amended, the Council of the Village of Stirling duly assembled hereby enacts the following:

1. Council shall amend the County of Warner No. 5 and Village of Stirling Intermunicipal Development Plan in consultation and as agreed to with the County of Warner No. 5.
2. Map 5 illustrating the Confined Feeding Operation Exclusion Area of the plan shall be amended to remove all those lands located east of Highway 4 from the Confined Feeding Operation Exclusion Area (as attached).
3. Bylaw No. 490-20 being the County of Warner No. 5 (Bylaw No. 959-20) and Village of Stirling Intermunicipal Development Plan, is hereby amended.
4. This bylaw shall come into effect upon third and final reading thereof.

READ a **first** time this 2nd day of September, 2026.

READ a **second** time this _____ day of _____, 2026.

READ a **third** time and passed this _____ day of _____, 2026.

_____ _____

Mayor *– Scott Barton* ***Chief Administrative Officer*** *– Scott Donselaar*

STIRLING

Council Meeting – October 7, 2026

Agenda Item: Mayor's Deep Dive (Governance)

Strategic Alignment:

Build Community: Infrastructure & Amenities	**Celebrate Community:** Engagement & Pride	**Enhance Community:** Development & Economy
Financial Sustainability: Responsible Financial Management		

Background Information:
Mayor Barton asked for this item to be added to the agenda and will be speaking to the provided data.

Recommendation:
For Council to accept the Mayor's Deep Dive (Governance) report as information.

Proposed Motion(s):
Moved by _____ to accept the Mayor's Deep Dive (Governance) report as information.

STIRLING

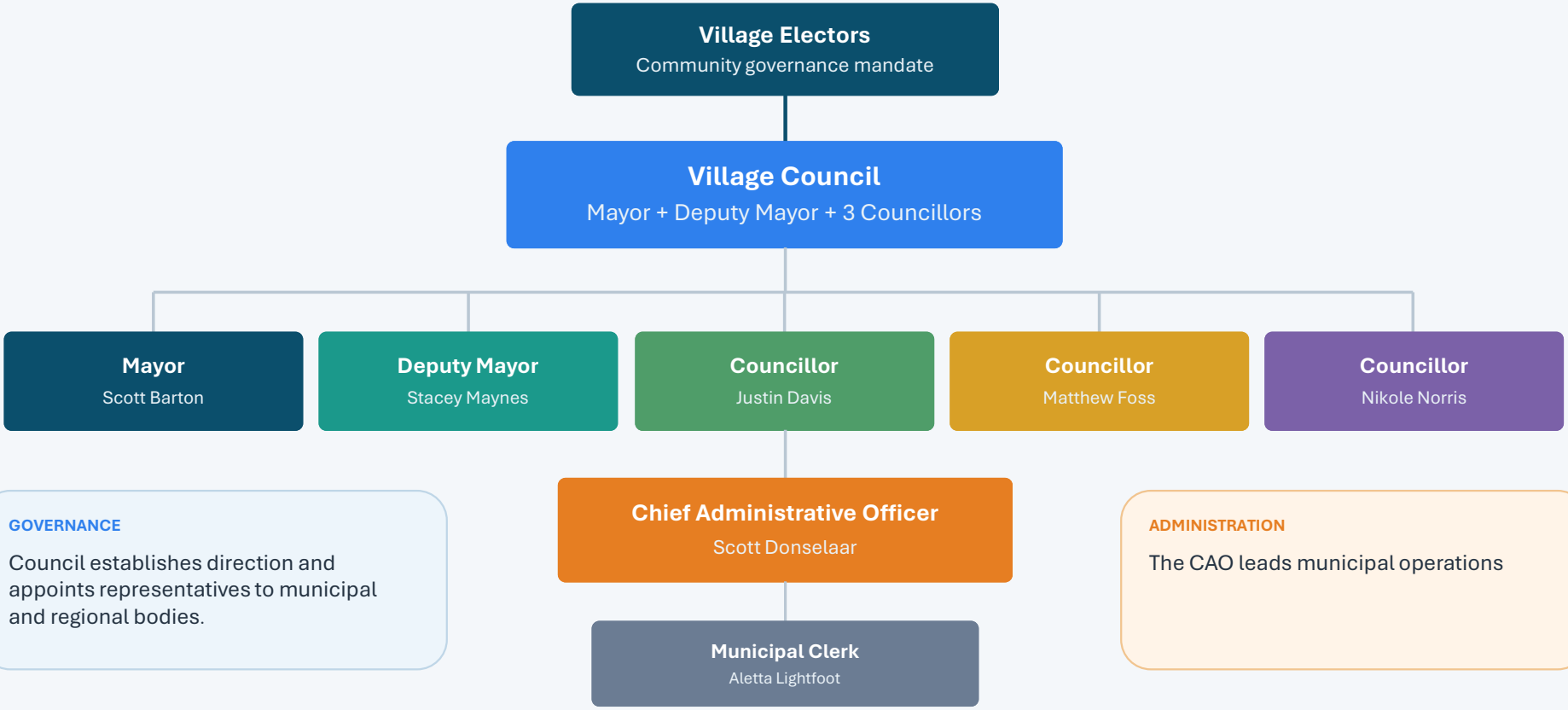


Mayor’s Governance Level - Deep Dive and Village Wellness Report

October 7, 2026

Council and Administration

A clear governance view separating elected leadership, statutory administration and delegated committee representation.



GOVERNANCE

Council establishes direction and appoints representatives to municipal and regional bodies.

ADMINISTRATION

The CAO leads municipal operations

Prepared from the adopted organizational meeting appointments.

2025–2026 Council Assignments

At-a-glance portfolio and board responsibilities approved by Council

- Leadership
- Internal Committee
- Legislative / Planning
- External Board

Scott Barton

MAYOR

LEADERSHIP

Mayor

LEGISLATIVE

MPC • Joint Use Planning Agreement

INTERNAL

Tourism & Economic Development

EXTERNAL

CMRSWSC (Alt.) • Community Futures Lethbridge • FCSS (Alt.) • ORRSC • Regional 4 Mayors • Stirling Cemetery Society • Southern Alberta Chief Elected Officials

Stacey Maynes

DEPUTY MAYOR

LEADERSHIP

Deputy Mayor

LEGISLATIVE

MPC • Emergency Management (Alt.) • Joint Use Planning Agreement

INTERNAL

Community Events • Municipal Library Board (Alt.)

EXTERNAL

Chinook Arch Library • Ridge Country Housing (Alt.) • Ridge Utilities Ltd. • Warner County Regional Emergency Management

Justin Davis

COUNCILLOR

LEGISLATIVE

MPC • Intermunicipal Collaboration Framework

EXTERNAL

Chinook Arch Library (Alt.) • Ridge Country Housing • Ridge Water Services • Ridge Utilities Ltd. • SouthGrow Regional Partnership

Matthew Foss

COUNCILLOR

LEGISLATIVE

MPC • Intermunicipal Collaboration Framework

INTERNAL

Municipal Library Board

EXTERNAL

Chief Mountain Solid Waste • ORRSC (Alt.) • Ridge Regional Public Safety • Ridge Water Services

Nikole Norris

COUNCILLOR

LEGISLATIVE

MPC • Emergency Management Committee

INTERNAL

Community Events • Tourism & Economic Development

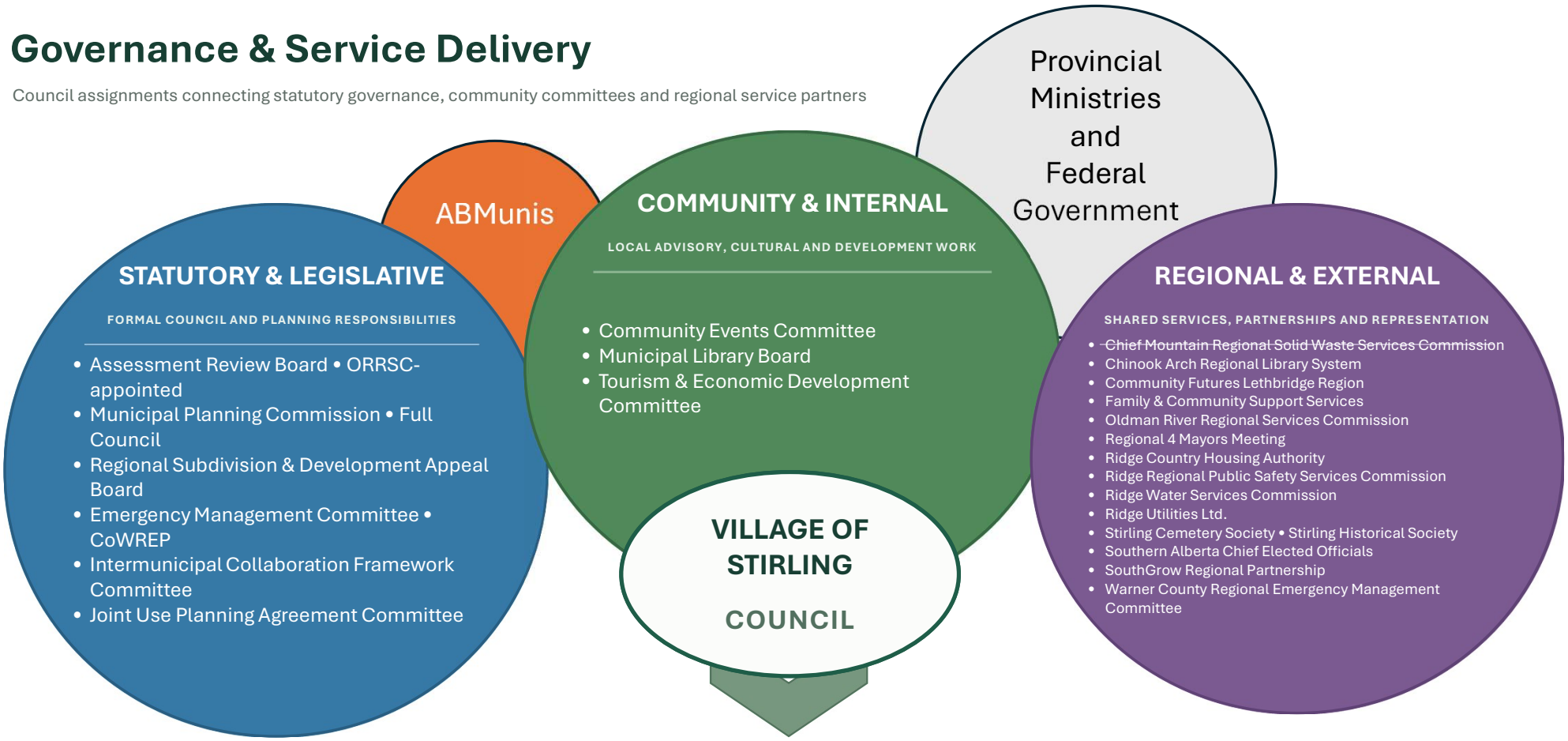
EXTERNAL

FCSS • Ridge Regional Public Safety (Alt.) • Stirling Historical Society • Warner County Regional Emergency Management (Alt.)

VILLAGE OF STIRLING

Governance & Service Delivery

Council assignments connecting statutory governance, community committees and regional service partners



APPOINTED PROFESSIONAL SERVICE

Mercer Wilde : Financial Auditor
Benchmark Assessments • Designated Assessor

A clear path to a resilient, connected and growing community

Four strategic pillars translate Council's priorities into coordinated action through 2030.

1 Financial Sustainability

Protect long-term financial health through stewardship, efficiency and diversification.

- Review external boards and agencies for value, cost and alignment
- Complete an internal operational audit and municipal benchmarking
- Strengthen grant coordination and funding partnerships
- Explore innovative non-tax revenue opportunities

2 Build Community

Strengthen the physical and social foundations supporting safety, access and quality of life.

- Plan core infrastructure for growth and annexation
- Define infrastructure, facility and accessibility standards
- Develop a recreation master plan and address underused assets
- Advance long-term road, pavement and stormwater solutions

STIRLING

2026–2030

Responsible growth
Community value

3 Celebrate Community

Strengthen belonging and connection by telling Stirling's story and supporting community life.

- Launch a strategic marketing and communications plan
- Recognize volunteers, staff and community groups
- Promote heritage and the National Historic Site
- Improve community appearance and first impressions

4 Enhance Community

Guide value-based growth that strengthens the community and remains financially sustainable.

- Advance the growth and annexation strategy through 2030
- Coordinate economic development through regional partners
- Update land use and zoning for desired development
- Improve traffic calming and multimodal safety

IMPLEMENTATION FOCUS

2026	2027	2028–30
Review + plan	Standards + launch	Invest + adapt

Council's role: set priorities, sequence investments, assign accountability and review progress annually.

Prepared from the adopted organizational meeting appointments.

Strategic Management Model

A practical, continuous cycle linking strategy design, execution and organizational learning.

01 STRATEGY FORMULATION - Council

Decide where the organization is going

- **Develop vision and mission**
- Audit external opportunities and threats
- Audit internal strengths and weaknesses
- Set long-term objectives
- Generate, evaluate and select strategies

02 STRATEGY IMPLEMENTATION - CAO

Turn selected strategies into action

- **Establish annual objectives and workplans**
- Develop supporting policies
- Motivate employees
- Allocate resources
- Execute across management, finance, operations and systems

03 STRATEGY EVALUATION - Council

Measure results and adapt

- **Review internal and external factors**
- Measure organizational performance
- Compare results with objectives
- Identify deviations and lessons
- Take corrective action

CONTINUOUS FEEDBACK + ADAPTATION

APPLICATION-ORIENTED	CONTINUOUS PROCESS	DISCIPLINED EXECUTION	CORRECTIVE ACTION
Practical tools and decisions	Adjust as conditions change	“Doing the right things”	Learn, refine and realign

Prepared from the adopted organizational meeting appointments.



Mayor’s Governance Level - Deep Dive and Village Wellness Report

Mayor Scott Barton

13 Municipal Financial Indicators – Municipal Affairs

Council dashboard | Most current reporting year: 2025

OVERALL ASSESSMENT
Positive

1 Audit outcome
Unmodified opinion
Met

2 Ministry intervention
No Ministry Intervention
Met

3 Tax-base balance
Approx. 96.9% residential
Exception

4 Tax collection
Approx. collections above levy
Met

5 Population change
Provincial data showed growth
Met

6 Current ratio
2.77 in 2025
Met

7 Accumulated surplus
$1.088M excluding TCA equity
Met

8 On-time reporting
Audit completed Apr. 15, 2026
Met

9 Debt to revenue
33.2% vs. benchmark <120%
Met

10 Debt service to revenue
4.1% vs. benchmark <20%
Met

11 Infrastructure investment
Available evidence supports benchmark
Met

12 Infrastructure age
51.1% vs. benchmark >40%
Met

13 Interest in office
Municipal Election was contested
Met

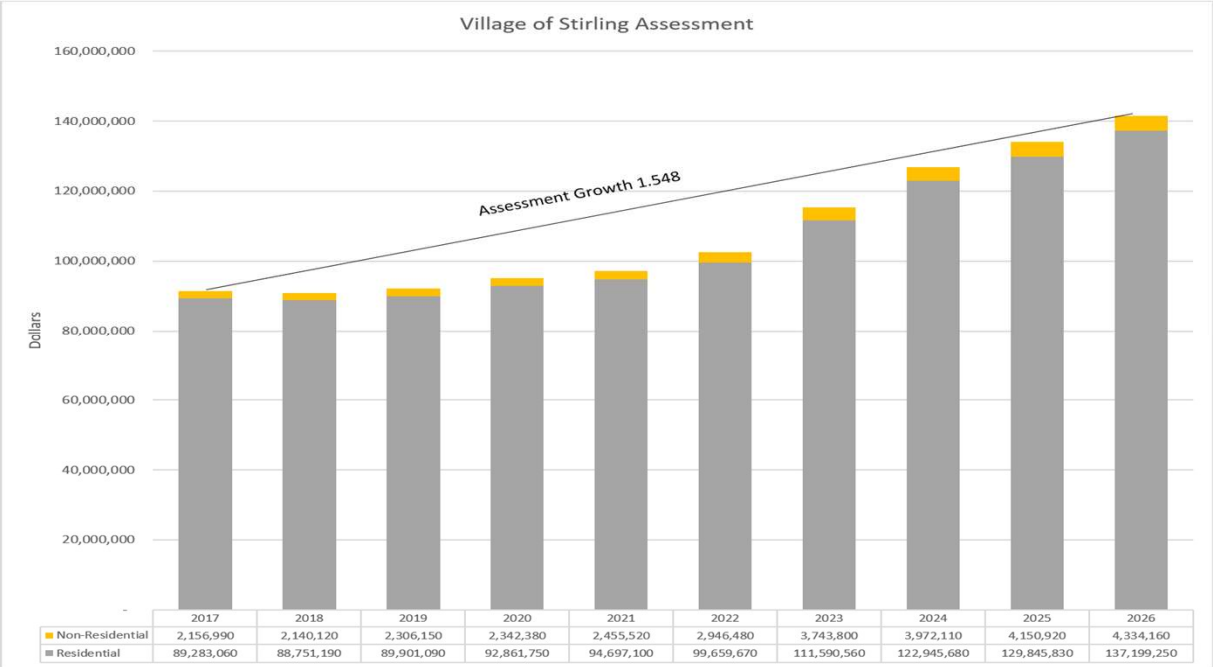
COUNCIL FOCUS
Tax-base diversification • net financial debt • operating results before capital transfers • debt obligations • reserve adequacy • infrastructure lifecycle

Assessment Growth and Tax-Base Composition

Strong assessment growth continues, while the municipal tax base remains predominantly residential

2024 ASSESSMENT MIX

97% residential | 3% non-residential



	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Non-Residential	2,156,990	2,140,120	2,306,150	2,342,380	2,455,520	2,946,480	3,743,800	3,972,110	4,150,920	4,334,160
Residential	89,283,060	88,751,190	89,901,090	92,861,750	94,697,100	99,659,670	111,590,560	122,945,680	129,845,830	137,199,250

KEY OBSERVATIONS

1. **Sustained assessment growth**
   Total assessment increased from approximately $91.4M in 2017 to $141.5M in 2026, an increase of about 55%.

2. **Residential growth leads**
   Residential assessment increased from $89.3M to $137.2M and accounts for most of the total increase.

3. **Non-residential also doubled**
   Non-residential assessment rose from $2.16M to $4.33M, but remains only about 3% of the 2026 total.

4. **Strategic opportunity**
   Continued commercial and mixed-use growth would improve tax-base balance while preserving residential affordability.

COUNCIL IMPLICATION

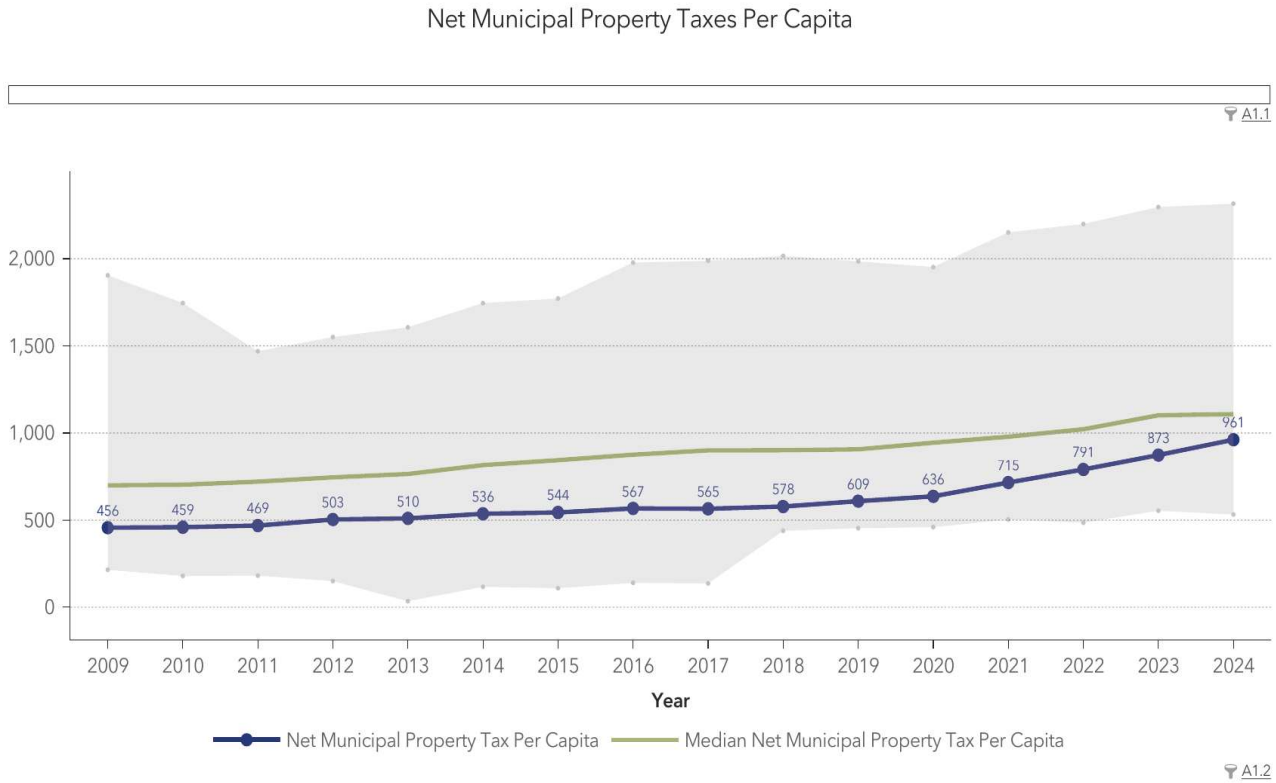
Protect residential affordability while pursuing measured commercial, mixed-use, home-business and tourism-related assessment growth.

VILLAGE OF STIRLING

Net Municipal Property Taxes Per Capita – Municipal Affairs

Municipal property tax revenue, excluding schools and seniors' lodging, divided by population

$961 PER CAPITA 2024



KEY OBSERVATIONS

1 Sustained increase

Per-capita revenue rose from $456 in 2009 to $961 in 2024, an increase of $505.

2 Recent acceleration

The indicator increased from $715 in 2021 to $961 in 2024.

3 Below peer median

The municipal result remains below the median line throughout the period shown.

Council lens: Rising per-capita revenue strengthens the municipal tax base, while the peer comparison provides context for relative tax reliance.

Prepared from the adopted organizational meeting appointments.

Municipal Taxation - Regional Competitiveness

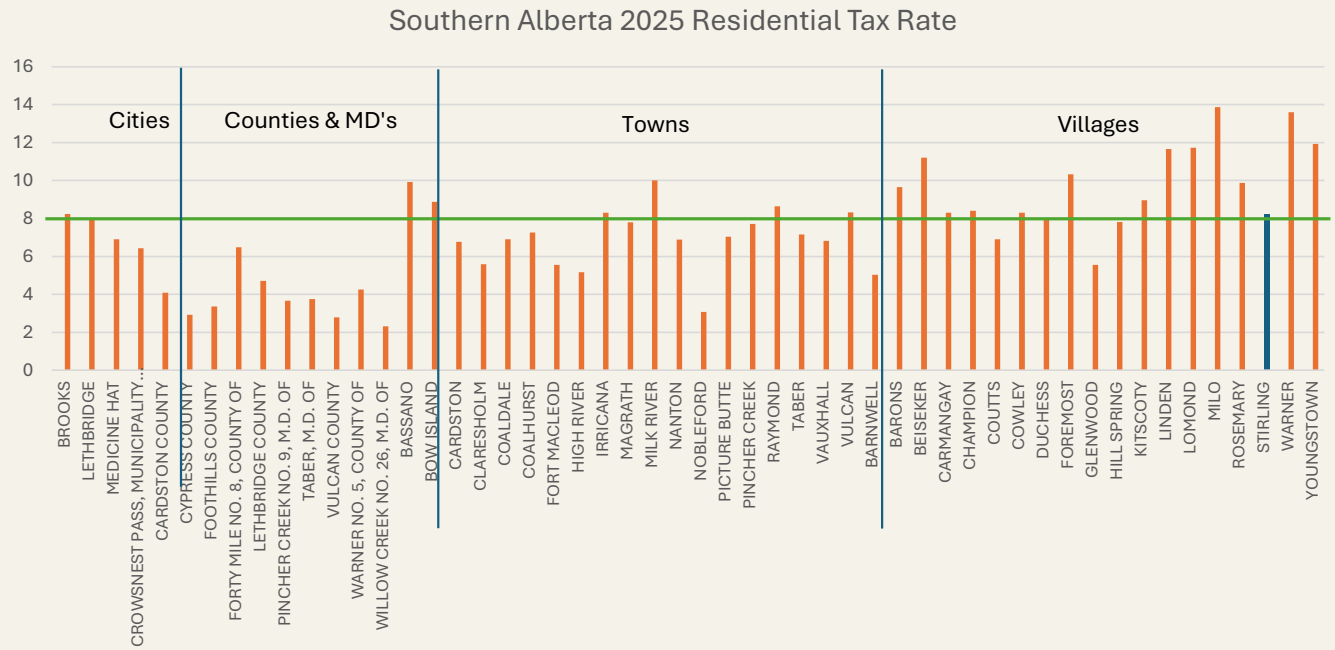
Tax rates, levy growth and regional context

Base on Stats Canada – it is 14% cheaper to reside in Stirling than Lethbridge

2026 MUNICIPAL TAX RATE

8.21 mills

REGIONAL TAX LEVY COMPARISON | 2025



KEY OBSERVATIONS

1 — 2026 rate

The municipal tax rate is 8.21 mills, equal to $8.21 per $1,000 of taxable assessment.

2 — Levy growth

Municipal residential taxation increased from $678,462 in 2017 to $1,175,397 in 2026.

3 — Non-residential levy

Municipal non-residential taxation increased from $16,391 in 2017 to $37,131 in 2026.

4 — Tax-base effect

Tax payable depends on both the mill rate and each property's assessed value.

TAX CALCULATION

Taxable assessment ÷ 1,000 × 8.21 mills = 2026 municipal tax levy

$100,000 assessment = $821

VILLAGE OF STIRLING

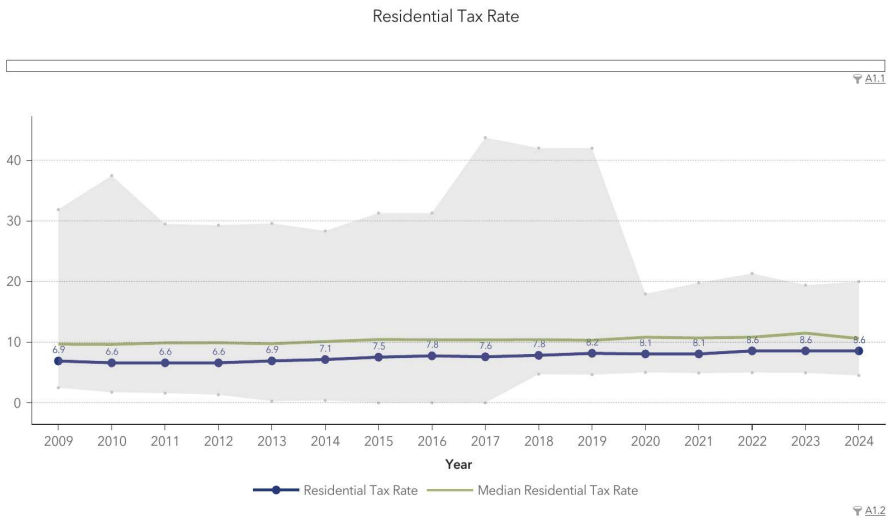
Residential Tax Rate Indicators – Municipal Affairs

Long-term trend and relative position among comparable municipalities

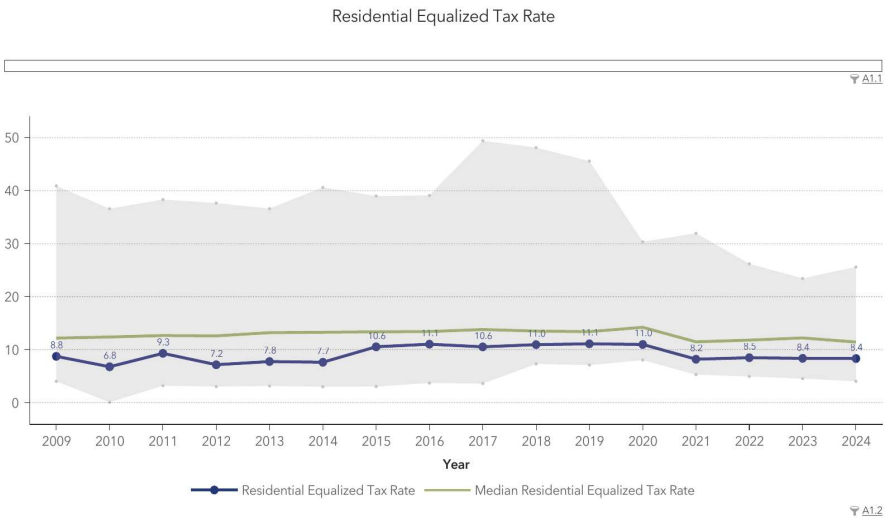
8.21 Residential 2026 Tax Rate

8.01 Equalized 2026 Tax Rate

Residential Tax Rate



Residential Equalized Tax Rate



KEY OBSERVATIONS

Tax rate remains stable The residential tax rate increased from 6.9 in 2009 to 8.6 in 2024, with the recent period broadly level.

Equalized rate declined The equalized residential tax rate fell from 11.0 in 2020 to 8.4 in 2024, remaining below the peer median shown.

Prepared from the adopted organizational meeting appointments.



Stirling's Municipal Property Tax Rates are Fair, Equitable, and Consistent

An assessment of the Village's municipal property taxation levels indicates that current tax rates are fair, equitable, and aligned with those of comparable municipalities within Alberta and across the region.

Although no one enjoys paying property taxes, these revenues are necessary to maintain municipal infrastructure, support local services, and meet the growing needs of the community.

Council will continue to monitor taxation levels carefully to ensure property owners receive value for the taxes collected while maintaining the financial sustainability of the municipality.

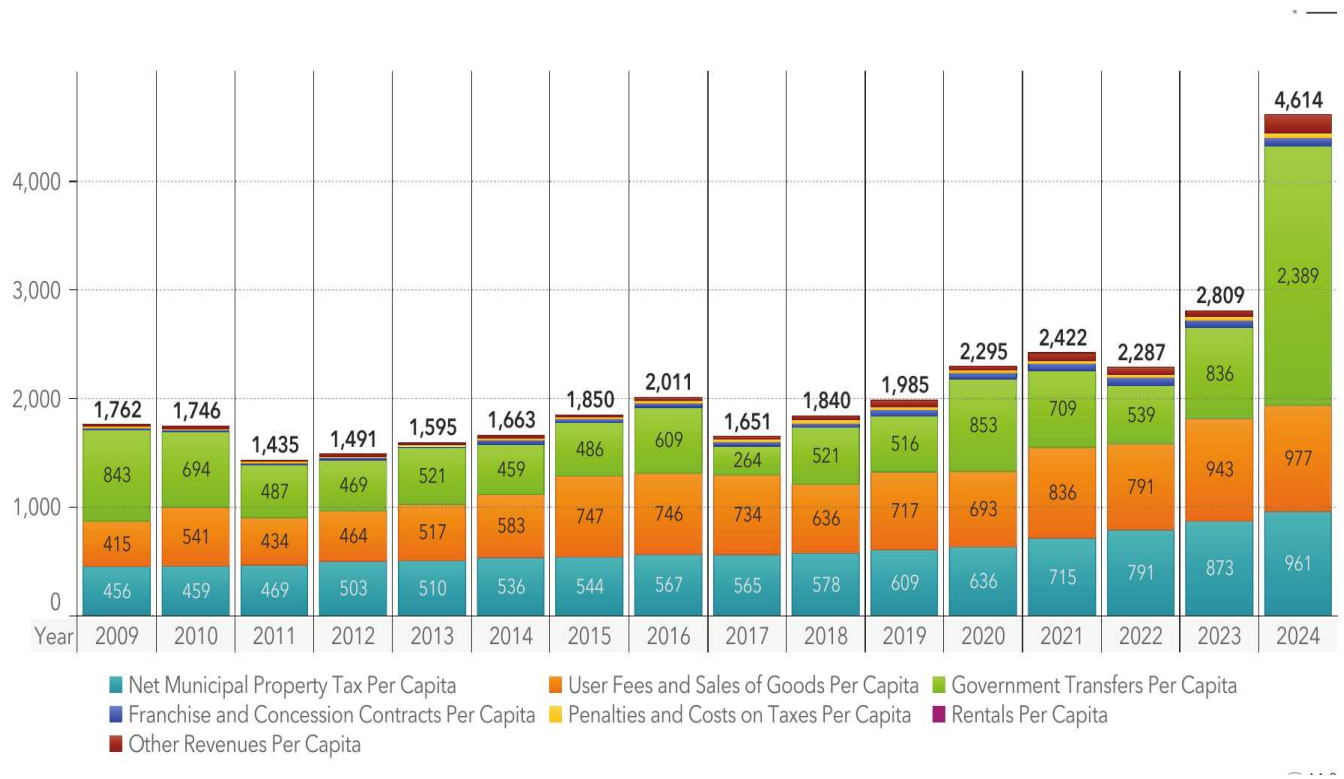
VILLAGE OF STIRLING

Major Revenue Sources Over Time – Municipal Affairs

Per-capita revenue composition and total annual revenue, 2009–2024

$1,762	$2,287	$4,614
2009 TOTAL	2022 TOTAL	2024 TOTAL

ANNUAL REVENUE MIX ($ PER CAPITA)



TREND HIGHLIGHTS

+162% TOTAL GROWTH

Total major revenue per capita increased from $1,762 in 2009 to $4,614 in 2024.

$2,389 2024 TRANSFERS

Government transfers became the largest 2024 revenue component.

$1,938 OWN-SOURCE CORE

Property taxes and user fees together represented $1,938 per capita in 2024.

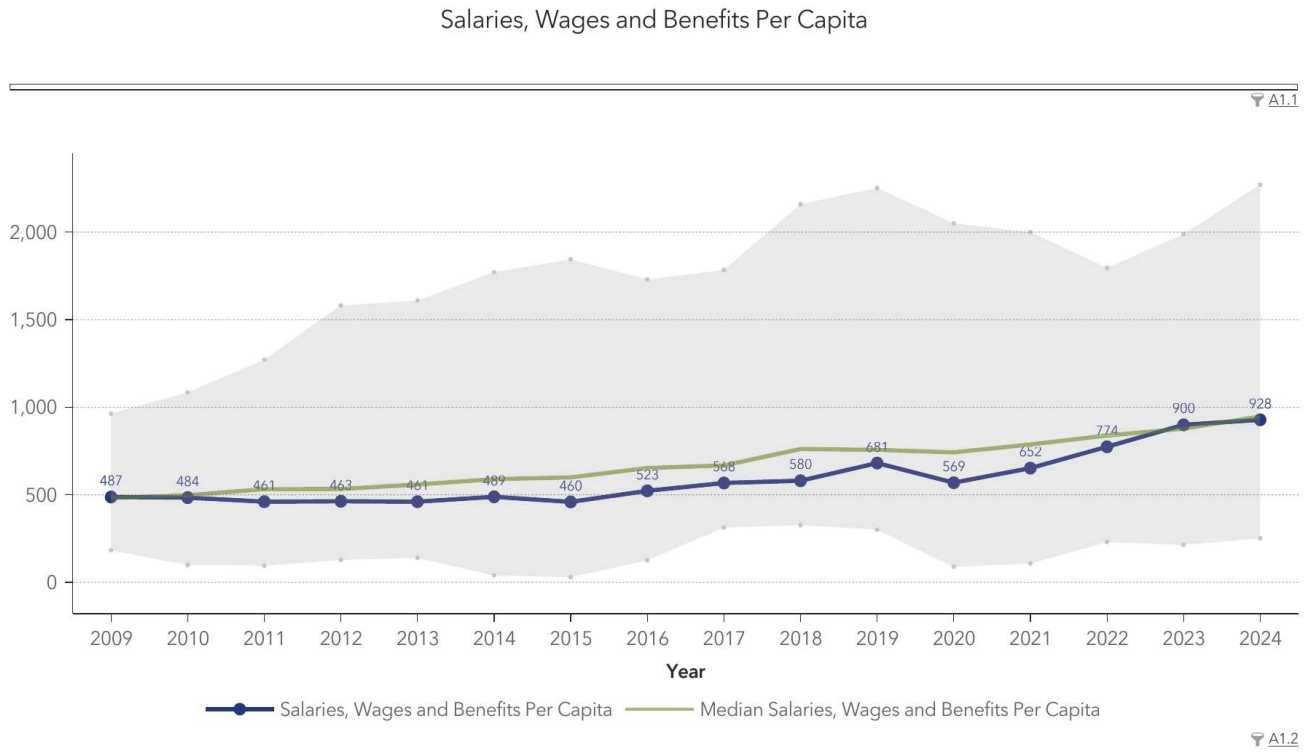
Council lens: The 2024 increase is concentrated in government transfers, while property-tax and user-fee revenues show steadier long-term growth.

Prepared from the adopted organizational meeting appointments.

Salaries, Wages and Benefits Per Capita – Municipal Affairs

Municipal salary, wage and benefit expenses divided by population

$928 PER CAPITA 2024



Major Expenditures Per Capita by Type: Salaries, Wages and Benefits shows municipal expenses on salaries, wages and benefits, divided by population

KEY OBSERVATIONS

+91% LONG-TERM INCREASE

The indicator rose from $487 per capita in 2009 to $928 in 2024.

+42% SINCE 2021

Per-capita salary, wage and benefit costs increased from $652 in 2021 to $928 in 2024.

≈ PEER MEDIAN

The 2023 and 2024 municipal values track close to the median line shown.

Council lens: Monitor the recent upward trend alongside staffing levels, service delivery requirements and contracted-service costs.

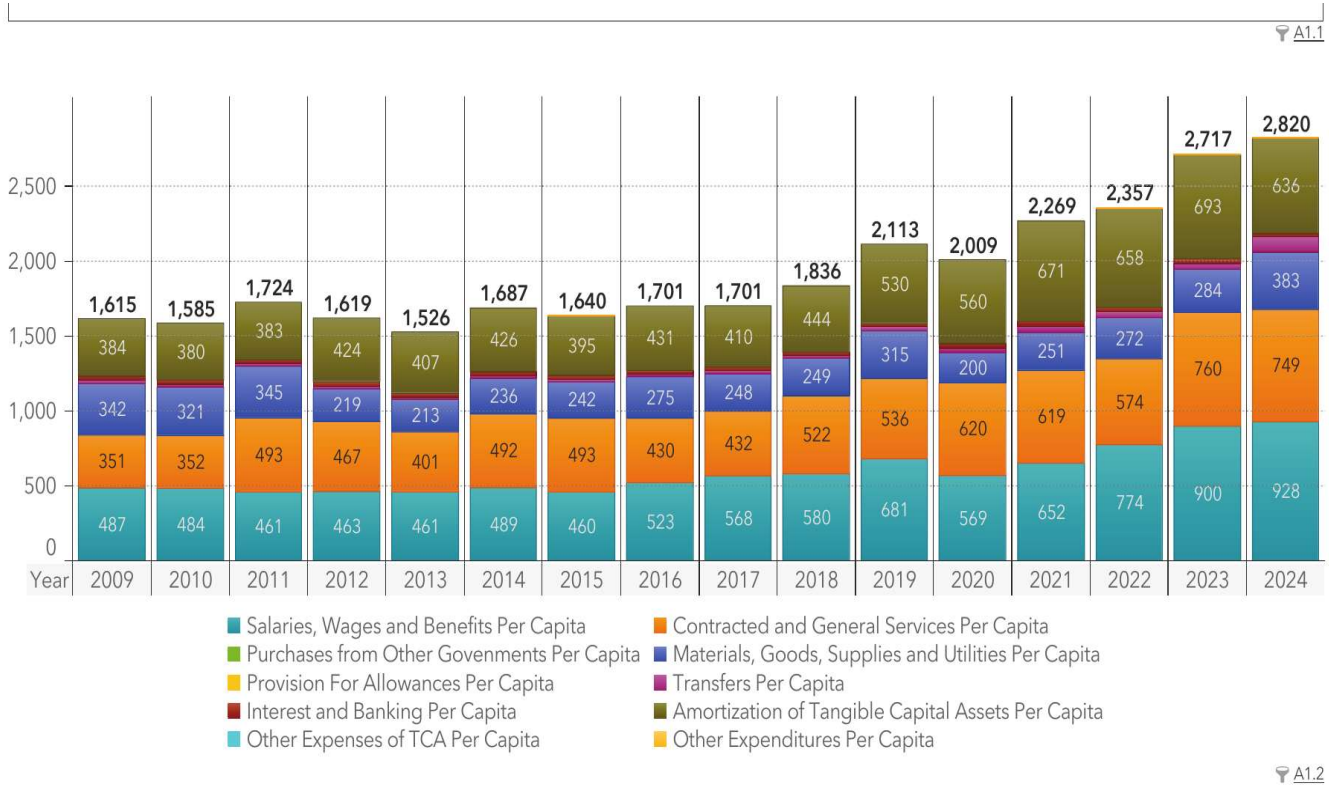
Prepared from the adopted organizational meeting appointments.

VILLAGE OF STIRLING

Major Expenditures Per Capita by Type

Composition and trend of municipal operating expenditures, 2009–2024

$2,820 TOTAL PER CAPITA 2024



KEY OBSERVATIONS

+75% LONG-TERM GROWTH

Total expenditures increased from $1,615 per capita in 2009 to $2,820 in 2024.

$928 STAFF COSTS

Salaries, wages and benefits were the largest 2024 expenditure category.

$749 CONTRACTED SERVICES

Contracted and general services were the second-largest 2024 category.

Council lens: The recent increase is concentrated in staffing, contracted services, materials and amortization.

Prepared from the adopted organizational meeting appointments.

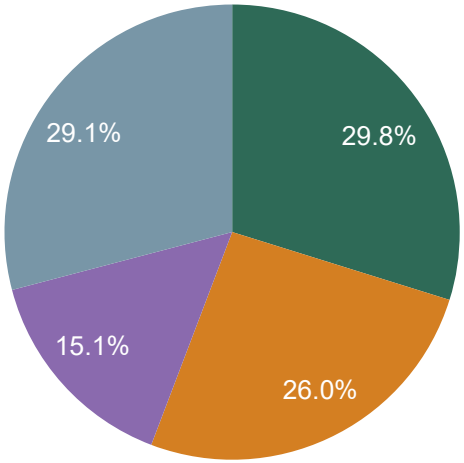
Major Expenditure Shifts: Then and Now

2014 and 2024 per-capita expenditure mix with contracted services separated

+$1,180 TOTAL PER CAPITA 2014–2024

2014

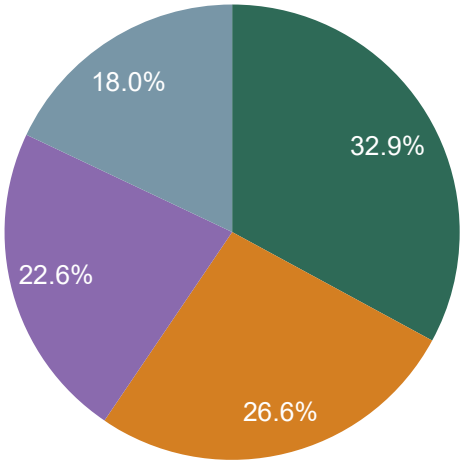
$1,640 per capita



Salaries	Contracted	Amortization	Other
$489	$426	$248	$477

2024

$2,820 per capita



Salaries	Contracted	Amortization	Other
$928	$749	$636	$507

"Other expenditures" combines the remaining expenditure categories shown in the source.

LARGEST EXPENDITURE SHIFTS

+$439 SALARIES & BENEFITS

Salaries, wages and benefits increased from $489 to $928, a 90% rise.

+$388 AMORTIZATION

Amortization of tangible capital assets increased from $248 to $636, a 156% rise.

+$323 CONTRACTED SERVICES

Contracted and general services increased from $426 to $749, a 76% rise.

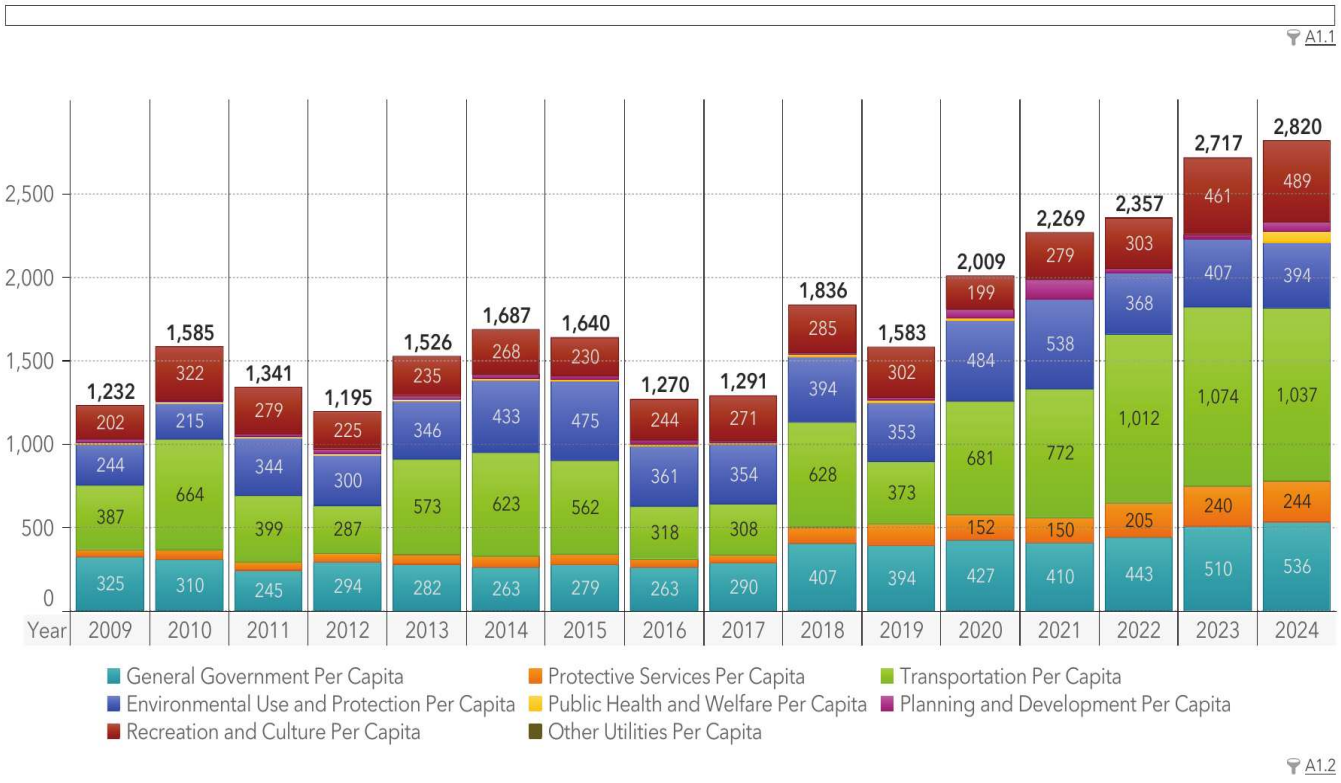
Largest share shift: amortization rose from 15.1% to 22.6%; salaries rose from 29.8% to 32.9%.

Prepared from the adopted organizational meeting appointments.

Major Expenditures Per Capita by Function

How municipal spending has shifted across core service functions

$2,820 PER CAPITA 2024



2024 FUNCTIONAL PROFILE

$1,037 TRANSPORTATION

Transportation was the largest functional expenditure in 2024.

$536 GENERAL GOVERNMENT

General government was the second-largest functional expenditure.

$489 RECREATION & CULTURE

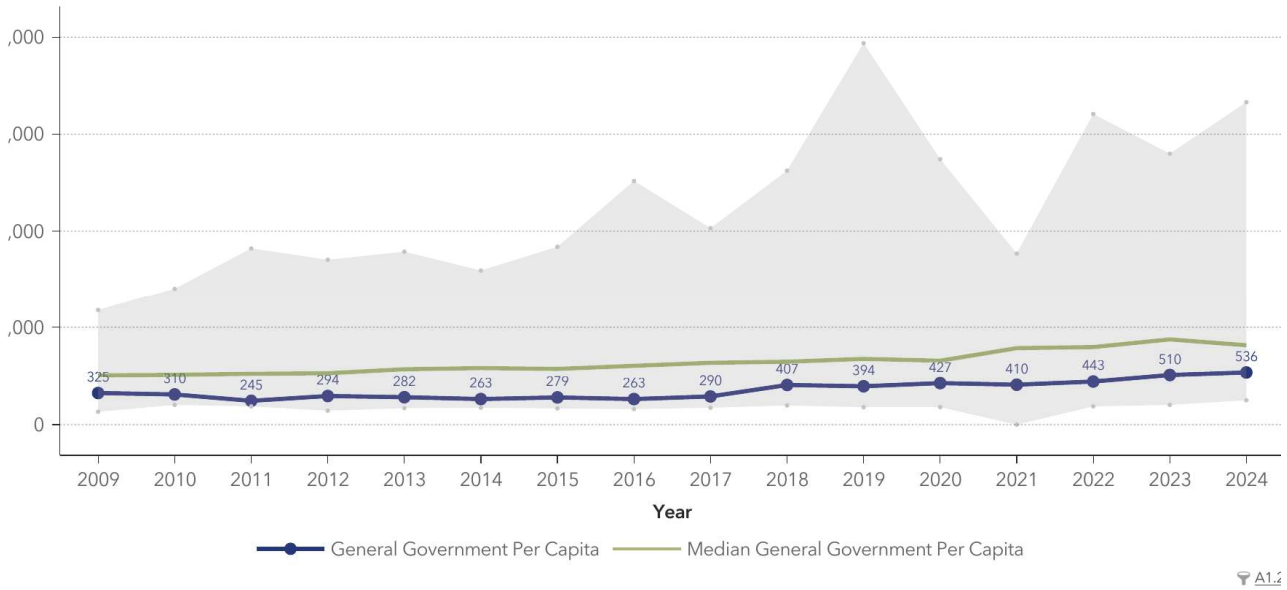
Recreation and culture was the third-largest functional expenditure.

Council lens: Transportation, general government, recreation and culture account for most of the 2024 functional spending shown.

Prepared from the adopted organizational meeting appointments.

General Government Costs per Capita

Costs have risen since 2017, but remain below the village median



Per-capita expenditure includes general administration, Council and legislative functions.

Trend reading **The 2024 result is the highest in the 16-year series shown.**

KEY SIGNALS

$536 per capita in 2024

+65% increase from 2009

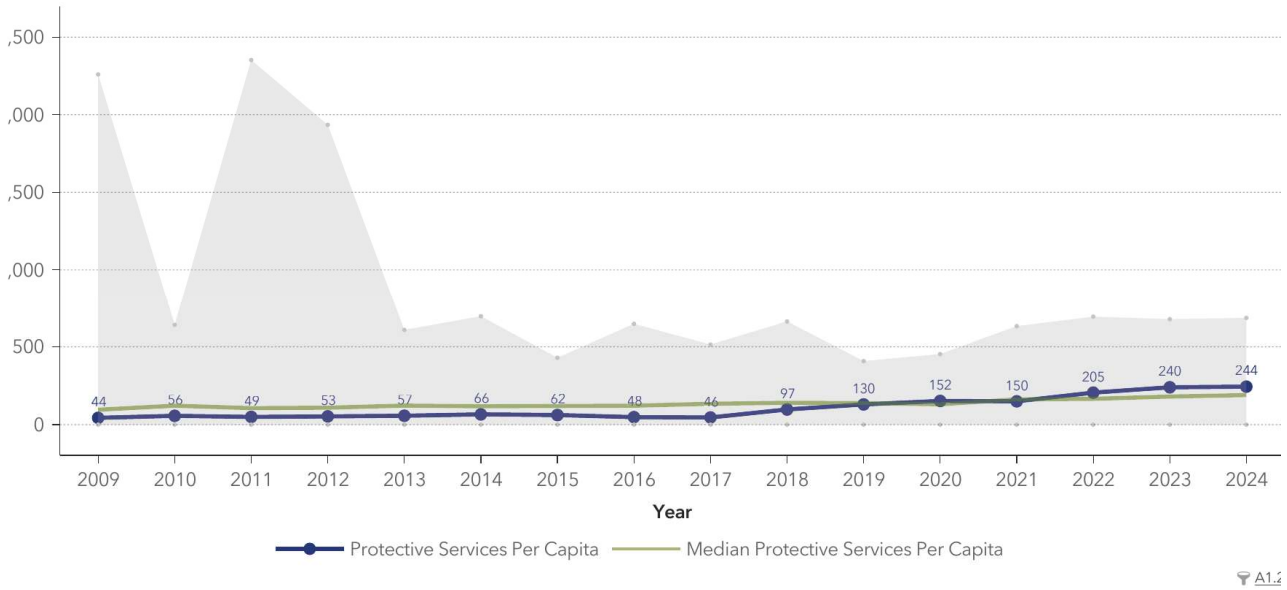
+104% increase from the 2014 low

Council implications

- Budget pressure is trending upward.
- Benchmark remains favourable relative to the village median.
- Track staffing, contracted services and shared administration as cost drivers.

Protective Services Costs per Capita

Per-capita costs have increased sharply since 2017



Per-capita expenditure includes police, fire, disaster and emergency management, and bylaw enforcement.

Trend reading **The 2024 result is the highest in the 16-year series shown.**

KEY SIGNALS

$244 per capita in 2024

+455% increase from 2009

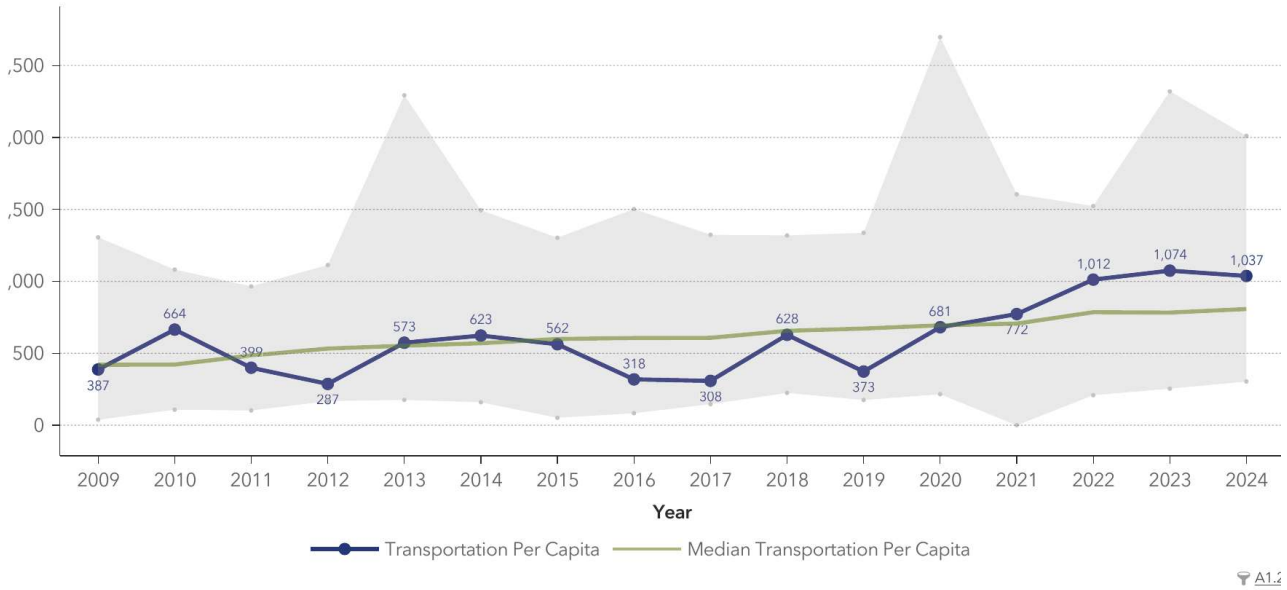
+430% increase from the 2017 low

Council implications

- Protective services costs are trending upward.
- The local trend has accelerated since 2018.
- Monitor police, fire, emergency management and bylaw cost drivers.

Transportation Costs per Capita

Per-capita transportation costs have climbed above the village median



Per-capita expenditure includes roads, streets, walks, lighting, transit, storm sewers and drainage.

Trend reading **The 2024 result is the highest in the 16-year series shown.**

KEY SIGNALS

$1,037 per capita in 2024

+168% increase from 2009

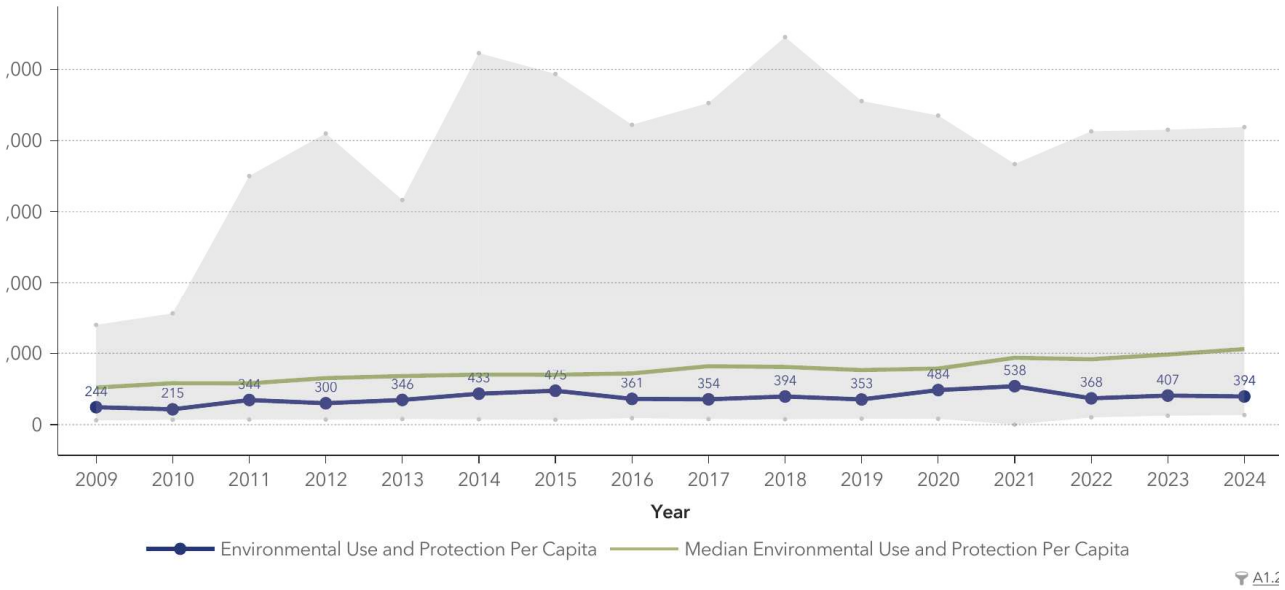
+237% increase from 2017

Council implications

- Transportation costs have accelerated since 2020.
- The 2024 result remains above the village median.
- Monitor roads, drainage, lighting and contracted-service cost drivers.

Environmental Services Costs per Capita

Per-capita costs remain below the village median despite long-term growth



Per-capita expenditure includes water supply and distribution, wastewater treatment and disposal, and waste management.

Trend reading **Costs peaked at $538 per capita in 2021 before moderating.**

KEY SIGNALS

$394 per capita in 2024

+61% increase from 2009

−27% decrease from the 2021 peak

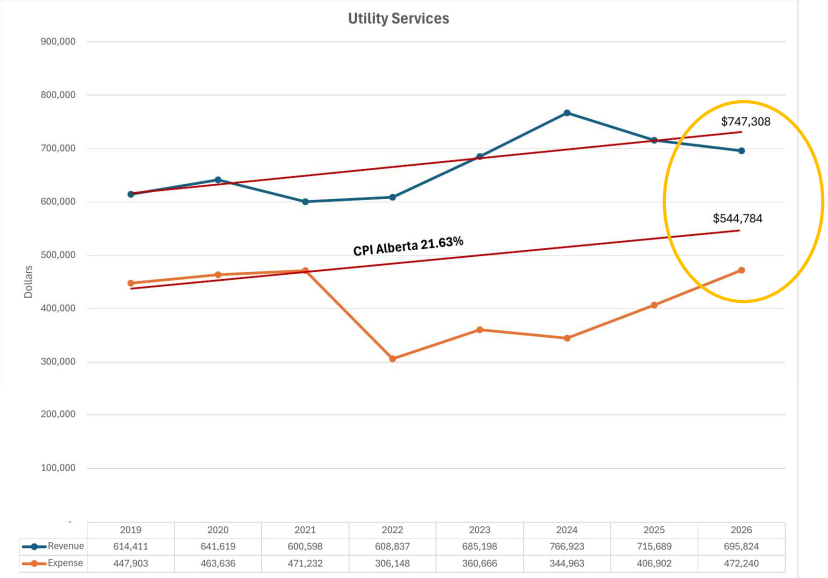
Council implications

- Long-term costs are higher than in 2009.
- The 2024 result remains below the village median.
- Monitor water, wastewater and waste-management cost drivers.

Environmental Services Revenue and Expenses

Revenue remains above expense, but the operating margin is narrowing

Sustainability – Review & Adjust



	2019	2020	2021	2022	2023	2024	2025	2026
Revenue	614,411	641,619	600,598	608,837	685,198	766,923	715,689	695,824
Expense	447,903	463,636	471,232	306,148	360,666	344,963	406,902	472,240

Need to add Utility Wages and develop Full Cost and Lifecycle projections

Per-capita expenditure includes water, wastewater and solid-waste utility operations.

Trend reading **Expenses have risen since 2024 while revenue has declined.**

KEY SIGNALS

$695,824 revenue in 2026

$472,240 expense in 2026

$223,584 2026 operating margin

Council implications

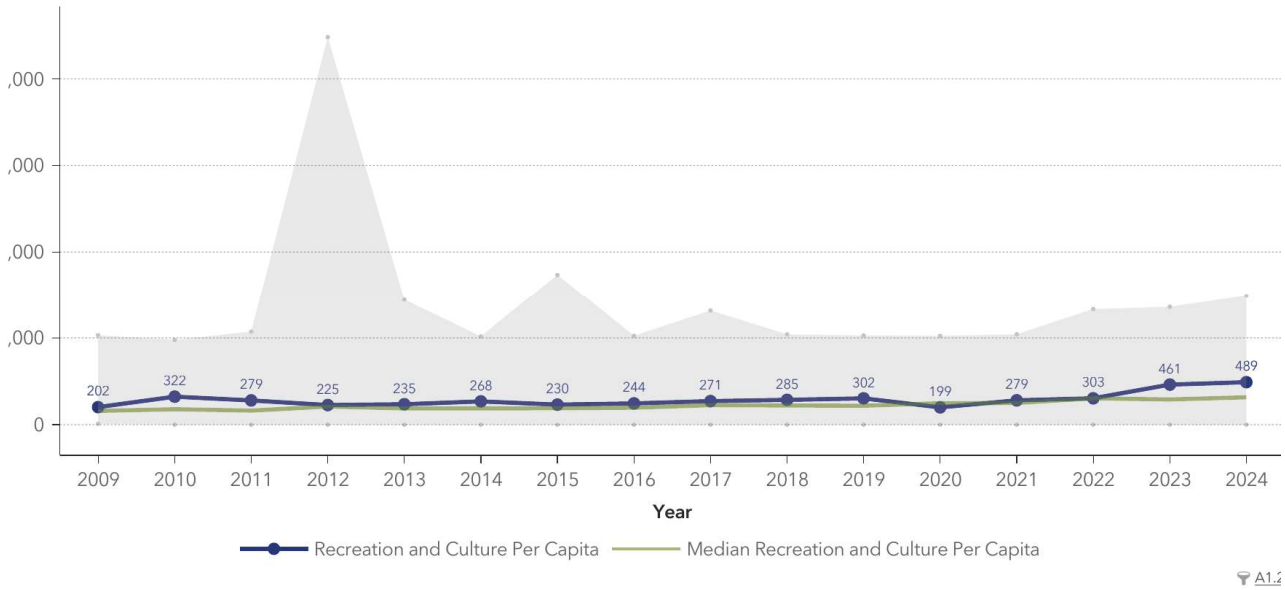
- Revenue is 9.3% below the 2024 peak.
- Expense increased 36.9% from 2024 to 2026.
- Review rates and cost controls to protect utility sustainability.

Prepared from the adopted organizational meeting appointments.

Recreation and Culture Costs per Capita

Per-capita costs reached a new series high in 2024

Need to Review Financial Policy on Capitalization



Includes parks and recreation facilities, libraries, museums, community halls, convention centres and recreation boards.

Trend reading **Costs rose from $199 in 2020 to $489 per capita in 2024.**

KEY SIGNALS

$489 per capita in 2024

+142% increase from 2009

+146% increase from 2020 low

Council implications

- Costs increased sharply in 2023 and 2024.
- The 2024 result is above the village median shown.
- Monitor facilities, programming and recreation-board cost drivers.
- 2023 and 2024 include major maintenance costs operationalized?

Operational Sustainability Assessment

Overall assessment and key governance observations

GOVERNANCE CONCLUSION

Strong, with planning required

OVERALL ASSESSMENT

Assessment Area	Rating
Financial Sustainability	Strong
Debt Management	Strong
Assessment Growth	Strong
Infrastructure Investment	Strong
Organizational Capacity	Moderate
Service Delivery Capacity	Moderate
Tax Base Diversity	Moderate Risk
Asset Management Maturity	Moderate
Long-Term Viability	Strong with Planning Required

KEY OBSERVATIONS

01 **No viability crisis**

Stirling is financially sustainable and comparatively strong, but entering a transition period requiring long-term planning.

02 **Growth is creating pressure**

Infrastructure, staffing, regulatory obligations and resident expectations are rising faster than traditional revenues.

03 **Residential tax concentration**

Approximately 97% of assessment remains residential, limiting revenue diversification and shock absorption.

04 **Service costs are increasing**

Council must decide which services to maintain, regionalize or strengthen through targeted investment.

05 **Capacity and asset systems**

Key-person dependency, succession, cross-training and mature lifecycle forecasting require attention.

Council opportunity: **Use today's financial strength to plan for tomorrow's service and infrastructure demands.**

Critical Issues Facing Stirling Over the Next 10 Years

The challenge is not viability. It is aligning growth, services, infrastructure and capacity.

1 Residential Tax-Base Dependence

About 96.9% of assessment is residential, limiting revenue flexibility and resilience.

2 Operating Cost and Service Pressure

Operational, emergency, administration and recreation costs require clearer service-level choices.

3 Organizational Capacity

A small team creates key-person dependency, succession and cross-training risk.

2026–2036
STRATEGIC BALANCE

4 Infrastructure Lifecycle Obligations

Asset age remains favourable, but condition data, replacement costs and underground inventories are incomplete.

5 Financial Sustainability Discipline

Net financial debt, operating results before capital transfers, reserve adequacy and new debt require multi-year forecasting.

6 Regional and Technology Modernization

Shared services, procurement, ERP, records, cybersecurity and specialized expertise are strategic opportunities.

Council priority: use today's strong position to build a 10-year financial strategy, full asset-management program, workforce plan, service-level framework and assessment-diversification strategy.

Recommendations and Strategic Priorities

A coordinated 2026–2036 governance agenda for long-term sustainability

DESIRED OUTCOME

Preserve viability + service quality

1 — 10-Year Financial Sustainability Strategy and Business Plan

Integrate operating and capital forecasts, reserve targets, utility replacement forecasting and debt-policy review.

2 — Full Asset Management Planning

Build an asset database, underground condition inventory, lifecycle forecast and capital replacement reserve strategy.

3 — Assessment Diversification Strategy

Pursue residential, commercial, home-based business, small industrial, mixed-use and tourism-related assessment growth.
Residential growth fosters commercial investment.

4 — Regional Service Collaboration Review

Evaluate shared procurement, asset management, emergency services, recreation planning and specialized administration.
Financial Fragmentation

5 — Organizational Capacity Review

Develop workforce and succession plans**, assess shared services,** expand cross-training and modernize technology.

REGIONAL COLLABORATION ENABLERS

Shared administration

GIS • assessment • procurement • asset management

Shared operations

Equipment • specialized operators • emergency management

Shared recreation

Master planning • facilities • grants

Shared technology

ERP • records • IT services • cybersecurity

Recommended direction: sequence these priorities through Council's strategic plan, annual budget and multi-year capital program.

STIRLING

Internal Audit Report

October 7, 2026

Report Prepared By: Scott Donselaar CAO

Point 1. Assess Leadership Effectiveness and Organizational Direction

Areas to Explore

- Strategic Planning Process
- Governance Structure
- Decision-making Quality
- Leadership Capability
- Succession Planning
- Organizational Culture
- Risk Management
- Change Management

STRATEGIC PLANNING

The Municipal Government Act, Revised Statutes of Alberta 2000 Chapter M-26 (MGA) does not use the term "strategic plan" in a prescriptive sense for all municipalities, but it establishes a legislative framework that effectively requires councils to undertake strategic planning in order to fulfill their statutory duties.

Legislative Basis for Strategic Planning

The MGA identifies the core purposes of a municipality as:

- Providing good government;
- Fostering environmental well-being;
- Fostering economic development;
- Providing necessary or desirable services and facilities;
- Developing and maintaining safe and viable communities; and
- Working collaboratively with neighboring municipalities on planning and service delivery.

To achieve these purposes, council must establish long-term priorities, allocate resources, and guide future development, all of which are fundamental elements of strategic planning.

Municipal Development Plan as a Strategic Planning Instrument

The strongest legislative requirement is found in the requirement that:

"Every council of a municipality must by bylaw adopt a municipal development plan."

The Municipal Development Plan (MDP) is the municipality's primary long-term planning document and must address matters such as:

- Future land use;
- Growth and development patterns;
- Infrastructure and transportation;

- Municipal services and facilities;
- Environmental considerations; and
- Coordination with neighboring municipalities.

Because the MDP establishes a long-term vision and policy framework for the community, it functions as the municipality's legislatively required strategic planning document.

Financial and Capital Planning Requirements

The MGA also requires municipalities to prepare multi-year financial and capital plans, which are intended to support long-term decision-making and resource allocation. These plans are most effective when aligned with council's strategic priorities and community objectives.

While the Municipal Government Act does not expressly require municipalities to adopt a stand-alone strategic plan, it requires councils to fulfill governance, policy development, financial planning, and statutory planning obligations that necessitate a strategic approach. Through the mandatory adoption of a Municipal Development Plan and associated financial and capital planning processes, Council is expected to establish a long-term vision, define municipal priorities, and guide decision-making in a manner consistent with the purposes of municipal government under the MGA.

Why Municipal Councils Should Complete a Five-Year Strategic Plan

Municipal councils should complete a five-year strategic plan because it provides a disciplined framework for setting priorities, allocating scarce resources, improving accountability, strengthening public trust, and connecting council’s political direction to administration’s operational work. Academic research generally supports the use of formal strategic planning in public organizations: an analysis of 31 empirical studies and 87 correlations found that strategic planning has a positive, moderate, and statistically significant effect on organizational performance, especially when performance is measured as organizational effectiveness and when the planning process is formal. Does Strategic Planning Improve Organizational Performance?

For municipalities, the value is particularly practical. Local governments face limited revenues, rising infrastructure obligations, legislative requirements, service pressures, and competing community expectations. A five-year strategic plan helps council avoid reactive decision-making by identifying what matters most, why it matters, who is responsible, how progress will be measured, and how budgets should be aligned. In Alberta, the relevance of a five-year horizon is reinforced by provincial municipal financial planning resources that include a sample three-year operating plan and five-year capital plan. A guide to the new legislative requirements for municipal financial & capital plans Internally, the correspondence also shows that Alberta Municipal Affairs requested items including an operating budget, capital budget, three-year operating plan, and five-year capital plan as part of MAP documentation.

1. Strategic planning improves organizational clarity and effectiveness

A key reason municipal councils should complete a five-year strategic plan is that strategic planning clarifies the municipality’s direction. The public administration literature defines strategic planning as a structured approach that typically includes analysis of mandate, mission, values, internal and external conditions, strategic issues, goals, strategies, and plans. Does Strategic Planning Improve Organizational

Performance? This matters for municipal councils because elected officials are responsible for setting direction, while administration is responsible for implementing that direction within legal, financial, and operational constraints.
The strongest academic support comes from George, Walker, and Monster's meta-analysis in Does Strategic Planning Improve Organizational Performance? An analysis, which found strategic planning has a positive, moderate, and significant impact on organizational performance across public and private sectors and across international settings. The authors further found that the effect is strongest when strategic planning is formal, meaning it includes internal and external analysis, goal formulation, strategies, and plans. For council, this supports the conclusion that a strategic plan should not be merely a vision statement or list of aspirations. It should be a structured governing document with measurable goals, clear priorities, and a direct connection to implementation.

A recent systematic review of 35 years of public-sector strategic planning research also emphasizes that strategic planning is not a one-size-fits-all tool, but a practice that must be tailored to the organization's context, stakeholders, and desired outcomes. Strategic planning in public organizations: reviewing 35 years of research that point is especially important for smaller municipalities. A five-year plan should reflect local capacity, local revenue realities, infrastructure condition, community expectations, and council's actual ability to implement the plan.

2. A five-year plan creates council-administration alignment

Municipal councils often face a practical governance problem: council sets direction, but if direction is not clearly documented, administration may be left to infer priorities from individual motions, annual budgets, public complaints, or urgent operational demands. A five-year strategic plan reduces that ambiguity by recording council's collective priorities in one public document.

The International City/County Management Association's Strategic Planning in Small Communities report states that strategic planning in small communities can be used as an accountability tool, a prioritization tool, and a communication tool. The report also states that a strategic plan provides clear guidance on the goals of the governing body to the manager, helps prioritize work and limited financial resources, and communicates the vision to staff and residents. This is directly relevant to municipal councils because the plan becomes the bridge between council's governance role and administration's implementation role.

A five-year horizon is useful because it extends beyond the annual budget cycle while remaining short enough to be actionable. It allows council to identify major priorities such as infrastructure renewal, recreation planning, economic development, municipal servicing, land use, asset management, public engagement, emergency preparedness, and financial sustainability. The current strategic plan shows current council-facing planning activity around a recreation master plan and agenda placement, which is the type of initiative that can be better coordinated within a broader strategic plan. The current strategic plan similarly shows work on a Community Economic Development Plan intended for review and presentation to council, another example of a planning document that should be aligned with a five-year council strategy.

3. Strategic planning supports better budgeting and resource allocation

One of the strongest practical arguments for a five-year strategic plan is that it links council priorities to municipal budgets. Academic and professional literature repeatedly identifies budget alignment as essential to effective planning.

The Strategic Planning in Small Communities report states that strategic planning linked to the budget process allows facts to be known and shared, goals to be established, and priorities to be set. It also reports that communities with strategic plans identified benefits such as prioritizing staff and financial resources, prioritizing budget requests, and helping elected officials make decisions on controversial issues.

A systematic review of municipal strategic plans in Strategic plans in municipal management: a review of their dimensions and limitations found that transparency and efficiency are important dimensions of municipal strategic planning and that aligning municipal budgets with strategic plan performance is emphasized in the literature. The same review identified limitations that can undermine implementation, including lack of technical capacity, financial and regulatory constraints, resistance to change, and lack of effective leadership. Those findings support a practical conclusion: a strategic plan has value only if it is connected to budget decisions, staff capacity, timelines, and progress reporting. In Alberta, this connection is also institutionally relevant. The Government of Alberta's financial and capital planning guide provides information to assist municipalities with multi-year financial and capital plans and includes sample templates for an operating budget, three-year financial plan, five-year capital plan, and tax rate bylaw worksheet. A guide to the new legislative requirements for municipal financial & capital plans internally, the MAP correspondence with requested the operating budget, capital budget, three-year operating plan, five-year capital plan, and council motions approving budgets. A council strategic plan can therefore help ensure that long-term capital planning and annual budget approval are connected to a transparent policy direction rather than treated as separate compliance exercises.

4. Strategic planning improves accountability and public transparency

Municipal councils are publicly accountable bodies. A five-year strategic plan gives residents a clear basis to evaluate whether council and administration are making progress on stated priorities. Without such a plan, accountability can become fragmented because the public has to interpret priorities from meeting minutes, budget documents, individual motions, or campaign statements.

The ICMA report identifies strategic planning as an accountability tool and notes that local government managers can report progress on goals and strategies in monthly or quarterly reports to the governing body. Strategic Planning in Small Communities the report also states that regular updates can provide information to the public and allow residents to track progress on projects, goals, and strategies. Academic research also supports this accountability function. The municipal management review by Rosales Bardalez found that strategic plans in municipal management are associated with dimensions such as transparency and efficiency and that evidence-based planning approaches can strengthen institutional performance and service delivery. Strategic plans in municipal management: a review of their dimensions and limitations for council, this means the plan should include measurable outcomes, annual reporting, and a public progress dashboard or report card.

The five-year plan should also distinguish between outputs and outcomes. For example, “complete a utility rate review” is an output, while “maintain long-term utility financial sustainability” is an outcome. “Update the recreation master plan” is an output, while “improve sustainable recreation service planning” is an outcome. This distinction is not directly stated in the cited sources, but it is a recommended practice based on the evidence that strategic plans should define goals, strategies, and performance measures.

5. Strategic planning strengthens public participation, but only if engagement is meaningful

A municipal strategic plan should not be prepared solely by council and administration without public input. Research indicates that public participation can improve legitimacy and responsiveness, but it also warns that engagement can become tokenistic if power imbalances, capacity barriers, language barriers, or political exclusion prevent meaningful participation.

In Public participation power dynamics in strategic development planning in a metropolitan municipality: Eastern Cape Province, Sibanda and Lues found mixed views on public participation and reported that inadequate knowledge, capacity, resource limits, political exclusion, and language barriers muted community voice and excluded some residents from meaningfully articulating community priorities and needs. The authors concluded that public participation in the studied municipal strategic development planning process was, at best, tokenistic and recommended a local governance framework to enhance community voice.

This research is important because it cautions councils against treating engagement as a box-checking exercise. A credible five-year strategic plan should include engagement methods that are accessible to residents, businesses, community groups, staff, and regional partners. For a small municipality, this may include a public survey, open house, stakeholder interviews, council workshop, staff input session, youth or seniors input opportunities, and a public draft review. These are recommended engagement options, not procedures directly prescribed by the cited source.

6. Strategic planning helps municipalities manage complexity and change

Municipalities operate in changing conditions: infrastructure ages, grant programs shift, expectations rise, weather and emergency risks evolve, and operating costs change. Strategic planning helps council move from short-term reaction to long-term stewardship.

The systematic review in Strategic planning in public organizations: reviewing 35 years of research states that strategic planning helps leaders and managers discern what to do, how, and why, and that cited benefits include improved decision-making, enhanced organizational effectiveness, and strategic thinking, acting, and learning. The same review also identifies criticism that strategic planning may be less effective in complex or dynamic contexts if treated as fixed or overly rational. This supports a balanced approach: council should adopt a five-year plan but review it annually and update it when conditions materially change.

This is why a five-year strategic plan should be a living governance document, not a static publication. It should include a limited number of strategic priorities, clear action items, responsible departments or leads, financial implications, performance measures, and an annual review process. The plan should also be integrated with the capital plan, operating budget, asset management planning, economic development work, recreation planning, land-use planning, and public participation commitments.

7. Why five years is the right planning horizon for council

A five-year term is especially suitable for municipal councils because it balances long-term thinking with practical implementation. Annual budgets are too short to address infrastructure, development, and service sustainability. Ten-year visions can be useful but may become too broad or disconnected from near-term decision-making. A five-year plan provides enough time to move from priorities to funded projects, policy development, and implementation, while still allowing regular accountability.
Alberta's municipal financial planning framework is relevant here because provincial resources include a sample three-year operating and five-year capital plan. A guide to the new legislative requirements for municipal financial & capital plans for a council. A five-year strategic plan can serve as the policy document that explains why certain capital projects, service adjustments, reserves, grants, or tax-supported investments are being prioritized over others. That is particularly useful in smaller municipalities where resource decisions are often closely scrutinized.

Recommended structure for a municipal five-year strategic plan

Based on the research above, a credible municipal council strategic plan should include:

1. **Community context and planning assumptions**
This should summarize demographic, financial, infrastructure, service, legislative, and regional factors affecting the municipality.
2. **Council's vision and mission**
This should explain what council wants the municipality to become and what role the municipality plays in serving residents.
3. **Core values or decision principles**
Examples may include fiscal responsibility, transparency, service reliability, community safety, long-term sustainability, and respectful governance.
4. **Four to six strategic priorities**
A small number of priorities is preferable because the ICMA research emphasizes prioritization of limited resources. Strategic Planning in Small Communities
5. **Goals, actions, and measures**
Each priority should include measurable goals, specific actions, timing, responsible leads, and performance indicators.
6. **Budget and capital plan alignment**
The plan should explicitly connect priorities to annual operating budgets, three-year operating forecasts, and five-year capital plans, consistent with Alberta's municipal financial planning resources. A guide to the new legislative requirements for municipal financial & capital plans
7. **Public reporting and annual review**
Council should receive regular reporting and conduct an annual review to maintain accountability and adapt to changing conditions, consistent with ICMA's guidance on progress reporting and updating the strategic plan. Strategic Planning in Small Communities

Conclusion

Municipal councils should adopt a five-year strategic plan because it is an evidence-supported governance tool that improves clarity, prioritization, accountability, communication, and budget alignment. The academic evidence does not suggest that strategic planning is automatically successful merely because a document exists. Rather, the research supports formal, context-sensitive, participatory, and budget-linked strategic planning. Does Strategic Planning Improve Organizational Performance? Strategic planning in public organizations: reviewing 35 years of research for a municipal council, the best argument is straightforward: a five-year strategic plan allows council to govern intentionally rather than reactively. It gives administration a clear mandate, gives residents a transparent account of council's priorities, and gives the budget process a defensible policy foundation. In a small-municipality context, where capacity and resources are limited, that clarity is not optional. It is a practical requirement for responsible governance.

Key Sources Used

- Does Strategic Planning Improve Organizational Performance? A Meta-Analysis, Public Administration Review, 2019.
- Strategic planning in public organizations: reviewing 35 years of research, International Public Management Journal, 2023.
- Strategic Planning in Small Communities, ICMA, 2022.
- Public participation power dynamics in strategic development planning in a metropolitan municipality: Eastern Cape Province, Journal of Local Government Research and Innovation, 2021.
- Strategic Planning in The Public Sector: Analyzing Its Effects on Local Government Performance, IOSR Journal of Business and Management, 2024.
- Strategic plans in municipal management: a review of their dimensions and limitations, Podium, 2025.
- A guide to the new legislative requirements for municipal financial & capital plans, Government of Alberta.

The Village of Stirling Strategic Planning Process

The Village of Stirling Council's have undertaken strategic planning processes at least 2015 and the process has functioned relatively the same through the last two Council terms. Council as taken a prescribed number of days to review the existing plan, which is typically outgoing, and then brainstorm what their vision for the term will look like. The process did not utilize any community engagement, other than comments council members received during the election.

The strategic planning process undertaken provided four pillars and between four to six action items per category. The approved plan provides very little in way of direction or clarity on a number of the priorities; some of which could form multi-year business plans on their own, with annexation; recreation master planning; economic development; and tourism being just a few.

Administration was encouraged not to provide input of a clarifying or operational nature during the initial planning process so clarity on what Council was seeking for deliverables had to occur at subsequent committee of the whole meetings and will continue as Administration navigates the list of action items.

Administration has begun to implement the strategic plan and come back for clarity on items which required further clarification, such as the internal audit.

As a function of this internal review Administration employed a tool using the academic criteria which appears in this report as a function for assessment of the current strategic plan. The current strategic plan is attached for reference as Appendix A. The report provided the following content information for consideration.

Principal conclusion

The plan received an overall **design-effectiveness assessment of 2.8 out of 5**. This is a professional assessment of the plan itself, not an evaluation of Council or employee performance.
The report concludes that the plan:

- Provides a **credible strategic foundation**, including a clear community vision, relevant municipal priorities, four coherent pillars, and an appropriate commitment to quarterly monitoring and annual review.
- Functions effectively as a **statement of direction and community identity**.
- Does **not yet function as a complete strategic business plan or performance-management instrument** because it lacks defined outcomes, baselines, targets, complete cost information, consistently assigned owners, annual milestones, prioritization criteria, and strategic risk controls.

Most significant critical finding

As presently written, Council could receive regular reports confirming that work is taking place without having a defensible method for determining:

- whether a priority has actually been completed;
- whether the intended public benefit was achieved;
- whether the result justified its cost;
- whether delivery is on schedule;
- whether initiatives remain affordable;
- which projects should be deferred when capacity is insufficient; or
- whether changing a priority is a reasonable adjustment or an accountability failure.

Included in the report

The completed 12-page report contains:

1. An executive assessment and overall effectiveness score.
2. A six-criterion evaluation framework.
3. Detailed discussion of the plan's strengths.
4. Eight material implementation and accountability weaknesses.
5. A separate assessment of each strategic pillar.
6. Recommended project-charter and reporting structures.
7. An illustrative municipal performance scorecard.

8. A staged corrective work plan.
9. Specific document-level editorial and governance feedback.
10. A minimum initiative-charter template suitable for subsequent Council and administrative use.

The evaluation process supports Administrations findings that the current Strategic Business Plan will require significant clarification from Council on how they would like to proceed, such as has been the process to date.

GOVERNANCE STRUCTURE

The Municipal Government Act (MGA) establishes a governance framework that clearly separates the responsibilities of elected officials from those of municipal administration. Under this framework, Municipal Council is responsible for governance, strategic direction, policy development, financial oversight, and accountability to the public, while the Chief Administrative Officer (CAO) is responsible for the day-to-day administration of the municipality and the implementation of council's decisions. This separation is fundamental to effective municipal governance and is intended to ensure transparency, accountability, and organizational effectiveness. The MGA specifically identifies Council as the governing body of the municipality and the CAO as the administrative head of the organization.

Introduction

Municipal governance in Alberta operates within a council-manager model authorized by the Municipal Government Act. The model recognizes that successful municipalities require both effective political leadership and competent professional administration. Council establishes the community's vision, priorities, and policies, while the CAO manages municipal operations and implements Council's direction. The MGA intentionally distinguishes between governance and administration to prevent overlap, confusion of authority, and conflicts between elected officials and municipal employees.

The Governance Role of Council

Council as the Governing Body

The MGA identifies Council as the primary governing authority of the municipality. Council is responsible for:

- Developing and evaluating municipal policies and programs;
- Exercising powers and authorities granted by legislation;
- Establishing strategic priorities;
- Approving bylaws and policies; and
- Providing accountability to residents.

Section 201 states that Council is responsible for developing and evaluating the policies and programs of the municipality and carrying out powers, duties and functions expressly assigned to it under legislation. The Act further states that Council must not perform functions that are specifically assigned to the CAO or designated officers. This statutory separation is a fundamental governance principle.

Strategic Leadership

Council's primary responsibility is not operational management but governance leadership. Effective councils focus on:

- Vision setting;
- Strategic planning;
- Community outcomes;
- Long-term sustainability;
- Financial stewardship; and
- Public accountability.

Through strategic planning, Council determines where the municipality intends to go and establishes priorities that guide administration. Council defines the "what" while administration determines the "how."

Representation of the Public Interest

Councillors are elected to represent the municipality as a whole rather than individual interests. The MGA requires councillors:

- To consider the welfare and interests of the municipality as a whole;
- To bring matters forward that promote municipal interests;
- To participate in policy development and evaluation;
- To attend meetings and participate in governance activities; and
- To maintain confidentiality regarding matters discussed in closed meetings.

This obligation means councillors must make decisions based on the broader public interest rather than personal preferences or pressure from specific groups.

Council's Key Governance Responsibilities

Policy Development

Council establishes the policy framework that guides municipal operations. Policies communicate Council's expectations and provide direction to administration regarding service delivery, financial management, human resources, infrastructure, and community development. Policy development factors in areas where there is legislative requirements for policy and policy compliance and the development of policies is the sole responsibility of the Chief Administrative Officer or their designate.

Bylaw Approval

Only Council has the authority to pass bylaws. This authority cannot be delegated to committees, staff, or the CAO. Bylaws create the legal framework under which a municipality operates and represent one

of Council's most important governance functions. Bylaw creation is a function of the CAO or their designate and can be initiated out of legislative requirements; Council direction; or Administration addressing an area where a bylaw may be required.

Financial Governance

Council is responsible for:

- Approving operating and capital budgets;
- Establishing taxation levels;
- Setting financial priorities; and
- Ensuring responsible stewardship of public funds.

The MGA specifically prohibits Council from delegating authority over budgets and taxation. These decisions remain fundamental governance responsibilities of elected officials.

Oversight and Accountability

Council provides organizational oversight by:

- Monitoring municipal performance;
- Reviewing outcomes against strategic objectives;
- Holding administration accountable for results; and
- Ensuring compliance with legislation and policy.

Oversight does not involve directing staff or managing daily operations. Rather, Council monitors results and performance through the CAO.

The Role of the Chief Elected Official

The Chief Elected Official (Mayor or Reeve) has additional governance responsibilities beyond those of other councillors.

The MGA requires the Chief Elected Official to:

- Preside over Council meetings;
- Provide leadership to Council;
- Facilitate effective decision-making; and
- Perform duties assigned by legislation or municipal bylaws.

The Chief Elected Official serves as the political leader of the municipality and often acts as the principal spokesperson for Council decisions and community priorities.

The Role of the Chief Administrative Officer

Administrative Head of the Municipality

The MGA requires every municipality to establish a Chief Administrative Officer position and appoint an individual to carry out its responsibilities. The CAO is identified by legislation as the administrative head of the municipality.

The CAO serves as the link between Council and administration and is responsible for ensuring that the municipality operates effectively and efficiently.

Statutory Responsibilities

Section 207 of the MGA provides four primary responsibilities for the CAO:

1. Acting as the administrative head of the municipality;
2. Ensuring municipal policies and programs are implemented;
3. Advising and informing Council regarding municipal operations and affairs; and
4. Performing powers, duties, and functions assigned by legislation or Council.

These responsibilities establish the CAO as the municipality's senior executive officer.

The CAO's Governance Role

Policy Implementation

Once Council establishes policy and strategic direction, the CAO is responsible for implementation.

This includes:

- Developing administrative processes;
- Allocating resources;
- Supervising departments;
- Establishing operational procedures; and
- Measuring performance outcomes.

The CAO's responsibility is not to determine policy but to implement Council's decisions professionally and effectively.

Providing Professional Advice

One of the CAO's most important governance roles is advising Council.

The MGA specifically requires the CAO to advise and inform Council regarding municipal operations and affairs. This includes providing:

- Policy analysis;
- Financial information;
- Operational recommendations;

- Legislative advice;
- Risk assessments; and
- Professional expertise.

Council depends on objective, accurate, and timely information from the CAO to make informed decisions.

Organizational Leadership

The CAO provides leadership to the municipal organization through:

- Staff supervision;
- Organizational management;
- Human resource administration;
- Financial administration; and
- Service delivery oversight.

The CAO ensures that municipal employees understand and execute Council's priorities and work towards the goals outlined by Council in their strategic plan.

Relationship Between Council and the CAO

Governance Versus Administration

The most important principle in municipal governance is maintaining a clear distinction between Council's governance role and the CAO's administrative role.

Council Responsibilities

- Vision and strategy;
- Policy development;
- Bylaws;
- Budget approval;
- Oversight;
- Community representation;
- Accountability.

CAO Responsibilities

- Operations;
- Staff management;
- Policy implementation;

- Service delivery;
- Organizational leadership;
- Technical advice;
- Administrative decisions.

The MGA explicitly states that Council must not perform duties assigned to the CAO. This provision reinforces the separation between governance and administration.

Single Point of Accountability

The CAO serves as Council's single employee and principal administrative contact. Individual councillors do not direct municipal staff. Rather, Council collectively provides direction to the CAO, who then directs staff accordingly. This structure creates:

- Clear reporting relationships;
- Consistent accountability;
- Professional administration; and
- Reduced political interference in operations.

This model is widely recognized as a best practice in municipal governance.

Accountability and Performance

Council is responsible for ensuring the CAO fulfills statutory responsibilities.

The MGA requires Council to provide the CAO with an annual written performance evaluation. This evaluation focuses on the CAO's success in fulfilling responsibilities established under Section 207.

This requirement recognizes Council's governance responsibility to evaluate organizational leadership while respecting the CAO's authority over administration.

The Municipal Government Act is attached as Appendix B for reference of the sections referred to.

DECISION MAKING QUALITY

Municipal governments face increasingly complex challenges. Population growth, infrastructure deficits, climate adaptation requirements, economic uncertainty, housing affordability pressures, and rising citizen expectations require councils to make decisions in environments characterized by uncertainty and competing priorities.

The importance of decision quality extends beyond the immediate issue before council. Decisions establish priorities, allocate scarce resources, shape organizational culture, influence public trust, and determine community outcomes for years or even decades. Municipal councils therefore require governance systems that promote informed, evidence-based, transparent, and accountable decision-making.

Research from leading academic institutions emphasizes that effective governance is fundamentally linked to the quality of decisions made by elected governing bodies. Harvard Kennedy School researchers argue that public management and governance systems influence how effectively institutions meet citizen needs and achieve public outcomes (Harvard Kennedy School, 2025). Similarly, Princeton scholars emphasize that public policy decisions should be grounded in rigorous evidence and careful evaluation rather than assumptions, anecdotal experience, or political expediency (Princeton SPIA, 2024).

Theoretical Foundations of Quality Decision-Making

Good governance literature generally identifies several characteristics of high-quality public-sector decision-making:

1. Evidence-based analysis
2. Strategic long-term thinking
3. Transparency
4. Accountability
5. Public participation
6. Deliberative discussion
7. Ethical leadership
8. Continuous organizational learning

Harvard Kennedy School research highlights the role of governance structures in creating transparent, accountable, and responsive public institutions. According to Harvard's governance research program, effective public management influences how resources are distributed, how power is exercised, and how citizen needs are addressed. Good governance therefore depends not only on elected leaders' intentions but also on decision-making processes that encourage reasoned analysis and accountability.

From a municipal perspective, councils serve as collective decision-making bodies rather than individual policymakers. The quality of governance is therefore substantially influenced by how councillors debate issues, evaluate information, consider alternatives, and arrive at decisions.

Evidence-Based Decision-Making

Princeton University's School of Public and International Affairs identifies evidence-based policymaking as one of the most important principles of effective governance. Research in this area argues that policy decisions should prioritize rigorous evidence, credible data, and program evaluation rather than anecdotal information or institutional inertia. Princeton scholars note that evidence-based decisions improve the use of public funds and increase the likelihood of achieving desired outcomes.

For municipal councils, evidence-based decision-making may include:

- Financial analysis
- Asset-condition assessments
- Engineering reports
- Citizen engagement results
- Service-level reviews
- Benchmarking studies
- Risk assessments

- Performance measurement data

When councils make decisions supported by objective evidence, they reduce the likelihood of unintended consequences and improve public confidence in governance outcomes. Brown University's Policy Lab similarly emphasized collabouration between governments, researchers, and stakeholders to develop research-informed policy solutions. The model demonstrates that governments can improve policy outcomes when expert analysis and empirical evidence are incorporated into decision-making processes.

Strategic Governance and Long-Term Planning

One of the greatest challenges facing municipal councils is balancing immediate community concerns with long-term strategic priorities.

Research associated with the University of Toronto's City Hall Task Force found that municipal councils frequently struggle when governance systems encourage focus on localized concerns at the expense of broader city-wide priorities. The Task Force recommended reforms designed to promote strategic decision-making and prevent governance from becoming dominated by short-term or narrowly focused interests.

The report argues that effective councils require mechanisms that:

- Focus attention on community-wide outcomes
- Encourage long-term planning
- Prioritize strategic objectives
- Reduce reactive decision-making
- Improve deliberative quality

Municipalities that lack strategic decision-making frameworks often experience fragmented policy development, inconsistent priorities, and inefficient resource allocation.

Similarly, UBC research on local governance emphasizes institutional learning, collabourative planning, sustainability, and long-range policy development as critical factors influencing successful communities. Communities that thrive tend to adopt governance approaches that extend beyond immediate political pressures and focus on long-term resilience

Transparency and Public Trust

Public trust is one of the most valuable assets available to local governments. Because municipal councils operate closest to citizens, decisions are highly visible and often directly affect residents' daily lives.

Harvard research consistently identifies transparency and accountability as essential dimensions of effective governance. Transparent decision-making allows citizens to understand not only what decisions were made but why they were made. This improves legitimacy even when residents disagree with the outcome.

The University of Toronto's governance research similarly recommends enhanced transparency, open data practices, and public engagement to strengthen municipal decision-making. The City Hall Task Force specifically highlighted transparency as a means of strengthening accountability and improving citizen confidence in local government institutions.

Poorly explained decisions, inadequate disclosure of information, or inconsistent decision-making processes can undermine public confidence and generate perceptions of unfairness, even when decisions themselves may be technically sound.

Deliberation and Collective Intelligence

Research on leadership and decision-making from Harvard Kennedy School emphasizes that decision quality improves when leaders employ structured methods of evaluation, manage biases, and encourage effective group deliberation. The program on Leadership Decision Making argues that organizations achieve better outcomes when decision-makers challenge assumptions, consider alternatives, and evaluate competing perspectives.

Municipal councils represent collective governing bodies whose strength should arise from diversity of perspectives. Effective deliberation enables councils to:

- Test assumptions
- Identify risks
- Consider unintended consequences
- Improve policy design
- Generate innovative solutions

The University of Toronto City Hall Task Force similarly argued that council procedures should be designed to encourage intelligent deliberation rather than political theatre. Effective debate procedures improve the quality of decisions and reduce the likelihood of hasty policy choices.

Thus, governance systems must support constructive disagreement while maintaining focus on evidence and community outcomes

Accountability and Resource Stewardship

Municipal councils are stewards of public resources. Every budget approval, capital project, tax decision, service-level adjustment, or policy initiative involves allocating finite community resources.

Princeton's evidence-based policymaking framework emphasizes evaluating programs and initiatives according to effectiveness and cost-effectiveness. Governments should scale successful initiatives while redirecting resources away from ineffective programs.

This principle is particularly important in municipal governance because local governments often operate under significant fiscal constraints. Sound council decisions ensure that:

- Public funds are used efficiently.
- Infrastructure investments are prioritized appropriately.
- Risks are identified and managed.

- Service delivery objectives are achieved.
- Future liabilities are minimized.

High-quality decision-making therefore represents both a governance responsibility and a fiduciary obligation to taxpayers.

Organizational Impacts of Council Decisions

Municipal council decisions extend beyond policy outcomes and significantly influence organizational culture and administrative effectiveness.

Research contained in Harvard-affiliated municipal governance literature suggests that councils shape organizational priorities through strategic direction, governance practices, and leadership behaviors. Organizational performance often reflects the consistency, clarity, and quality of governance decisions.

Poor decision-making can contribute to:

- Organizational instability
- Staff disengagement
- Strategic drift
- Increased conflict
- Reduced innovation

Conversely, high-quality governance decisions promote:

- Accountability
- Collabouration
- Clear organizational priorities
- Employee engagement
- Long-term effectiveness

Municipal performance therefore depends not only on administrative competence but also on the quality of oversight and direction provided by elected councils

The research reviewed from Harvard University, Brown University, Princeton University, the University of British Columbia, and the University of Toronto leads to a consistent conclusion: the quality of municipal governance depends substantially on the quality of council decision-making.

Effective municipal councils utilize evidence, engage in thoughtful deliberation, maintain strategic focus, operate transparently, and remain accountable to their communities. They evaluate alternatives rigorously, consider long-term consequences, and prioritize community-wide outcomes over short-term political considerations. Research further demonstrates that high-quality decision-making improves service delivery, strengthens organizational effectiveness, enhances public trust, and supports sustainable community development.

As municipalities confront increasingly complex policy challenges, the ability of councils to make informed, evidence-based decisions becomes not merely an administrative competency but a

fundamental requirement of democratic governance. The long-term success of communities depends on councils that embrace disciplined, transparent, and strategic decision-making processes.

The Council–CAO Relationship is the Foundation for Quality Decision Making

An often-overlooked factor in municipal governance is the relationship between the elected Municipal Council and the Chief Administrative Officer (CAO). While councils possess the legal authority to make decisions, they typically depend upon professional administration, led by the CAO, to provide the information, analysis, options, risk assessments, and recommendations necessary for informed decision-making.

Municipal governance scholars increasingly recognize that decision quality cannot be separated from information quality. Even the most well-intentioned council cannot make effective decisions if the information provided is incomplete, inaccurate, politically filtered, or inadequately analyzed. Similarly, highly skilled administrators cannot contribute effectively if the relationship with council lacks trust, clarity, and respect.

Consequently, the Council–CAO relationship represents one of the most important determinants of municipal governance effectiveness.

Governance Versus Administration

Canadian municipal governance is founded upon a separation between governance and administration. Council is responsible for:

- Establishing strategic direction
- Setting policy
- Establishing service levels
- Approving budgets
- Representing community interests
- Providing governance oversight

Administration, under the leadership of the CAO, is responsible for:

- Implementing council decisions
- Managing municipal operations
- Providing professional advice
- Conducting organizational planning
- Delivering municipal services
- Developing policy options and recommendations

Research from Harvard's work in public management highlights that effective governance depends on productive interactions between political leadership and professional administration. Public institutions perform best when elected officials focus on strategic direction while professional administrators provide expert analysis and implementation capacity.

The CAO as Council's Primary Source of Strategic Information

Unlike elected officials, municipal councillors generally do not have direct access to internal departmental expertise, operational data, financial analysis, engineering assessments, legal opinions, or organizational performance information.
The CAO functions as the principal conduit through which this information is gathered, validated, synthesized, and presented to council.

Princeton's evidence-based policy framework stresses that decision-makers must rely on credible data, rigorous analysis, and structured evaluation to produce effective public policy outcomes. Evidence-based governance is only possible when reliable systems exist to generate and communicate evidence to decision-makers.

Within municipalities, the CAO typically fulfills this role by ensuring council receives:

- Accurate information
- Multiple policy options
- Financial implications
- Operational impacts
- Legal considerations
- Strategic alignment assessments
- Risk analysis
- Community impacts

Therefore, councils often make decisions based not only on the information they receive but also on what information is not provided. The quality and completeness of administrative advice become significant determinants of governance outcomes.

Trust as a Governance Asset

Research on public sector leadership consistently identifies trust as a foundational factor in effective governance. Harvard's governance research notes that effective institutions depend upon accountability, transparency, and productive relationships among key actors within governance systems.

In municipal governments, trust between council and the CAO allows:

- Open communication
- Honest risk discussion
- Early identification of issues
- Constructive policy debate
- Effective problem-solving
- Strategic long-term thinking

When trust deteriorates, several governance risks emerge:

- Information withholding
- Increased politicization of administration
- Reliance on informal information channels
- Micromanagement
- Reduced organizational transparency

- Decreased confidence in recommendations

These conditions frequently impair decision quality because council may begin making governance decisions without confidence in the professional analysis supporting those decisions.

The result is often reactive governance rather than strategic governance.

The Role of Professional Advice in Managing Complexity

Modern municipalities face increasingly complex decisions related to:

- Infrastructure renewal
- Asset management
- Climate adaptation
- Emergency management
- Housing development
- Financial sustainability
- Economic development

According to research from UBC on local governance and sustainable communities, successful municipalities increasingly rely on interdisciplinary expertise, collabourative planning, institutional learning, and integrated policy analysis to address complex challenges.

Council members cannot be expected to possess expertise in every technical discipline affected by municipal decisions.

The role of the CAO is therefore to translate technical expertise into information that council can use for governance decisions. This includes reducing complexity into understandable policy choices while maintaining analytical integrity.

The effectiveness of this translation function directly affects decision quality.

Council's Responsibility to Support Effective Information Flow

The Council–CAO relationship is not solely the responsibility of administration. Councils themselves play a significant role in creating conditions that either support or inhibit the flow of quality information. The University of Toronto's City Hall Task Force concluded that effective governance requires processes that support informed deliberation and discourage impulsive decision-making. The Task Force warned that decisions made without adequate staff analysis or through last-minute amendments can undermine decision quality and waste public resources.

Councils enhance decision quality when they:

- Request evidence rather than assumptions
- Encourage objective analysis
- Allow adequate time for research
- Respect professional expertise
- Avoid directing individual staff

- Channel information requests through the CAO
- Focus discussions on policy outcomes

These practices strengthen both governance effectiveness and organizational accountability.

Information Quality and Public Trust

The quality of council decisions ultimately affects public confidence in municipal government.

Citizens generally judge governments based on visible outcomes:

- Road conditions
- Financial performance
- Infrastructure reliability
- Service quality
- Community development
- Responsiveness
-

However, these outcomes are often direct products of earlier governance decisions that depended upon information provided by administration.

Research summarized in municipal governance literature indicates that organizations characterized by strong governance relationships, clear priorities, transparency, and ethical leadership generally demonstrate stronger organizational performance and public trust.

Thus, public trust is linked not only to the final decision but also to the underlying governance processes that produced the decision.

The literature reviewed from Harvard University, Princeton University, the University of British Columbia, and the University of Toronto suggests that the quality of municipal decisions depends heavily on the relationship between elected officials and professional administration.

The CAO serves as the principal organizational mechanism through which evidence, expertise, operational knowledge, financial analysis, and strategic insight are delivered to council. Because municipal councils rely upon this information to discharge their governance responsibilities, the Council–CAO relationship becomes a critical governance asset.

High-performing municipalities are therefore not simply characterized by strong councils or strong administrators individually. Rather, they are characterized by strong governance relationships that produce accurate information, thoughtful deliberation, informed policy choices, and effective organizational execution.

Ultimately, quality municipal decision-making is not merely a product of good intentions or political judgment. It is the outcome of a governance system in which elected leaders and professional administrators work collabouratively, transparently, and respectfully to ensure that community decisions are based upon the best available information and aligned with long-term public interests.

Strategic Planning as a Foundation for High-Quality Municipal Decision-Making

Introduction

While access to accurate information through the Council–CAO relationship is critical to quality governance, information alone does not guarantee sound decisions. Municipal councils must also possess a framework through which information can be evaluated, prioritized, and translated into action. A well-structured strategic plan provides this framework.

Municipal strategic plans establish a shared vision, identify long-term priorities, define measurable objectives, and create decision-making criteria that guide governance activities. Without such a framework, councils risk making decisions based on short-term pressures, individual preferences, political expediency, or isolated issues rather than broader community priorities.

Consequently, strategic planning serves as one of the most important tools available to municipal councils seeking to improve the quality, consistency, and accountability of their decision-making.

Strategic Plans Create Decision-Making Criteria

One of the greatest challenges facing municipal councils is deciding among competing priorities. Municipalities often face requests and opportunities that all appear important but exceed available financial, human, or infrastructure resources.

Research from Harvard Kennedy School on governance and public management suggests that effective institutions allocate resources and exercise authority through structures that connect decisions to strategic objectives and public outcomes. Governance systems function most effectively when decision-makers operate within a framework that establishes priorities and accountability mechanisms.

A strategic plan provides council with predetermined criteria against which proposed decisions can be assessed:

- Does this initiative support a strategic objective?
- Does it advance council's stated priorities?
- Does it generate measurable community benefits?
- Is it consistent with long-term goals?
- Does it align with available resources?

These questions improve decision quality by shifting discussions from individual preferences toward objective evaluation.

Strategic Plans Reduce Reactive Governance

Municipal councils frequently encounter urgent issues, public pressure, special interest demands, and emerging crises. Without a strategic framework, governance can become reactive rather than proactive.

The University of Toronto's City Hall Task Force emphasized that effective municipal governance requires mechanisms that encourage long-term, city-wide thinking rather than allowing decision-making to become dominated by immediate or localized interests. The Task Force specifically identified strategic priority-setting as essential to improving governance performance and decision quality.

Well-developed strategic plans help councils distinguish between:

- Urgent matters and important matters
- Long-term priorities and short-term distractions
- Community-wide benefits and isolated interests
- Strategic investments and opportunistic expenditures

By providing an agreed-upon roadmap, strategic plans reduce the likelihood that municipal agendas become driven by the issue of the day rather than the future needs of the community.

Strategic Plans Improve the Quality of Information Provided by Administration

The strategic planning process also strengthens the Council–CAO relationship because it creates greater clarity regarding what information administration should provide to support governance decisions.

When strategic priorities are clearly defined, the CAO and administration can tailor reports, recommendations, and analyses around those priorities.

For example, administration can better evaluate:

- Alignment with strategic objectives
- Financial sustainability
- Risk implications
- Service delivery impacts
- Infrastructure requirements
- Community outcomes

Research within municipal governance literature indicates that employees and organizations align their behavior with the priorities consistently emphasized by governing bodies. Clear strategic priorities improve organizational focus and enhance decision-support systems.

As a result, strategic planning improves both the quality of information presented to council and council's ability to evaluate that information effectively.

Strategic Plans Promote Consistency and Accountability

A major risk in municipal governance is inconsistency. Similar issues may receive different treatment depending on political pressures, individual preferences, or changing council composition.

UBC research on local governance emphasizes the importance of institutional learning, sustainability, collabouration, and continuity in achieving successful community outcomes. Municipal organizations that rely solely on individual leaders or election-cycle priorities often struggle to maintain consistent governance performance over time.

Strategic plans help institutionalize governance priorities by creating:

- Shared objectives
- Performance indicators

- Defined outcomes
- Accountability mechanisms
- Evaluation criteria

These elements provide a basis for measuring whether council decisions contribute to desired results.

Furthermore, strategic plans make it easier for citizens to hold councils accountable because residents can compare decisions against publicly adopted priorities.

This strengthens both transparency and democratic legitimacy.

Strategic Planning Enhances Long-Term Financial Stewardship

Municipal councils are responsible for managing public resources in a fiscally responsible manner. Princeton's evidence-based policymaking research argues that governments should allocate resources based on evidence of effectiveness and long-term value rather than tradition, assumptions, or political convenience. Decisions should be evaluated according to costs, benefits, outcomes, and overall effectiveness.

A strategic plan helps councils prioritize capital investments, infrastructure improvements, service expansions, and economic development initiatives based on long-term objectives.

This can improve:

- Budget alignment
- Capital planning
- Asset management
- Reserve planning
- Debt management
- Infrastructure sustainability

Consequently, strategic planning functions not only as a governance tool but also as a mechanism for prudent financial stewardship.

Strategic Plans Strengthen Organizational Alignment

Research from Harvard's governance and municipal leadership initiatives suggests that organizational culture, employee behavior, and institutional performance are strongly influenced by leadership priorities and governance direction.

When councils establish clear strategic plans, the CAO can align:

- Departmental business plans
- Organizational objectives
- Staff work plans
- Budget priorities
- Performance measures

This alignment ensures that administrative efforts support council's vision and that organizational resources are focused on achieving desired outcomes.

In contrast, municipalities lacking strategic direction often experience fragmented initiatives, conflicting priorities, and inconsistent service delivery.

Strategic Planning and Public Trust

Public trust is enhanced when citizens understand where their municipality is heading and can observe consistent progress toward clearly stated goals.

Research from Harvard and the University of Toronto identifies transparency, accountability, and strategic governance as essential components of effective public institutions. Citizens are more likely to trust local governments when decisions appear consistent, rational, and connected to publicly established priorities.

A strategic plan communicates to the public:

- Council's priorities
- Desired outcomes
- Decision-making principles
- Long-term vision

When community members can see how individual decisions fit within a broader strategy, decision legitimacy increases, even when residents disagree with specific outcomes.

The literature reviewed from Harvard University, Princeton University, the University of British Columbia, and the University of Toronto supports the conclusion that strategic planning is fundamentally linked to governance effectiveness and decision quality.

A well-structured strategic plan provides the framework through which councils evaluate information, establish priorities, allocate resources, measure outcomes, and maintain accountability. It reduces reactive decision-making, improves the quality of information supplied by administration, supports long-term financial stewardship, enhances organizational alignment, and strengthens public trust.

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Conclusion

The Village of Stirling has operated with a strategic business plan since at least 2015, which is the earliest record of one Administration has available.

Administration has worked on all the strategic plans driving forward Council's noted initiatives, with budgetary dollars aligned to achieve those initiatives.

The CAO is the Administrative Head of the Municipality and as such directly responsible for providing Council with factual evidence-based information to render the best possible decisions.

Council as the governance body is to provide clear direction on deliverables they wish for the CAO to action within their strategic plan.

Currently organizationally Administration has provided Council with significant reports based off of what they had as the requested information and Council has been able to render decisions on these reports without the need for follow up information.

Administration has had to seek clarity from Council on their direction in relation to initiatives within the strategic plan.

LEADERSHIP CAPABILITY

Leadership Team

The Village of Stirling has a small leadership team comprised of the following roles:

- Chief Administrative Officer
- Director of Operations
- Chief Financial Officer – Contracted

The 2026 organizational chart (Appendix C) illustrations the various roles within the Village of Stirling. Within the organization chart the CAO is listed as the direct administrative head of the municipality.

Below the CAO are the various departments which answer directly to him. There are four departments being; Community Services; Corporate Services; Operations/Public Works; and Public Safety.

Community Services

Community Services is comprised entirely of external agencies who provide contracted services to the Village of Stirling through either a fee for service, or via requisition.

In a traditional municipality there would be an internal Director of Community Services who would have the portfolio of coordinating and working with those four agencies listed. As there is no Director in this role that job function falls the Chief Administrative Officer.

The Senior Planner role is one which affects development, but within that branch there would typically be a Development Officer role, that would handle the day to day land development questions; permits; and compliance letters associated with all aspects of land use planning. As that role is not assigned this job function falls back to the CAO as the Administrative head of the organization.

Southgrow is an agency which acts in a small capacity as our Economic Development advisor, but the role of Economic Development Officer is not filled, so this role is assigned to the CAO.

Corporate Services

Within this branch Clark Holt holds a Designate Officer role of Chief Financial Officer. The role however is a contracted position and does not fulfill the entirety of what an internal Chief Financial Officer role is.

In a standard internal role the CFO would have the front office staff as their direct reports and would be directly responsible for the supervision and review of the front office staff.

As the contract staff role does not and would not otherwise be capable of having staff supervision assigned to it, that function falls directly to the CAO making their direct reports from this area a total of 3 staff members.

Operational Services

Operational Services are managed by the Director of Operations. This area includes all municipal utility services; recreation and parks; and the public works department. The Director role is a non-traditional director role as it functions as a director encompassing a multitude of roles. The traditional director role functions are as follows:

- Budget management for all functions under the role.
- Work plan developments and assignments.
- Legislative changes monitoring and implementation.
- Capital planning and project oversight and management.
- Staff supervision; development; and reviews.
- All other managerial functions a director is required to perform.

The role also incorporates one of a working foreman and a recreation manager as the Director is directly in the field doing project work and operates as a foreman of the public works team.

The role also operates as a recreation manager role, as the Director holds the pool tickets necessary for the operation of the pool facility and has the training needed for the operation and maintenance of other recreational assets, such as playground equipment.

With the size of the municipality the evolution of the role has been done around the skill sets of the person filing the role. This is often done for a series of reasons, but primarily cost savings to ensure fewer staff are employed to perform the job functions to be carried out.

There is inherent risk with this kind of role combination as the traditional director level role is one filled by a person with a Certified Engineering Technologist designation, or a person with several years experience in a managerial capacity in just one of the disciplines the current director role has under its portfolio.

By having so many diverse required functions for the Director of Operations the municipality runs the risk of not being able to fill that role adequately in its absence, without substantial investment in time and training in the related areas any potential candidate would lack.

Chief Administrative Officer (CAO)

Within the organizational chart the CAO is the one role each of all the departments of the Village report to. Within the organizational chart it would appear the CAO would receive reports from a Director of Community Services; Corporate Services; Operational Services; and Public Safety.

The reality is much different however, as the CAO has only one other manager in any of those roles and that is the Director of Operations.

The Director of Operations can make decisions in the absence of the CAO, but only to the limitations of where the CAO is able to delegate or have a designate.

In the current structure the CAO fills a number of roles and has multiple direct reports they are directly responsible for overseeing. According to the organizational Chart the CAO would have four, with the four orange pillars being filled with director level managers, like the Director of Operations.

The reality is the CAO has the following direct reports or groups the role supports in the organizational chart:

- Director of Operations
- Fire Chief
- RCMP Detachment Commander
- Ridge Regional Public Safety Services Sergeant
- CFO and Contract Financial Support
- Senior Administrative Assistant
- Administrative Assistant
- Part Time Administrative Assistant
- Senior Planner with ORRSC
- Park Enterprise Inspections
- FCSS

- Library Board

The CAO as the senior executive also fulfills the following operational roles within the Village outside of the role of CAO:

- Director of Corporate Services
- Director of Community Services
- Director of Public Safety
- Deputy Director of Emergency Management
- Development Officer
- Human Resources Manager
- Economic Development Officer
- President and General Manager of Ridge Utilities

These other roles inclusive of the operational ones require a substantive time commitment from the CAO during various times of the day and through the weeks. Instead of having delegation capacity to focus on policy review; long term strategy; or other items of Council's vision, there are several operations functions which play a role of time thieves, with the Development Officer role being one of the larger ones, followed by Economic Development Officer.

Risks Associated with a Municipal Chief Administrative Officer (CAO) Having Too Many Roles

Academic literature on public administration, local government governance, organizational psychology, and municipal management consistently demonstrates that excessive role accumulation in a Chief Administrative Officer (CAO) position creates significant risks for organizational performance, governance effectiveness, staff well-being, and municipal sustainability. While smaller municipalities often require CAOs to assume multiple operational responsibilities due to limited resources, research suggests that role overload eventually creates diminishing returns and increases the likelihood of administrative failure, governance conflict, turnover, and strategic underperformance.

For municipalities, these risks extend beyond the individual CAO and can affect service delivery, financial stewardship, organizational culture, strategic planning, and council-administration relations.

1. Role Overload and Organizational Performance
Academic Perspective

Organizational theory defines **role overload** as a situation in which the responsibilities assigned to an individual exceed the time, resources, or capacity available to perform them effectively.
Public administration research demonstrates that senior executives facing excessive role demands experience:

- Reduced decision quality
- Slower response times
- Increased administrative errors
- Reduced strategic focus
- Greater reliance on reactive rather than proactive management

Studies of local government management emphasize that municipal performance is strongly associated with management quality, planning capacity, and leadership effectiveness. When executive capacity is diluted across too many responsibilities, organizational performance tends to deteriorate.

Municipal Implications

A CAO simultaneously acting as:

- HR Director
- Economic Development Officer
- Development Officer
- Planning Manager
- Legislative Advisor
- Strategic Planner

may struggle to provide sufficient attention to each function.
The result is frequently:

- Delayed projects
- Slower policy implementation
- Reduced organizational innovation
- Increased operational

2. Strategic Governance
Risks Governance Theory

Municipal governance literature identifies the CAO as the principal link between political leadership (council) and administrative operations.
The CAO's primary function is not merely administration but also:

- Strategic coordination
- Organizational leadership
- Risk oversight
- Policy implementation
- Advice to council

Research from the University of Toronto's Institute on Municipal Finance and Governance notes that municipal success relies heavily on an effective separation of political and administrative responsibilities and on the CAO's ability to manage this relationship effectively.

Risk Created by Too Many Roles

When operational duties consume most of a CAO's time:

- Long-term planning receives less attention.
- Council receives less comprehensive policy advice.

- Enterprise risk management becomes reactive.
- Organizational development is neglected.

In effect, the municipality may become operationally busy while strategically stagnant.

3. Increased Risk of Burnout

Job Demands-Resources Model

One of the most widely accepted theories in workplace psychology is the **Job Demands-Resources (JD-R) Model**, which predicts burnout when job demands exceed the resources available to meet them. Public sector studies have repeatedly found that:

- High workload
- Competing responsibilities
- Role conflict
- Political pressures

significantly increase burnout risk.

Municipal Implications

Burnout in a CAO may lead to:

- Poor decision-making
- Reduced productivity
- Difficulty managing conflict
- Increased absenteeism
- Premature retirement or resignation

Because many municipalities rely heavily on the CAO's institutional knowledge, the consequences can be particularly severe.

4. Role Conflict and Ethical Risk

Academic Perspective

Role conflict occurs when different responsibilities place contradictory expectations on an employee. A municipal CAO frequently balances:

- Council expectations
- Staff concerns
- Public demands
- Regulatory compliance
- Budget limitations

Research shows that role conflict negatively impacts job satisfaction and effectiveness and can create significant stress.

Municipal Examples

Potential conflicts arise when the CAO:

- Oversees human resources while advising council on employee discipline.
- Leads economic development while enforcing regulations affecting developers.
- Directly manages operations while also evaluating departmental performance.

These situations can compromise perceived impartiality and increase ethical risk.

5. Succession and Organizational Dependency Risk

"Key Person" Risk

Governance literature warns against excessive organizational dependency on a single executive. When a municipality concentrates numerous functions under one CAO:

- Institutional knowledge becomes centralized.
- Staff become reliant on one decision-maker.
- Succession becomes difficult.

Research on Alberta municipalities notes that CAO turnover has increased substantially over the last two decades and that organizational disruption associated with CAO departures can be significant.

Municipal Consequences

If an overloaded CAO leaves unexpectedly:

- Projects may stall.
- Corporate memory may be lost.
- Recruitment costs increase.
- New leadership requires substantial onboarding.

6. Increased Council-Administration Tension

Academic Findings

Recent Alberta research identified deteriorating political dynamics as one of the leading causes of CAO dissatisfaction and turnover. The study found that role clarity between council and administration is critical to municipal success.

Impact of Multiple Roles

A CAO performing numerous operational functions has less time for:

- Relationship building
- Communication with council
- Strategic policy discussions
- Governance education

This can lead councils to perceive administration as unresponsive while staff perceive council as overly involved in operations.

Both outcomes increase governance friction.

7. Risk Management and Internal Control Weaknesses

Risk management literature emphasizes the importance of clearly defined responsibilities, oversight structures, and accountability systems.

When a single CAO holds too many operational responsibilities:

Segregation of Duties Problems

The CAO may become involved in:

- Recommending actions
- Approving actions
- Monitoring actions

This concentration of authority weakens internal controls and may increase:

- Financial risk
- Compliance failures
- Audit concerns
- Governance vulnerabilities

A core principle of public-sector governance is that oversight responsibilities should not be concentrated in a single individual.

8. Reduced Organizational Capacity for Innovation

Contemporary local government research shows that municipalities face increasingly complex challenges including:

- Infrastructure demands
- Regulatory growth
- Economic development pressures
- Community engagement expectations
- Technological change

Effective municipalities require leadership capable of looking beyond daily operations.

When the CAO is overloaded with operational tasks:

- Strategic innovation declines.
- Change initiatives are delayed.
- Continuous improvement efforts suffer.

The organization often becomes focused on maintaining current services rather than adapting to future challenges.

From an academic and governance perspective, assigning too many roles to a municipal CAO creates substantial organizational risk. The evidence suggests that excessive role accumulation contributes to:

1. Lower organizational performance.
2. Reduced strategic capacity.
3. Burnout and executive turnover.
4. Role conflict and ethical concerns.
5. Increased dependence on a single individual.
6. Greater council-administration tension.
7. Weaker internal controls and governance.
8. Reduced innovation and long-term planning capacity.

The strongest conclusion from the literature is that a CAO's most valuable contribution is often strategic leadership rather than operational task execution. Municipalities that overload the CAO role risk transforming a position intended to provide organizational direction and governance stewardship into one focused primarily on day-to-day administration, thereby reducing the municipality's long-term effectiveness and resilience.

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SUCCESSION PLANNING

Succession planning is no longer simply a human resources exercise. For municipalities, it is a core governance responsibility that protects organizational continuity, preserves institutional knowledge, reduces operational risk, and ensures leadership capacity for future community challenges. Research and leadership programs associated with the **University of Alberta**, **University of Toronto**, and **University of Calgary** consistently emphasize that effective municipal organizations move beyond replacing individual employees and instead develop leadership systems, workforce capability, knowledge transfer mechanisms, and long-term talent pipelines.

Municipal governments that fail to plan for leadership transitions often experience organizational disruption, project delays, reduced strategic capacity, increased recruitment costs, and weakened council-administration relationships. Research focused on Alberta municipalities has highlighted the growing turnover of Chief Administrative Officers (CAOs) and the significant risks associated with dependency on a single individual holding critical knowledge and leadership responsibility.

The ideal municipal succession planning model is therefore a **continuous, strategic, organization-wide process** integrated with workforce planning, leadership development, strategic planning, and governance practices.

1. Why Succession Planning Matters in Municipal Government

Municipal governments face unique succession challenges:

- Aging workforce demographics.
- Difficulty recruiting specialized municipal professionals.
- Increasing regulatory complexity.
- Competition for talent from other municipalities and the private sector.
- Heavy reliance on institutional knowledge held by long-serving employees.
- Limited staffing resources in smaller municipalities.

The Alberta government recognizes succession planning as essential for retaining organizational knowledge, maintaining competencies, and ensuring continuity during planned and unplanned departures. Effective succession planning balances organizational renewal with continuity and helps organizations transition through leadership changes without disrupting service delivery.

Research regarding municipal administration further indicates that municipalities become vulnerable when excessive organizational knowledge is concentrated in a single executive, particularly the CAO. The loss of that individual can stall projects, reduce organizational memory, and require extensive recovery efforts.

2. The Ideal Succession Planning Framework

Research and municipal leadership programs from Alberta's leading universities suggest that succession planning should be built around five interconnected pillars:

Pillar 1: Strategic Workforce Planning

The University of Calgary's workforce planning approach emphasizes identifying future talent requirements before vacancies occur. Leaders are encouraged to:

- Analyze workforce demographics.
- Forecast retirements.
- Identify emerging skill needs.
- Assess organizational risks.
- Align staffing strategies with future objectives.

Municipal Application

Rather than asking:
"Who replaces our CAO when they retire?"

The municipality should ask:
"What leadership skills will our municipality require over the next 5-10 years?"

Key areas include:

- Strategic leadership
- Economic development
- Infrastructure management
- Community engagement
- Emergency management
- Intergovernmental relations
- Technology and digital transformation

Succession planning should therefore be linked directly to the municipality's strategic plan.

Pillar 2: Identification of Critical Positions

Not every position requires a detailed succession plan.

Research and municipal governance guidance recommend identifying positions whose vacancy would create significant operational or strategic risk.

Typically these include:

Executive Roles

- Chief Administrative Officer
- Deputy CAO (if applicable)
- Director positions

Specialized Technical Roles

- Finance Director
- Development Officer
- Public Works Manager
- Utilities Supervisor
- Legislative Services Manager

High-Risk Single-Incumbent Positions

Smaller municipalities often have several positions where only one employee possesses the necessary expertise. These positions should receive priority attention.

3. Leadership Development Rather Than Replacement Planning

One of the strongest themes emerging from the University of Alberta's municipal leadership programs is the need to move from operational management toward strategic leadership development.

Traditional succession planning often focuses on identifying a single replacement.

Modern succession planning creates:

- Leadership pipelines.
- Talent pools.
- Multiple future candidates.

The Canadian municipal sector increasingly promotes a "bench strength" model where organizations continuously develop future leaders rather than waiting for vacancies.

Recommended Municipal Practice

Identify high-potential employees and provide:

- Stretch assignments.
- Committee leadership opportunities.
- Acting assignments.
- Cross-departmental projects.
- Structured mentoring.
- Council presentation opportunities.

This ensures leadership capability is distributed throughout the organization.

4. Knowledge Transfer as a Core Strategy

Research consistently identifies institutional knowledge loss as one of the most significant succession risks.

Long-serving municipal employees often possess:

- Historical project knowledge.
- Community relationships.
- Regulatory expertise.
- Political context.
- Informal operational practices.

The Alberta Government's succession planning guidance specifically emphasizes knowledge retention and transfer during transitions.

Best Practices

Municipalities should establish:

Formal Knowledge Capture

- Procedure manuals
- Standard operating procedures
- Decision logs
- Infrastructure records

Relationship Transfer Plans

Key external relationships should be documented, including:

- Provincial ministries
- Utility providers
- Developers
- Regional partners
- Indigenous communities
- Community organization

Mentorship Programs

A minimum 12-24 month overlap or mentoring period for critical roles is ideal whenever possible.

5. Developing Successors Through Exposure Rather Than Training Alone

The University of Calgary's professional development framework emphasizes experiential learning, mentoring, coaching, and practical workplace experiences over classroom training alone.

Municipal succession plans should therefore incorporate:

70-20-10 Development Model

70% Experience

- Acting assignments
- Project leadership
- New responsibilities

20% Relationships

- Mentors
- Coaches
- Peer networks

10% Formal Education

- Municipal leadership certificates
- Technical courses
- Conferences
- Professional designations

This approach develops leaders more effectively than formal training by itself.

6. Council's Role in Succession Planning

Research concerning municipal governance from the University of Toronto's municipal governance work emphasizes the importance of maintaining a healthy relationship between council and administration. The CAO serves as the critical bridge between governance and operations.

Council Responsibilities

Council should:

- Ensure succession planning exists.
- Approve governance principles.
- Monitor succession risks.
- Participate in CAO succession planning.
- Ensure organizational resilience.

Council Should Not

Council should not:

- Select internal successors.
- Manage employee development.
- Become involved in individual staffing decisions.

These responsibilities belong to administration.

The ideal model preserves governance oversight while maintaining administrative independence.

7. Integrating Succession Planning into Strategic Planning

Perhaps the most important finding from modern municipal leadership literature is that succession planning should be integrated with strategic planning.

The University of Alberta's municipal leadership programs emphasize strategic leadership, organizational resilience, and long-term thinking rather than reactive management.

An effective municipality asks:

- What type of organization do we want to be in ten years?

- What leadership capacities will that future require?
- How do we develop those capacities now?
-

Succession planning therefore becomes a strategic investment rather than a staffing exercise.

8. Recommended Municipal Succession Planning Model

Year 1
Risk Assessment

- Identify critical positions.
- Assess retirement vulnerability.
- Evaluate leadership gaps.

Talent Review

- Identify high-potential employees.
- Determine future capability requirements.

Knowledge Transfer Framework

- Document key systems.
- Capture institutional knowledge.

Years 2-3
Leadership Development

- Mentoring programs.
- Cross-departmental assignments.
- Acting opportunities.

Succession Readiness Reviews

Annual reviews examining:

- Leadership pipeline health.
- Position vulnerability.
- Workforce trends.

Years 4-5
Organizational Sustainability

- Evaluate succession outcomes.
- Refresh talent pools.
- Update competency requirements.
- Adjust development programs

The evidence from municipal governance research, workforce planning frameworks, and leadership development programs associated with the **University of Alberta**, **University of Toronto**, and **University of Calgary** suggests that the most effective municipal succession planning system is not centered on replacing individuals. Instead, it focuses on building organizational capacity, developing leadership pipelines, retaining institutional knowledge, and aligning workforce development with long-term strategic objectives.

For municipalities, especially smaller communities such as those common across Alberta, the ideal approach is a continuous succession planning process that:

1. Identifies critical positions.
2. Assesses future workforce risks.
3. Develops internal leadership capacity.
4. Captures institutional knowledge.
5. Aligns succession planning with strategic objectives.
6. Maintains clear governance boundaries between council and administration.

Municipalities that adopt this approach are more resilient, experience fewer disruptions during leadership transitions, preserve organizational knowledge, and are better positioned to deliver sustainable service to their communities.

Key Sources

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- University of Alberta Certificate in Municipal Management & Leadership.
- University of Calgary Talent for Tomorrow People Plan and Workforce Planning Framework.
- University of Toronto municipal governance research referenced in Overburdened Municipal Officers Document.
- Alberta Government Succession Planning Guide.
- Canadian Association of Municipal Administrators (CAMA) Municipal Succession Planning Toolkit.

The Complexity of Succession Planning in Municipal Organizations with Multi-Role Staff and Managers

Succession planning is a difficult process in any organization. In municipal governments, however, the challenge becomes considerably more complex when employees and managers perform multiple functions that extend beyond traditional job descriptions. Small and medium-sized municipalities, in particular, frequently rely on managers who simultaneously serve as operational leaders, technical specialists, policy advisors, project managers, human resource practitioners, emergency management coordinators, economic development officers, and administrative experts. This concentration of responsibilities creates significant succession risks because the departure of a single individual can result

in the loss of multiple competencies, institutional knowledge, stakeholder relationships, and organizational capacity at the same time.

Research from **Harvard University**, **Yale University**, **Brown University**, and the **University of Toronto** demonstrates that succession planning is most difficult in organizations characterized by high levels of complexity, specialized knowledge, leadership concentration, and role interdependency. These characteristics are particularly prevalent in municipal government.

Introduction

Succession planning is commonly defined as the systematic process of identifying, developing, and preparing future leaders and critical employees to ensure organizational continuity when departures occur. While succession planning is often discussed as a human resources function, contemporary research increasingly views it as an organizational resilience and risk management strategy. Municipal organizations face several unique challenges:

- Limited staffing resources.
- Difficulty recruiting specialized talent.
- Heavy reliance on institutional knowledge.
- Political-administrative interfaces.
- Regulatory complexity.
- Public accountability requirements.
- Geographic recruitment constraints.

These challenges become amplified when one manager performs several critical organizational functions simultaneously.

Organizational Complexity Creates Succession Challenges

Research highlighted through Harvard-affiliated publications suggests effective succession planning requires deliberate development of leadership pipelines and organizational depth rather than dependence on individual leaders. Harvard Business School literature on leadership pipelines emphasizes that organizations must systematically develop future leaders because organizational success increasingly depends upon leadership capacity distributed throughout the institution rather than concentrated in a few individuals. (Harvard Business Review, *Succession Planning*; Bersin, *The 5 Elements of a Strong Leadership Pipeline*).

This issue becomes particularly significant in municipalities where:

- A CAO may also oversee HR.
- A Public Works Manager may manage utilities, roads, fleet, and facilities.
- A Finance Director may also be responsible for IT, procurement, and risk management.
- A Development Officer may simultaneously manage planning, economic development, and bylaw functions.

The result is that succession planning is no longer about replacing one position. It becomes a challenge of replacing an entire portfolio of expertise.

Harvard research further notes that poor succession planning creates organizational vulnerability because replacement candidates often lack the breadth of knowledge accumulated by long-serving leaders. The costs of leadership transition increase substantially when leadership responsibilities have become concentrated in a small number of individuals.

Yale's Perspective: Succession Planning as Workforce Risk Management

Yale University's succession planning framework defines succession planning as a structured management system that identifies gaps between current leadership capacity and future organizational needs. Yale emphasizes that succession planning is not merely replacement planning; rather, it is a process for understanding organizational talent supply and talent demand.

For municipalities, this distinction is critical.

A position may appear to have a successor, but the organization may still be at risk because the departing employee possesses:

- Regulatory expertise.
- Political relationship management experience.
- Community knowledge.
- Historical project context.
- Specialized technical certifications.
- Informal influence networks.

Yale's succession planning model identifies leadership development opportunities such as:

- Stretch assignments.
- Special projects.
- Mentoring programs.
- Internal promotion pathways.

These approaches become particularly important in municipalities because future successors often need exposure to multiple operational disciplines before they can assume senior leadership roles.

The Yale framework also acknowledges organizational resistance to succession planning initiatives, a challenge frequently observed in municipal organizations where long-serving employees may view succession planning as a threat rather than an investment in organizational sustainability.

Brown University: The Importance of Leadership Bench Strength

Brown University's professional education materials describe succession planning as ensuring that highly qualified people are available not only for today's critical positions but also for future organizational needs. Brown highlights the importance of evaluating "bench strength" and establishing leadership pipelines that remain viable over periods of years rather than months.

Municipal organizations often suffer from limited bench strength because:

- Departments are small.

- Opportunities for advancement are limited.
- Technical expertise is concentrated.
- Staff frequently specialize in multiple areas out of necessity.

In large corporations, succession planning may involve identifying several potential successors for a role. In contrast, smaller municipalities may have no obvious successor for a critical management position.

Brown's emphasis on leadership pipeline development highlights an especially important municipal challenge: future leaders require years of preparation to acquire the breadth of competencies expected in local government. A successor may need experience in budgeting, labour relations, council relations, public engagement, policy development, strategic planning, and emergency management simultaneously.

University of Toronto: Municipal Leadership Complexity

Research associated with the University of Toronto's municipal governance work has emphasized the increasingly complex role of municipal leadership and the importance of maintaining effective administrative capacity. The University's executive leadership programs similarly note that modern organizations are characterized by growing complexity, increasing interdependence, and the need to remove organizational silos while coordinating diverse functions.

Municipal governments exemplify this challenge.

Unlike private-sector organizations with highly specialized executive teams, municipal managers frequently operate across multiple domains:

- Governance.
- Finance.
- Human resources.
- Infrastructure.
- Community development.
- Regulatory compliance.
- Public communications.

The complexity is not merely additive. The responsibilities interact continuously.

For example, a municipal CAO may simultaneously:

1. Advise council on strategic priorities.
2. Negotiate labour issues.
3. Manage capital projects.
4. Coordinate emergency responses.
5. Oversee organizational performance.
6. Implement strategic plans.

When such a leader departs, succession planning must address the loss of knowledge, judgment, relationships, and organizational context. Recruiting someone capable of performing all these functions immediately is often unrealistic.

University of Toronto leadership research highlights that leaders increasingly operate within environments defined by uncertainty and cross-functional interdependence. These conditions make leadership continuity essential to organizational effectiveness.

The Institutional Knowledge Problem

One of the greatest succession risks in municipalities is the concentration of institutional knowledge.

Many municipal leaders possess:

- Historical understanding of council decisions.
- Knowledge of infrastructure history.
- Awareness of prior legal disputes.
- Relationships with regulators.
- Community trust and credibility.
- Understanding of local political dynamics.

This institutional knowledge is often undocumented.

The municipality becomes vulnerable when critical information exists primarily within the experience of one individual.

Research across succession planning literature consistently identifies knowledge transfer as one of the largest barriers to successful succession outcomes. Effective succession planning must therefore involve not only identifying successors but also systematically capturing organizational knowledge before departures occur.

Why Municipal Succession Planning Is More Difficult Than Corporate Succession Planning

Municipal succession planning is uniquely challenging because municipalities typically experience all of the following simultaneously:

Resource Constraints

Municipal governments generally have fewer staffing resources than corporations of comparable complexity. Successors must often be developed internally despite limited training budgets.

Multi-Role Expectations

Managers frequently hold responsibilities that would be distributed across several departments in larger organizations.

Political Complexity

Leadership transitions affect not only employees but also councils, boards, committees, regulators, and community stakeholders.

Limited Talent Pools

Many municipalities face geographic limitations and competition for experienced public-sector talent.

Public Accountability

Leadership failures have immediate implications for service delivery, public trust, and governance performance.

Key-Person Dependency

Organizations become dependent upon individuals rather than systems.

These factors combine to create what organizational scholars describe as a high-complexity succession environment.

The research reviewed from Harvard, Yale, Brown University, and the University of Toronto leads to several important conclusions:

1. **Succession planning in municipalities is fundamentally more complex than traditional replacement planning.** Leadership roles often encompass multiple professional disciplines and functional responsibilities simultaneously.

2. **Municipal organizations face elevated key-person risk.** The departure of one employee may result in the loss of expertise across several organizational functions.

3. **Leadership pipelines are essential.** Organizations must continuously develop internal talent through mentoring, stretch assignments, and developmental opportunities.

4. **Institutional knowledge transfer is as important as leadership replacement.** Failure to capture knowledge creates substantial operational and governance risks.

3. **Municipal succession planning should be treated as a strategic governance issue rather than solely an HR function.** Leadership continuity directly affects organizational resilience, service delivery, council effectiveness, and long-term municipal sustainability.

References

- Harvard Business Review. *Succession Planning*.

- Bersin, J. *The 5 Elements of a Strong Leadership Pipeline*. Harvard Business School Publishing.

- Fernández-Aráoz, C., Nagel, G., & Green, C. *The High Cost of Poor Succession Planning*. Harvard Business Publishing.

- Yale School of Medicine. *Succession Planning Framework and Leadership Development Process*.

- Brown University CareerLAB. *Succession Planning*.
- University of Toronto Rotman School. *Senior Leadership Program*.

Village of Stirling Approach for Succession Planning

The Village of Stirling does not currently have a formal policy governing succession planning, but for the past four years, cross training in areas between roles has been part of the performance review process. The complexity of an organization of this size is each role has very different responsibilities and the roles of less responsibility are the ones requiring the cross training into roles of higher responsibility.

An example of this is:

Administrative Assistant ---------- cross train ----------> Senior Administrative Assistant

This type of cross training ensures critical job functions can be performed in the absence of the employee in the higher level more experienced role. The party in the higher role has already established the foundational knowledge to be a mentor for the roles where there is reduced responsibility.

The Village has established a set of clear job descriptions where part of the clauses is for the roles to provide support to the other roles; meaning there is a defined requirement within the job description to learn roles outside of their currently held position.

Succession Planning Complexity

The research provide through this report indicates there is a large amount of institutional knowledge which is held with the managerial executive of the organization. Having succession plans in place for those members of the organization is critical as noted in the research.

This however becomes more challenging when looking at the roles specifically themselves. With the two managerial roles having such broad functions, both at the long-term planning side, as well as the operations side, having a single staff member able to mentor and adequately fulfill those rolls is not practical, or reasonable.

The contractual nature of the financial management of the Village provides its own set of complexities, as this is a business arrangement where the knowledge around why specific financial decisions and reporting rests with a third-party vendor. This knowledge is guaranteed to be lost with any transition of providers, or transition of the staff within the providers organization. The historical record may be present, but the “why” behind the record could remain unclear to the next vendor, or staff member looking to validate the reasons why something was managed the way that it was. The financial management software also does not adequately capture enough detail for anyone not directly involved in any decision to be able to make a reasonable assessment for the decision. The parties involved routinely are required to provide the background information for the decision which was rendered.

As the report noted in the organizational structure, the Village has dispensed of too many role assignments amongst their senior leadership, as well as their contracted service providers, meaning

there is real challenges for retention of organizational knowledge, and being able to road map succession plans for any person holding a senior executive position within the Village.

Building Bench Strength

Municipal governments across Canada are facing an unprecedented leadership challenge. Demographic shifts, increasing regulatory complexity, workforce shortages, retirement waves, and growing service expectations have increased the need for municipalities to build organizational "bench strength." Bench strength refers to the depth, readiness, and capability of internal talent available to assume critical leadership and technical roles when vacancies occur. Strong bench strength reduces operational risk, improves organizational resilience, and ensures continuity of service delivery.

Research and leadership development frameworks associated with the University of Toronto, University of Calgary, University of Alberta, and University of British Columbia consistently emphasize that high-performing public-sector organizations do not rely on identifying a single successor for key positions. Instead, they create leadership pipelines, cultivate organizational capability, invest in workforce planning, and systematically develop future leaders throughout the organization.

The evidence suggests that the strongest municipalities build bench strength through five interconnected strategies:

1. Strategic workforce planning.
2. Leadership pipeline development.
3. Knowledge transfer and institutional memory preservation.
4. Cross-functional development and succession readiness.
5. Integration of workforce development with municipal strategic planning.

Understanding Bench Strength in Municipal Government

The City of Calgary's succession management framework, developed in partnership with the University of Calgary Continuing Education program, defines succession management as a process focused on building "bench strength" by creating a pool of qualified candidates who can compete for leadership roles as they become vacant. It emphasizes capability and readiness rather than guaranteed promotion.

In municipal government, bench strength extends beyond managerial succession. Municipal organizations often rely on individuals possessing unique combinations of technical expertise, legislative knowledge, community relationships, historical context, and political awareness. This creates substantial organizational risk when critical employees retire or depart unexpectedly.

Unlike large corporations, municipalities frequently operate with lean staffing structures where managers perform multiple functions simultaneously, making leadership continuity substantially more complex

University of Alberta: Leadership Capacity as a Strategic Asset

The University of Alberta's Executive Certificate in Municipal Leadership stresses that effective municipal leadership requires continuous development of future leaders rather than reactive replacement planning. Leadership should be viewed as an organizational capability rather than an individual attribute.

Key themes include:

- Strategic leadership development.
- Long-term organizational resilience.
- Competency-building throughout the workforce.
- Preparing leaders to manage complexity and change.
- Governance and leadership capacity-building.

The University of Alberta's broader leadership philosophy emphasizes preparing leaders who can confront complexity, manage ambiguity, and act with long-term organizational stewardship in mind.

Municipal Application

Municipalities should identify future leadership requirements five to ten years ahead and develop talent accordingly rather than simply filling vacancies as they arise.

University of Calgary: Workforce Planning and Talent for Tomorrow

The University of Calgary's "Talent for Tomorrow" People Plan emphasizes workforce planning as an organizational strategy rather than an HR function. A key finding is that organizations must proactively identify future talent requirements and workforce risks before vacancies occur.

The plan highlights:

- Workforce forecasting.
- Leadership capability development.
- Future talent identification.
- Succession readiness.
- People leader development.
- Organizational agility.

A recurring theme is investing in leadership capability at all levels, not only among senior executives. Leadership development should be embedded into organizational culture and everyday operations.

Municipal Application

Municipalities should create annual workforce reviews assessing:

- Retirement vulnerability.
- High-risk positions.
- Internal talent readiness.
- Skills shortages.
- Succession gaps.

Bench strength should become a measurable organizational objective.

University of Toronto: Leadership and Governance Capacity

Research and executive leadership programs associated with the University of Toronto emphasize the importance of strategic leadership capability, organizational resilience, governance effectiveness, and executive readiness.

In municipal government, leadership continuity directly affects:

- Council effectiveness.
- Strategic decision-making quality.
- Public trust.
- Service delivery reliability.
- Organizational performance.

University of Toronto leadership frameworks consistently stress the development of adaptive, systems-thinking leaders who can operate effectively in complex public environments.

Municipal Application

Municipal bench-strength initiatives should focus on leadership competencies including:

- Strategic thinking.
- Political acumen.
- Communication.
- Public engagement.
- Financial stewardship.
- Organizational leadership.

University of British Columbia: Knowledge Transfer and Organizational Continuity

UBC's succession planning resources emphasize that succession planning is fundamentally about continuity and knowledge preservation. Turnover planning should ensure that organizational learning, project knowledge, relationships, and historical context are not lost.

The BC Public Service workforce planning framework further emphasizes aligning workforce planning with long-term organizational strategy, ensuring the right people are available in the right roles at the right time.

Municipal Application

Every critical municipal role should have:

- Documented procedures.
- Knowledge-transfer plans.
- Successor development plans.
- Cross-training opportunities.

Pillar 1: Identify Critical Roles

Leading municipalities begin by identifying positions that create operational risk if vacated. Examples include:

Executive Roles

- Chief Administrative Officer
- Deputy CAO
- Directors

Specialized Technical Roles

- Director of Finance
- Public Works Manager
- Utilities Manager
- Development Officer
- Legislative Services Manager

Key-Person Dependency Roles

Positions where critical knowledge resides with one employee.

Research consistently identifies single-incumbent positions as among the greatest risks facing smaller municipalities.

Pillar 2: Build Leadership Pipelines, Not Successors

The strongest organizations develop leadership pools rather than naming single successors.
Develop employees through:

- Acting assignments.
- Project leadership opportunities.
- Committee participation.
- Cross-departmental initiatives.
- Strategic planning involvement.
- Council presentation opportunities.

Best practice suggests having multiple "ready now" and "ready in three years" candidates for each critical role.

Pillar 3: Cross-Functional Exposure

One consistent challenge in municipalities is that leadership positions require expertise across multiple disciplines.

Future leaders need exposure to:

- Finance.
- Human resources.
- Capital planning.
- Utilities.
- Governance.
- Emergency management.
- Economic development.
- Public engagement.

Cross-functional assignments create broader organizational understanding and reduce dependency on individual experts.

Pillar 4: Formal Knowledge Transfer Systems

Research consistently identifies institutional knowledge loss as one of the greatest succession risks in public-sector organizations.

Municipalities should implement:

Structured Knowledge Capture

- Process documentation.
- Decision logs.
- Project histories.
- Contact databases.

Mentorship Programs

Pair experienced leaders with future successors.

Transition Periods

Overlap between departing and incoming leaders whenever possible.

Pillar 5: Leadership Development Programs

The University of Alberta and University of Calgary both emphasize structured leadership development as a key determinant of organizational readiness.

Municipal leadership programs should develop:

Strategic Leadership

- Long-term planning.
- Vision setting.
- Organizational alignment.

Governance Competency

- Council-administration relationships.
- Political neutrality.
- Public accountability.

Operational Leadership

- Budgeting.
- Risk management.
- Human resources.
- Performance management.

Pillar 6: Measure Bench Strength

Best practice organizations monitor succession readiness through measurable indicators. Recommended metrics include:

Measure	Target
Critical positions with succession plans	100%
Positions with two or more identified successors	80%+
Internal promotion rate	Increasing annually
Leadership development participation	Annual growth
Retirement risk assessment completion	100%
Cross-training coverage of critical positions	100%

Organizations should review these measures annually.

Recommended Municipal Model

Year 1

Assessment Phase

- Identify critical positions.
- Conduct workforce demographic review.
- Identify retirement vulnerability.
- Assess organizational bench strength.

Years 2-3

Development Phase

- Build talent pools.
- Introduce mentoring.
- Implement cross-training.
- Create leadership development plans.

Years 4-5

Sustainability Phase

- Evaluate succession outcomes.
- Refresh talent pools.
- Review competency requirements.
- Adapt workforce strategy.

The combined evidence from the University of Alberta, University of Calgary, University of Toronto, and University of British Columbia demonstrates that municipal bench strength is not created through replacement planning alone. It is created through a deliberate system of workforce planning, leadership development, knowledge transfer, and organizational capacity-building.

For municipalities, particularly smaller Alberta communities, the most effective approach is to treat bench strength as a strategic organizational capability. Municipalities that intentionally build leadership pipelines, reduce key-person dependency, invest in employee development, and align succession planning with strategic planning are significantly more resilient, adaptable, and capable of maintaining effective service delivery during periods of transition.

The ultimate goal is not to replace individuals. It is to build an organization that can thrive regardless of who occupies any particular position.

The Unique Complexity of Building Bench Strength in a Small Municipal Organization

While the principles of bench-strength development are well understood in larger public-sector organizations, the reality in small municipalities is fundamentally different. Research and workforce planning frameworks from the University of Alberta, University of Calgary, University of British Columbia, and public-sector succession planning guidance consistently assume an organizational structure where responsibilities can be distributed across multiple managers and specialists. Small municipalities rarely have that luxury.

In many Alberta municipalities, the organizational chart may suggest a small leadership team, yet the operational reality is that each member of the team performs numerous specialized functions simultaneously. The result is an organization where succession planning becomes exponentially more complex because the departure of a single individual does not create a vacancy in one role. It creates vacancies in many roles at the same time.

The Municipal Generalist Problem

One of the most significant barriers to developing bench strength in a small municipality is what may be described as the "municipal generalist model."

Unlike private-sector organizations where specialization is common, municipal leaders often wear multiple hats.

For example, a CAO may simultaneously serve as:

- Chief Administrative Officer
- Human Resources Director
- Strategic Planning Lead
- Economic Development Coordinator
- Chief Negotiator for Intermunicipal Agreements
- Emergency Management Coordinator
- Major Project Sponsor
- Labour Relations Advisor
- Communications Lead
- Development Officer
- Executive Advisor to Council

Similarly:

A Director of Corporate Services may also perform:

- Finance management
- Legislative services
- Information technology oversight
- Risk management
- Procurement management
- Records management

A Director of Operations may oversee:

- Roads
- Utilities
- Facilities
- Fleet
- Capital projects
- Occupational health and safety
- Recreation

Consequently, succession planning cannot be approached as replacing a position. Municipalities must instead determine how they will replace an entire portfolio of competencies and institutional knowledge.

This is the current model within the Village, whereby the CAO also has the responsibilities of the Corporate Services Director, as the contractual role only manages portions of the financial management portfolio.

The CAO Challenge

Research concerning leadership development and organizational resilience places particular importance on senior leadership capacity. However, in smaller municipalities the CAO often becomes both the organization's strategic leader and one of its primary operational resources.

This creates a significant bench-strength dilemma.

When the CAO is heavily involved in operations, several challenges emerge:

Knowledge Concentration

Critical information accumulates in a single individual.

The CAO may possess unique knowledge regarding:

- Historical council decisions
- Regulatory relationships
- Utility systems
- Long-term infrastructure planning
- Employee relations history
- Intermunicipal agreements
- Grant funding requirements
- Community stakeholder relationships

When this knowledge is not distributed throughout the organization, the municipality develops what organizational researchers commonly describe as key-person dependency.

Limited Successor Pool

The CAO position often requires expertise across multiple disciplines.

An internal candidate may excel in:

- Finance
- Operations
- Planning
- Administration

Yet possess only a fraction of the broader competencies the current CAO has accumulated over many years.

As a result, municipalities frequently discover they have successors for parts of the position but not for the entire role.

Time Constraints

University of Calgary workforce planning research emphasizes leadership development through stretch assignments and deliberate learning opportunities.

However, small municipal leaders face a practical challenge:

There is often no excess capacity within the organization to provide these developmental opportunities.

Staff are commonly operating at or near full workload capacity.

The challenge becomes:

"How do we develop future leaders when everyone is already performing multiple jobs?"

The Risk of Accidental Succession Failure

One of the most overlooked risks in small municipalities is that succession planning efforts often focus exclusively on identifying replacements.

This approach creates a dangerous assumption.

The municipality may conclude:

"We have someone who could replace the CAO."

The more important question is:

"Who replaces everything else the CAO currently does?"

In many small municipalities, it is impossible for one individual to immediately assume all responsibilities previously carried by the departing CAO.

The risk therefore extends beyond leadership continuity and includes:

- Delayed capital projects
- Reduced strategic planning capacity
- Increased employee supervision burdens
- Slower council support
- Grant funding challenges
- Greater organizational stress

Bench strength in a small municipality must therefore be viewed as organizational capacity building rather than employee replacement planning

Why Traditional Succession Planning Often Fails

Research from UBC and Alberta's public-sector succession planning guidance places significant emphasis on knowledge transfer and continuity.

Traditional succession plans often fail in smaller municipalities because they assume:

- Roles are clearly defined.
- Knowledge is documented.
- Responsibilities are shared.
- Managers specialize.

In reality:

- Job descriptions rarely reflect actual work performed.
- Critical knowledge often resides in individuals rather than systems.
- Relationships are personal rather than organizational.
- Decision-making history may not be documented.

Consequently, municipalities frequently underestimate their actual succession risk until a departure occurs.

The Bench Strength Solution for Small Municipalities

Research from the University of Alberta and University of Calgary suggests that the best practice is not to create a single successor, but rather to distribute leadership capability throughout the organization.

For smaller municipalities this means:

Building Leadership Depth Rather Than Position Depth

Instead of asking:

"Who replaces the CAO?"

Ask:

"How do we increase the strategic capacity of three or four employees?"

A distributed model significantly reduces organizational vulnerability.

Cross-Functional Development

Future leaders should gain exposure to:

- Budget development
- Council meetings
- Strategic planning
- Economic development
- Capital project management
- Human resources
- Public engagement

No single employee may become a fully equivalent replacement, but collectively the organization becomes much more resilient.

Institutionalize Knowledge

Knowledge must move from the individual into the organization.

This includes:

- Procedure manuals.
- Council history summaries.
- Strategic decision records.
- Project continuity documents.
- Stakeholder relationship maps.

Shared Leadership

Many progressive municipalities are increasingly moving toward shared leadership structures where operational knowledge is intentionally distributed among department leaders instead of concentrated within the CAO's office. This approach significantly improves succession readiness and organizational resilience.

The Reality for Small Alberta Municipalities

The ultimate lesson from the available research is that small municipalities should not measure bench strength by asking whether they have a replacement for one individual. They should measure it by asking whether the organization can continue functioning effectively if any critical person leaves tomorrow.

For municipalities where the CAO carries substantial operational responsibilities, the challenge is not simply succession planning. It is organizational redesign. The municipality must gradually reduce dependence on individual expertise and build systems, leadership capacity, and institutional knowledge that outlive any one employee. Only then does true bench strength exist.

In this context, the strongest municipal organizations are not those with the best successor for the CAO. They are those where the departure of the CAO, Director of Corporate Services, or Public Works Manager creates disruption, but not organizational instability. That is the true benchmark of municipal bench strength and organizational resilience.

Our Current Practice

Within the organization currently, the CAO has structured the role of the Senior Administrative Officer to have a larger staff supervision aspect, providing them clear mentoring and day to day operational oversight responsibilities.

The CAO has also implemented quarterly reports to Council by the Director of Operations and Fire Chief, providing them exposure and support the governance structure.

The use of hiring committees where staff rom areas that have vacancies, or employment opportunities are asked to join the interview process, allowing them to familiarize themselves with the interview

process and provide feedback on candidates for selection, has also been implemented by this Administration.

The CAO has also brought forward policies to try and move some of the operational duties they have, which are outside the scope of senior leadership, to extra duties that may be assigned to other roles.

ORGANIZATIONAL CULTURE

The Influence of Municipal Government Council on Organizational Culture in Municipal Organizations

Organizational culture is one of the most important determinants of municipal effectiveness, employee engagement, innovation, governance quality, and public trust. While culture is often viewed as an administrative responsibility, extensive research suggests that elected Municipal Councils exert significant influence over organizational culture through governance decisions, leadership behaviors, strategic priorities, resource allocation, and council-administration relationships.

Research from Harvard University's Bloomberg Harvard City Leadership Initiative, New York University's Wagner School of Public Service, California State University, and numerous public administration studies demonstrates that councils can either foster a culture of trust, innovation, accountability, and collabouration, or create conditions that lead to fear, disengagement, silos, turnover, and reduced service effectiveness.

This report examines the mechanisms through which Municipal Government Councils influence organizational culture and highlights findings from academic research and public administration literature.

1. Understanding Organizational Culture in Municipal Government

Edgar Schein, one of the world's foremost organizational culture scholars from MIT Sloan School of Management, defined organizational culture as the shared assumptions, beliefs, values, and behaviors that determine how work is performed within an organization.

Within municipal governments, organizational culture influences:

- Employee behavior
- Decision-making processes
- Service delivery quality
- Citizen satisfaction
- Leadership effectiveness
- Innovation capacity
- Employee retention
- Ethics and accountability

Research from the Bloomberg Harvard City Leadership Initiative found that many city leaders identified organizational culture—not funding, staffing, or technology—as one of the primary barriers to municipal performance and transformation.

Studies of local governments consistently demonstrate that organizational culture significantly affects employee commitment, organizational effectiveness, and service outcomes.

2. The Municipal Council's Role as a Cultural Architect

Although councils typically do not manage day-to-day operations, they establish the governance environment in which culture develops.

According to Harvard's *City Leader Guide on Organizational Culture Change*, leadership behavior and institutional governance create the conditions that either reinforce or undermine desired organizational values. Municipal culture ultimately reflects "how work gets done" throughout the organization.

Council influences culture through:

1. Leadership modelling
2. Relationships with administration
3. Strategic planning
4. Policy development
5. Budget decisions
6. Accountability systems
7. Communication practices
8. Political conduct

These influences collectively shape employee perceptions of what behaviors are rewarded, tolerated, or discouraged.

3. Council Behavior Sets the Cultural Tone

Research Findings

Organizational culture literature consistently concludes that employees look to leadership for behavioral cues.

Harvard's City Leadership research found that leadership alignment is one of the foundational elements of sustainable culture change. Without consistent leadership behavior, organizations struggle to create coherent cultures.

Positive Council Behaviors

When council members demonstrate:

- Respect
- Professionalism
- Ethical conduct
- Transparency
- Collabouration

employees are more likely to adopt these same behaviors.

These councils tend to develop cultures characterized by:

- Trust
- Psychological safety
- Innovation
- Employee engagement
- Citizen-focused service

Negative Council Behaviors

When council behavior includes:

- Public conflict
- Bullying
- Micromanagement
- Political interference
- Personal attacks

employees often develop cultures characterized by:

- Fear
- Risk aversion
- Distrust
- Reduced initiative
- Resistance to change

Research on public-sector culture suggests that employees are highly sensitive to leadership inconsistency, particularly in politically governed organizations.

4. Council–Administration Relationships and Their Cultural Impact

Perhaps the most influential factor affecting municipal culture is the relationship between Council and the Chief Administrative Officer (CAO).

Academic Evidence

A 2025 municipal governance analysis identified strained council-administration relationships as a major contributor to dysfunctional municipal cultures, including employee disengagement, communication breakdowns, and organizational silos. [linkedin.com]
Research in public administration consistently finds that culture is strongest when governance and administration maintain:

- Clear role boundaries
- Mutual respect

- Shared objectives
- Consistent communication

Cultural Effects of Healthy Relationships

Healthy council-administration relationships promote:

- Stability
- Trust
- Accountability
- Cross-department collabouration
- Strategic thinking

Cultural Effects of Dysfunctional Relationships

Poor relationships create:

- Organizational uncertainty
- Staff anxiety
- Increased turnover
- Defensive decision-making
- Reduced productivity

Employees often interpret visible conflict between elected officials and administration as a sign that collabouration is neither valued nor rewarded.

5. Strategic Planning and Value Formation

Municipal councils directly shape organizational values by setting strategic priorities.

Research from Harvard's City Leadership Initiative demonstrates that culture follows priorities. Employees align behaviors around what leadership repeatedly emphasizes and measures.

Example

If council prioritizes:

Strategic Priority	Cultural Impact
Innovation	Adaptability and experimentation
Fiscal discipline	Accountability and stewardship
Customer service	Citizen-centred culture
Community engagement	Collabouration and responsiveness
Sustainability	Long-term thinking

When councils consistently reinforce priorities through decisions and communication, employees internalize these values.

Conversely, inconsistent priorities create confusion and fragmented cultures.

6. Budget Decisions as Cultural Signals

Organizational culture is often influenced less by what leaders say and more by what they fund.

Academic literature on public-sector culture consistently identifies resource allocation as a major cultural driver.

Council budget decisions signal organizational values.

Investments That Strengthen Culture

Funding for:

- Employee development
- Leadership training
- Wellness programs
- Technology modernization
- Recognition initiatives

supports cultures of learning and continuous improvement.

Investments That Weaken Culture

Repeated cuts to:

- Training
- Professional development
- Employee support systems

can signal that employees are viewed as costs rather than strategic assets.
Research on employee retention in municipal organizations found that organizational culture strongly influences employees' decisions to stay with or leave an organization.

7. Influence on Employee Engagement and Retention

Employee engagement is strongly connected to perceptions of leadership legitimacy and fairness.
A California State University master's research study examining a municipal organization found that organizational culture significantly influences employee satisfaction and retention. Public-sector organizations with stronger cultures experienced improved employee commitment and organizational stability.

Council decisions affect engagement through:

- Recognition of staff achievements
- Workplace policies
- Public support for employees
- Organizational stability
- Leadership credibility

Employees who perceive council as supportive and respectful are more likely to:

- Trust leadership
- Remain with the organization
- Contribute discretionary effort
- Support organizational change

8. Innovation, Risk-Taking, and Adaptability

Municipal governments increasingly face complex challenges requiring innovation.
The Bloomberg Harvard City Leadership Initiative identified organizational culture as a key determinant of a municipality's ability to innovate and adapt.

Councils Encouraging Innovation

Typically:

- Support experimentation
- Accept managed risk
- Empower administration
- Encourage learning

These organizations develop adaptive cultures that respond effectively to changing community needs.

Councils Discouraging Innovation

Often:

- Punish mistakes
- Demand excessive approvals
- Focus on political risk
- Encourage bureaucratic compliance

These environments create cultures resistant to change.

Research examining municipal performance found that bureaucratic cultures and resistance to change contribute to slower decision-making and reduced organizational effectiveness.

9. Ethics, Governance, and Public Trust

Research consistently identifies ethical leadership as a foundational cultural driver. Studies examining public-sector culture found that ethical leadership and value-based governance strengthen employee engagement, service quality, and organizational effectiveness.

Council influences ethical culture through:

- Codes of conduct
- Governance policies
- Accountability mechanisms
- Transparency requirements

When councils model ethical behavior, organizations are more likely to develop cultures characterized by:

- Integrity
- Accountability
- Transparency
- Respect

Public trust often mirrors internal organizational culture.

10. Long-Term Effects of Political Cycles

One unique challenge in municipal organizations is the impact of election cycles.
New councils frequently introduce:

- Different priorities
- New governance philosophies
- Alternative leadership styles

Harvard's research emphasizes that sustainable culture change requires institutionalization through systems, policies, and leadership practices that extend beyond individual political terms.
Organizations with strong cultures tend to maintain stability despite political turnover because values are embedded into:

- Hiring practices
- Performance management

- Leadership development
- Organizational systems

Key Conclusions

University research and public administration literature consistently support five major conclusions:

1. Municipal Councils Significantly Influence Culture

Council behavior establishes organizational norms, expectations, and values.

2. Council–Administration Relationships Are Critical

Healthy relationships between elected officials and administration foster trust, stability, and collabouration.

3. Strategic Priorities Shape Employee Behavior

Employees align their efforts with the priorities consistently communicated and reinforced by Council.

4. Ethical Leadership Drives Positive Cultures

Ethical governance promotes employee engagement, accountability, and public trust.

5. Culture Directly Influences Municipal Performance

Research links organizational culture to employee retention, innovation, service quality, organizational effectiveness, and citizen outcomes

Selected Academic and Research References

1. Bloomberg Harvard City Leadership Initiative (Harvard University). *City Leader Guide on Organizational Culture Change* (2022).
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3. Galindo, S. (California State University, Northridge, 2022). *The Impact of Organizational Culture on Employee Retention in a Public Sector Organization*.
4. Kaseke, T., Munyoro, G., & Nair, M. (2026). *The Influence of Organizational Culture on Municipal Performance*.
5. Husna, N., Marjulin, & Nasir, M. (2024). *The Complexity of Implementing Organizational Culture and Good Governance in Achieving City Government Employee Performance*.

This evidence strongly supports the conclusion that municipal councils are not merely governance bodies—they are powerful determinants of organizational culture and, ultimately, municipal performance.

Village of Stirling Organizational Culture

As the research indicates, the culture of the Municipal Operation has been directly affected by the decisions of municipal councils.

In the first term and subsequent term of the CAO's tenure with the Village the Council was innovative, starting the Municipal Corporation of Ridge Utilities and encouraged the organization to look at innovative solutions or approaches for service delivery.

In those years a number of innovative ideas were brought forward which impacted the operation positively:

1. Solar heating be incorporated in a grant application afforded the Village over $600,000.00 in address the pool and it's mechanical and structural issues, that will see the pool not need full physical replacement.

2. Presentation of purchasing used fire apparatus, which were eligible to be leapfrogged through time with NFPA certifications saved the Village significant future capital dollars. These were unbudgeted presentations which were actioned to provide those savings.

3. Entering into a private public partnership and operating a concession and branded pop shop has brought additional youth employment and a different revenue stream into the pool to reduce operating expenses.

4. Working with private seniors developers has spurned interest from other developers which is continuing to work towards a seniors housing solution.

5. Creating budgeted savings in the operating budget to ensure surplus dollars assigned for capital investment takes place.

6. The truck flipping program which saw us sell trucks at a premium and enter into new trucks for a fraction of the cost.

7. Creation of a recreation coordinator, which has enhanced recreational offerings and helped to bring baseball back to Stirling for a season before the volunteer base left.

8. Collabouration with service groups or provide point of sale services, making transactions easier during community events and group registration activities.

9. Ensuring infrastructure is always a budgetary requirement but tying it into the MPD and financial policies so Administration and subsequent Council's must address it.

10. Ensuring compensation and benefits are competitive and not the lowest, to ensure reduction in staff turnover or complexity around hiring and retaining qualified staff.

These are some of the examples where a council promoting support for their staff, municipal organization and encouraging and supporting innovation have driven that culture.

The current municipal culture is one which is waiting to see where and what the direction of the current council will take and how that will impact the organization.

Some concerning narratives have formed so far this term around regressive approaches to staffing; wages and benefits; and the organization's management.

Municipal councils play a foundational governance role in shaping the strategic direction, organizational climate, and long-term effectiveness of municipal governments. While effective councils can foster innovation, collabouration, and organizational resilience, regressive councils often create conditions that inhibit progress, weaken administrative effectiveness, and erode organizational culture. For the purposes of this paper, a *regressive municipal council* refers to a council characterized by resistance to change, short-term decision making, excessive political interference in administration, reluctance to adopt evidence-based practices, and an unwillingness to engage in strategic governance.

Drawing upon research and governance literature associated with the **University of Calgary**, **University of Alberta**, **University of Toronto**, and **University of British Columbia**, this paper examines how regressive governance behaviors influence municipal performance, employee engagement, innovation capacity, leadership stability, and organizational culture.

Research consistently suggests that high-performing municipalities are distinguished not merely by management competence but by governance systems that support strategic thinking, evidence-based decision making, role clarity, and constructive council-administration relationships. Conversely, regressive councils often contribute to organizational stagnation, employee disengagement, increased turnover, diminished trust, and reduced service effectiveness.

Municipal governments operate within increasingly complex environments characterized by growing infrastructure demands, financial constraints, regulatory requirements, workforce challenges, and citizen expectations. To navigate these challenges successfully, municipalities require governance systems capable of balancing accountability with innovation and long-term planning.

The University of Toronto's municipal governance research emphasizes that effective local government depends upon governance structures capable of maintaining strategic focus rather than becoming consumed by narrow interests or procedural conflict. Research examining Toronto's governance system found that councils often struggle when decision-making becomes fragmented, reactive, and focused on localized political concerns rather than broader organizational outcomes.

Similarly, leadership programs developed through the University of Alberta and University of Calgary emphasize strategic leadership, change management, adaptability, and collabourative governance as central components of effective municipal administration. These programs recognize that contemporary municipal organizations must continuously adapt to changing circumstances to remain effective.

When councils resist change and prioritize political preservation over organizational effectiveness, the consequences extend far beyond individual policy decisions. They influence how employees behave, how departments interact, how leaders make decisions, and ultimately whether the municipality evolves or stagnates.

Defining a Regressive Municipal Council

Although the municipal governance literature rarely labels councils as "regressive," several governance characteristics consistently emerge as indicators of ineffective governance:

- Resistance to innovation and modernization.
- Focus on short-term issues rather than strategic priorities.
- Excessive involvement in administrative matters.
- Decision-making based primarily on ideology or anecdote rather than evidence.
- Adversarial relationships with administration.
- Reluctance to empower professional staff.
- Reactive governance driven by political pressure.

The University of Calgary's governance and leadership frameworks note that governance structures and leadership behaviors directly shape organizational culture, collabouration, and performance. Governance systems that discourage adaptation and learning create environments where progress becomes increasingly difficult.

Impact on Organizational Progress

1. Reduced Strategic Capacity

One of the most significant consequences of regressive governance is the erosion of long-term strategic thinking.

University of Toronto governance experts have argued that councils become less effective when decision-making is dominated by localized concerns and short-term issues rather than community-wide strategic objectives. Effective governance requires mechanisms that maintain attention on long-term priorities and organizational outcomes.

Regressive councils frequently disrupt strategic planning by:

- Reopening settled decisions.
- Changing priorities based on political pressures.
- Rejecting evidence-based recommendations.
- Prioritizing short-term popularity over sustainable outcomes.

This creates organizational uncertainty and prevents administration from pursuing long-term initiatives effectively.

The result is often strategic drift, where the municipality remains operationally active but lacks coherent direction.

2. Slower Innovation and Organizational Learning

Innovation requires governance support.

University of Alberta municipal leadership programs emphasize adaptability and change management as essential competencies for municipal leaders operating in rapidly evolving environments. Municipalities that fail to embrace adaptation risk becoming less effective over time.

Similarly, University of Calgary leadership research highlights the relationship between governance systems, organizational structures, and innovation capacity. Governance systems that discourage experimentation or punish failure often suppress creative problem-solving.

A regressive council may unintentionally create innovation barriers by:

- Rejecting new technologies.
- Opposing process improvements.
- Discouraging alternative service delivery models.
- Resisting modernization initiatives.

Over time, employees learn that innovation carries risk but little reward, producing a culture characterized by caution rather than progress.

3. Weakening of the Council-Administration Relationship

Governance literature consistently identifies the relationship between elected officials and professional administration as a critical determinant of organizational effectiveness.

Research associated with the University of Toronto's Institute on Municipal Finance and Governance highlights the importance of maintaining appropriate distinctions between political oversight and administrative management. Municipal success depends heavily on the effectiveness of this relationship.

When councils become excessively involved in operational matters:

- Administrative authority becomes undermined.
- Professional expertise is discounted.
- Decision-making becomes politicized.
- Organizational accountability becomes blurred.

Employees frequently receive conflicting signals about priorities and authority structures.

The resulting confusion reduces organizational effectiveness and creates uncertainty throughout the workforce.

Impact on Municipal Organizational Culture

1. Creation of a Fear-Based Culture

Organizational culture is strongly influenced by leadership behavior.

Research on governance and organizational leadership consistently demonstrates that governance systems communicate which behaviors are rewarded, tolerated, or discouraged. The University of

Calgary specifically identifies governance frameworks as key drivers of organizational culture and team performance.

When councils are highly critical, unpredictable, or adversarial toward administration, staff frequently respond by becoming risk-averse.

Characteristics of fear-based cultures include:

- Reluctance to offer innovative ideas.
- Avoidance of difficult conversations.
- Excessive focus on compliance rather than improvement.
- Defensive communication practices.

Employees become more concerned with avoiding criticism than achieving organizational excellence.

2. Declining Employee Engagement

The University of Alberta's municipal leadership curriculum emphasizes that effective leadership builds trust, engagement, communication, and organizational commitment.

When councils repeatedly reject professional recommendations, challenge staff expertise, or create political conflict, employees may begin to question whether their efforts matter.

Common outcomes include:

- Lower morale.
- Reduced discretionary effort.
- Increased burnout.
- Reduced organizational loyalty.

Culture gradually shifts from commitment and purpose toward frustration and disengagement.

3. Increased Leadership Turnover

Recent Alberta-based municipal research has identified deteriorating political dynamics and governance tensions as significant contributors to CAO dissatisfaction and turnover. Role clarity between council and administration was found to be critical to municipal success.

Regressive governance environments can create:

- Persistent conflict.
- Micromanagement.
- Unrealistic expectations.
- Limited administrative autonomy.

These conditions increase leadership turnover and create instability throughout the organization.

Frequent turnover weakens institutional memory, disrupts strategic initiatives, and reduces confidence among staff and stakeholders.

4. Erosion of Trust

Trust is arguably the most valuable organizational asset within municipal government.

The University of British Columbia's governance literature emphasizes accountability, collabouration, and continuity as essential principles of effective local governance. Municipal institutions function most effectively when trust exists between governance actors, administration, and the public.

A regressive council may gradually erode trust by:

- Constantly revisiting decisions.
- Sending inconsistent policy signals.
- Publicly criticizing administration.
- Failing to support strategic priorities.

Once trust deteriorates, collabouration becomes increasingly difficult, and organizational culture becomes fragmented.

Long-Term Organizational Consequences

Over time, the cumulative effects of regressive governance can become self-reinforcing.

Research from the University of Toronto and the University of British Columbia suggests that strong governance systems support organizational learning, strategic consistency, and institutional resilience. Weak governance systems often produce the opposite outcome.

Municipalities governed by regressive councils frequently experience:

- Strategic stagnation.
- Reduced innovation.
- Lower employee engagement.
- Increased turnover.
- Declining organizational trust.
- Reduced service effectiveness.
- Difficulty attracting and retaining talent.

The organization gradually becomes focused on maintaining the status quo rather than improving community outcomes.

The evidence from the University of Calgary, University of Alberta, University of Toronto, and University of British Columbia collectively suggests that municipal governance is one of the most significant determinants of organizational success. Councils establish the governance environment that shapes culture, leadership behavior, strategic priorities, and organizational performance.

Regressive councils do not merely slow policy change; they influence the psychological and operational foundations of the municipality itself. Resistance to innovation, short-term thinking, excessive political

involvement in administration, and adversarial governance behaviors contribute to cultures characterized by caution, disengagement, frustration, and organizational stagnation.

Conversely, councils that embrace strategic governance, respect administrative expertise, support evidence-based decision making, and foster collabourative relationships create cultures of trust, innovation, accountability, and continuous improvement. The research therefore suggests that municipal progress is inseparable from governance quality. Municipal organizations frequently become reflections of the governance behaviors demonstrated by their councils, making effective council leadership one of the most important drivers of municipal organizational culture and long-term success.

References:

1. University of Calgary governance and leadership publications; University of Alberta Executive Certificate in Municipal Leadership materials;

2. University of Toronto Munk School and Institute on Municipal Finance and Governance publications;

3. University of British Columbia and British Columbia local governance research and governance frameworks.

RISK MANAGEMENT

Administration is looking at risk management for more than the financial risks associated with the Village's operating and capital budgets, but also the risk related to the infrastructure of the Village; the reserves and cash position of the Village; as well as the risk around development.

Administration identified these as risks, based around the real circumstances being faced economically in the Province and the current state of these categories within the Village.

Operating and Capital Budgets

The Village is heavily dependent on grant funding for operating offsets.

The grants utilized for summer employment and Local Government Fiscal Framework (LGFF) Operating Dollars are the two largest operating offsets.

In 2025 summer employment grants accounted for $53,267.00 in extra revenue. Our total costs related to lifeguards for 2025 was $101,010.43 and our total costs related to summer staff hired for Public Works and the Michelson Farmstead was $76,889.50, totaling $177,899.93.

The grant funding being successfully applied for and available through the Government of Canada meant the Village only had to absorb $124,632.93 of wage costs to the tax base.

Summer employment has been capped at the number of actual staff required to complete the workload throughout the summer and is not managed based upon the number of grants received.

Historically the Village would hire more staff should they get more grants and this practice was ended in 2020, when Administration looked at the actual number of staff required to complete the workload functions necessary for the operation.

LGFF year over year provides $288,034.00 in additional operating dollars which are accounted for through general administration.

This amount has increased since 2022, where our allocation rose from $144,017.00 under MSI, to what it currently is. There are a number of factors which are being considered in the Government of Alberta's calculation for LGFF Operating, some of which are based around population and assessment base.

Challenges around LGFF operating are it is not a fixed pot of funds such as was the case with MSI and the concept was to have the funds run based off a predetermined calculation for what the allocated budget amount approved for each fiscal year is.

Municipalities such as Stirling that are dependent on these dollars for the Municipal Operation to offset increases in taxation are at risk of the fluctuations affecting services and service levels, or the ability to provide for funded reserves.

Funded reserves are critical to avoid having to debenture capital investments; be it equipment; infrastructure or assets of any other type.

Administration budgets $53,780.00 in specifically funded reserves to deal with Capital Infrastructure; Fleet Management (SFD), the rural water system, and recreation.

The reserves have been used successfully to acquire high cost necessary equipment, such as Fire Engines, which would otherwise have to be funded through LGFF capital dollars, or debenture. Funding through LGFF capital means other critical infrastructure projects are put further on hold, which has been part of the reason for the infrastructure deficits municipalities have faced and critical infrastructure failures.

Funding through debenture places an additional cost into the operating budget and this type of funding should never have a term provided which exceeds the amortization of the asset being acquired. This means the operating budget will be impacted through principle and interest payments of a much higher nature for vehicles or other equipment, than a debenture for core infrastructure that has a much higher amortization period.

Other risk associated with debentures is reaching the total debt load the municipality can carry, whereby the operating budget is funding a high level of debt, and the ability to borrow for potential emergent needs is compromised without Ministerial authorizations.

Key Financial Risks from the Infrastructure Master Plan (Appendix D)

From a financial management perspective, the most significant risk identified in the Master Plan is not a single infrastructure failure, but the **cumulative cost of deferred renewal and future capacity upgrades**. The Village faces substantial capital requirements across water, wastewater, stormwater, and transportation systems over the planning horizon.

1. Deferred Infrastructure Renewal Risk (Highest Financial Risk

Many critical water, wastewater, and transportation assets are approaching the end of their useful life. Delaying replacement may initially preserve cash flow but typically results in:

- More expensive emergency repairs
- Unplanned borrowing requirements
- Increased lifecycle costs
- Service interruption costs
- Reduced eligibility for grant funding if projects are not "shovel ready"

The Plan specifically identifies aging watermains, valves, reservoir infrastructure, wastewater assets, roads, sidewalks, and drainage infrastructure requiring phased renewal.

2. Wastewater System Failure Costs

The wastewater system represents the Village's largest potential financial exposure due to:

- Lift station capacity limitations
- Inflow and infiltration (I&I)
- Aging sewer mains
- Unknown condition of the forcemain

A major failure could result in:

- Emergency repair costs
- Environmental remediation expenses
- Regulatory compliance costs
- Potential service disruptions affecting residents and businesses

The Master Plan identifies wastewater projects as among the highest-priority and highest-cost capital investments.

3. Water Supply Reliability and Fire Protection Risk

The Plan identifies deficiencies related to:

- Reservoir condition
- Aging water system components
- Fire flow limitations in some areas
- Future supply capacity constraints

Financial consequences could include:

- Major emergency replacement costs
- Increased insurance and risk concerns related to fire protection capability
- Accelerated capital expenditures if growth occurs faster than expected

4. Growth Funding Risk

The Master Plan assumes continued population growth and development over the 25-year planning horizon. Infrastructure upgrades will be required to support this growth, including:

- Water system capacity enhancements
- Wastewater upgrades
- Stormwater infrastructure expansion
- Transportation improvements

A key financial risk is that growth-related revenues may not keep pace with infrastructure expenditures, creating pressure on:

- Municipal reserves
- Debt capacity
- Tax rates
- Utility rates

The Village may need to carefully balance development timing with infrastructure investment.

5. Stormwater-Related Capital Risk

Current stormwater issues are generally manageable, but future development areas will require additional stormwater infrastructure and detention facilities.

If these upgrades are delayed:

- Flood-related infrastructure damage costs may increase
- Future projects may become more expensive
- Development opportunities could be constrained

The Plan notes that growth areas, particularly in the northeast, will require substantial future investment.

6. Transportation Asset Deterioration Risk

The transportation network presents a classic asset-management financial risk:

- Roads in poor condition become more expensive to reconstruct if deferred.
- Poor sidewalks increase liability exposure.
- Delayed bridge inspections may result in larger rehabilitation costs later.
-

Failure to coordinate road reconstruction with underground utility replacement could also result in duplicative costs and inefficient use of capital funds.

Strategic Financial Risk for Council

The overarching financial challenge identified by the Plan is maintaining a sustainable balance between:

1. **Renewing aging infrastructure**
2. **Funding growth-related infrastructure**
3. **Maintaining affordable taxation and utility rates**
4. **Preserving reserve funds and debt capacity**

The Plan ultimately supports a proactive capital renewal strategy because the financial consequences of deferred investment are likely to exceed the costs of planned replacement programs over the long term.

Bottom-Line Financial Exposure

If I were summarizing the Plan for Council, I would characterize the top financial risks as:

1. **Deferred wastewater infrastructure renewal** (highest exposure)
2. **Critical water system failures and fire flow deficiencies**
3. **Funding future growth-related infrastructure**
4. **Escalating costs from deferred road and utility replacements**
5. **Insufficient reserves or debt capacity to address concurrent infrastructure needs**

These represent the most significant threats to the Village's long-term financial stainability identified in the Master Plan.

Risk of Insufficient Reserves for New Growth Assets

The Infrastructure Master Plan highlights an important long-term financial risk: as the Village grows and installs new infrastructure, it also creates future obligations to maintain, rehabilitate, and eventually replace those assets. While new development may generate additional tax and utility revenue, those revenues may not be sufficient to fully fund the lifecycle costs of the infrastructure created to support growth

Key Financial Risks

1. Future Replacement Liability

Every new road, watermain, sewer main, stormwater facility, sidewalk, and related asset constructed to support growth becomes a future replacement obligation. If reserves are not built alongside growth, future councils may inherit significant unfunded infrastructure liabilities.

2. Reserve Funding Gap

If infrastructure reserves are insufficient, major asset replacements may require:

- Debt financing
- Tax increases
- Utility rate increases

- Deferral of other capital projects

This can reduce the Village's financial flexibility and increase the burden on future residents.

3. Intergenerational Equity Risk

Without adequate reserve contributions, the cost of replacing growth-related infrastructure may be transferred to future taxpayers rather than being funded gradually by the development that benefited from the assets. This creates an intergenerational funding imbalance.

4. Increased Debt Dependence

If reserves are not accumulated during the useful life of assets, the Village may have little choice but to borrow when major rehabilitation or replacement projects become necessary. This can increase debt servicing costs and reduce borrowing capacity for other priorities.

5. Service Level Risk

Insufficient reserves may lead to deferred maintenance or delayed replacement of aging assets. Over time, this increases the risk of:

- Infrastructure failures
- Emergency repairs
- Service disruptions
- Higher lifecycle costs

The Plan generally supports proactive asset renewal to avoid these outcomes.

Strategic Council Consideration

A key lesson from the Plan is that growth should not be evaluated solely on whether it increases assessment and utility revenues. Growth is financially sustainable only if those revenues also generate sufficient reserve contributions to fund the long-term maintenance and replacement of the infrastructure added to support development.

Summary

The principal risk of insufficient reserves is that today's growth can become tomorrow's infrastructure deficit. Without adequate lifecycle funding, the Village may face future tax increases, higher utility rates, increased debt, or deferred asset replacement as growth-related infrastructure reaches the end of its service life.

Growth and Development Related Financial Risks

The Infrastructure Master Plan identifies several financial risks that arise if population growth and development occur as projected over the 25-year planning period. The primary concern is that infrastructure expansion costs may materialize before sufficient growth-related revenues are generated to fund them.

1. Growth May Outpace Infrastructure Capacity

The Plan indicates that portions of the water, wastewater, and stormwater systems will require upgrades to support future development. If growth occurs faster than anticipated, the Village could face pressure to accelerate capital projects ahead of planned funding schedules.

Financial Risk:

- Large unplanned capital expenditures
- Increased borrowing requirements
- Pressure on utility rates and property taxes
- Reduced financial flexibility for other municipal priorities

2. Development Infrastructure Cost Recovery Risk

Future growth areas will require significant investment in:

- Water distribution infrastructure
- Wastewater collection infrastructure
- Stormwater management facilities
- Transportation improvements

A financial risk exists if the costs of servicing new development exceed the revenues generated through taxes, utility charges, or development-related contributions.

Council Consideration: Growth can create long-term financial benefits, but only if infrastructure costs are appropriately recovered and phased.

3. Northeast Growth Area Servicing Costs

The Plan identifies future development in the northeast portion of the Village as requiring additional stormwater management and drainage infrastructure. Significant capital investment may be necessary before development can proceed.

Financial Risk:

- Upfront infrastructure spending before development revenues are realized
- Cost escalation if projects are postponed
- Potential need for municipal funding support if private development does not proceed as anticipated

4. Utility Capacity Upgrade Risk

The report notes that future water demand and wastewater flows associated with growth may eventually exceed the capacity of existing infrastructure. Major upgrades could be required to sustain the projected growth scenario.

Financial Risk:

- High-cost regional water system or pumping upgrades
- Wastewater treatment and conveyance upgrades
- Long-term debt commitments

These costs can be substantial and may occur in concentrated time periods rather than gradually.

5. Infrastructure Lifecycle Deficit Risk

New development does not only create initial construction costs; it also creates future asset replacement obligations. Every new road, pipe, lift station, sidewalk, and stormwater facility added through growth becomes a future liability that must eventually be rehabilitated or replaced.

Long-Term Financial Risk: If growth is not accompanied by adequate reserve funding and asset management planning, future councils may inherit significant unfunded infrastructure replacement liabilities.

6. Revenue Forecast Risk

The Master Plan's infrastructure recommendations are based on projected growth rates. If actual growth is lower than forecast:

- Planned tax assessment growth may not materialize.
- Utility revenues may fall short of expectations.
- Capital projects may still be required to address aging infrastructure.

This creates a risk that the Village could incur infrastructure costs without receiving the anticipated growth-related revenues.

Key Strategic Conclusion

The most significant growth-related financial risk is **timing mismatch**: infrastructure investments often need to be made **before** growth occurs, while the financial benefits of growth are realized **after** development is complete and occupied.

For Council, this means careful attention should be paid to:

1. Phasing development with infrastructure capacity.
2. Maximizing cost recovery from growth-related projects.
3. Preserving debt capacity for major utility upgrades.
4. Building reserves to address future lifecycle replacement costs created by new growth.

In summary: the Plan suggests that growth itself is not the primary risk; rather, the financial risk lies in funding and timing the infrastructure required to support growth while maintaining affordability for existing residents and preserving the Village's long-term financial sustainability.

CHANGE MANAGEMENT

Change Management in Municipal Government: The Critical Role of Elected Officials in Organizational Success

Municipal governments operate in an environment of continual change. Population growth, evolving citizen expectations, technological advancements, legislative reforms, fiscal pressures, infrastructure demands, and workforce succession challenges require municipalities to adapt constantly. Successful adaptation depends not only on administrative leadership but also on the actions and behaviors of elected officials.

Research from **Harvard University**, the **University of Alberta**, and the **University of Calgary** demonstrates that organizational change succeeds when leadership establishes a clear vision, builds stakeholder support, creates operational capacity, and maintains trust throughout the transition process. Conversely, change efforts frequently fail when political leaders provide inconsistent direction, resist evidence-based decision-making, undermine administration, or prioritize short-term political objectives over long-term organizational sustainability.

This report examines the principles of change management within municipal government and analyzes how elected officials can either facilitate or impede successful organizational transformation.

1. Understanding Change Management in Municipal Government

Change management is the structured process of preparing, implementing, and sustaining organizational change while minimizing disruption and maximizing stakeholder acceptance. According to the **University of Calgary's Certificate in Change Management**, effective change management is a systematic approach to leading people, projects, and organizations through both incremental and transformational change. The university emphasizes that the process involves supporting people through change while simultaneously achieving organizational objectives.[1] Similarly, the **University of Alberta's Executive Certificate in Municipal Leadership** identifies change management as a core competency for municipal leaders, emphasizing the need to manage stakeholder expectations, shifting priorities, and organizational resilience while navigating complex political environments.[2]

Harvard University's Kennedy School further argues that public-sector leaders routinely encounter significant change initiatives, including organizational restructuring, budget transformation, program implementation, technological modernization, and cultural reform. These initiatives are often more complex than private-sector changes because they require balancing diverse stakeholder interests while maintaining public trust.[3]

Municipal governments face unique change pressures, including:

- Legislative and regulatory changes
- Infrastructure modernization

- Digital transformation
- Financial sustainability initiatives
- Workforce recruitment and succession planning
- Service delivery innovation
- Intermunicipal collabouration
- Climate adaptation and sustainability programs
- Community growth management

Unlike private organizations, municipalities must often implement change in highly visible political environments where decisions are scrutinized by citizens, media, interest groups, and multiple levels of government.

2. Why Change is Particularly Difficult in Municipal Organizations

Municipal governments have characteristics that create additional challenges for change initiatives.

2.1 Public Accountability

Harvard's public-sector management research notes that governments operate under intense public scrutiny. Leaders must balance effectiveness, transparency, accountability, and political responsiveness simultaneously.[4]

Unlike private firms that can implement decisions relatively quickly, municipal governments must navigate:

- Public consultation
- Council deliberations
- Open meeting requirements
- Legislative constraints
- Media attention
- Citizen feedback

Each of these factors can slow the change process.

2.2 Multiple Stakeholders

The University of Alberta's municipal leadership program highlights the complexity of managing relationships among:

- Council members
- Administration
- Unions

- Community organizations
- Businesses
- Provincial governments
- Citizens

Successful change therefore requires broad stakeholder alignment rather than executive direction alone.[2]

2.3 Political Cycles

Municipal elections create periodic changes in governance priorities.

While organizational improvements often require multiple years to achieve measurable outcomes, elected officials typically operate within four-year electoral cycles. This mismatch can create tensions between long-term organizational needs and short-term political expectations.

3. Harvard University's Framework for Successful Public-Sector Change

Harvard Kennedy School emphasizes that successful public-sector transformation requires three essential conditions:

A. Creating Public Value

Change must clearly demonstrate benefits to citizens and the community. Leaders must articulate:

- Why change is necessary
- What outcomes will improve
- How citizens will benefit

Without a compelling public value proposition, resistance increases significantly.[5]

B. Building Operational Capacity

Organizations must possess sufficient:

- Skills
- Talent
- Technology
- Processes
- Resources

to execute change successfully.

Municipalities frequently fail when ambitious goals are adopted without corresponding investments in administrative capacity.[5]

C. Securing Legitimacy and Support

Harvard researchers argue that sustainable change requires support from:

- Governing bodies
- Employees
- Community stakeholders
- Citizens

Public leaders must therefore devote significant effort to coalition-building and communication.[5]

4. The Positive Role Elected Officials Can Play

Elected officials are among the most influential stakeholders in municipal change efforts.
When council members demonstrate strong governance practices, they can significantly increase the likelihood of successful transformation.

4.1 Establishing Strategic Direction

Research from the University of Alberta emphasizes that effective municipal leadership begins with strategic thinking rather than operational involvement.[2]

Council contributes positively when it:

- Establishes a clear strategic vision
- Defines long-term community outcomes
- Sets measurable priorities
- Maintains focus on adopted plans

When council consistently reinforces agreed-upon strategic objectives, administration can align resources and execution accordingly.

4.2 Acting as Change Champions

Successful transformations often require visible political support.
Elected officials can:

- Advocate publicly for change
- Explain benefits to residents
- Build community support

- Reinforce organizational priorities

Harvard case studies repeatedly demonstrate that major municipal transformations succeed when political leaders actively champion change initiatives rather than merely approving them.[3]

4.3 Supporting Evidence-Based Decision Making

Effective councils encourage administration to:

- Present data
- Analyze risks
- Evaluate alternatives
- Measure outcomes

Harvard's public management research emphasizes that government performance improves when decisions rely on evidence rather than anecdote or political pressure alone.[4]

4.4 Building Trust Between Council and Administration

The University of Alberta highlights relational leadership and stakeholder engagement as critical municipal leadership competencies.[2]

Trust enables:

- Open communication
- Constructive challenge
- Faster decision-making
- Greater organizational resilience

Municipal change is most successful when council and administration function as collabourative partners within clearly defined roles.

5. How Elected Officials Can Negatively Affect Change Management

While elected officials can contribute significantly to organizational success, they can also unintentionally create barriers to change.

5.1 Frequent Shifts in Direction

One of the most damaging influences on organizational change is inconsistent governance direction. Problems arise when councils:

- Frequently alter priorities
- Reverse previous decisions

- Pursue conflicting objectives
- Abandon strategic plans

This creates uncertainty throughout the organization.

Employees often become reluctant to invest energy in initiatives they perceive may be abandoned after the next council meeting or election.

5.2 Micromanagement

Research from municipal leadership programs consistently distinguishes governance from administration.[2]

Council's role is to determine:

- What outcomes should be achieved

Administration's role is to determine:

- How those outcomes will be achieved

When elected officials become involved in operational management, consequences frequently include:

- Reduced organizational accountability
- Slower decision-making
- Confusion among staff
- Erosion of administrative authority

5.3 Resistance to Innovation

Change frequently challenges established practices.

Some elected officials may oppose innovation because:

- Existing systems are familiar
- Improvements carry political risk
- Benefits may not appear immediately

Harvard's research on public-sector transformation notes that successful leaders must overcome institutional tendencies toward maintaining the status quo.[3]

5.4 Political Short-Termism

Change initiatives often require several years before measurable benefits emerge.

Political leaders may prioritize:

- Visible short-term wins
- Immediate constituent demands
- Election-cycle objectives

at the expense of longer-term organizational improvements.
Examples include:

- Deferring infrastructure renewal
- Delaying workforce development
- Avoiding organizational restructuring
- Underinvesting in technology modernization

While politically attractive in the short term, these decisions frequently increase long-term organizational risk.

5.5 Undermining Administrative Leadership

The University of Alberta's municipal leadership framework emphasizes the importance of strong leadership relationships.[2]

Change initiatives can fail when elected officials:

- Publicly criticize administration
- Circumvent organizational structures
- Provide conflicting instructions to staff
- Interfere with implementation activities

Such actions create uncertainty and weaken organizational confidence.

6. The Importance of Council-CAO Alignment

Perhaps no relationship is more important to municipal change management than the relationship between council and the Chief Administrative Officer (CAO).

Research across municipal leadership literature consistently demonstrates that successful organizations establish:

Council Responsibilities

- Strategic vision
- Community priorities
- Policy direction
- Organizational accountability

CAO Responsibilities

- Operational leadership
- Organizational implementation
- Staff management
- Performance execution

When these roles remain aligned and respected, change initiatives move more efficiently through planning, implementation, and institutionalization.

When the relationship becomes adversarial, organizational energy shifts from innovation toward conflict management.

7. Best Practices for Municipal Councils Leading Change

Based on research from Harvard, the University of Alberta, and the University of Calgary, successful councils should:

1. Develop and maintain a long-term strategic plan.
2. Clearly define desired outcomes before determining solutions.
3. Support evidence-based decision-making.
4. Communicate consistently with citizens.
5. Respect governance and administrative boundaries.
6. Invest in organizational leadership capacity.
7. Focus on community outcomes rather than political positioning.
8. Maintain stable priorities over time.
9. Build trust with administration.
10. Evaluate change initiatives using measurable performance indicators.

Change management is essential to municipal sustainability, effectiveness, and community success. As municipalities confront increasingly complex challenges, the ability to manage organizational transformation has become a core competency rather than an occasional requirement.

Research from **Harvard University**, the **University of Alberta**, and the **University of Calgary** demonstrates that successful change depends upon strategic leadership, stakeholder engagement,

organizational capacity, and sustained commitment. Elected officials play a decisive role in determining whether change initiatives succeed or fail.

When councils provide clear direction, champion strategic priorities, respect governance boundaries, and support evidence-based decision-making, they become powerful enablers of organizational transformation. Conversely, inconsistent direction, micromanagement, political short-termism, and weakened administrative relationships can significantly undermine change efforts.

Ultimately, municipalities that foster strong partnerships between elected officials and administration are best positioned to navigate complexity, adapt to emerging challenges, and achieve long-term community outcomes.

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6. Harvard Data-Smart City Solutions. *A Case Study in Change Management: Using Digital Infrastructure to Improve Cities*. Analysis of municipal transformation through innovation, leadership, and organizational adaptation.

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Current State

Administration would note the current state of change management has been stagnated by a comprehensive internal audit sparked by the concerns of a small demographic of residents.

The changes identified by Administration to help advance the strategic priorities outline in Council's strategic plan (Appendix A) have been placed on hold and there has been an increased blurring of the lines related to the role separation.

The most recent example is the motion to have the full credit card statement attached with the payables report. The Accounts Payable has been a historic document, but one that is solely in the realm of Administration to authorize and approve. Motions which blur these lines and are not treated as just Administration being transparent negatively affect the ability for Administration to drive innovation and change.

QUESTIONS

As part of this section of the Audit three questions were asked.

Is leadership effective?

Is the organization strategically aligned?

Are roles and responsibilities clear?

In order to provide a thoroughly unbiased review Administration has utilized a tool to answer the questions in a non-biased way taking into consideration all the research and legislative requirements that have also been used as a basis for the report.

The following is the review which was provided to all three questions.

Assessment Report: Leadership Effectiveness, Strategic Alignment, and Role Clarity

This assessment reviews the evidence contained in this report and answers the three requested governance questions. To avoid an inappropriate evaluation of individual employees or elected officials, the conclusions assess the **effectiveness of the leadership system, governance framework, and organizational design**, rather than rating any person's performance.

Executive Summary

Based on the evidence presented in the report:

1. **Is leadership effective?**

   Partially. The organization demonstrates effective operational leadership and a capacity to implement Council initiatives, provide evidence-based reports, control costs, identify risks, and introduce innovative practices. However, the overall leadership system is not fully effective at the strategic level because the CAO and Director of Operations carry unusually broad

operational portfolios, strategic direction requires recurring clarification, succession capacity is limited, and the current governance environment has slowed organizational change.

2. **Is the organization strategically aligned?**

   Partially, but not sufficiently. Administration has aligned work and budgetary resources with Council's identified initiatives. Nevertheless, the strategic plan does not provide the outcomes, targets, ownership, milestones, prioritization criteria, costing, or risk controls required for complete organizational alignment. The organization is working toward Council's stated priorities, but it does not yet have a sufficiently precise framework to establish whether its resources, projects, and results are consistently aligned.

3. **Are roles and responsibilities clear?**

   Clear in legislation and generally clear on paper, but materially blurred in practice. The Council–CAO division is well described, and the organization has job descriptions and an organizational chart. In actual operations, however, vacant internal leadership functions, contracted financial services, extensive role accumulation, and recent governance involvement in administrative processes have weakened practical role clarity and accountability.

The overall conclusion is that the Village has a **functional and capable operating organization**, but its governance and leadership model is not yet sufficiently structured, distributed, or strategically defined to be considered fully effective and sustainable.

1. Scope and Methodology

This assessment considers the report's findings concerning:

- strategic planning;
- governance structure;
- decision-making;
- leadership capacity;
- succession planning;
- organizational culture;
- risk management; and
- change management.

The underlying document was prepared internally by the CAO. Its findings provide substantial organizational evidence, but they should be understood as an **internal management assessment**, not an independent assurance opinion. The report itself also distinguishes its strategic-plan assessment from an evaluation of Council or employee performance.

2. Is Leadership Effective?

Finding

Leadership is operationally effective in several important respects, but the leadership system is only partially effective overall.

This distinction is important. The report contains evidence that leadership has maintained municipal operations, advanced Council initiatives, supported informed decision-making, aligned budgetary resources with initiatives, implemented cross-training and leadership exposure, and identified substantial financial and infrastructure risks. At the same time, it identifies structural conditions that restrict the organization's strategic capacity and make continued effectiveness disproportionately dependent upon a small number of people.

Evidence of Leadership Effectiveness

2.1 Council decisions are being supported by substantive administrative information

The report states that administration has provided Council with significant reports based on the requested information and that Council has generally been able to decide those matters without requiring follow-up information. This supports a finding that the administrative decision-support function is operating effectively.

The report also correctly describes the CAO's statutory responsibility as including the implementation of municipal policies and programs, advising and informing Council, and carrying out assigned legislative and Council responsibilities. It identifies the CAO as the organizational link between Council and administration.

2.2 Administration has demonstrated implementation capacity

The Village has operated with a strategic business plan since at least 2015, and the report states that administration has worked on the initiatives contained in successive plans while aligning budgetary funding with those initiatives. That is evidence that leadership converts at least some governance direction into operational activity and financial commitments.

The report also describes current leadership-development practices, including expanded supervisory responsibilities for the senior administrative position, quarterly Council reporting by the Director of Operations and Fire Chief, staff participation on hiring committees, and efforts to redistribute operational duties. These measures demonstrate an attempt to broaden organizational capability rather than retaining all leadership exposure at the CAO level.

2.3 Leadership has shown innovation and financial stewardship

The report identifies several initiatives attributed to earlier periods of Council and administrative support, including grant-supported pool improvements, alternative fire-apparatus procurement, new revenue approaches at the pool, work with private seniors-housing developers, funded capital savings, fleet replacement practices, recreation programming, and collabouration with service groups. These examples show that the leadership system has previously been capable of supporting innovation and practical service improvements.

2.4 Leadership recognizes material organizational and financial risks

Administration has identified risks involving grant dependence, infrastructure renewal, reserve adequacy, debt capacity, development timing, and lifecycle funding. The report also recognizes that deferred infrastructure renewal can produce emergency repair costs, service interruptions, borrowing pressure, and higher long-term costs. This demonstrates organizational awareness of issues extending beyond annual operations.

Evidence Limiting a Finding of Full Effectiveness

2.5 Leadership capacity is overly concentrated

The formal leadership team consists of the CAO, Director of Operations, and a contracted CFO. However, the contracted CFO does not perform the full supervisory and organizational role ordinarily associated with an internal CFO, leaving the CAO responsible for front-office supervision and related corporate-services functions.

The CAO also performs the functions of Director of Corporate Services, Director of Community Services, Director of Public Safety, Deputy Director of Emergency Management, Development Officer, Human Resources Manager, Economic Development Officer, and President and General Manager of Ridge Utilities. The report specifically states that these roles consume time that could otherwise be directed toward policy review, long-term strategy, and Council’s broader vision.

Similarly, the Director of Operations combines director-level management, field supervision, public works, utilities, parks, recreation, and specialized facility responsibilities. The report identifies difficulty replacing this combination of skills and experience as an inherent organizational risk.

This concentration does not establish that current officeholders are ineffective. It establishes that the **leadership model is fragile**, because its success depends on sustained performance by a very small number of multi-role individuals.

2.6 Strategic leadership time is being displaced by operational work

The report's own analysis states that excessive operational duties can reduce attention to long-term planning, policy advice, enterprise risk management, organizational development, innovation, and continuous improvement. It concludes that role accumulation can leave a municipality operationally busy while strategically stagnant.

That risk is directly applicable to the described organizational structure. Even where daily operations are being completed successfully, the leadership system cannot be considered fully effective if senior executive capacity is routinely diverted away from strategic governance, organizational development, policy, and performance management.

2.7 Strategic direction requires repeated clarification

The report states that administration was discouraged from providing clarifying or operational input during the initial strategic-planning process. Administration therefore had to obtain clarification in later committee meetings and continues to seek direction as it works through the action items.

The need for clarification is not evidence of administrative failure. It indicates a leadership-system weakness at the interface between governance direction and operational execution. Effective municipal leadership requires Council to state the intended outcome clearly and administration to advise on feasibility, options, cost, risk, and implementation.

2.8 Change leadership is currently constrained

The report states that planned changes intended to advance the strategic plan have been placed on hold during the internal audit and that governance and administrative boundaries have become increasingly blurred. It gives the motion concerning full credit-card statements as an example of governance attention extending into an area described by the report as administrative authorization and approval.

Whether Council considers that oversight justified is ultimately a governance determination. Nonetheless, the report's evidence supports the conclusion that organizational energy has shifted from implementation and innovation toward review, clarification, and control.

Conclusion on Leadership Effectiveness

Leadership should be assessed as **partially effective**:

- **Effective operationally:** The municipality continues to deliver services, produce decision-support information, manage complex portfolios, pursue financial stewardship, identify risk, and implement Council initiatives.

- **Constrained strategically:** Senior leadership capacity is spread across too many operational functions.

- **Vulnerable structurally:** The organization has considerable key-person dependency and weak succession depth.

- **Inconsistent at the governance-administration interface:** Strategic direction has required continued clarification, and the report identifies increasing role-boundary concerns.

- **Not yet sustainable:** Current effectiveness depends more heavily on individual capacity than on distributed systems, clearly defined outcomes, documented knowledge, and organizational depth.

3. Is the Organization Strategically Aligned?

Finding

The organization is directionally aligned with Council's stated priorities, but it is not fully strategically aligned in a measurable, prioritized, or sustainable manner.

The distinction is between **activity alignment** and **outcome alignment**. Administration is performing work connected to the strategic plan, but the plan does not provide enough information to establish whether that work is achieving the intended outcomes, receiving the proper priority, remaining affordable, or producing sufficient public value.

Evidence Supporting Strategic Alignment

3.1 A common strategic framework exists

The strategic plan contains a community vision, relevant municipal priorities, four coherent pillars, and commitments to quarterly monitoring and annual review. The internal assessment characterizes this as a credible strategic foundation and an effective statement of direction and community identity.

3.2 Administration is acting on the plan

Administration has begun implementing the strategic plan and has sought clarification where individual items are not sufficiently defined. The report further states that administration has worked on successive strategic plans and aligned budgetary dollars with identified initiatives.

These are meaningful indicators of alignment. They demonstrate that the strategic plan is not wholly disconnected from administrative work or budget decisions.

Evidence Showing Incomplete Alignment

3.3 The strategic plan lacks core performance-management elements

The plan received a design-effectiveness assessment of **2.8 out of 5**. According to the report, it lacks:

- defined outcomes;
- baselines;
- targets;
- complete cost information;
- consistently assigned owners;
- annual milestones;
- prioritization criteria; and
- strategic risk controls.

As a result, Council could receive regular reports showing that work is occurring without having a defensible means of deciding whether a priority is complete, whether the intended public benefit was achieved, whether the cost was justified, whether delivery is on schedule, or which projects should be deferred when organizational capacity is insufficient.

This is the central strategic-alignment weakness. Activity can be connected to a strategic pillar while still being insufficiently linked to a defined result.

3.4 Priorities are too broad for consistent execution

The plan contains four pillars with approximately four to six action items in each category, but the report states that several priorities provide limited direction or clarity. Annexation, recreation master planning, economic development, and tourism are identified as matters potentially substantial enough to require multi-year business plans of their own

Without defined scope and sequencing, two reasonable decision-makers may interpret the same priority differently. That creates risks of fragmented execution, inconsistent reporting, overcommitment, and disputes about whether administration has completed the assigned work.

3.5 Administrative capacity is not fully aligned with the breadth of the plan

A credible strategy must correspond to the organization’s human, financial, and technical capacity. Here, multiple director and specialist functions remain concentrated in the CAO, while the Director of Operations also holds a broad operational portfolio

The report recognizes that excessive role accumulation reduces strategic focus, slows policy implementation, increases organizational dependency, and weakens innovation and long-term planning capacity.

Accordingly, the strategic plan may identify desirable initiatives without establishing whether the Village has sufficient capacity to deliver all of them concurrently.

3.6 Succession planning is not formally integrated into strategy

The Village has no formal succession-planning policy, although cross-training has been incorporated into the performance-review process for four years. The report further concludes that the breadth of the two senior managerial roles makes it impractical for a single person to be fully prepared to replace either portfolio.

This is a strategic-alignment issue because the organization cannot confidently pursue long-term priorities if continuity of the leadership and technical capacity needed to deliver those priorities is not protected.

3.7 Risk information is not yet fully embedded in strategic prioritization

The report presents extensive financial and infrastructure risks, including grant dependence, deferred renewal, reserve requirements, wastewater exposure, water-system deficiencies, growth timing, transportation deterioration, and debt-capacity concerns.

However, the strategic-plan assessment separately finds that strategic risk controls, prioritization criteria, complete costing, and affordability measures are absent.

The organization is therefore identifying risks, but the plan does not yet demonstrate a complete mechanism for ranking strategic initiatives against those risks.

Conclusion on Strategic Alignment

The organization is **partially strategically aligned**:

- Council has adopted a strategic direction.
- Administration is working on the identified initiatives.
- Budgetary dollars have been assigned to support those initiatives.
- Quarterly and annual review concepts are present.

However, full alignment cannot be demonstrated because:

- outcomes and completion criteria are not sufficiently defined;
- project ownership is inconsistent;
- affordability and cost information are incomplete;
- milestones and targets are absent;
- competing projects are not formally prioritized;
- strategic risk is not integrated into project selection;

- workforce and succession capacity are not fully aligned with the strategy; and
- administrative clarification continues to be required.

The practical conclusion is that the Village has **strategic intent without a complete strategic-management system**.

4. Are Roles and Responsibilities Clear?

Finding

Roles and responsibilities are formally clear at the legislative level and generally documented internally, but they are not consistently clear in actual organizational practice.

Areas Where Roles Are Clear

4.1 Council and CAO responsibilities are clearly distinguished

The report states that Council is responsible for governance, strategic direction, policy, budgets, bylaws, oversight, community representation, and public accountability. The CAO is responsible for operations, staff management, policy implementation, service delivery, organizational leadership, professional advice, and administrative decisions.

It also identifies the CAO as Council's single employee and principal administrative contact, with collective Council direction flowing through the CAO rather than individual councillors directing municipal staff.

This is a strong formal foundation for role clarity.

4.2 Employee responsibilities are documented

The Village has established job descriptions that require employees to support and learn aspects of other roles, creating an explicit basis for cross-training and operational backup.

4.3 The organizational chart identifies departmental relationships

The organizational chart identifies the CAO as the administrative head and shows Community Services, Corporate Services, Operations/Public Works, and Public Safety under that position.

Areas Where Practical Clarity Is Weak

4.4 The organizational chart does not reflect operational reality

The chart appears to contemplate four director-level functions reporting to the CAO. In practice, the report states that only the Director of Operations is an internal manager occupying one of those

functional roles. The CAO directly supports or supervises numerous employees, officials, contractors, regional services, and external agencies.

A chart that does not reflect the actual assignment of authority, supervisory responsibility, and workload cannot serve as a fully reliable accountability instrument.

4.5 Multiple functions are consolidated without distinct accountability structures

The CAO simultaneously holds several executive, director, statutory, operational, human-resources, development, economic-development, emergency-management, and utility responsibilities.

This creates at least three areas of ambiguity:

- which capacity the CAO is acting in for a particular decision;
- who provides independent review or challenge where the CAO recommends, implements, and monitors an action; and
- which responsibilities may be delegated during an absence.

The report specifically identifies the internal-control risk created where one individual may recommend, approve, and monitor actions.

4.6 The contracted CFO arrangement leaves incomplete functional ownership

The report states that the contracted CFO does not fulfill the entire role ordinarily associated with an internal CFO and cannot perform staff supervision. Those responsibilities therefore return to the CAO.

The financial-management arrangement also concentrates historical reasoning and contextual knowledge within a third-party provider. The report says that transitions may preserve accounting records while losing the explanation for why particular decisions or treatments were adopted.

Accordingly, formal financial responsibilities may exist, but ownership of supervision, decision documentation, knowledge retention, and continuity is not sufficiently robust.

4.7 Governance and administration boundaries are becoming less distinct

The report describes increased blurring of role separation and identifies Council's motion concerning detailed credit-card statements as an example.

Council has a legitimate oversight responsibility, including financial stewardship and monitoring organizational performance. Administration retains responsibility for operational authorization and implementation. The role-clarity problem arises when Council's desired oversight information is not distinguished from an attempt to direct or approve routine administrative processing.

Conclusion on Role Clarity

Roles and responsibilities are:

- **Clear in legislation:** Council governs; the CAO administers.
- **Generally clear in policy and job descriptions:** formal role descriptions and cross-support expectations exist.
- **Less clear in organizational design:** the chart does not adequately describe actual portfolios and direct-report relationships.
- **Blurred in execution:** several leadership, operational, oversight, and implementation responsibilities are concentrated in the same position.
- **Not sufficiently resilient:** acting authority, backup capacity, knowledge ownership, and succession coverage are incomplete.
- **Increasingly uncertain at the governance boundary:** some oversight activity is moving closer to operational administration.

The appropriate answer is therefore **no, not fully**. Formal clarity exists, but actual accountability and functional ownership require further definition.

5. Overall Assessment

Assessment Area	Overall Finding	Principal Reason
Leadership effectiveness	**Partially effective**	Strong operational delivery and administrative support, but excessive role concentration restricts strategic capacity and sustainability.
Strategic alignment	**Partially aligned**	Initiatives and some budget resources follow Council's plan, but outcomes, targets, ownership, costing, milestones, prioritization, and risk controls are incomplete.
Roles and responsibilities	**Clear formally, blurred operationally**	Legislative boundaries and job descriptions exist, but actual portfolios, contracted functions, governance practices, and internal controls reduce practical clarity.

6. Recommended Corrective Actions

6.1 Convert the strategic plan into an accountable implementation framework

Each strategic initiative should have:

- a defined intended outcome;
- a clear scope and completion test;
- an accountable Council sponsor at the governance level, where appropriate;
- an accountable administrative lead;

- annual milestones;
- anticipated operating and capital costs;
- required staff capacity;
- key risks and dependencies;
- performance indicators; and
- a reporting schedule.

This responds directly to the plan-design deficiencies identified in the report.

6.2 Establish a formal prioritization process

Council should classify initiatives as:

- mandatory or legislatively required;
- critical infrastructure or risk reduction;
- Council strategic priority;
- operational improvement; or
- discretionary opportunity.

When available capacity or funding is insufficient, Council should formally determine what proceeds, what is phased, and what is deferred. This would address the report's finding that no defensible method currently exists for deciding which projects should be deferred when capacity is insufficient.

6.3 Update the organizational chart to reflect actual functional accountability

The revised structure should show:

- every functional portfolio currently assigned to the CAO;
- actual supervisory relationships;
- contracted versus internal responsibilities;
- delegated and acting authorities;
- decision and approval limits;
- operational backups; and
- functions without adequate secondary coverage.

6.4 Complete a role-capacity and segregation-of-duties review

The review should distinguish:

- strategic executive responsibilities;
- director-level management responsibilities;

- statutory or designated-officer responsibilities;
- routine operational responsibilities;
- responsibilities that can be delegated;
- responsibilities that can be contracted;
- responsibilities requiring independent review; and
- responsibilities that should not remain concentrated in one position.

This is particularly important where one role may recommend, approve, implement, and monitor related activities.

6.5 Adopt a formal succession and knowledge-continuity framework

The Village already uses cross-training, but the report identifies the absence of a formal succession policy and substantial key-person dependency.

The framework should prioritize:

- the CAO portfolio;
- Director of Operations responsibilities;
- financial-management knowledge;
- development and planning;
- utility management;
- emergency management;
- human resources; and
- economic development.

6.6 Adopt a Council–CAO governance protocol

The protocol should define:

- how Council establishes outcomes;
- how Council requests information;
- how administrative recommendations are presented;
- when Council direction requires a formal resolution;
- how individual councillor inquiries are handled;
- what constitutes governance oversight;
- what constitutes operational direction;
- how strategic clarification is documented; and
- how disagreements are resolved without directing individual employees.

6.7 Introduce an integrated quarterly governance dashboard

Quarterly reporting should combine:

- strategic initiative status;
- milestone completion;
- budget status;
- staff-capacity constraints;
- critical organizational risks;
- infrastructure exposure;
- succession vulnerability;
- Council decisions required; and
- proposed priority changes.

This would allow Council to monitor outcomes rather than merely confirm that activity has occurred.

Final Opinion

The evidence in in the report does not support a conclusion that the Village lacks capable leadership or strategic activity. It instead reveals a more nuanced condition: **the organization is achieving results despite structural constraints, rather than because it possesses a fully developed leadership and strategic-management system**.

Leadership is therefore **effective in maintaining operations and advancing initiatives, but not yet fully effective as a sustainable, distributed strategic system**. Strategic alignment is **present at the level of direction and activity, but incomplete at the level of outcomes, priorities, accountability, resources, and measurement**. Roles are **well understood conceptually and legislatively, but insufficiently differentiated and documented in the organization's actual operating model**.

The most important corrective step is not to assign fault to Council, administration, or any individual employee. It is to convert the current informal and person-dependent model into a formal governance system with clear outcomes, realistic priorities, accurately documented roles, distributed leadership capacity, stronger succession protection, and measurable accountability.

Assessment approach

The report separates **individual performance** from **system effectiveness**, distinguishes operational accomplishment from strategic maturity, and bases each conclusion on specific findings in the internal audit. This produces a more objective and defensible response than assigning a simple effective or ineffective label to individual leaders.

Point 2. Evaluate Workforce Capability and Capacity

The Areas to be explored withing this section are as follows:

1. Staffing Levels
2. Recruitment Effectiveness
3. Employee Engagement
4. Training Programs
5. Retention Rates
6. Labour Relations
7. Performance Management
8. Health and Safety

As with the Part 1 this part will look at research; best practices; legislative requirements and existing policies within the Village.

This section will also move towards use of comparative data; incorporating previous Council Presentations, as the only way to provide validation on metrics is to compare to a demographically similar sample pool.

STAFFING LEVELS

Adequate Staffing Levels in Municipal Government Operations: A Research-Based Review

Determining "adequate staffing levels" in municipal government is one of the most complex issues facing local governments. Research from the **University of Calgary**, **University of Alberta**, and **University of British Columbia (UBC)** consistently suggests that there is no single staffing ratio that applies universally to all municipalities. Instead, staffing adequacy is determined by an organization's ability to deliver mandated services, maintain regulatory compliance, preserve institutional capacity, and achieve strategic objectives without excessive workload concentration or organizational risk.

The evidence indicates that municipalities should evaluate staffing through a combination of:

- Population-served metrics
- Service-level requirements
- Organizational capacity indicators
- Management span-of-control measures
- Workforce sustainability and succession metrics

Particularly in smaller municipalities, staffing adequacy is less about employee headcount and more about the organization's ability to sustain critical functions without over-reliance on a small number of individuals. Research and practitioner literature increasingly identify leadership concentration and role overload as significant organizational risks.

1. Why Staffing Levels Matter

Municipal governments operate in one of the most complex public-sector environments. They are responsible for:

- Legislative compliance
- Infrastructure management
- Utilities
- Public works
- Asset management
- Financial reporting
- Land-use planning
- Emergency management
- Economic development
- Community services

Research from the **University of Alberta's Executive Certificate in Municipal Leadership** emphasizes that municipal leaders must balance increasing service expectations, limited resources, workforce pressures, and growing organizational complexity. Adequate staffing is therefore directly connected to organizational resilience and the ability to execute municipal responsibilities effectively.

Similarly, research summarized in organizational studies from the **University of Calgary** highlights that organizations experience declining performance when leadership capacity and administrative resources are insufficient relative to operational demands.

2. There Is No Universal Staffing Ratio

One of the most important findings in the literature is that staffing levels cannot be determined solely by population.

Two municipalities with identical populations may require vastly different staffing complements due to:

- Utility ownership
- Road network size
- Recreation facilities
- Economic development activities
- Planning and development volumes
- Fire and emergency services
- Regional partnerships
- Geographic area

Research and municipal workforce studies consistently conclude that staffing adequacy should be measured against service requirements rather than population alone.

However, population-based benchmarking remains useful as a reference point.

3. Staffing Metrics from Canadian Municipalities

One useful benchmark comes from the **City of Calgary**.

As of November 2024, Calgary reported:

- **12.9 full-time equivalent employees (FTEs) per 1,000 residents**
- A reduction from approximately 14 FTEs per 1,000 residents ten years earlier
- Population growth significantly outpacing workforce growth

The City reports that this ratio remains among the lowest of major Canadian cities while maintaining service delivery.

What This Suggests

For large municipalities:

Metric	Benchmark
FTE per 1,000 residents	Approximately 11-15
Administrative leadership ratio	Generally 1 manager per 5-10 staff
Organizational span of control	Typically 5-8 direct reports

These figures vary substantially based on service mix and municipal structure. Calgary's experience demonstrates that staffing efficiency improves when specialized functions, technology, and economies of scale are available.

4. Why Small Municipalities Face Different Challenges

Research involving municipal workforce development and public-sector leadership consistently identifies small municipalities as operating under fundamentally different capacity constraints.

Small municipalities rarely achieve economies of scale.

Instead, they depend upon employees performing multiple roles.

For example:

CAO

May simultaneously act as:

- Chief Administrative Officer
- HR Director
- Economic Development Officer
- Strategic Planner

- Labour Relations Advisor
- Emergency Management Coordinator
- Development Officer
- Director of Corporate Services
- Director of Public Safety
- Project Manager

Director of Operations

May oversee:

- Roads
- Utilities
- Facilities
- Fleet
- Safety
- Capital Projects
- Recreation

This concentration of responsibilities creates what organizational theory describes as **key-person dependency risk**.

5. Indicators of Understaffing

Research from public administration, organizational psychology, and municipal leadership literature identifies several measurable indicators of inadequate staffing.

Operational Indicators

- Increasing project delays
- Backlogs in service requests
- Regulatory deadlines at risk
- Deferred maintenance
- Slower decision-making

Human Resource Indicators

- High overtime
- Staff burnout
- Increased absenteeism
- High turnover
- Recruitment difficulties

Leadership Indicators

- One manager responsible for multiple departments
- Strategic planning continually deferred
- Succession plans absent or ineffective
- Limited professional development capacity

Governance Indicators

- Council reports delayed
- Strategic initiatives stalled
- Increased reactive rather than proactive management

Research on municipal administrative stability in Alberta is increasingly identifying these factors as predictors of organizational vulnerability.

6. What Research Suggests Is "Adequate"

Across Alberta, British Columbia, and Canadian municipal workforce studies, staffing is generally considered adequate when the municipality has capacity in five key areas.

A. Operational Capacity

The organization can:

- Deliver core services consistently.
- Meet statutory obligations.
- Maintain infrastructure and assets.

B. Strategic Capacity

Leadership has time to:

- Develop policy.
- Conduct long-term planning.
- Pursue economic development.
- Support council priorities.

Research consistently shows that organizations become less effective when leaders are consumed entirely by day-to-day operations.

C. Redundancy Capacity

At least one additional employee can perform critical functions during:

- Vacations
- Illness
- Retirement
- Resignation

This principle is central to both succession planning and community resilience research.

D. Sustainable Workload Capacity

Workloads allow employees to:

- Take leave
- Participate in training
- Develop professionally
- Maintain well-being

Chronic overload is consistently associated with burnout and declining organizational performance.

E. Change Capacity

The organization can implement:

- New legislation
- Capital projects
- Digital transformation
- Council initiatives

Without these resources, organizational change often fails regardless of strategy quality.

7. A Practical Municipal Staffing Framework

Based on the collective research, municipalities should evaluate staffing adequacy using the following framework.

Level 1: Service Capacity

Can all mandatory services be delivered effectively?

Level 2: Organizational Capacity

Can managers balance operations and strategic planning?

Level 3: Succession Capacity

Does every critical function have a trained backup?

Level 4: Workforce Sustainability

Are overtime, turnover, and burnout within acceptable ranges?

Level 5: Strategic Readiness

Can the organization pursue strategic objectives without sacrificing daily operations?
A municipality that answers "no" to several of these questions is likely operating below adequate staffing levels regardless of its employee-to-population ratio.

Research from the **University of Calgary**, **University of Alberta**, and institutions supporting British Columbia local government administration demonstrates that adequate municipal staffing cannot be defined by headcount alone. Rather, staffing adequacy is achieved when the organization possesses sufficient operational, leadership, and succession capacity to deliver services sustainably, maintain compliance, and pursue strategic priorities

The most useful quantitative benchmark identified was Calgary's **12.9 FTEs per 1,000 residents**, but this should be viewed only as a reference point. Smaller municipalities require a different analysis focused on organizational resilience, workload distribution, and capacity concentration. Evidence increasingly suggests that municipalities become vulnerable when critical functions rely on a small number of individuals, when strategic work is continually deferred, or when leadership roles accumulate excessive operational responsibilities.

For municipalities such as small Alberta towns and villages, the strongest indicator of adequate staffing is not the number of employees, but whether the organization can maintain service delivery, absorb turnover, support succession, and execute council priorities without overburdening key staff.

At present the Villag operates at **6.87 FTE** per 1,000 residents, or almost half of what the benchmark of the City of Calgary utilizes. With the average range of 11 to 15 FTE being the norm the Village is well below any staffing metric for delivery of services.

The number of FTE is also being determined off of the last Statistics Canada census (2021), which provided the Village population of 1,169 residents, as opposed to our own internal 2016 Census of 1,350.

Using the 1,350 figure as our data set, the Village has sits almost one full FTE lower at **5.92 FTE** per 1,000 residents.

Administration would submit this figure is likely still high as the community has seen new homes and growth since 2016 that would add to the overall population base.

This means the Village is operating on half the benchmarked number of FTE staff on the low end, to provide services to the Community as a whole.

Appendix E Internal Audit Report Presented to Council June 3rd, 2026

Administration utilized a data analytics research tool to provide critical feedback on the report presented to Council around staffing and financial comparisons of communities similar in size and in our generalized immediate area. The tool was instructed to provide a written review and feedback on the staffing levels of the Village of Stirling as compared to the other municipalities within that report. The report findings are below.

After reviewing the staffing section of from the internal audit report I believe a deeper analysis provides a stronger picture than the conclusion currently contained in the report. The staffing data suggests that the Village of Stirling is operating at the lower end of municipal staffing levels relative to comparable municipalities and is likely extracting a higher level of productivity per employee than its peers.

Executive Summary

Based on population, assessment base, staffing levels, operating expenditures, salary allocations, growth patterns, and service delivery requirements, the Village of Stirling appears to be leanly staffed rather than overstaffed. In comparison with the municipalities identified in the report, there is evidence that Stirling may require additional administrative capacity over the next 3-5 years to maintain service levels and support future growth.

Comparative Staffing Analysis

Administrative Staffing

Municipality	Population	Admin FTE
Stirling	1,164	3.4
Milk River	824	3.0
Spirit River	992	4.0
Acme	606	3.8
Irricana	1,179	6.75

Administrative FTE per 1,000 Residents

Municipality	Admin FTE / 1,000 Residents
Stirling	2.92
Milk River	3.64
Spirit River	4.03
Acme	6.27
Irricana	5.73

Calculated from staffing and population figures reported in the audit.

Key Observation

Stirling has the lowest administrative staffing ratio among all comparator municipalities.

Compared to:

- Milk River, Stirling operates with approximately 20% less administration capacity per resident.
- Spirit River operates with approximately 38% more administrative staffing per resident.
- Irricana operates with approximately 96% more administrative staffing per resident.
- Acme operates with more than double Stirling's administrative staffing per capita.

These figures are significant because municipal administration does not scale directly with population. Core functions such as:

- legislative services,
- accounting,
- utility billing,
- tax administration,
- procurement,
- records management,
- planning and development,
- grant administration,
- elections,
- communications,

must still occur regardless of whether a municipality has 600 residents or 1,200 residents.

This suggests Stirling's administration is carrying a broader span of responsibility per employee than any municipality examined in the report.

Operations Staffing Analysis

Operations Staffing

Municipality	Population	Operations FTE
Stirling	1,164	4.6
Milk River	824	4
Spirit River	992	5
Acme	606	4
Irricana	1,179	4

Operations FTE per 1,000 Residents

Municipality	Ops FTE / 1,000 Residents
Stirling	3.95
Milk River	4.85
Spirit River	5.04
Acme	6.60
Irricana	3.39

Calculated from staffing and population figures reported in the audit.

Interpretation

Operations staffing is much closer to the peer group.

Stirling sits roughly in the middle of the comparison range and appears generally well aligned with municipal norms for traditional public works responsibilities.

The operations department does not appear materially understaffed when compared with the other communities.

The staffing pressure appears concentrated within administration rather than operations.

Total Staffing Comparison

Municipality	Total FTE
Stirling	8.0
Milk River	7.0
Spirit River	9.0
Acme	7.8
Irricana	10.75

Total FTE per 1,000 Residents

Municipality	Total FTE / 1,000 Population
Stirling	6.87
Milk River	8.49
Spirit River	9.07
Acme	12.87
Irricana	9.12

Based on total staffing figures reported in the audit.

Comparative Finding

Relative to the average of the other four communities, Stirling operates with approximately 25-30% fewer staff per resident.

This suggests that Stirling's employees are collectively delivering more work per staff member than the comparator organizations.

Growth Considerations

The report identifies:

- 21.89% population growth from 2006 to 2021.
- approximately 32.73% growth using the Village census and current provincial estimates.
- one of the strongest growth rates in Alberta during the 2016-2021 period.

Growth creates administrative workload long before major tax revenues fully materialize because staff must manage:

- development permits,
- planning reviews,
- infrastructure coordination,
- subdivision approvals,
- utility connections,
- bylaw enforcement,
- communications with residents,
- grant applications.

The Town of Irricana has recognized this challenge and has begun expanding staffing ahead of growth, planning to move from 10.75 FTE to 11.25 FTE in 2027 and as many as 12-13 FTE thereafter.

This is a best-practice approach commonly used by growing municipalities because waiting until after growth occurs often results in service decline, staff burnout, project delays, and increased turnover.

Salary Cost Analysis

Stirling's salaries and benefits represent 29.29% of operating expenditures. This is below Magrath (39.05%), Raymond (36.74%), and Coaldale (34.31%), and nearly identical to Cardston (29.38%).

This is a critical indicator.

The data demonstrates that Stirling is already allocating a smaller proportion of municipal resources toward staffing than most neighboring communities while still maintaining comparable service levels.

Recommendation

Based on the data presented in the report, I would recommend the following staffing benchmark for the Village of Stirling:

Short-Term (0-2 Years)

Maintain operations staffing at current levels.

Increase administration staffing from 3.4 FTE to approximately 4.4-5.0 FTE.

This would place Stirling closer to the midpoint of its comparator municipalities while remaining substantially leaner than Irricana.

Medium-Term (3-5 Years)

Target total staffing of approximately 9.5-10.0 FTE if growth continues along historical trends.

A potential structure could include:

- 5 administrative FTE
- 5 operational FTE

This would still place Stirling below the staffing intensity of Acme, Spirit River, and Irricana while recognizing the administrative burden associated with growth and increasingly complex municipal legislation.

Strategic Conclusion

The data in the audit does not support a conclusion that the Village of Stirling is overstaffed. Rather, the evidence suggests that Stirling operates with one of the leanest staffing complements among comparable Alberta municipalities while maintaining one of the lowest residential mill rates and one of the lowest salary-to-expense ratios in the region.

My overall assessment is that Stirling's operations department is appropriately staffed, but its administrative complement is below the comparator average. A prudent staffing strategy would be to add 1.0 to 1.5 administrative FTE over the next several years to support growth, succession planning, organizational resilience, and increasingly complex municipal regulatory requirements while preserving service levels to residents.

Administrative Review Presented June 17, 2026

Administration provided Council with a plan to restructure the Administration Office and the Job Descriptions to have a full 40 hour per week operation.

This plan was to take operational load off of the CAO; whereby the Senior Administrative Assistant would have a supervisory, mentorship, and operational control of the front office. The plan would further remove the Development Officer role from the CAO; which would include inquiries etc.

This plan added 16 hours of time, effectively moving the staff level from 8 FTE to 8.4 FTE. The operational impact would address the centralization of knowledge within the CAO role; CAO role capacity for strategic planning; better align day to day operational tasks with staff whose function is day to day operations; and allow for better time management.

When looking at the overall function of the CAO and Director of Operations it is clear there is a number of operational roles and conflicting roles they are required to fill, that otherwise detracts from the policy analyses and review components critical to those roles success.

As the benchmarked average for FTE per 1,000 residents is 11 to 15, the Village is falling short quite significantly and in the comparison of communities of similar demographics the Village is still substantially lower, demonstrating a lack of investment for future growth and development of the community.

A regressive “hold the line” approach; or worse a “return to years gone by”; or an approach to try to eliminate the use of comparable data under a concept of "uniqueness” will only set the Village as a municipal organization, up for imminent failure as staff have to balance the legislative requirements being downloaded by the Province; resident expectations of service; and Council’s strategic priorities.

RECRUITMENT EFFECTIVENESS

Effective recruitment is one of the most important determinants of organizational performance, employee retention, workforce diversity, and long-term succession capacity. Research and institutional guidance from the **University of British Columbia (UBC)**, the **University of Alberta (U of A)**, and **Athabasca University (AU)** consistently emphasize that recruitment is not merely a hiring activity but a strategic organizational process designed to attract, assess, and retain qualified employees while promoting fairness, transparency, and organizational sustainability.

The evidence suggests that effective recruitment systems share several common characteristics:

1. Workforce planning before vacancies occur.
2. Clearly defined position requirements.
3. Broad and inclusive candidate sourcing.
4. Structured and objective selection methods.
5. Bias mitigation and equitable evaluation practices.
6. Positive candidate experiences.
7. Effective onboarding and retention strategies.
8. Alignment between recruitment and organizational culture.

These principles are particularly important in municipal and public-sector organizations where recruitment decisions can have long-term operational and leadership implications.

1. Recruitment as a Strategic Organizational Function

UBC emphasizes that recruitment should begin long before a position is posted. Its recruitment framework identifies the first stage of hiring as determining whether a vacancy genuinely exists and assessing the organization's needs before recruitment commences. UBC notes that effective recruitment supports attraction of high-quality employees, improved retention, organizational reputation, diversity, and efficient use of resources.

Similarly, the University of Alberta's Recruitment Policy states that recruitment exists to attract candidates whose skills, experiences, and qualifications support the institution's strategic objectives. Recruitment decisions should therefore align with long-term organizational goals rather than focusing solely on filling immediate vacancies.

For municipal organizations, this means that recruitment should be integrated into:

- Strategic planning
- Succession planning
- Workforce forecasting
- Service delivery objectives
- Organizational growth plans

Organizations that recruit reactively often experience skills shortages, higher turnover, and increased operational risk.

2. Workforce Planning and Position Design

Research consistently demonstrates that recruitment effectiveness begins with understanding what the organization actually needs.

UBC's recruitment framework identifies position review and job analysis as foundational steps in the hiring process. Managers are encouraged to review job descriptions, responsibilities, competencies, and future organizational needs before advertising vacancies.

Effective position design includes:

Clear Role Definition

The position should:

- Have clearly defined responsibilities.
- Establish decision-making authority.
- Identify expected outcomes.
- Clarify reporting relationships.

Competency-Based Requirements

Rather than focusing solely on education and experience, leading organizations increasingly recruit based upon:

- Technical competencies
- Leadership abilities
- Problem-solving capability
- Adaptability
- Communication skills
- Cultural alignment

This helps organizations identify candidates capable of succeeding not only in current duties but also in future leadership roles.

3. Broad and Inclusive Candidate Sourcing

One of the strongest themes across the university literature is the need to attract a broad pool of qualified candidates. The University of Alberta explicitly states that recruitment processes should strive to source the broadest possible pool of qualified candidates. UBC similarly emphasizes equitable hiring practices and broad outreach strategies that reduce barriers and increase access to opportunities.

Best practices include:

Multiple Recruitment Channels

Organizations should advertise opportunities through:

- Professional associations
- Industry job boards
- Municipal associations
- Educational institutions
- Social media
- Internal postings
- Community networks

Inclusive Job Advertisements

UBC's equitable hiring guidance recommends writing job descriptions and advertisements that remove unnecessary barriers and encourage applications from diverse candidates.

Research increasingly demonstrates that narrowly constructed job advertisements reduce applicant pools and may unintentionally exclude highly capable candidates.

4. Structured and Objective Selection Processes

One of the most significant findings from recruitment research is that structured selection methods outperform informal assessment approaches.

UBC's recruitment model includes:

- Standardized screening
- Consistent shortlisting criteria
- Structured interviewing
- Post-interview evaluation
- Formal selection processes

These approaches improve consistency and reduce subjective decision-making.

Effective selection systems typically include:

Standardized Interview Questions

All candidates should receive comparable questions that evaluate predetermined competencies.

Evaluation Criteria

Candidates should be assessed using scoring criteria linked directly to job requirements.

Multiple Assessors

Selection committees reduce individual bias and increase reliability in hiring decisions.

Reference Verification

Background and reference checking should validate competencies and employment history before final decisions are made.

Research consistently finds that structured interviews have significantly greater predictive validity than unstructured interviews.

5. Equity, Diversity, Inclusion and Bias Mitigation

UBC and the University of Alberta both identify fairness and reducing bias as central components of effective recruitment.

UBC's hiring framework explicitly focuses on:

- Recognizing bias
- Mitigating bias
- Employment equity
- Accessibility
- Transparent evaluation
- Consistent decision-making processes

The University of Alberta similarly highlights the importance of removing barriers and ensuring fair access to employment opportunities through transparent procedures.

Best practices include:

Diverse Interview Panels

Selection committees should include varied perspectives.

Defined Assessment Standards

Criteria should be established before candidate review begins.

Bias Awareness Training

Hiring managers should understand how unconscious bias affects decision-making.

Barrier-Free Processes

Interviews, assessments, and communications should accommodate accessibility requirements.
These practices improve both fairness and organizational decision quality.

6. Candidate Experience Matters

The University of Alberta's Recruitment Policy identifies candidate experience as a critical organizational responsibility. It states that every candidate should experience a professional, welcoming, respectful, and transparent recruitment process regardless of selection outcome.

A positive candidate experience contributes to:

- Employer reputation
- Future applicant pools
- Public trust
- Employee engagement
- Community perception

Key elements include:

- Timely communication
- Clear expectations
- Respectful treatment
- Professional interviews
- Prompt follow-up

Candidates who are treated professionally often remain ambassadors for the organization, even if they are not selected.

7. Recruitment and Organizational Culture

Athabasca University repeatedly emphasizes creating inclusive workplaces where employees can contribute, learn, and thrive. Recruitment is viewed as a mechanism for supporting organizational culture and long-term institutional success.

Research increasingly suggests that hiring for cultural contribution rather than cultural similarity is more effective.

Strong organizations recruit individuals who:

- Share organizational values.
- Demonstrate adaptability.
- Support team effectiveness.
- Contribute new perspectives.
- Strengthen innovation capacity.

Organizations that hire exclusively for "fit" risk reducing diversity of thought and limiting future adaptability.

8. Effective Onboarding and Retention

Recruitment does not end when an offer is accepted.
UBC identifies onboarding as a critical final stage in the recruitment process. Effective onboarding improves employee integration, productivity, engagement, and retention.

Best practice onboarding includes:

- Orientation programs
- Clear performance expectations
- Mentoring relationships
- Training plans
- Regular check-ins
- Early feedback mechanisms

Research consistently shows that employees who experience structured onboarding remain longer and perform more effectively than those who do not.

Drawing from guidance and research provided by UBC, the University of Alberta, and Athabasca University, effective employment recruitment practices are characterized by:

1. Strategic workforce planning.
2. Clearly defined job requirements.
3. Broad and inclusive candidate sourcing.
4. Structured and objective selection methods.
5. Equity-focused and bias-aware hiring processes.
6. Positive candidate experiences.
7. Alignment with organizational culture and values.
8. Comprehensive onboarding and retention planning.

For municipalities, these practices are especially important because staffing resources are limited, employee roles are often multi-functional, and replacing specialized knowledge can be difficult. Consequently, recruitment should be viewed not simply as filling a vacancy but as a strategic investment in organizational capacity, leadership continuity, and long-term service delivery excellence.

The Village’s recruiting practices and hiring policy takes this research based best practices into application with each posting and candidate selection made.

Recruitment in the Village has two areas of affect.

The first is internal selection.

Internal Selection

Internal selection occurs when the Designated Officer identifies a role whereby an internal staff member could be selected to fill; or apply to fill.

Internal Selection occurs in roles where there is succession planning in place.

When a junior staff member, or staff member in a different role is trained to back fill for a staff member of a higher, or alternate role.

This staff member if able to competently fill the role is considered first if a vacancy should occur.

This allows for better business continuity by only having to recruit for the role of less responsibility.

Internal selection also occurs for specific job-related functions.

As an example, the Safety Coordinator is identified in the Policy HR02-23 Payroll and Benefits, as an added responsibility, that is assigned to an already existing role.

Functions such as these are managed this way for a series of reasons:

1. Internal candidates are typically better versed with any existing programs/processes
2. To outsource the function externally would cost more than the investment of managing the function internally
3. We are legislatively required to provide a job function and neither the CAO or Director of Operations roles are appropriate for the function
4. It allows the Village to add expertise internally without creation of new FTE positions to hold the required functions

Should an internal candidate not be adequate to fill a role, or the role being filled is a result of internal movement; or position creation; then external recruiting occurs.

External Recruitment

External recruitment is done in accordance with policy HR03-22 Hiring Policy. (Appendix F)

External recruitment has a time frame prescribed to it for applications to be accepted and reviewed. The details of the position being recruited for; where an application may be sent and delivered; and the date and time of the cut off.

Following the date and time of cut off a short list of candidates is created to interview, based off their suitability for the position being posted for.

Interviews are conducted with at least one of the management team and two other staff members.

For permanent full time positions both the CAO and Director of Operations are present.

In the last recruitment the Senior Administrative Assistant was also present as they would be responsible for training; onboarding; and supervision of the new staff member.
Upon completion of the interview and candidate selection process and offer of employment is made, with a commencement date settled upon.

Specific External Recruitment

Some roles within the Village such as the CAO are handled through an external recruitment agency.

Use of an external agency allows for a broader range of candidate selection and screening.

The process sets out the parameters the Village is looking for in their candidates and the firm provides the process of candidate shortlisting to present to Council or Council's designated hiring committee for further consideration.

This process of recruitment has a normal cost associated greater than twenty thousand dollars.

Recruitment Effectiveness

In the last six years the Village has done external recruiting for one PTE position and most recently one FTE position.

In both circumstances there were candidates who met the threshold for the required skills listed and some of the preferred skills.

In both circumstances there was no need to recirculate to attract more applicants and interviewing was able to be commenced with a qualified candidate selected.

EMPLOYEE ENGAGEMENT

Employee engagement is consistently identified as one of the strongest predictors of organizational effectiveness, service quality, innovation, employee retention, and workforce resilience. In municipal government, engagement is particularly important because municipalities rely heavily on employee initiative, institutional knowledge, public trust, and collabouration to deliver essential services. Research and organizational frameworks from the **University of Calgary**, the **University of Alberta**, and **McGill University** suggest that employee engagement is not simply a measure of job satisfaction. Rather, engagement reflects the emotional, intellectual, and psychological commitment employees have toward their work, colleagues, leadership, and organizational mission.

The literature from these institutions identifies several recurring best practices:

1. Establishing a clear organizational purpose.
2. Building trust in leadership.
3. Creating opportunities for employee voice.
4. Supporting psychological safety and well-being.
5. Investing in leadership development.
6. Recognizing and rewarding contributions.
7. Fostering learning and career growth.
8. Creating inclusive and connected workplace cultures.
9. Measuring engagement and acting on feedback.
10. Aligning engagement strategies with organizational goals.

For municipalities facing workforce shortages, succession challenges, increasing public expectations, and growing operational complexity, employee engagement should be viewed as a strategic organizational priority rather than solely an HR initiative.

1. Understanding Employee Engagement

The **University of Alberta** defines engagement as a heightened emotional and intellectual connection an individual has with their role, organization, leaders, and colleagues that motivates them to contribute discretionary effort beyond minimum job requirements. Engagement is characterized by purpose, connection, commitment, and a sense of belonging.

Similarly, the **University of Calgary** describes engagement as a critical component of a positive organizational culture and links engagement directly to employee commitment, satisfaction, innovation, and organizational performance. Its employee engagement framework emphasizes creating environments where employees can perform at high levels while contributing to organizational strategy.

McGill University's My Healthy Workplace initiative defines engagement as creating opportunities for employees to influence organizational improvement, collabourate across departments, and participate in shaping the future of their workplace.

The collective evidence suggests that engaged employees are more likely to:

- Deliver higher-quality services.
- Demonstrate initiative.
- Remain with the organization longer.
- Support organizational change.
- Contribute innovative ideas.
- Act as ambassadors for the organization.

2. Leadership as the Primary Driver of Engagement

One of the strongest findings across all three institutions is that leadership behavior significantly influences engagement.
The **University of Calgary's** People Plan emphasizes that leaders play a central role in creating positive employee experiences, supporting employees, strengthening culture, and enabling staff success.

Similarly, the **University of Alberta** states that engagement is strengthened when leaders actively cultivate caring, inclusive environments where employees feel respected, valued, and supported.

For municipalities, leadership occurs at multiple levels:

Council Leadership

Council establishes organizational tone through:

- Governance behaviors
- Strategic direction
- Treatment of administration
- Commitment to organizational stability

Administrative Leadership

CAOs and managers influence engagement through:

- Communication
- Coaching
- Recognition
- Decision-making transparency
- Workload management

Research found within highlights that when employees perceive governance environments as adversarial or dismissive of professional expertise, engagement frequently declines due to reduced trust and organizational commitment.

3. Creating Meaning and Purpose

Employees are more engaged when they understand how their work contributes to larger organizational goals.

The **University of Alberta** notes that engagement increases when individuals see a clear connection between their daily work and the organization's mission and values.

Municipal governments possess a natural advantage in this area because employees can directly observe the impact of their work on community well-being.

Best practices include:

- Linking employee work to community outcomes.
- Communicating strategic priorities clearly.
- Reinforcing organizational mission regularly.
- Demonstrating how individual roles contribute to public service.

Employees who understand their contribution to community success generally demonstrate stronger organizational commitment and motivation.

4. Employee Voice and Participation

A consistent theme from **McGill University's** My Healthy Workplace initiative is that engagement improves when employees are actively involved in organizational decisions and improvement efforts.

McGill's model includes:

- Employee focus groups
- Learning communities
- Collabourative working groups
- Surveys and pulse checks
- Cross-functional improvement initiatives

These mechanisms allow employees to help shape workplace practices and policies.

For municipalities, employee voice can be promoted through:

- Staff engagement committees
- Operational improvement teams
- Strategic planning participation
- Departmental forums
- Regular employee surveys

Organizations that involve employees in problem-solving often generate stronger engagement because employees feel respected and heard.

5. Psychological Safety and Workplace Well-Being

The **University of Alberta** strongly connects engagement with psychological health, safety, and organizational care. It identifies engagement as part of creating environments where employees feel valued and are able to contribute their talents fully.

Similarly, **McGill University's** healthy workplace framework emphasizes:

- Mental health support
- Employee wellness
- Workplace safety
- Collabourative problem solving
- Employee well-being initiatives

Municipal governments increasingly face employee burnout due to:

- Staffing shortages
- Regulatory complexity
- Public scrutiny
- Increasing service demands

Consequently, engagement strategies must address employee well-being as a foundational requirement rather than an optional benefit.

6. Recognition and Appreciation

One of the most practical engagement tools identified by the **University of Alberta** is meaningful recognition of employee contributions. The University highlights recognition as a key mechanism for strengthening organizational connection and engagement.

Recognition practices may include:

- Formal awards programs.
- Team acknowledgements.
- Public celebration of accomplishments.
- Peer recognition initiatives.
- Manager appreciation practices.

Research consistently demonstrates that employees who feel appreciated are more likely to remain engaged and committed.

For municipalities operating with constrained compensation resources, recognition often becomes one of the most cost-effective engagement strategies available.

7. Career Development and Continuous Learning

The **University of Calgary's** People Plan places significant emphasis on employee development, future readiness, and preparing employees for changing workplace demands.
Similarly, **McGill University** identifies learning and development opportunities as a central element of its healthy workplace strategy. Its employee engagement initiatives prioritize continuous learning and leadership development.

Best practices include:

- Leadership development programs.
- Professional education opportunities.
- Municipal certification programs.
- Mentorship arrangements.
- Succession planning initiatives.

Employees who perceive opportunities for growth typically demonstrate higher engagement and stronger long-term organizational commitment.

8. Building Organizational Culture and Community

Research from all three institutions identifies workplace culture as a major determinant of engagement. The **University of Calgary** links engagement directly to organizational culture and employee experience.

The **University of Alberta** emphasizes community, belonging, and shared responsibility as key engagement drivers.

McGill University repeatedly highlights Community-Building as central to organizational engagement and healthy workplace development.

For municipalities, strong cultures are characterized by:

- Trust.
- Respect.
- Collabouration.
- Open communication.
- Organizational pride.
- Shared accountability.

Research contained within notes that organizational culture significantly influences employee commitment, retention, and willingness to contribute discretionary effort.

9. Measuring and Acting on Engagement

A major finding from all three institutions is that engagement must be actively measured and continuously improved.

The **University of Calgary** conducts engagement surveys and pulse surveys while encouraging faculties and departments to develop action plans based on employee feedback.

The **University of Alberta** similarly uses institution-wide engagement surveys to identify issues, evaluate progress, and strengthen workplace culture through targeted actions.

McGill's engagement model relies heavily upon employee consultation, surveys, collabourative action teams, and ongoing dialogue with leadership.

The critical lesson is that collecting data alone does not improve engagement. Organizations must act visibly on employee feedback.

Best Practice Framework for Municipal Governments

Based on the collective evidence from the **University of Calgary**, **University of Alberta**, and **McGill University**, a high-performing municipal employee engagement strategy should include:

1. Clear organizational purpose and community impact.
2. Trustworthy and supportive leadership.
3. Strong council-administration relationships.
4. Meaningful employee voice in decision-making.
5. Psychological safety and well-being initiatives.
6. Recognition and appreciation systems.
7. Career development and succession planning.
8. Inclusive workplace culture and belonging.
9. Regular engagement measurement.
10. Visible action on employee feedback.

The research demonstrates that employee engagement is fundamentally a leadership and organizational culture issue rather than simply an HR program. Universities such as the **University of Calgary**, **University of Alberta**, and **McGill University** consistently identify engagement as the result of trust, purpose, recognition, inclusion, growth opportunities, and meaningful participation in organizational life.

For municipal governments, engagement is especially important because organizational capacity, service quality, succession readiness, and public trust depend heavily on a motivated workforce. Municipalities that successfully engage employees create workplaces where people feel valued, connected to the community they serve, empowered to contribute ideas, and committed to supporting long-term organizational success.

The Role of Municipal Councils in Employee Engagement

Why Council Matters More Than Most Municipalities Realize

A common misconception in municipal government is that employee engagement is solely a management responsibility. While administration is responsible for day-to-day leadership, research from the **University of Calgary**, **University of Alberta**, and **McGill University** suggests that governing bodies significantly influence organizational culture, employee trust, psychological safety, and workforce commitment. Engagement is largely a product of the environment employees experience, and elected councils are among the most influential creators of that environment.

Unlike private-sector organizations, municipal employees work within a dual-leadership environment consisting of elected officials and professional administration. Consequently, council behaviors can either strengthen or undermine virtually every factor associated with employee engagement.

How Municipal Councils Positively Influence Employee Engagement

1. Providing Strategic Stability

The **University of Calgary's** employee engagement research emphasizes that employees are more engaged when they understand organizational direction and have confidence in leadership's long-term vision. Employees are more likely to invest discretionary effort when they believe their organization is moving toward clear and meaningful goals.

Councils strengthen engagement when they:

- Establish clear strategic priorities.
- Maintain consistency in decision-making.
- Support long-term planning.
- Avoid frequent shifts in organizational direction.
- Demonstrate commitment to organizational goals.

When employees see stability at the governance level, they are more likely to feel their efforts contribute to meaningful outcomes and less likely to become frustrated by changing priorities.

Municipal Impact

Employees become more willing to:

- Invest in long-term projects.
- Suggest improvements.
- Pursue innovation.
- Remain with the organization.

2. Demonstrating Respect for Professional Expertise

The **University of Alberta** identifies respect, belonging, and organizational support as critical engagement drivers. Employees are more engaged when they feel their knowledge, skills, and professional judgment are valued.

Councils positively influence engagement when they:

- Seek administrative advice.
- Consider recommendations objectively.
- Respect professional expertise.
- Maintain appropriate governance boundaries.
- Support evidence-based decision-making.

Employees who believe elected officials value their expertise are more likely to contribute ideas, solve problems proactively, and maintain organizational commitment.

3. Building Organizational Trust

Research from both the **University of Alberta** and **McGill University** consistently identifies trust as a foundational component of employee engagement. Employees who trust leadership are more willing to collabourate, innovate, and contribute discretionary effort.

Councils build trust by:

- Acting ethically.
- Treating employees respectfully.
- Following established governance practices.
- Being transparent in decision-making.
- Supporting administrative leaders publicly.

Trust creates psychological safety, which encourages employees to bring forward concerns, opportunities, and innovative ideas.

4. Supporting Recognition and Appreciation

The **University of Alberta** identifies recognition as a key factor influencing engagement and organizational commitment. Employees who feel valued are more likely to remain engaged and productive.

Councils contribute positively when they:

- Celebrate employee accomplishments.
- Publicly acknowledge staff contributions.
- Recognize service milestones.
- Demonstrate appreciation for organizational achievements.

For municipal employees who often work behind the scenes, visible recognition from elected officials can significantly strengthen morale.

5. Creating a Culture of Innovation

The **University of Calgary's** engagement framework identifies innovation and employee voice as important engagement drivers. Employees become more engaged when they believe new ideas are welcomed and considered.

Councils encourage engagement when they:

- Support experimentation.
- Accept reasonable risk.
- Encourage continuous improvement.
- Empower administration to implement solutions.
- Focus on learning rather than blame.

Innovation-oriented councils create environments where employees are motivated to improve services rather than simply maintain existing processes.

How Municipal Councils Negatively Influence Employee Engagement

1. Political Interference in Administration

One of the most damaging council behaviors occurs when elected officials become involved in operational matters rather than focusing on governance responsibilities.

Research contained in identifies excessive political interference as a contributor to reduced employee engagement and organizational commitment. Employees often become disengaged when professional decisions are regularly overridden for political reasons

Examples include:

- Directing staff outside administrative channels.
- Micromanaging operations.
- Challenging technical expertise without evidence.

- Becoming involved in routine personnel matters.

Impact on Engagement

Employees may begin to believe:

- Expertise is not valued.
- Performance does not matter.
- Decisions are politically motivated.
- Merit is secondary to politics.

When these perceptions emerge, engagement frequently declines.

2. Creating a Fear-Based Organizational Culture

The research summarized in notes that adversarial governance environments often create fear-based organizational cultures characterized by risk avoidance and defensive behavior.

Fear-based cultures emerge when councils:

- Publicly criticize employees.
- Embarrass staff during meetings.
- Focus primarily on mistakes.
- Use blame rather than problem-solving approaches.
- Create uncertainty regarding employment stability.

Consequences

Employees become more likely to:

- Avoid innovation.
- Withhold ideas.
- Limit communication.
- Take fewer calculated risks.
- Focus on avoiding criticism rather than achieving excellence.

This directly undermines many of the engagement principles identified by the **University of Calgary**, **University of Alberta**, and **McGill University**.

3. Undermining Administrative Leadership

Employee engagement is strongly influenced by leadership credibility.

When councils publicly undermine CAOs, directors, or managers, they weaken employee confidence in organizational leadership. Research within highlights the importance of leadership legitimacy and organizational stability as drivers of employee commitment and retention.

Examples include:

- Public disagreement with administration.
- Frequent reversals of management decisions.
- Criticism of leadership in public meetings.
- Failure to support professional recommendations.

Employees often interpret these actions as indicators of organizational instability.

4. Generating Uncertainty and Instability

The **University of Calgary's** research emphasizes that employee engagement is strengthened by positive employee experiences and confidence in organizational direction.

Councils can undermine engagement when they:

- Frequently change priorities.
- Reverse strategic decisions.
- Create budget uncertainty.
- Repeatedly reorganize departments.
- Fail to articulate future direction.

In municipalities, instability can be particularly damaging because organizations are typically small and employees feel governance changes directly.

Engagement Outcomes

Employees may respond with:

- Reduced organizational commitment.
- Increased turnover intentions.
- Lower morale.
- Reduced discretionary effort.
- Resistance to change.

5. Failing to Listen to Employees

One of the strongest findings from **McGill University's** My Healthy Workplace initiative is that engagement increases when employees feel heard and involved in organizational improvement efforts.

Councils negatively affect engagement when they:

- Ignore employee feedback.
- Reject professional recommendations without explanation.
- Exclude staff perspectives from strategic discussions.
- Dismiss operational concerns.

Employees who believe their voice is irrelevant often disengage psychologically even if they remain physically present in the workplace.

The Governance-Engagement Connection

Perhaps the most important conclusion from the research is that employee engagement is indirectly but powerfully shaped by governance quality.

High-performing councils generally:

- Focus on governance rather than operations.
- Build trust with administration.
- Support professional expertise.
- Provide organizational stability.
- Encourage innovation and learning.
- Demonstrate respect for employees.
- Foster a culture of psychological safety.

Low-performing councils often:

- Create uncertainty.
- Encourage fear-based decision-making.
- Undermine leadership credibility.
- Diminish employee voice.
- Increase turnover risk.
- Reduce discretionary effort.
- Weaken organizational culture.

The evidence suggests that municipal councils may be one of the most overlooked factors affecting employee engagement. While councils rarely manage employees directly, they establish the governance

environment within which engagement either flourishes or deteriorates. Research from the **University of Calgary**, **University of Alberta**, and **McGill University**, combined with municipal governance research found within and, indicates that engagement is highest when councils provide stability, trust, respect, recognition, and strategic leadership, and lowest when councils create fear, uncertainty, political interference, and instability.

In practical terms, municipal councils shape employee engagement not through direct supervision but through the culture they create, the governance behaviors they model, and the confidence they inspire in the organization's future.

Municipal Administration and Management Effects on Employee Engagement

Municipal administration has a direct and continuing influence on employee engagement because it controls many of the conditions employees experience every day: communication, workload allocation, supervisory practices, role clarity, access to information, recognition, professional development, involvement in decisions, conflict management, and organizational change.

The three universities' materials converge on several principles:

- The **University of Calgary** connects effective frontline leadership with employee engagement, performance, productivity, communication, strategic alignment, and the ability to balance people and operational priorities.

- The **University of Alberta** places particular emphasis on municipal leadership, emotional intelligence, adaptability, trust, communication, team cohesion, staff empowerment, public-sector motivation, role relationships, and constructive management of change and conflict.

- The **University of British Columbia** emphasizes buy-in, commitment, accountability, connection, collabouration, adaptability, trust, respect, coaching, communication, and constructive conflict resolution as elements of effective engagement leadership.

Taken together, these sources support the conclusion that municipal administrations positively affect engagement when they provide clear direction, trustworthy leadership, meaningful participation, fair treatment, manageable expectations, professional growth, recognition, and psychological safety. They negatively affect engagement when they create ambiguity, overload, inconsistent supervision, poor communication, unresolved conflict, excessive control, weak accountability, or repeated organizational change without employee involvement.

1. The Administrative Role in Employee Engagement

Employee engagement should not be treated merely as whether employees are happy or satisfied. For municipal purposes, it is more useful to understand engagement as the degree to which employees are

willing and able to invest attention, judgment, initiative, collabouration, and discretionary effort in achieving the municipality's objectives.

Municipal administration is especially influential because administrative leaders translate council direction into operational priorities. Employees generally experience "the municipality" through their CAO, directors, managers, supervisors, internal systems, and day-to-day work assignments rather than through occasional formal statements from council.

The University of Alberta's local-government organizational behavior course explicitly connects public-sector leadership, council-staff relationships, organizational structure, workplace culture, employee motivation, staff empowerment, organizational change, supervision, and employee engagement. This establishes engagement as an organizational and managerial issue, not simply an individual employee attitude.

Positive Administrative Influences

2. Clear Direction and Strategic Alignment

Administration positively affects engagement when employees understand:

- what the municipality is trying to accomplish;
- why particular priorities matter;
- how their position contributes;
- which outcomes are expected;
- who has decision-making authority; and
- how competing priorities should be resolved.

The University of Calgary's leadership programming identifies translating strategy into team-level execution, leading with clarity, balancing people with performance and operations, navigating competing stakeholder demands, and driving accountability and engagement as leadership outcomes.

In a municipality, this means administrative leaders should convert broad council priorities into realistic departmental goals, work plans, budgets, schedules, and individual responsibilities. When that translation occurs effectively, employees can connect routine work to public value. Road maintenance, utility billing, development review, recreation programming, financial reporting, and records management become recognizable contributions to community outcomes rather than isolated tasks. Conversely, engagement is weakened when administration communicates multiple priorities without ranking them, changes direction without explanation, or expects employees to reconcile conflicting instructions themselves.

3. Trustworthy, Emotionally Intelligent Leadership

The University of Alberta's municipal leadership programming identifies emotional intelligence as an important attribute of effective municipal leadership. Its materials connect self-awareness, composure, resilience, empathy, communication, conflict management, trusting relationships, team cohesion, employee satisfaction, and organizational success.

Applied municipally, emotionally intelligent administration:

- listens before responding;
- separates operational disagreement from personal disloyalty;
- communicates difficult decisions respectfully;
- recognizes employee concerns without automatically becoming defensive;
- manages its own stress during public controversy;
- addresses conflict early; and
- adjusts its leadership approach to the circumstances and the employee.

This is particularly important in small municipalities, where employees and senior administrators work closely together and where unresolved interpersonal tension can quickly affect the whole organization. Administrative leaders do not need to agree with every employee concern. They do, however, need to demonstrate that concerns will be heard, evaluated fairly, and addressed without retaliation. That consistency helps create the trust required for employees to identify risks, admit mistakes, suggest improvements, and raise emerging problems.

4. Employee Voice and Meaningful Participation

The UBC employee-engagement leadership material emphasizes generating buy-in, commitment, and accountability while motivating diverse teams to participate in achieving organizational goals. It also describes connection, collabouration, and adaptability as characteristics of an engaged culture.

Administration can positively support employee voice by involving affected employees before making operational decisions. Examples include consulting public works employees about equipment selection, involving finance staff in changes to purchasing processes, obtaining frontline input before changing service procedures, and including employees in implementation planning for new technology. Participation does not mean that every decision must be made by consensus. Rather, it means administration obtains operational knowledge from the people performing the work, explains decision criteria, and communicates why a final decision was made.

Employees are more likely to support a decision they did not prefer when they believe the process was genuine, respectful, and informed. Participation can therefore improve both the quality of the decision and employees' willingness to implement it.

5. Empowerment and Appropriate Delegation

The University of Alberta's local-government curriculum specifically includes staff empowerment, public-sector motivation, leadership approaches, supervision, and team performance within its organizational behavior framework.

Positive administration sets clear boundaries and then permits employees to exercise professional judgment within them. This may include:

- delegated spending or purchasing authority;
- authority to resolve routine resident concerns;
- ownership of defined projects;
- discretion over work sequencing;
- opportunities to present recommendations to senior leadership; and
- authority proportionate to accountability.

Appropriate delegation communicates confidence in employees' competence. It also develops organizational capacity and reduces excessive dependence on the CAO or a single department head. Micromanagement produces the opposite effect. When every minor decision must be elevated, employees can become reluctant to take initiative, supervisors become bottlenecks, and the municipality loses the benefit of employees' experience and judgment.

6. Role Clarity and Fair Accountability

The University of Alberta's frontline leadership program identifies role clarity, team charters, trust, delegation, planning, performance management, and recognition of team dysfunction as components of effective team leadership.

In municipal administration, role clarity is especially important because employees frequently perform overlapping or multifunctional duties. A small municipality may reasonably require flexibility, but flexibility should not become permanent uncertainty.

Engagement is supported when employees know:

- their core responsibilities;
- the limits of their authority;
- how performance will be assessed;
- which responsibilities are shared;
- who resolves interdepartmental conflicts; and
- how additional work will be prioritized.

Accountability contributes positively when expectations are established in advance, applied consistently, supported by evidence, and accompanied by appropriate coaching. Accountability becomes disengaging

when standards change after the fact, similar conduct receives different treatment, criticism is vague, or employees are held responsible for outcomes without adequate authority or resources.

7. Recognition, Coaching, and Development

The University of Calgary describes frontline leaders as central to day-to-day organizational success and links frontline leadership capability to employee engagement, performance, productivity, team leadership, and sustainable operations.

UBC's leadership offerings similarly connect coaching and mentoring with supporting employees' professional development, overcoming obstacles, building on strengths, promoting positive attitudes, and helping teams thrive.

For municipalities, recognition does not have to involve large financial rewards. It may include:

- specific acknowledgement of effective work;
- recognition of service improvements;
- opportunities to lead projects;
- access to training;
- mentoring and cross-training;
- constructive career discussions;
- public credit for staff contributions; and
- timely, evidence-based feedback.

Recognition is most credible when it identifies what the employee did, why it mattered, and how it contributed to the municipality's objectives. Generic praise, inconsistent recognition, or recognition reserved primarily for highly visible positions can undermine rather than strengthen trust.

8. Constructive Conflict Management

UBC's conflict-resolution material states that unresolved workplace differences can drain the productive energy of individuals, teams, and organizations. It also explains that conflict need not be inherently corrosive if it is addressed constructively and managed skillfully through communication, understanding, rapport, de-escalation, and problem solving.

A positively engaged municipal workplace is not one without disagreement. It is one in which disagreement can occur without humiliation, retaliation, avoidance, or personal attack.

Effective administration:

1. distinguishes substantive disagreement from misconduct;
2. addresses behavior rather than assigning motives;
3. hears each party before reaching conclusions;

4. documents material expectations and decisions;
5. resolves recurring issues rather than allowing them to become normalized; and
6. applies workplace policies consistently.

When employees see conflict handled predictably and fairly, they are more willing to raise problems before those problems become operational failures.

Negative Administrative Influences

9. Poor Communication and Information Withholding

Administration negatively affects engagement when material decisions arrive without context, employees learn about changes through informal channels, departments receive inconsistent instructions, or leaders communicate only when something has gone wrong.

Poor communication creates practical and psychological consequences. Employees may duplicate work, rely on rumors, misunderstand priorities, or assume that their knowledge and contribution are not valued.

Municipal confidentiality requirements sometimes legitimately limit disclosure. However, administration can usually explain the nature of the process, what information can be shared, who is responsible for the decision, and when the next formal communication will occur. Silence should not become the default administrative response.

10. Excessive Workload and Unresolved Capacity Problems

A particularly significant risk in small municipalities is the normalization of chronic overload. Employees may initially respond to high demand with commitment and additional effort, but sustained overload can eventually reduce attention, learning, innovation, service consistency, and willingness to volunteer for additional responsibilities.

The user's existing recognizes that small-municipality staffing should be evaluated through workload distribution, organizational resilience, operational capacity, leadership capacity, succession exposure, and concentration of critical functions rather than headcount alone.

Administration negatively affects engagement when it repeatedly treats a structural capacity problem as an individual performance problem. Warning signs include:

- strategic work being continually displaced by urgent operations;
- employees being unable to take leave without service disruption;
- persistent overtime or work outside normal roles;
- recurring project delays;
- training being postponed because nobody can cover;

- dependence on one employee for critical knowledge; and
- continued addition of duties without removal or reprioritization of existing work.

Positive administration identifies capacity constraints openly and provides council with evidence-based options concerning staffing, service levels, deadlines, technology, contracting, or priority reductions.

11. Micromanagement and Centralized Decision-Making

When senior administration retains routine decisions, repeatedly reverses delegated decisions, or requires approval for matters already assigned to employees, it communicates distrust.

Over-centralization can also make accountability unfair. Employees may be described as lacking initiative even though the administrative system gives them little authority to act independently. The University of Alberta's emphasis on empowerment and UBC's emphasis on buy-in, accountability, teamwork, and participation support a more balanced approach in which authority, capability, and accountability are aligned.

12. Favouritism, Inconsistency, and Procedural Unfairness

Administration damages engagement when employees believe that access to training, desirable assignments, flexibility, recognition, discipline, or advancement depends primarily on personal relationships rather than established criteria.

Even a technically defensible decision can be disengaging if the process appears inconsistent or unexplained. Administrators should therefore be able to articulate:

- the applicable standard;
- the information considered;
- who made the decision;
- how comparable circumstances have been treated; and
- the organizational rationale.

Fairness does not always require identical outcomes. It does require consistent principles, relevant evidence, documented reasoning, and an opportunity for affected employees to understand the decision.

13. Poorly Managed Organizational Change

The University of Alberta identifies adaptability as essential for municipal leaders facing technological, social, environmental, and organizational change. Its municipal leadership material emphasizes helping teams develop flexible mindsets, fostering innovation, and maintaining municipal resilience.

Administration negatively affects engagement when it announces change without adequately addressing:

- the reason for change;
- the problem being solved;
- effects on individual roles;
- implementation responsibilities;
- required training;
- workload during transition;
- decision authority; and
- how employee concerns will be evaluated.

Repeated initiatives that are launched but not adequately supported can produce change fatigue. Employees may stop investing in new initiatives because they expect priorities to change again before implementation is completed.

14. Avoidance of Difficult Performance Issues

Failure to address poor performance can disengage effective employees. When reliable employees repeatedly compensate for missed work, weak conduct, or unresolved team dysfunction, the administration effectively transfers the consequences of poor performance onto the employees who remain dependable.

The University of Alberta's frontline leadership curriculum expressly connects leadership effectiveness with performance management, trust, team dysfunction, delegation, motivation, and respectful workplace culture.

Administrative fairness therefore requires both support and accountability. Leaders should provide clear expectations, timely feedback, appropriate resources, reasonable opportunities for improvement, and proportionate corrective action where necessary. Avoidance may appear compassionate in the short term, but it can become unfair to the rest of the team.

Application to a Small Municipal Organization

In a small municipality such as the Village of Stirling, engagement practices must recognize that employees and leaders often hold diverse and overlapping responsibilities. Formal programs designed for large organizations may be impractical, but the underlying principles remain applicable.
A proportionate municipal framework would include:

1. **Quarterly priority alignment:** The CAO and employees review the municipality's principal operational and strategic priorities, including what will be deferred.
2. **Regular one-to-one discussions:** Short, structured conversations addressing workload, barriers, development, feedback, and required decisions.

3. **Documented delegation:** A simple authority matrix clarifying who may decide, recommend, approve, or escalate recurring matters.
4. **Workload visibility:** A shared assessment of statutory duties, service commitments, projects, seasonal pressures, and key-person dependencies.
5. **Employee involvement in operational change:** Affected employees participate before procedures, systems, or responsibilities are finalized.
6. **Specific recognition:** Employees receive timely acknowledgement linked to service outcomes, improvements, teamwork, or organizational values.
7. **Evidence-based performance management:** Expectations and concerns are documented with concrete examples and reasonable opportunities to respond.
8. **Development through cross-functional exposure:** Employees gain experience in budgeting, project management, council reporting, emergency planning, public engagement, and other municipal functions where appropriate.
9. **Consistent conflict resolution:** Workplace concerns are addressed promptly, neutrally, and at the lowest appropriate level.
10. **Administrative accountability:** Managers are assessed not only on task completion but also on communication, delegation, staff development, workload management, and the health of their teams.

These are recommendations derived from the university frameworks rather than procedures prescribed verbatim by any one university.

Municipal administration is not a passive observer of employee engagement. It creates much of the environment in which engagement either develops or deteriorates.

The University of Calgary materials emphasize clear leadership, strategy execution, communication, frontline capability, accountability, and the balance between people and operational performance. The University of Alberta places municipal-specific emphasis on emotional intelligence, adaptability, trust, role relationships, empowerment, motivation, supervision, change management, and conflict management. UBC adds a strong focus on buy-in, commitment, coaching, connection, collabouration, constructive conflict resolution, trust, respect, and adaptability.

The central conclusion is that positive engagement arises when administration aligns **expectations, authority, resources, communication, recognition, and accountability**. Negative engagement arises when those elements become misaligned. Employees disengage not merely because work is demanding, but because demands appear unclear, unfair, unsupported, unnecessarily controlled, or disconnected from meaningful municipal outcomes.

Source Note

The cited university sources include municipal leadership curricula, continuing and executive education materials, institutional leadership resources, and university organizational-development materials. They provide a credible applied framework, although not every source is a peer-reviewed empirical study

specifically measuring municipal employee engagement. Accordingly, the municipal applications above are identified as a reasoned synthesis rather than presented as findings from a single controlled municipal study.

Administrations Approach to Employee Engagement

Administration conducts post Council meeting debriefs with Administration staff and the Director of Operations to break down the decisions rendered during Council and any upcoming work which may be required to address any of these decisions.

Administration performs annual reviews with staff members whereby their work is tied directly to Council's strategic priorities, helping them understand the role they have in advancing Council's initiatives.

Administration provides ownership of projects and assignments to staff members, whereby they will act as the lead and subject matter expert, with their input having a direct affect on decision making for the project.

Administration requests staff feedback on budget and budget revenues and expenses, as well as each department looking at the fees, rates and charges to ensure the costs assigned are appropriate and not in need of change or amendment.

Administration provides feedback and support for staff as things arise and recognition is done through letter of commendations; verbal recognition; and at times through rewards such as a gift card or other item for the work done which is above and beyond; and at times is a combination of forms.

Administration acknowledges staff by hosting period staff lunches whereby all staff are encouraged to participate and engage with one another in a more relaxed setting.

Administration has done annual half day team building sessions, using hosted program materials from the Insights program to work through difficult conversations training and other forms of communication and team building.

Administration encourages creative ideas whereby employees can have a direct impact on improving workflows; costs; or efficiencies.

TRAINING PROGRAMS

The Strategic Importance of Employee Training Programs in Municipal Government

Employee training and professional development are no longer discretionary organizational activities. Across both the public and private sectors, research and institutional practice consistently demonstrate that training programs contribute directly to organizational effectiveness, employee engagement, workforce resilience, service quality, leadership capacity, succession readiness, innovation, and long-

term sustainability. Universities such as the University of Toronto, the University of British Columbia (UBC), McMaster University, and the University of Alberta all emphasize that organizations which invest in learning and development are better positioned to adapt to change, retain talent, develop future leaders, and achieve strategic objectives.

For municipal governments, the importance of employee training is amplified. Municipal organizations operate in complex regulatory environments, provide essential public services, face increasing public expectations, manage aging infrastructure, respond to emergencies, navigate political oversight, and often function with limited human and financial resources. Consequently, training programs become a critical organizational risk-management tool rather than simply an employee benefit.

The evidence suggests that municipalities that systematically invest in employee development achieve stronger organizational performance, better succession outcomes, improved employee retention, more effective leadership, enhanced innovation, and greater service delivery capacity.

1. The Changing Municipal Environment

Municipal governments today face unprecedented complexity.

Municipal administrators must contend with:

- Continually evolving legislation
- Infrastructure renewal pressures
- Climate adaptation challenges
- Cybersecurity risks
- Increasing public scrutiny
- Workforce shortages
- Succession planning challenges
- Technological transformation
- Financial constraints

The University of Alberta's Learning and Development framework emphasizes that organizations must develop employees' knowledge, skills, behaviors, and mindsets to successfully respond to changing workplace conditions and emerging challenges. The institution argues that professional development supports adaptability, accountability, effectiveness, and long-term organizational growth.

Similarly, the University of Toronto identifies organizational learning as a direct contributor to organizational success and states that organizations with strong learning cultures are more likely to:

- Retain employees longer
- Possess future-ready skills
- Adapt to changing demands
- Improve productivity

- Improve customer satisfaction

These outcomes are particularly relevant to municipal governments that must continuously evolve while maintaining uninterrupted public services.

Training therefore serves as an organizational capacity-building mechanism that enables municipalities to remain effective despite increasing complexity.

2. Training Improves Municipal Service Delivery

At its core, municipal government exists to provide services to residents.

These services include:

- Water treatment
- Wastewater operations
- Roads maintenance
- Emergency management
- Planning and development
- Bylaw enforcement
- Recreation services
- Finance and taxation
- Legislative administration

The quality of these services depends directly upon employee competence.

Research from McMaster University's human resource development programs identifies training as a mechanism that enhances organizational performance by improving employees' ability to perform their responsibilities effectively and efficiently. Training is viewed as an investment in human capital that improves organizational outcomes and supports achievement of strategic objectives.

Similarly, the University of Alberta's training model emphasizes practical, experiential, and application-focused learning that enables employees to transfer knowledge directly into workplace performance improvements.

For municipalities, training reduces operational errors, increases service consistency, improves public interactions, and strengthens professional decision-making.

Ultimately, better-trained employees provide better services to citizens.

3. Training Reduces Organizational Risk

Municipal governments face substantial organizational risks.

Examples include:

- Regulatory non-compliance
- Workplace safety incidents
- Financial reporting errors
- Privacy breaches
- Human resource disputes
- Infrastructure failures
- Emergency response deficiencies

Training acts as a preventative control against these risks.

UBC's workplace learning systems emphasize mandatory employee training in areas including:

- Information security
- Privacy protection
- Workplace violence prevention
- Safety management
- Leadership accountability

This institutional approach recognizes that organizations reduce exposure to risk when employees understand legal requirements, professional standards, and organizational expectations.

For municipal governments, ongoing training helps ensure employees remain current with:

- Municipal Government Act requirements
- Occupational Health and Safety legislation
- Labour laws
- Environmental regulations
- Infrastructure standards
- Procurement requirements
- Financial controls

A well-trained workforce is therefore a primary risk mitigation strategy.

4. Training Supports Employee Engagement and Retention

One of the strongest findings across organizational research is that employees are more engaged when organizations invest in their development.

UBC's Human Resources division explicitly identifies career development as a key mechanism for helping employees learn, grow professionally, and build career resilience. The university provides workplace learning, coaching, leadership development, and professional development funding to support employee growth.

For municipalities facing workforce shortages and increasing competition for talent, training sends a powerful message:

"This organization is invested in your future."

Employees who perceive opportunities for growth are generally:

- More committed
- More engaged
- More likely to remain
- More willing to contribute discretionary effort
- More likely to pursue internal advancement opportunities

This is particularly important in rural municipalities where recruitment can be challenging.

5. Training Develops Future Municipal Leaders

Leadership development is one of the most significant benefits of training programs.

The University of Alberta's Organizational Development framework places leadership development at the center of workforce growth and organizational effectiveness. Its programs focus on building leadership capability across all organizational levels rather than solely among senior executives.

McMaster University similarly states that leadership capability should be developed throughout the organization and emphasizes that every employee exercises leadership within their role. Leadership development opportunities therefore help maximize organizational effectiveness at every level.

Municipal governments increasingly face leadership succession challenges due to:

- Retirements
- Workforce turnover
- Competition for experienced administrators
- Limited internal candidate pools

Training programs help develop:

- Supervisory skills
- Decision-making capability

- Strategic thinking
- Communication skills
- Conflict management
- Political awareness
- Project leadership

Without formal development opportunities, municipalities often find themselves replacing leaders rather than cultivating them.

6. Training Strengthens Succession Planning

Succession planning has become a major challenge throughout municipal government.

Many municipalities possess extensive institutional knowledge concentrated within a few key employees.

When those individuals retire or leave, organizations often experience:

- Knowledge loss
- Service disruption
- Reduced productivity
- Increased training costs
- Strategic delays
-

Internal municipal research documents within the Village of Stirling environment similarly identify development, mentorship, cross-training, leadership exposure, and structured learning as critical components of effective succession planning and bench-strength development.

Training programs create organizational redundancy by ensuring more than one employee possesses critical skills. This significantly improves organizational resilience.

7. Training Creates Organizational Agility

Modern municipalities face frequent change initiatives:

- Software implementations
- Legislative amendments
- Infrastructure modernization
- Budget pressures
- Governance changes
- Service redesign

Organizations unable to learn struggle to change.

The University of Alberta notes that development programs help employees rise to new challenges while strengthening adaptability and long-term organizational success.

UBC similarly describes itself as aspiring to become a learning organization and emphasizes continuous learning, professional development, reflection, and skill-building as mechanisms for responding to evolving workplace demands.

Municipalities that invest in learning can implement change more effectively because employees develop the skills necessary to adopt new processes and support innovation.

8. Why Training Is Even More Important in Small Municipalities

The value of training becomes even greater in smaller municipalities.

Unlike large urban governments, small municipalities frequently operate with:

- Limited staffing
- Multi-functional positions
- Minimal organizational redundancy
- Small leadership teams
- Restricted recruitment pools
-

Internal municipal workforce research highlights that small municipalities often depend on employees performing multiple organizational roles simultaneously and face significant key-person dependency risks.

For municipalities such as the Village of Stirling, employee training supports:

- Cross-functional competence
- Operational continuity
- Leadership readiness
- Emergency coverage
- Knowledge transfer
- Reduced dependency on individuals

In small organizations, one trained employee can substantially increase organizational capacity.

Research and practice from the University of Toronto, University of British Columbia, McMaster University, and University of Alberta consistently demonstrate that employee training programs are fundamental organizational investments rather than optional expenditures. Training improves

performance, strengthens employee engagement, develops leaders, supports succession planning, reduces risk, increases adaptability, and enhances service delivery.

For municipal governments, where public accountability is high and resources are often limited, training is arguably one of the highest-return investments available. Well-designed training programs do not simply improve individual employees; they build organizational capacity, strengthen resilience, preserve institutional knowledge, and ensure municipalities remain capable of meeting the increasingly complex needs of their communities.

The evidence strongly supports treating employee training as a strategic municipal governance and workforce sustainability priority rather than merely an HR function.

The Village's Approach to Training Programs

Administration has had a history of investing in only the required training programs need for members of public works to maintain their tickets, which are legislatively required for the operation of the pool; water and waste water services; and spraying.

In 2020 Administration started to perform annual reviews where employee training has played a critical role in staff development; succession planning; and employee engagement. Staff are asked to provide what professional development they are looking to undertake, and this has led to staff members attending conferences which allows for them to come back with knowledge to improve Village operations; as well as other academic courses providing for staff members who are moving towards stronger leadership capabilities and improved function in their roles.

Administration has provided two job function additions within Policy HR02-23 Payroll and Benefits policy around Safety and Insect spraying. As both of these functions require training to achieve success the staff member who wishes to have this role is afforded training through their training budget to be successful and provide the role function.

Administration staff have also been encouraged to actively engage in emergency management training; as we have a regional emergency management program and up until 2020 no staff member had ever taken an emergency management course, despite there being no cost to the course but staff time.

The nature of legislative changes made by the province has also implemented required training programs be put in place for such things s the Protection of Privacy Act.

Administration sees this type of investment as investing in our own efficiency and future.

RETENTION RATES

Employee Retention Rates in Canada and Alberta

Current Benchmarks and Ten-Year Historical Trends

This report distinguishes between a true organizational retention rate and the labour-market indicators published by Statistics Canada and the Government of Alberta. The central finding is important for municipal workforce planning: neither government currently publishes a universal "standard employee retention rate," but official job-tenure data provide a defensible public-sector benchmark against which an organization such as the Village of Stirling can assess workforce stability.

There is no official Canadian or Alberta-wide standard stating that employers should retain a particular percentage of employees each year. The Government of Alberta Labour Market Information system reports employment, unemployment, wages, vacancies, occupations, industries, and labour-market forecasts, but does not identify an overall employee-retention standard.

Similarly, Statistics Canada does not publish a single annual employee-retention rate applicable to individual employers. Instead, it measures **job tenure**, defined as the consecutive time a person has worked for the same employer or at the same business. Statistics Canada considers tenure an indicator of job stability, while cautioning that short tenure may also reflect hiring, labour-market mobility, workforce age, economic cycles, and movement into better employment.

The most current complete official tenure profile available in the Statistics Canada analysis is for **2023**:

Tenure with current employer or business	Canada, workers aged 25+
Less than 1 year	13.2%
1 to less than 5 years	30.9%
5 to less than 10 years	19.8%
10 years or more	36.1%

These figures show that **86.8% of workers aged 25 and over had been with their current employer or business for at least one year**, but this should be called a **workforce-tenure or stability indicator**, not a one-year retention rate. It does not track a fixed group of employees from the beginning to the end of the year.

For municipal benchmarking, the most relevant official sector result is public administration. In 2023, **43.7% of workers in public administration had tenure of 10 years or more**, compared with 36.1% across all industries. Public administration was among the industries with the highest long-tenure proportions.

1. What an Employee-Retention Rate Actually Measures

An employer normally calculates annual retention as:

New hires during the measurement period are normally excluded from the numerator and denominator. This produces a cohort-based measure of how successfully the organization retained its starting workforce.

Employee turnover is related but not always the mathematical opposite of retention. Turnover may use average headcount as its denominator and may include voluntary departures, dismissals, retirements, deaths, expiry of temporary contracts, or organizational restructuring. Therefore, a municipality should not automatically compare its internally calculated retention rate with a published turnover percentage unless the methodologies are identical.

Statistics Canada uses a different concept. Its job-tenure indicator classifies employed people according to how long they have continuously worked for their current employer or business. A worker can change occupations or work locations, or experience a temporary layoff with recall, and still have continuous tenure if the employer remains the same.

2. Ten-Year Historical Trend

The following table covers the latest ten-year sequence contained in Statistics Canada's published historical chart, **2014 through 2023**. The figures are annual averages for employed Canadians aged 25 and over.

Year	Less than 1 year	1 to <5 years	5 to <10 years	10+ years	At least 1 year*
2014	13.2%	28.8%	21.2%	36.8%	86.8%
2015	13.2%	28.9%	20.9%	37.1%	86.8%
2016	12.9%	29.5%	20.7%	36.8%	87.1%
2017	13.2%	28.7%	20.8%	37.2%	86.8%
2018	14.0%	29.3%	19.7%	37.0%	86.0%
2019	13.9%	30.0%	19.2%	36.9%	86.1%
2020	11.6%	30.8%	19.5%	38.1%	88.4%
2021	12.7%	30.5%	19.3%	37.4%	87.3%
2022	14.6%	30.1%	18.8%	36.5%	85.4%
2023	13.2%	30.9%	19.8%	36.1%	86.8%

*"At least one year" is calculated as 100% minus the reported share with tenure below one year. It is presented as a workforce-stability proxy and is **not** an official Statistics Canada retention rate.
All four tenure categories are from the Statistics Canada Labour Force Survey job-tenure analysis. Minor differences caused by rounding are possible.

Ten-year observations

Overall stability changed comparatively little

The proportion of workers with less than one year of tenure was exactly **13.2% in both 2014 and 2023**. Correspondingly, the share with at least one year of tenure was 86.8% in both years. The beginning and end of the period therefore show no net deterioration in this broad stability measure.

Moderate tenure became more common

The share with one to less than five years of tenure increased from **28.8% in 2014 to 30.9% in 2023**, an increase of 2.1 percentage points. This category can include employees who are established but still in relatively early stages with their current employer.

Long tenure declined modestly after 2020

The proportion with ten or more years of tenure rose to **38.1% in 2020**, then declined to **36.1% by 2023**. Statistics Canada explains that the 2020 result should not be interpreted simply as improved retention. During economic downturns, reduced hiring and disproportionate job losses among recently hired workers can mechanically increase the share of remaining workers with longer tenure.

The pandemic temporarily distorted the benchmark

The proportion with less than one year of tenure fell from 13.9% in 2019 to **11.6% in 2020** amid pandemic-related job losses and reduced labour demand. It subsequently increased to 12.7% in 2021 and 14.6% in 2022 before returning to 13.2% in 2023. Statistics Canada expressly attributes the 2020 decline in short tenure partly to lower hiring and employment losses.

Accordingly, 2020 should not be used by itself as a “high-retention” benchmark. It was an abnormal labour-market year and did not represent a normal employer-controlled improvement in employee commitment.

3. What Is a Reasonable Current Retention Benchmark?

Because the official sources do not prescribe a standard, the following framework is a **management interpretation**, not a Government of Canada or Government of Alberta standard:

Annual employer retention	Suggested interpretation
90% or higher	Strong overall workforce continuity
85% to 89.9%	Generally stable, but departures should be analyzed by role and cause
80% to 84.9%	Elevated workforce movement that warrants investigation
Below 80%	Potentially significant continuity, workload, recruitment, or cultural risk

These ranges should not be treated as rigid pass-or-fail thresholds. A municipality's result can be materially affected by:

- total workforce size;
- retirements;
- seasonal and temporary appointments;
- expiry of grant-funded positions;
- restructuring;
- employee-initiated resignations;
- dismissals;
- internal promotions;
- regional labour-market competition;
- specialized certification requirements; and
- whether elected or appointed officials are included.

For a small municipality, a percentage can also be misleading. If an organization begins the year with ten employees, a single departure results in a 90% retention rate, while two departures reduce it to 80%. Each departure therefore moves the rate by ten percentage points.

4. Alberta-Specific Findings

The Government of Alberta Labour Market Information platform identifies employment, unemployment, wages, job vacancies, occupation and industry information, regional conditions, and short- and long-term forecasts as its principal workforce-planning measures. The Alberta highlights are based primarily on Statistics Canada Labour Force Survey tables.

The Alberta government also defines employment turnover as vacancies generated when people leave existing positions, including through retirement, resignation, finding another job, or promotion. It notes that, in some occupations, turnover generates more openings than employment growth. However, the referenced Alberta material does not provide a universal Alberta employee-retention percentage.

Consequently, a claim that the "standard Alberta retention rate is X%" would not be supportable from the official provincial information reviewed. The defensible conclusion is:

Alberta employers should calculate their own cohort-based retention rate and compare it with their historical results, occupational conditions, regional recruitment environment, and appropriate industry or public-sector tenure indicators.

For Stirling, Alberta labour-market conditions remain relevant because municipal employees may be recruited by neighboring municipalities, provincial agencies, private utilities, construction firms, engineering organizations, or other employers requiring similar administrative and technical capabilities. However, official provincial employment and vacancy data should be treated as contextual labour-market evidence, not as direct evidence of the Village's employee-retention performance.

5. Municipal and Public-Administration Implications

The 2023 public-administration result provides a valuable long-term continuity benchmark: **43.7% of public-administration workers had remained with the same employer for ten years or more**, compared with 36.1% for workers across all industries.

This does not mean that every municipality should have 43.7% of employees exceeding ten years of service. Public administration includes federal, provincial, local, and other public-administration employers, many of which are much larger than the Village of Stirling. Nevertheless, the figure demonstrates that stable public-sector organizations commonly maintain a substantial cohort of long-serving employees.

For a small municipality, retention should be interpreted through **organizational continuity**, not percentage alone. One departure may remove responsibility for several functions simultaneously. This is consistent with the workforce risks already identified in Stirling's internal, which connects staffing sustainability with the ability to absorb turnover, maintain succession capacity, protect service delivery, and avoid excessive dependency on a few positions.

The internal Audit Report similarly identifies institutional knowledge, regulatory complexity, recruitment of specialized municipal professionals, limited staffing resources, and dependency on key individuals as major succession concerns for small municipalities

6. Recommended Reporting Framework for the Village of Stirling

A municipal retention dashboard should report at least the following:

Annual cohort retention rate

Count how many employees who were employed on January 1 remain actively employed on December 31, divided by the January 1 employee population.

Voluntary turnover rate

Report employee-initiated resignations separately from dismissals, retirements, death, disability, restructuring, and temporary-contract completions.

Critical-position retention

Track positions where departure would create a significant compliance, licensing, operational, signing-authority, or institutional-knowledge risk.

Tenure distribution

Use categories comparable to Statistics Canada:

- less than one year;
- one to less than five years;
- five to less than ten years; and
- ten years or more.

This enables a meaningful comparison with the national job-tenure data without incorrectly calling the comparison a direct retention rate.

Rolling three- and five-year results

For a small workforce, multi-year averages are more informative than a single year. They reduce the volatility created when one or two departures materially alter the annual percentage.

Departure reasons

Each departure should be placed in a consistent category, such as:

- retirement;
- higher compensation elsewhere;
- career advancement;
- relocation;
- workload;
- leadership or governance environment;
- workplace culture;
- lack of development opportunities;
- personal circumstances;
- end of temporary employment; or
- employer-initiated termination.

Reasons should be supported by documented information and should not be inferred from workplace behavior.

The official evidence does **not** establish a universal Canadian or Alberta employee-retention standard. Statistics Canada's most defensible national stability benchmark shows that, in 2023, 13.2% of workers aged 25 and over had less than one year of tenure, 30.9% had one to less than five years, 19.8% had five to less than ten years, and 36.1% had ten years or more. Public administration demonstrated greater long-term continuity, with 43.7% of workers having ten or more years of tenure.

Across 2014 to 2023, the share of workers with at least one year of tenure remained broadly stable, beginning and ending at 86.8%. The main interruption was the pandemic period, when reduced hiring

and job losses temporarily lowered the proportion of short-tenured workers. This should not be interpreted as an ordinary improvement in employer retention.

For the Village of Stirling, an annual retention rate of approximately **85% to 90% or higher** can be used as an internal management benchmark, provided it is clearly labelled as an organizational target rather than a government-mandated or Statistics Canada standard. The more important municipal measure is whether departures are voluntary, recurring, concentrated in critical positions, or causing a loss of institutional knowledge and service capacity.

Village of Stirling Labour Retention Rates

When looking at the labour retention rates for the Village of Stirling the position of the CAO directly affects the result when looking over a ten year period as in that the CAO role has changed three times, inclusive of having the interim CAO for part of 2019, in that time frame.

In the past ten year period the Village has seen two retirements; one from Operational Services and one from Administration. The Village staffing level has increased over that same timeframe by a 0.6 position in the form of the Pool Supervisor Recreation Coordinator.

This means excluding the CAO role the Village has had a 75% staff retention rate over the last ten years, with the only two departing staff being in the form of retirements.

At present most of the remaining Village staff are either having 10 years of service or are quickly approaching ten years of service.

LABOUR RELATIONS

Best Practices in Labour Relations for a Non-Unionized Workforce

Effective labour relations in a non-unionized workplace are fundamentally about creating an environment where employees feel respected, heard, treated fairly, and confident that workplace concerns will be addressed without the need for third-party representation. Research and leading human resource practices consistently demonstrate that organizations with strong employee relations experience higher engagement, lower turnover, better productivity, reduced legal risk, and stronger organizational cultures.

For municipalities and other public-sector organizations, labour relations are particularly important because employee morale, organizational knowledge, public trust, and service delivery quality are heavily dependent upon a relatively small workforce. This is especially true in smaller municipalities where employees often perform diverse and overlapping responsibilities. Internal organizational materials previously developed for the Village of Stirling similarly highlight the importance of role clarity, trust, consistent accountability, recognition, employee involvement, and prompt conflict resolution in maintaining an engaged workforce.

The most successful non-unionized employers focus on prevention rather than reaction by building trust, establishing fair processes, maintaining open communication, and ensuring management and council practices are transparent and consistent.

1. Understanding Labour Relations in a Non-Unionized Environment

In a unionized workplace, labour relations are largely governed through collective bargaining agreements and formal grievance procedures. In a non-unionized environment, however, labour relations are managed directly between employees and the employer.

This does not eliminate employee concerns regarding:

- Fair treatment
- Compensation
- Workplace safety
- Workload
- Career opportunities
- Recognition
- Job security
- Management behavior
- Organizational change

Employees still expect a meaningful voice in workplace decisions and reasonable mechanisms for resolving concerns. Studies on employee relations consistently find that employees who believe management listens to their concerns are significantly more engaged and less likely to seek external representation.

Best-practice labour relations therefore focus on creating robust internal systems that provide employees with confidence in management's commitment to fairness and accountability.

2. Foundational Principles of Effective Non-Union Labour Relations

A. Respect

Employees must feel respected as professionals and as individuals.

Respect is demonstrated through:

- Professional treatment
- Consistent application of policies
- Civility in communications
- Valuing employee expertise
- Involving employees in decisions affecting their work

Internal municipal research previously prepared for your organization identifies respect for employee expertise as a critical driver of engagement and trust.

Best Practice

Managers should assume employees are motivated professionals and engage them as partners in organizational success rather than simply directing activities.

B. Fairness

Perceived fairness is often the single most important predictor of labour relations success.

Employees compare:

- How discipline is applied
- How promotions occur
- How workload is distributed
- How leave requests are handled
- How performance is evaluated

Inconsistent treatment creates resentment and significantly increases the risk of conflict.

Best Practice

Establish:

- Clear policies
- Consistent documentation
- Objective decision-making criteria
- Transparent explanations of decisions

C. Trust

Trust is repeatedly identified in labour relations research as the foundation of a healthy workplace. Employees who trust leadership are more willing to:

- Share ideas
- Report concerns
- Accept organizational change
- Support strategic initiatives
- Remain with the organization long-term

Research on employee relations emphasizes that trust develops when management acts consistently and employees see issues handled fairly.

3. Communication as the Cornerstone of Labour Relations

Poor communication is one of the most common sources of workplace conflict.

Employees typically become dissatisfied when:

- Decisions lack explanation
- Changes occur without consultation
- Information is withheld
- Expectations are unclear

Organizations with strong labour relations emphasize:

Regular Communication

- Weekly team meetings
- Monthly staff updates
- Quarterly organizational briefings

Two-Way Communication

Employees should have opportunities to:

- Ask questions
- Provide recommendations
- Raise concerns
- Participate in improvement discussions

Open-Door Access

Employees should know:

- Who they can approach
- How concerns will be handled
- When they can expect a response

Organizations that actively address concerns early generally experience fewer employee relations issues.

4. Employee Voice and Participation

One of the strongest predictors of employee engagement is whether employees believe their opinions matter.

Best-practice organizations create formal avenues for employee input through:

- Staff committees
- Improvement teams
- Employee surveys
- Suggestion programs
- Strategic planning sessions
- Change management working groups

Internal documents developed for the Village of Stirling similarly identify employee involvement in operational changes as a key engagement principle.

Best Practice

Employees should be consulted before decisions affecting:

- Work processes
- Technology
- Organizational structure
- Scheduling
- Service delivery methods

Consultation does not require management agreement with every recommendation, but employees should see their feedback acknowledged and considered.

5. Effective Complaint and Conflict Resolution Systems

Every non-unionized workplace requires a structured process for resolving concerns.

Employees must know:

- How complaints can be raised
- Who receives complaints
- Expected timelines
- Investigation procedures
- Appeal mechanisms

Best-Practice Framework

Informal Resolution

Most conflicts should first be addressed through:

- Discussion
- Coaching
- Mediation

Formal Resolution

When necessary:

- Written complaint procedures
- Independent investigations
- Documented findings
- Written decisions

Protection Against Retaliation

Employees must be confident they can raise concerns without fear of reprisal.

This is particularly important for maintaining credibility and trust.

6. Performance Management and Accountability

One of the most common labour relations failures occurs when performance concerns are not addressed consistently.

High-performing organizations implement:

Clear Expectations

Employees understand:

- Responsibilities
- Standards
- Priorities
- Performance measures

Regular Feedback

Managers provide:

- Ongoing coaching
- Quarterly reviews
- Annual evaluations

Documented Accountability

Internal municipal research notes that accountability is most effective when expectations are established in advance, evidence-based, consistent, and accompanied by coaching.

Best Practice

Employees should never be surprised by performance evaluations.

Regular feedback should eliminate uncertainty regarding expectations.

7. Recognition and Appreciation

Employees who feel valued are more likely to remain engaged and committed.

Recognition should be:

- Timely
- Specific
- Genuine
- Connected to organizational values

Research from the University of Alberta and related engagement studies previously summarized in municipal reports identifies recognition as a significant contributor to organizational commitment and morale.

Best Practices Include

- Service awards
- Milestone recognition
- Public acknowledgment
- Team celebrations
- Council recognition programs
- Recognition linked to organizational achievements

8. Professional Development and Growth

Employees increasingly expect opportunities for learning and development.

Organizations with strong labour relations invest in:

- Training programs
- Cross-training
- Mentorship
- Leadership development
- Succession planning

Internal research prepared regarding municipal bench strength further emphasizes the importance of cross-functional exposure, leadership development, and succession readiness.

Benefits

- Higher engagement
- Better retention
- Reduced recruitment costs
- Greater organizational resilience

9. Role Clarity and Organizational Structure

Confusion regarding authority, responsibility, or reporting relationships often leads to workplace conflict.

Best-practice organizations maintain:

- Current organizational charts
- Updated job descriptions
- Clear delegation frameworks
- Defined decision authorities

A recent internal report identified role clarity as one of the most important organizational factors supporting engagement and effective operations.

Employees should know:

- What they are accountable for
- Who makes decisions
- Where responsibilities begin and end

- How priorities are established

10. Labour Relations in Small Municipal Organizations

Small municipalities face unique labour relations challenges.

Employees frequently:

- Perform multiple roles
- Operate with limited resources
- Serve the public directly
- Work closely with elected officials

Because workforce size is limited, even a single unresolved conflict can significantly affect organizational culture.

Best Practices for Small Municipalities

Maintain Frequent One-on-One Discussions

Managers should regularly discuss:

- Workload
- Challenges
- Career goals
- Organizational priorities

Focus on Relationship-Based Management

Direct relationships often have greater influence than formal programs.

Emphasize Flexibility While Maintaining Fairness

Cross-functional responsibilities are common, but expectations must remain clear.

Address Problems Early

Small workplace conflicts rarely resolve themselves and often grow when ignored.

Ensure Leadership Visibility

Employees benefit from regular interaction with senior leaders.

Internal municipal engagement research specifically identifies regular discussions, workload visibility, documented delegation, employee participation, and consistent conflict resolution as best practices for smaller municipal organizations.

The best labour relations strategies in a non-unionized workforce are built upon trust, fairness, communication, accountability, and employee involvement. Organizations that treat labour relations as an ongoing leadership responsibility rather than solely an HR function are more likely to achieve high employee engagement, low turnover, strong organizational culture, and reduced workplace conflict.

For municipal governments, particularly smaller municipalities such as the Village of Stirling, effective labour relations are not achieved through complex programs but through consistent leadership behavior. Employees who understand expectations, feel respected, believe their concerns are heard, receive recognition, and trust management decisions are significantly more likely to remain engaged and committed to organizational success.

The most effective non-unionized employers create workplaces where employees feel they already have a meaningful voice, fair treatment, and responsive leadership, thereby reducing workplace conflict and strengthening long-term organizational performance.

Labour Relations Within the Village

When looking at the process for labour relations and not addressing the generality around areas identified, such as employee engagement, the Village addresses compensation for employees in the following way.

The wage scales found within Schedule A of Policy HR02-23 are looked at to ensure they are within reasonable comparison to other job types, both in government and the private sector and increases to the brackets are looked at based off what inflation has done in the previous year.

The Canadian and Alberta consumer price indexes are used when looking at inflation and recommendations or decisions are made based upon those factors.

When inflation has been egregious, such as over COVID, but the anticipated effect was not long term, the Village has employed a one time lump sum, over an arbitrary increase to the entire grid.

- This method has proven effective in ensuring wages remain aligned with what normal inflationary patterns are; and
- Staff receive an increase in compensation to address the larger costs associated with cost of living over that time frame.

These one time incentives have only been employed once and were part of the budget year in which they were issued, so it had no impact on rate payers in the subsequent budget year.

PERFORMANCE MANAGEMENT

Governance, Administration, and Organizational Performance Management in Small Alberta Municipalities

Organizational performance management in a municipality is the **continuous, organization-wide process of converting community priorities into funded plans, measurable service and policy outcomes, accountable execution, reliable reporting, and corrective learning**. It is broader than performance measurement and distinct from evaluating individual employees. The strongest systems connect strategy, budgeting, operations, risk, service standards, evidence, and public reporting rather than treating a dashboard or annual report as the system itself. The OECD similarly describes performance-oriented management as shifting attention from inputs toward measurable results, supported by meaningful information, transparency, an enabling environment, and actual use of results in resource decisions.

For Alberta municipalities, effective performance management depends on a disciplined division of responsibility. **Council governs performance** by establishing collective priorities, policies, service expectations, resources, risk tolerance, reporting requirements, and public accountability. **Administration manages performance** by converting that direction into operational plans, implementing services, maintaining data and controls, explaining variances, and recommending corrective action. Council undermines the system when individual councillors direct staff, priorities change without documented decisions, or political preferences replace adopted standards.

Administration undermines it when expectations remain operationally ambiguous, measures emphasize activity rather than outcomes, material constraints are not disclosed, or reporting does not support decisions. Alberta's statutory framework and municipal-sector guidance support this governance–administration distinction

The small-municipality problem is not simply having "fewer resources." It is the interaction of limited specialist capacity, restricted revenue, overlapping responsibilities, key-person dependence, close political-administrative proximity, and weak data infrastructure. University of Calgary research documents serious fiscal and demographic pressures in some smaller Alberta municipalities, while its CAO research finds shorter CAO tenure in smaller municipalities and organizational disruption from frequent transitions. UBC research similarly identifies financing, expertise, and operational capacity as particular constraints for small municipal systems.

Central finding

Performance improves when Council controls outcomes, policy and resources while administration controls implementation, data and operations.

Primary small-municipality risk

Ambitious priorities can exceed the organization's capacity to define, cost, execute and measure them.

Best practical response

Use a small number of material measures, explicit ownership, documented change control and regional or shared capacity.

1. Scope, Method, and Evidentiary Limits

This paper distinguishes three bodies of evidence:

Evidence category	Principal sources	Appropriate use
Direct performance-management evidence	OECD performance-budgeting framework; GFOA performance-measure guidance; public-sector performance research; City of Edmonton Enterprise Performance Management	Defines system elements, data quality, reporting, information use and measurement risks
Alberta legal and governance evidence	*Municipal Government Act*; Alberta Municipal Affairs guidance; RMA–Alberta Municipalities council–CAO toolkit	Establishes institutional authority, reporting relationships and governance boundaries
Related university evidence applied analytically	University of Alberta, Lethbridge, Calgary and UBC municipal-governance research	Explains capacity, collabouration, accountability, leadership continuity and governance conditions affecting performance

Not all university sources directly test municipal performance-management systems. The University of Calgary material on CAO tenure and small-community viability is directly relevant to administrative capacity and continuity; the University of Lethbridge thesis examines intermunicipal governance rather than corporate performance management; the UBC work concerns municipal water governance; and the University of Alberta work examines collabouration, community outcomes and municipal governance. These sources are therefore used as **governance evidence from which carefully identified organizational implications are drawn**, not as proof that a particular university endorses this paper's conclusions.

2. Organizational Performance Management in Municipal Government

2.1 Definition

An effective municipal system contains an integrated results chain:

1. community purposes and Council outcomes;
2. policy, service levels and strategic priorities;
3. operating and capital resources;
4. administrative ownership and operational plans;
5. implementation and risk control;
6. inputs, activities, outputs, service quality and outcomes;
7. validated performance information;
8. Council and public reporting; and
9. corrective decisions and institutional learning.

Performance measurement supplies information; performance management **uses** that information to govern, allocate resources, manage delivery and improve results. The GFOA recommends operational, managerial, policy and community-level measures and requires them to be useful, relevant, reliable, collectible, consistent and supported by clear data responsibilities. The OECD adds logical alignment among objectives, indicators, targets and benchmarks, quality assurance, defined roles and integration with budgeting.

The system must be proportionate. One indicator rarely provides sufficient context, yet excessive measures create information overload. Measures should therefore cover a balanced set of dimensions: **financial sustainability, service level, efficiency, effectiveness/outcome, quality, timeliness, equity or accessibility, risk, and community condition** where relevant. Measures must also distinguish controllable organizational performance from external influences such as growth, weather, regulatory change or regional economic conditions.

2.2 Core elements

A defensible municipal framework requires:

- adopted outcomes and a limited number of priorities;
- defined services and service expectations;
- baselines, targets, timeframes and data definitions;
- an accountable administrative owner;
- operating and capital cost implications;
- implementation milestones and decision gates;
- risk and dependency identification;
- consistent reporting of targets and actual results;
- explanation of material variances;
- documented corrective action; and
- a transparent process for changing priorities.

The City of Edmonton defines enterprise performance management as a systematic process to prioritize, measure, report and improve performance relative to matters important to Council and residents. This

is a useful institutional definition, although Edmonton's scale and systems cannot be transplanted unchanged into a village or small town.

The following diagram presents a proportionate Alberta model consistent with the statutory division of responsibility and public-sector performance evidence.

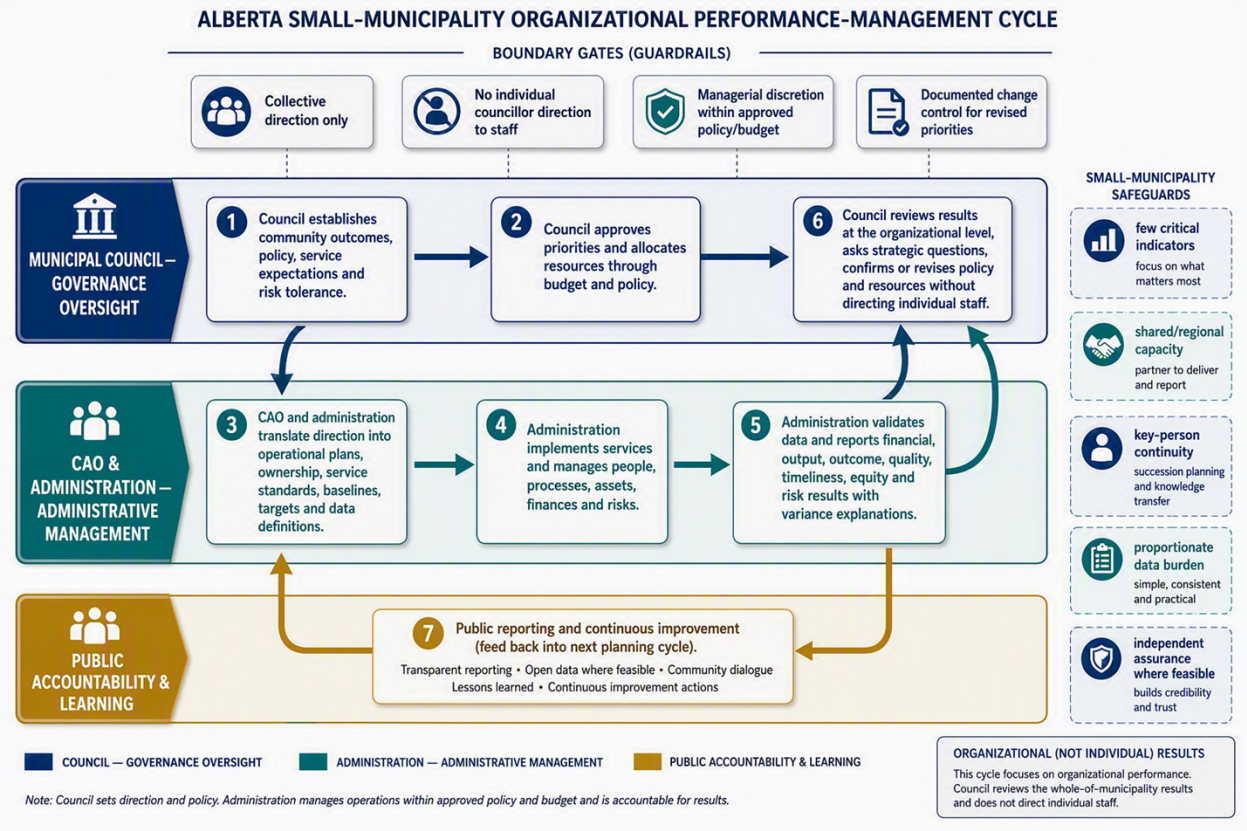


Figure 1: A proportionate municipal performance-management cycle: Council governs outcomes, policy and resources; administration designs and operates the management system; transparent reporting and learning close the loop without collapsing governance into operations.

3. Alberta's Municipal Governance Framework

The *Municipal Government Act* makes Council responsible for developing and evaluating municipal policies and programs and for exercising the municipality's assigned powers and duties. Council must establish a CAO position, while the CAO is the administrative head, implements municipal policies and programs, advises and informs Council, and performs assigned responsibilities. Council also provides the CAO with an annual written performance evaluation, but that statutory individual process should not be confused with organization-wide performance management.

The institutional allocation is therefore:

Performance function	Council—governance responsibility	CAO and administration—management responsibility
Direction	Establish community outcomes, priorities and policy	Clarify feasibility and translate direction into plans
Service expectations	Approve material service levels and public-value expectations	Design procedures, workflows and operational standards
Resources	Approve budget, taxation, borrowing and major allocations	Prepare evidence-based options and manage approved resources
Measures	Approve strategic outcomes and reporting expectations	Develop indicators, definitions, baselines, targets and data systems
Implementation	Avoid directing implementation except through collective decisions	Manage staff, contractors, assets, projects and services
Monitoring	Review organizational results, risks and material variances	Validate data, report results and explain causes
Correction	Amend policy, priority, service expectation or resource allocation	Implement corrective action and recommend alternatives
Accountability	Account publicly for Council's choices and municipal results	Maintain records, evidence, controls and transparent reporting

The RMA–Alberta Municipalities toolkit states that Council sets long-term direction, policy and budget, oversees the CAO and focuses on strategy; administration implements direction, manages operations and staff, and advises Council. It expressly warns that individual councillors have no authority to direct or evaluate municipal employees and that conflicting messages can erode trust, generate inefficiency and expose the municipality to legal or reputational risk.

4. Council's Constructive and Adverse Effects

4.1 Constructive effects

Council contributes positively when it:

- adopts a stable, limited and sufficiently precise set of outcomes;
- links priorities to the budget and realistic organizational capacity;
- defines what evidence is required before major decisions;
- asks about outcomes, service levels, cost, risk and public value rather than operational detail;
- requires consistent reporting and documented corrective action;
- supports professional advice, including advice that is politically inconvenient;
- changes direction only through transparent collective decisions; and
- maintains governance discipline during disagreement.

These practices provide administration with authority and clarity while preserving Council's right to decide the desired result and acceptable level of risk. UBC's municipal research found that governance arrangements can either enable or constrain performance and that long-term vision, accountability,

fairness, information and clear roles matter to implementation. University of Alberta research likewise emphasizes shared goals, communication, coordination, evidence and respect for jurisdictional responsibilities when multiple actors contribute to municipal outcomes.

4.2 Adverse effects

Council can weaken organizational performance through:

- **priority proliferation**—adding initiatives without identifying what will be delayed or discontinued;
- **priority churn**—changing direction without cost, capacity or schedule analysis;
- **micromanagement**—substituting councillor preferences for administrative judgment;
- **individual direction**—creating multiple unofficial chains of command;
- **ambiguous standards**—demanding "improvement" without a baseline, target or definition;
- **selective accountability**—applying scrutiny inconsistently across politically favoured and less-favoured services;
- **short-termism**—preferring visible activity over lifecycle cost or long-term outcomes; and
- **public politicization of administration**—reducing the organization's ability to provide candid evidence.

University of Calgary's *Lonely at the Top* identifies deteriorating political dynamics as a major source of CAO dissatisfaction. It also reports that shorter tenure and more transitions generate recruitment or severance costs, organizational disruption and reduced opportunity for CAOs to reach peak effectiveness. The Alberta council–administration toolkit similarly identifies direct councillor intervention, inconsistent communication and public criticism of administration as conditions that damage alignment and staff effectiveness.

5. Administration's Constructive and Adverse Effects

Administration contributes positively by converting broad political direction into implementable commitments. This requires defining scope, assigning ownership, sequencing work, costing options, identifying capacity and legal constraints, developing indicators, maintaining records, validating data and reporting results in a manner Council can understand. Administration should also distinguish a completed activity—such as preparing a plan—from the resulting public benefit or service improvement.

Administrative independence does not mean immunity from oversight. It means sufficient professional discretion to manage implementation within adopted policy, budget and delegated authority. The CAO must provide complete and candid information, including assumptions, alternatives, unfunded implications and material risks. Council remains free to reject a recommendation, but the evidentiary record should show what was considered and why the collective decision was made.

Administration weakens performance management when it:

- reports activity without evaluating outcomes;
- designs measures around available data rather than material public objectives;
- obscures unfavourable results or changes definitions between reporting periods;
- fails to identify resource and workload constraints;
- maintains data in isolated spreadsheets without documented stewardship;
- treats reporting as compliance rather than decision support;
- does not preserve records and institutional knowledge; or
- presents a single recommended solution without viable alternatives and implications.

Public-sector research finds that fairness, clarity, subjectivity and the manner in which measures are used affect the results produced by performance systems. GFOA guidance consequently advises against quick punitive responses to unfavourable results, because these can discourage accurate data collection; results should first be examined for context and root causes.

6. The Small-Municipality Condition

University of Calgary research identifies tight budgets, restricted revenues, rising service and infrastructure costs, demographic decline in some communities, and taxpayer resistance as central pressures on smaller Alberta municipalities. Its CAO study adds that, in the smallest municipalities, the CAO may be the only administrative position, may be part-time or shared, and often carries significant operational responsibilities in addition to executive leadership.

These conditions create six interacting risks:

1. **Role overlap:** governance and administration interact frequently, making informal direction more likely.
2. **Generalist overload:** limited staffing concentrates finance, planning, HR, development, emergency and corporate responsibilities.
3. **Key-person dependency:** data definitions, project history and legal knowledge may reside with one individual.
4. **Thin data systems:** reliable outcome evidence may be costly to collect or unavailable.
5. **Limited comparability:** peer municipalities differ materially in geography, service mix, asset condition and contracting.
6. **Continuity risk:** election, CAO or specialist turnover can reset priorities and institutional memory.

UBC's research identifies financing infrastructure, attracting expertise and managing systems with a small customer base as particular small-municipality challenges. It supports economies of scope, knowledge sharing and collabourative service arrangements, while also warning that amalgamation, external delivery and regionalization can create autonomy, accountability or local-responsiveness trade-offs. The University of Lethbridge thesis found substantial pre-existing intermunicipal collabouration in the Alberta emergency-service agreements it examined, showing that shared capacity can be built through structured agreements without necessarily eliminating local government.

A directly relevant local practice document, concluded that a small-municipality strategy can provide credible direction yet remain an incomplete performance-management instrument when it lacks outcomes, measures, costs, ownership, milestones and decision gates. Its recommended corrective model—initiative charters, a small corporate scorecard, budget integration, explicit prioritization and documented change control—is consistent with the wider evidence, but it remains a local professional assessment rather than independent academic research.

7. Objectivity, Fairness, and Defensible Organizational Evaluation

At the organizational level, fairness requires that performance expectations be **known in advance, relevant to the approved objective, measured consistently, supported by reliable evidence, interpreted in context and open to reasoned explanation**. Targets should not be retroactively changed to characterize past results, and no service should be judged solely on one politically convenient metric. The OECD calls for consistent indicators, data-quality assurance, clear responsibility and explanation where targets are not achieved; GFOA requires transparent definitions, sources, calculations and context.

A procedurally sound review therefore asks:

- What result and standard were formally adopted?
- What baseline and target applied during the reporting period?
- Who controlled the relevant resources and decisions?
- Is the evidence reliable and consistently defined?
- What external factors materially affected the result?
- What corrective action was taken or is proposed?
- Does Council need to alter policy, resources or expectations?
- Is the change documented for the next reporting cycle?

This approach protects accountability rather than weakening it. It separates legitimate variance explanation from excuse-making and prevents measurement from becoming a retrospective political instrument.

8. Recurring Failure Modes and Evidence-Supported Responses

Failure mode	Organizational consequence	Stronger practice
Strategic plan is mainly aspirational	Activity continues without demonstrable public benefit	Define outcomes, baselines, targets, owners and completion criteria
Too many priorities	Chronic delay and hidden trade-offs	Cap strategic initiatives and document deferrals
Measures emphasize volume alone	Quality, equity or long-term condition may deteriorate	Use balanced measure sets and explanatory context

Failure mode	Organizational consequence	Stronger practice
Council directs operations individually	Conflicting priorities and fragmented accountability	Direction only through Council as a collective body and the CAO
Administration reports only successes	Oversight becomes ceremonial	Report targets, actuals, variance, cause and corrective action
Measures are tied immediately to punishment	Defensive reporting and gaming risk	Use results first for diagnosis, learning and proportionate correction
Changing definitions or targets	Trend data loses credibility	Maintain a measure dictionary and formal change log
Benchmarking ignores context	Misleading comparisons	Compare definitions, service levels, environment and cost structure
Key-person knowledge is undocumented	Transition disrupts services and reporting	Document processes, data ownership and continuity arrangements
New priorities lack capacity analysis	Strategy becomes structurally undeliverable	Require cost, staffing, schedule, dependency and displacement analysis

9. Recommended Model for Small Alberta Municipalities

A proportionate system should contain:

1. **Four to six organization-wide outcomes**, adopted by Council.
2. **A one-page corporate scorecard** with approximately one to three material indicators per outcome.
3. **Service profiles** identifying mandate, service expectation, cost, risks and key measures.
4. **Initiative charters** for material projects, including owner, scope, cost, milestones, risks and decision points.
5. **Quarterly exception reporting**, emphasizing material red or amber variances rather than exhaustive activity.
6. **Annual public outcome reporting** integrated with budget and financial results.
7. **Formal priority change control**, requiring Council to document what new work displaces.
8. **A measurement dictionary**, recording definition, source, owner, frequency and limitations.
9. **Continuity controls**, including shared files, written procedures, cross-training and succession arrangements.
10. **Regional capacity**, where practical, for data analysis, engineering, asset management, procurement, information technology and specialized compliance.

The crucial design principle is **minimum sufficient bureaucracy**: enough structure to make decisions and accountability defensible, but not so much reporting that a small administration spends more effort maintaining the system than improving services.

Conclusion

Organizational performance management is neither a dashboard nor an employee-review mechanism. It is a governance and management system through which community purposes are translated into policy, funded commitments, implementation, evidence, public accountability and learning. Council and administration are jointly responsible for the system but not for the same functions.

Council contributes most when it establishes stable outcomes, service expectations, resources and reporting requirements, then evaluates organizational results without managing staff or methods. Administration contributes most when it translates direction into disciplined execution, produces credible evidence, surfaces risk and capacity constraints, and recommends corrective action. Both undermine performance when accountability becomes personalized, informal or politically selective.

For small Alberta municipalities, the appropriate response is not to imitate a large-city performance office. It is to create a **small, durable and transparent management architecture**: few priorities, balanced measures, explicit ownership, honest capacity analysis, documented change control, reliable records and selective regional collabouration. That structure preserves democratic control while protecting professional administration—the institutional combination most likely to produce sustainable municipal performance.

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Current State of Performance Management

Currently within the Village based off the data looked at in this report the Village faces risks at the governance level as well at the Administrative level.

Governance

At the governance level Administration sees risks from the governance side of the table related to:

1. Ambiguity of the strategic plan, where clarity has to be sought, or items to be actioned need to be returned for further discussion or decision before they can be actioned.
2. Governance entering into operations. The has been more direct involvement in operations and items which have been presented for transparency are now being used for targeted questions, not related to the role of governance but isolating on one aspect of a service or operational matter.
3. Selective Accountability, whereby the organization resources are being moved to isolated political motivations and not advancement of Council's strategic plan.
4. Trend data analysis discredited by taking the opinion comparison data has no merit for decision making.

Administration

At the Administrative level the risks to successfully implementing Council's strategic priorities are:

1. Having an aspirational strategic plan – many points are operational in nature, but have no ability to provide measurable outcomes or tangible deliverables. Others lack context and have to be brought back for further discussion to have potential decisions rendered.
2. Measures are not defined and change, as the internal audit is an example of.
3. Council focusing solely on operations and not overall service delivery.

4. Generalist overload in the CAO and Director of Operations Roles have too many operational components.

As has been identified throughout this report these risks are mitigate when Council and Administration operate as a team and understand and respect their roles within the Governance and Operational functionalities.

HEALTH AND SAFETY

Alberta Occupational Health and Safety Legislative Compliance Report

Assessment of Statutory Obligations under Alberta's Occupational Health and Safety Act, Regulation and Code
Current to September 21, 2026

Important legal note: This report provides a legislative compliance assessment based on Alberta's Occupational Health and Safety legislation and associated Government of Alberta guidance. It is not a formal legal opinion. In particular, the application of the statutory phrase **"regularly employs"** to the Village's recurring seasonal workforce should be confirmed with Alberta Occupational Health and Safety or qualified Alberta legal counsel.

1. Executive Summary

The **Village of Stirling** is subject to Alberta's:

1. **Occupational Health and Safety Act, SA 2020, c O-2.2** ("OHS Act");
2. **Occupational Health and Safety Regulation, AR 184/2021** ("OHS Regulation"); and
3. **Occupational Health and Safety Code, AR 191/2021** ("OHS Code").

These requirements apply to the Village in its capacity as an **employer** and, depending upon the circumstances, as an **owner, contracting employer, or prime contractor**.

The Village operates a diverse range of municipal workplaces, including:

- Administration building;
- Public works/shop;
- Swimming pool;
- Community centre;
- FCSS building;
- Lift station;
- Water treatment facilities; and
- Fire hall.

Although the Village is a relatively small employer, the size of the organization does **not** substantially reduce its fundamental occupational health and safety obligations. Requirements relating to hazard assessment, worker competency, supervision, emergency preparedness, first aid, personal protective equipment, violence and harassment prevention, incident reporting, working alone, WHMIS, machinery, hazardous energy, confined spaces and other workplace hazards apply according to the **work being performed and hazards present**, rather than simply the number of employees.

The principal employee-count issue concerns worker participation requirements.

With **9 regularly employed paid workers**, the Village falls within the statutory **5–19 worker category** and is therefore required to designate a **health and safety representative who is not associated with management**.

If the Village **regularly employs 20 or more workers**, the statutory requirements increase. At that threshold, the Village must establish:

- a **joint health and safety committee ("HSC")**; and
- a formal **health and safety program**.

The Village's seasonal workforce therefore requires particular attention. If paid seasonal employees increase the workforce to as many as **20 employees for approximately three months each summer**, those workers cannot simply be disregarded because they are temporary or seasonal.

The legislation excludes workers receiving **no monetary compensation** from the employee count for these threshold purposes, but does not establish a comparable exclusion for paid seasonal, temporary, casual, part-time or student workers.

The principal legal uncertainty is therefore not whether paid seasonal employees are workers, but whether the Village's recurring three-month seasonal workforce means that it **"regularly employs" 20 workers** within the meaning of the legislation.

Because the legislation does not establish a clear averaging period or minimum duration for this purpose, the most defensible compliance approach would be for the Village to maintain a **joint health and safety committee and formal OHS program throughout the year**, while obtaining confirmation from Alberta OHS regarding the application of the 20-worker threshold to its recurring seasonal workforce.

2. Alberta Legislative Framework

2.1 Occupational Health and Safety Act

The OHS Act establishes the fundamental duties of employers, supervisors, workers, owners, contractors and other workplace parties.

The Village's primary obligation is to ensure, **so far as reasonably practicable**, the health and safety of:

- its workers;
- other workers present at its work sites; and
- other persons at or near a work site who may be materially affected by identifiable and controllable hazards arising from the Village's work.

The Act also establishes requirements concerning:

- competent workers;
- supervision;
- worker training;
- worker participation;
- health and safety representatives;
- joint health and safety committees;
- health and safety programs;
- serious incident reporting;
- incident investigation;
- worker rights;
- access to OHS legislation;
- prime contractors; and
- enforcement.

3. General Employer Obligations

3.1 General Duty to Protect Workers

The Village must take every reasonable precaution required to protect workers from workplace hazards. This obligation is not satisfied merely by having written policies.

The Village must be able to demonstrate that hazards have been:

1. identified;
2. assessed;
3. controlled;
4. communicated to workers;
5. incorporated into training and supervision; and
6. periodically reassessed.

The practical standard is therefore one of **active and documented hazard management**.

4. Hazard Assessment and Control

4.1 Mandatory Hazard Assessments

Under **OHS Code ss. 7–9**, the Village must assess hazards at its work sites.
A written hazard assessment must be prepared and dated.

Hazard assessments must be reviewed when circumstances warrant, including where:

- work processes change;
- operations change;
- new equipment is introduced;
- new chemicals or hazardous products are introduced;
- significant additions or alterations are made to a work site;
- new work activities are undertaken; or
- existing controls may no longer adequately address the hazard.

Workers affected by the hazards must participate in the assessment process as required by the Code.

4.2 Hierarchy of Controls

Where hazards are identified, the Village must apply the statutory hierarchy of controls.
The preferred order is generally:

1. **eliminate the hazard;**
2. use **engineering controls;**
3. use **administrative controls;** and
4. use **personal protective equipment** where necessary.

PPE should therefore not automatically be treated as the primary method of controlling a hazard where elimination or engineering controls are reasonably practicable.

5. Worker Competency, Training and Supervision

The Village must ensure that workers performing potentially dangerous work are competent or are working under the direct supervision of a competent worker.

Competency generally requires an appropriate combination of:

- qualifications;
- knowledge;

- training; and
- experience.

This requirement is particularly important for municipal operations involving:

- machinery;
- mobile equipment;
- water treatment;
- chemical handling;
- confined spaces;
- hazardous energy;
- excavation;
- lifting equipment;
- pool operations;
- utility infrastructure; and
- emergency response.

The Village should therefore be capable of demonstrating not merely that training occurred, but that workers were **competent to perform the assigned work safely**.

6. Seasonal Employee Orientation

Seasonal employees are subject to the same fundamental OHS protections as permanent employees. Before seasonal workers perform work independently, the Village should ensure that they receive appropriate instruction concerning:

- worker OHS rights and responsibilities;
- workplace hazards;
- site-specific hazard assessments;
- emergency procedures;
- first aid arrangements;
- incident reporting;
- violence and harassment procedures;
- working-alone procedures;
- WHMIS;
- PPE;
- equipment operation;
- safe work procedures; and
- supervisory expectations.

Where seasonal employees perform higher-risk work, competency should be verified before independent work is permitted.
The fact that employment lasts only several weeks or months does not remove these obligations.

7. Emergency Preparedness

Under **OHS Code ss. 115–118**, the Village must maintain appropriate emergency response arrangements.

Emergency planning must reflect the hazards actually present at each work site.

Depending upon the facility, foreseeable emergencies may include:

- fire;
- chemical release;
- chlorine or treatment-chemical exposure;
- confined-space emergency;
- equipment failure;
- electrical incident;
- severe weather;
- medical emergency;
- utility failure;
- evacuation;
- rescue; or
- workplace violence.

Emergency plans should identify:

- foreseeable emergencies;
- emergency equipment;
- communication procedures;
- evacuation procedures;
- rescue arrangements;
- first aid;
- fire protection;
- designated emergency personnel; and
- required worker training.

Emergency exercises must occur sufficiently often to maintain worker competency where required.
A single generic municipal emergency plan may therefore be insufficient where individual facilities have materially different hazards.

8. First Aid

The Village must comply with **Part 11 of the OHS Code** and the applicable requirements of **Schedule 2**.

First aid requirements depend upon factors including:

- hazard classification of the work;
- number of workers on a shift;
- distance from an appropriate health-care facility; and
- accessibility of emergency transportation.

The Village should therefore determine first aid requirements **by work site and shift**, rather than simply using the total municipal employee count.

The Village must maintain appropriate:

- first aiders;
- first aid kits;
- first aid equipment;
- emergency communication;
- transportation arrangements; and
- first aid records.

First aid records must be retained for the period prescribed by the Code.

9. Personal Protective Equipment

Where a hazard assessment identifies the need for PPE, the Village must ensure that appropriate equipment is:

- selected;
- provided where required;
- properly fitted where applicable;
- maintained;
- kept serviceable; and
- used correctly.

Workers must receive appropriate instruction concerning:

- correct use;
- limitations;
- inspection;
- maintenance;
- storage; and
- replacement.

Potential municipal PPE requirements may include:

- safety footwear;
- eye protection;
- hearing protection;
- gloves;
- high-visibility clothing;
- respiratory protection;
- fall protection equipment;
- chemical-resistant clothing; and
- specialized emergency-response equipment.

Actual requirements must be determined from the hazard assessment.

10. Violence and Harassment Prevention

The Village must maintain a violence and harassment prevention framework meeting the requirements of the OHS Act and **Part 27 of the OHS Code**.

The requirements include appropriate provisions respecting:

- prevention;
- reporting;
- investigation;
- corrective action;
- worker training;
- confidentiality; and
- review of the prevention plan.

The Village must consult the applicable:

- health and safety representative;
- joint health and safety committee; or
- affected workers,

as required by the legislation.

The prevention plan must also be reviewed following statutory triggering events and at the prescribed periodic interval.

Public-facing municipal operations deserve particular attention, including:

- administration;

- FCSS;
- recreation facilities;
- community facilities;
- enforcement-related interactions, where applicable; and
- employees dealing directly with members of the public.

11. Working Alone

Part 28 of the OHS Code applies where a worker is working alone and assistance is not readily available in the event of injury, illness or emergency.

Potential Village applications include:

- water treatment;
- lift stations;
- public works;
- after-hours facility work;
- custodial work;
- FCSS activities;
- administrative work outside normal hours; and
- isolated maintenance activities.

Where working alone constitutes a hazard, the Village must establish an effective means of communication or another appropriate system for checking the worker's well-being.

The frequency and nature of contact must reflect the level of risk.

12. WHMIS and Hazardous Products

Where workers use or may be exposed to hazardous products, the Village must comply with applicable WHMIS requirements under the OHS Code.
This may include:

- maintaining current safety data sheets;
- ensuring appropriate supplier or workplace labels;
- worker education;
- workplace-specific training;
- safe storage;
- chemical handling procedures;
- spill response;
- exposure controls; and
- appropriate PPE.

This is particularly relevant to:

- water treatment;
- swimming pool operations;
- public works;
- shop operations;
- custodial work;
- facility maintenance; and
- fire-service activities.

13. Incident Reporting and Investigation

Under **OHS Act s. 33**, certain serious incidents must be reported to Alberta OHS.

Reportable events include specified circumstances involving:

- fatalities;
- injuries or illnesses resulting in qualifying hospitalization;
- serious explosions;
- serious fires;
- serious floods;
- crane or hoist collapse; and
- structural failure.

The Village must also investigate qualifying incidents and potentially serious incidents as required by the Act.

Investigation reports must identify relevant circumstances and corrective measures and must be retained for the statutory period.

Where required, an incident scene must be preserved subject to the exceptions established by the Act.

14. Access to OHS Legislation

Under **OHS Act s. 3(5)**, workers must have ready access to current copies of the:

- OHS Act;
- OHS Regulation; and
- OHS Code.

Access may be provided through appropriate paper or electronic means, provided workers can readily obtain the legislation when required.

The Village should ensure that seasonal employees and workers who do not routinely use municipal computers are also provided meaningful access.

15. Health and Safety Representative and Committee Requirements

15.1 Five to Nineteen Workers

Where an employer **regularly employs 5 to 19 workers**, the OHS Act requires the employer to designate a **health and safety representative**.

The representative must be a worker who is **not associated with management**.

With **9 permanent employees**, the Village therefore falls squarely within this requirement.

Current baseline requirement

The Village must have a health and safety representative unless it voluntarily establishes a joint health and safety committee in accordance with the Act.

16. Twenty or More Workers

Where an employer **regularly employs 20 or more workers**, the OHS Act requires the establishment of a **joint health and safety committee**.

The committee must comply with statutory requirements respecting matters such as:

- worker representation;
- employer representation;
- duties and functions;
- training;
- participation;
- review of health and safety information; and
- communication with workers.

Employer representatives cannot outnumber worker representatives.

17. Health and Safety Program Threshold

The **20-worker threshold** is also significant because the OHS Act requires an employer regularly employing 20 or more workers to establish and implement a formal **health and safety program**. Accordingly, reaching 20 regularly employed workers potentially creates **two significant additional obligations**:

1. establishment of a joint health and safety committee; and
2. establishment and implementation of a health and safety program.

18. Application of the Threshold to Stirling's Seasonal Workforce

The Village has:

- approximately **9 permanent employees** throughout the year; and
- as many as **20 total paid employees during approximately three summer months**.

The OHS Regulation excludes workers receiving **no monetary compensation** from the calculation of workers regularly employed for committee and representative purposes.

There is no equivalent general exclusion for workers merely because they are:

- seasonal;
- temporary;
- casual;
- part-time; or
- students.

Consequently, **paid seasonal employees should not automatically be excluded from the Village's employee count.**

The more difficult question is whether employing 20 workers for approximately three months every year means that the Village **“regularly employs 20 or more workers.”**

The legislation does not establish a clear:

- annual averaging formula;
- 90-day rule;
- six-month rule;
- minimum employment duration;
- percentage-of-year test; or
- automatic commencement and termination mechanism

for determining when a recurring seasonal workforce satisfies the phrase “regularly employs.” Accordingly, this issue should be treated as a **legal interpretation question requiring confirmation**.

19. Recommended Approach to the Seasonal Threshold

The Village's minimum undisputed obligation is:

During the permanent nine-worker staffing level

A **health and safety representative is mandatory**.

Where the workforce increases but remains below 20

The health and safety representative requirement continues.

Where the paid workforce reaches 20

There is a material possibility that the statutory requirements for:

- a **joint health and safety committee**; and
- a **health and safety program**

are triggered.

Because the seasonal increase is apparently **predictable and recurring annually**, rather than an isolated or unexpected staffing event, the Village should not assume that the seasonal employees can be disregarded.

Most defensible compliance model

The Village should consider maintaining:

- a **joint health and safety committee year-round**; and
- a formal **health and safety program year-round**.

The legislation permits an employer in the 5–19 worker category to establish a committee instead of relying solely upon a health and safety representative.

This approach would:

- eliminate uncertainty during seasonal transitions;
- provide continuity between permanent and seasonal operations;
- improve worker participation;
- simplify documentation;
- avoid repeatedly changing governance structures; and
- reduce the risk associated with an incorrect interpretation of “regularly employs.”

The Village should nevertheless obtain written clarification from Alberta OHS or qualified Alberta legal counsel concerning the application of the 20-worker threshold to its recurring seasonal workforce.

20. Multiple Village Worksites and Employee Counting

The Village's workforce should not automatically be divided into separate employee counts simply because employees work at different municipal facilities.

The relevant statutory provisions generally focus upon workers **regularly employed by the employer**, subject to specific provisions dealing with multiple employers and particular work sites.

Accordingly, employees working at:

- administration;
- public works;
- the pool;
- community facilities;
- FCSS;
- water treatment;
- lift stations; and
- other Village operations

should generally be considered as part of the Village's overall workforce for determining its employer-level representative and committee obligations.

The existence of multiple facilities does, however, remain highly relevant to **hazard assessment and operational compliance**.

A centralized OHS governance system does not eliminate the requirement for site-specific hazard controls.

21. Administration Building

The administration building should maintain compliance systems addressing:

- general hazard assessment;
- emergency evacuation;
- first aid;
- ergonomics;
- slips, trips and falls;
- violence and harassment;
- public interactions;
- working alone;
- custodial chemicals;
- contractor activities; and
- emergency communication.

Where employees work alone outside normal operating hours, Part 28 requirements should be assessed.

22. Public Works and Shop

The public works/shop environment is likely one of the Village's higher-risk operations. Depending upon actual equipment and activities, applicable OHS Code requirements may include:

- hazard assessment;
- machinery safeguarding;
- mobile equipment;
- hazardous energy isolation;
- cranes and hoists;
- rigging;
- noise;
- PPE;
- WHMIS;
- chemical exposure;
- welding and hot work;
- excavation;
- fall protection;
- lifting;
- powered tools;
- vehicle maintenance; and
- working alone.

The Village should maintain equipment-specific competency and authorization records where appropriate.

23. Swimming Pool

Pool operations require particular attention because recreational facilities combine:

- public interaction;
- water hazards;
- chemical treatment;
- emergency rescue;
- first aid;
- young or seasonal workers; and
- potentially hazardous maintenance activities.

The Village should ensure that pool hazard assessments address, where applicable:

- chemical handling;
- treatment systems;
- emergency rescue;
- first aid;
- slips and falls;
- working alone;
- WHMIS;
- PPE;
- public violence or harassment;
- equipment maintenance; and
- worker competency.

Seasonal pool employees must receive appropriate orientation and task-specific training before independent work.

24. Community Centre

The community centre should be assessed for hazards associated with:

- public events;
- custodial activities;
- kitchens or food-service equipment where applicable;
- lifting and material handling;
- slips and falls;
- emergency evacuation;
- contractors;
- event setup;
- working alone;
- violence and harassment; and
- hazardous cleaning products.

Emergency arrangements should reflect the actual use and occupancy of the facility.

25. FCSS Building

FCSS operations may involve public-facing and potentially isolated work.

Hazard assessments should consider:

- violence and harassment;
- working alone;
- emergency communication;
- office ergonomics;

- public interactions;
- community or home visits where applicable;
- driving undertaken as part of employment;
- biological exposure where relevant; and
- confidentiality considerations associated with incident reporting.

Actual requirements should be determined from the services performed by Village workers.

26. Lift Station

Lift stations warrant a particularly careful hazard assessment.

Potentially applicable requirements include:

- confined spaces;
- atmospheric hazards;
- sewage exposure;
- biological hazards;
- hazardous energy isolation;
- electrical hazards;
- working alone;
- fall hazards;
- rescue;
- emergency communication; and
- PPE.

If workers enter any location meeting the statutory definition of a confined space, the Village must comply with the applicable confined-space requirements of the OHS Code.

This may include:

- hazard assessment;
- a confined-space code of practice;
- entry procedures;
- atmospheric testing;
- worker competency;
- entry permits where required;
- standby arrangements; and
- rescue procedures.

27. Water Treatment Facilities

Water treatment operations may involve significant chemical, mechanical and process hazards.

The Village should verify compliance concerning:

- hazardous chemicals;
- WHMIS;
- chemical storage;
- chemical transfer;
- exposure limits;
- emergency eyewash or shower requirements where applicable;
- respiratory hazards;
- PPE;
- hazardous energy isolation;
- machinery;
- confined spaces;
- working alone;
- emergency response; and
- worker competency.

Training should correspond to the actual treatment processes and chemicals used.

28. Fire Hall

The OHS Act's definition of worker can extend occupational health and safety protections and responsibilities beyond persons counted as paid employees for committee-threshold purposes. Accordingly, the Village should not assume that an individual is outside the OHS framework merely because that person does not count toward the **“regularly employs”** threshold.

Fire-service operations may require assessment of:

- respiratory hazards;
- respiratory protective equipment;
- PPE;
- vehicle and apparatus operation;
- equipment maintenance;
- hazardous substances;
- noise;
- contamination;
- biological exposure;
- hazardous energy;
- working at heights;
- emergency operations;
- training activities; and

- worker competency.

The precise requirements depend upon the activities undertaken through the fire hall and the employment/volunteer arrangements involved.

29. Contractors and Prime Contractor Obligations

Municipalities frequently engage contractors for:

- construction;
- utility work;
- road work;
- excavation;
- facility maintenance;
- electrical work;
- mechanical work; and
- capital projects.

Where a construction work site involves **two or more employers**, the OHS Act's prime-contractor provisions must be considered.

Where required, a prime contractor must be designated in writing.

The prime contractor has statutory responsibilities concerning coordination, cooperation and health and safety systems at the work site.

The Village should therefore incorporate OHS responsibility determination into its procurement and project-startup processes rather than addressing prime-contractor status only after work begins.

30. Legislative Compliance Matrix

Obligation	Principal Authority	Application to Village	Trigger/Frequency	Evidence of Compliance	Priority
General employer duty	OHS Act s. 3	All operations	Continuous	Policies, procedures, records and demonstrated controls	**Critical**
Hazard assessments	OHS Code ss. 7–9	Every applicable work site/activity	Before work and when conditions/processes change	Dated assessments and control records	**Critical**

Obligation	Principal Authority	Application to Village	Trigger/Frequency	Evidence of Compliance	Priority
Health and safety representative	OHS Act s. 14	Required at 9 regularly employed workers	Continuous while applicable	Written designation and training records	**Critical**
Joint H&S committee	OHS Act s. 13	Potentially required at 20 regularly employed workers	Threshold dependent	Committee structure, training and records	**Critical**
Health and safety program	OHS Act s. 16	Potentially required at 20 regularly employed workers	Threshold dependent	Written program and implementation evidence	**Critical**
Emergency response	OHS Code ss. 115–118	All applicable sites	Continuous; update when hazards change	Site plans, training and exercise records	**Critical**
Confined spaces	OHS Code Part 5	Lift station/water and other qualifying locations	Before entry	Inventory, code of practice, testing, permits and rescue plan	**Critical where applicable**
Seasonal orientation	OHS Act s. 3 and applicable Code provisions	Seasonal workforce	Before independent work	Orientation and competency records	**High**
First aid	OHS Code Part 11/Schedule 2	All applicable work sites	Every shift	First-aider roster, equipment and records	**High**
Violence/harassment	OHS Code Part 27	All operations	Continuous and statutory review triggers	Prevention plan, consultation, training and investigation records	**High**
Working alone	OHS Code Part 28	Applicable isolated work	Whenever assistance is not readily available	Working-alone assessment and communication records	**High**

Obligation	Principal Authority	Application to Village	Trigger/Frequency	Evidence of Compliance	Priority
WHMIS	OHS Code Part 29	Hazardous-product workplaces	Continuous	SDS, labels and training	**High**
PPE	OHS Code Part 18	Hazard-dependent	Continuous	PPE assessments, training and inspection records	**High**
Incident reporting/investigation	OHS Act s. 33	All operations	Upon qualifying incident	Notifications and investigation reports	**High**
Legislation access	OHS Act s. 3(5)	All workers	Continuous	Current accessible legislation	**High**
Contractor/prime contractor compliance	OHS Act	Construction/project work	Project dependent	Written designation and coordination records	**High**

31. Recommended Village-Wide Compliance System

31.1 Mandatory Legislative Foundation

The Village should maintain a centralized OHS system containing, at minimum:

1. current OHS legislation;
2. health and safety representative or committee documentation;
3. health and safety program where required;
4. site-specific hazard assessments;
5. safe work procedures;
6. emergency response plans;
7. first aid assessments;
8. worker orientation records;
9. competency and training records;
10. WHMIS documentation;
11. PPE requirements;
12. working-alone procedures;
13. violence and harassment prevention procedures;
14. incident reporting and investigation procedures;

15. confined-space documentation where applicable;
16. hazardous-energy isolation procedures where applicable; and
17. contractor and prime-contractor documentation where applicable.

32. Annual Seasonal Workforce Compliance Cycle

Because the Village's workforce changes predictably each summer, OHS compliance should be incorporated into the annual staffing cycle.

Before seasonal hiring

The Village should:

- determine anticipated paid headcount;
- determine whether the 20-worker threshold will be reached;
- review seasonal job hazard assessments;
- review emergency plans;
- identify required training;
- verify first aid coverage;
- verify supervisory capacity; and
- prepare worker orientation materials.

Before seasonal employees begin independent work

The Village should document:

- general OHS orientation;
- site-specific hazards;
- emergency procedures;
- first aid arrangements;
- WHMIS where applicable;
- PPE requirements;
- equipment competency;
- working-alone requirements;
- violence and harassment procedures; and
- incident reporting procedures.

During seasonal operations

The Village should:

- monitor changing hazards;
- reassess hazards where work changes;
- maintain required supervision;

- verify PPE and equipment condition;
- maintain first aid coverage;
- investigate incidents;
- address worker concerns; and
- involve the representative or committee as required.

At the end of the season

The Village should review:

- incidents;
- near misses;
- worker concerns;
- training deficiencies;
- equipment issues;
- emergency events; and
- recommended changes for the following season.

33. Mandatory Requirements Versus Best Practices

It is important to distinguish between what Alberta legislation **requires** and what may simply represent prudent municipal administration.

Mandatory statutory requirements include, where applicable:

- hazard assessment;
- hazard control;
- competent workers;
- appropriate supervision;
- worker training;
- emergency preparedness;
- first aid;
- PPE;
- violence and harassment prevention;
- working-alone controls;
- WHMIS;
- incident reporting and investigation;
- access to legislation;
- health and safety representative requirements;
- committee requirements;
- health and safety program requirements;
- confined-space controls;
- equipment safeguards;

- hazardous-energy controls; and
- prime-contractor requirements.

Recommended best practices include:

- maintaining an HSC year-round even where the workforce temporarily falls below 20;
- maintaining a formal OHS program year-round;
- conducting scheduled internal compliance audits;
- maintaining a centralized compliance register;
- conducting periodic cross-site inspections;
- maintaining annual seasonal-worker onboarding packages;
- conducting annual management review of the OHS system; and
- obtaining written Alberta OHS clarification concerning seasonal employee counting.

These practices may assist the Village in demonstrating due diligence, but they should not be represented as statutory requirements unless the applicable legislation specifically requires them.

34. Priority Compliance Actions

Priority 1 — Worker Participation Structure

The Village should ensure that it presently has either:

- the legally required **health and safety representative** for its nine-worker permanent workforce; or
- a properly constituted HSC established voluntarily in place of the representative.

The Village should obtain authoritative clarification concerning whether its recurring summer workforce triggers the 20-worker requirement.

Priority 2 — Consider a Permanent HSC and OHS Program

Given the predictable seasonal increase, the Village should strongly consider maintaining:

- a joint health and safety committee; and
- a formal health and safety program

throughout the year.
This provides the most stable and defensible governance structure.

Priority 3 — Site-Specific Hazard Assessments

The Village should maintain separate or clearly differentiated hazard assessments for:

1. Administration;
2. Public Works/Shop;
3. Pool;
4. Community Centre;
5. FCSS;
6. Lift Station;
7. Water Treatment; and
8. Fire Hall.

Generic municipal hazard assessments should not replace assessments of materially different work environments.

Priority 4 — High-Risk Operational Review

Particular attention should be given to:

- confined spaces;
- hazardous energy;
- water-treatment chemicals;
- pool chemicals;
- machinery;
- mobile equipment;
- excavation;
- working alone;
- respiratory hazards;
- noise;
- emergency rescue; and
- contractor activities.

Priority 5 — Seasonal Worker Compliance

Before each summer operating season, the Village should ensure that seasonal employees receive documented orientation and task-specific competency training.
Seasonal status should never be treated as reducing the Village's OHS responsibilities.

35. Legal Issues Requiring Confirmation

The following matters should be confirmed with Alberta OHS or qualified Alberta legal counsel where they materially affect Village operations:

1. Meaning of “regularly employs”

Whether the Village's predictable annual increase from approximately 9 to as many as 20 paid workers for approximately three months constitutes **regularly employing 20 or more workers**.

2. Commencement of the 20-worker obligation

If the threshold applies, precisely when the Village must have its:

- HSC; and
- health and safety program

operational.

3. Reduction below 20

Whether the statutory obligation changes immediately when seasonal employment ends, or whether the recurring nature of the workforce supports continued treatment as a 20-worker employer.

4. Fire-service personnel

The proper treatment of any volunteer, compensated volunteer, honorarium-based or otherwise non-standard fire-service arrangements for employee-count purposes.

5. Particular technical Code requirements

Applicability of specialized Code provisions should be confirmed against actual:

- equipment;
- chemicals;
- work processes;
- confined spaces;
- exposure conditions; and
- worker activities.

36. Conclusion

The Village of Stirling's relatively small permanent workforce does not materially reduce its fundamental obligations under Alberta occupational health and safety legislation.

The Village must maintain an OHS system capable of demonstrating that workplace hazards are systematically:

identified → assessed → controlled → communicated → supervised → reviewed → documented.

At its permanent staffing level of approximately **9 paid workers**, the Village is clearly subject to the statutory requirement for a **health and safety representative**, unless it establishes a compliant joint health and safety committee instead.

The principal threshold issue arises when the Village's recurring summer workforce increases to as many as **20 paid employees**.

Paid seasonal employees should not be assumed to fall outside the statutory calculation merely because their employment is temporary. If the Village is considered to **regularly employ 20 or more workers**, it must establish both:

1. a **joint health and safety committee**; and
2. a **health and safety program**.

Because the legislation does not provide a clear numerical averaging formula for a recurring three-month seasonal workforce, the Village should obtain authoritative clarification on this issue. Pending that clarification, the **most conservative and administratively defensible approach** is to maintain a properly constituted joint health and safety committee and formal OHS program throughout the year.

Operationally, the Village should treat occupational health and safety as a **Village-wide governance system supported by worksite-specific controls**. Administration, public works, the pool, community facilities, FCSS, lift stations, water treatment and fire-service operations present materially different hazards and therefore require appropriately differentiated hazard assessments, emergency arrangements, training, competency requirements and safe-work controls.

The Village's strongest compliance position is therefore one in which it can demonstrate not merely the existence of OHS policies, but a documented and continuously operating system showing that statutory requirements are being implemented at **each municipal worksite and for every category of worker, including seasonal employees**.

Village of Stirling Current Health and Safety Program

The Village did not have an appointed Safety Officer until the implementation of the Payroll and Benefits Policy in 2020.

This policy has undergone revisions, with the current iteration being HR02-23 Payroll and Benefits Policy which provides for the safety coordinator function as an added duty that any wage based staff member can undertake.

This meets with the Villages legislative obligations to the Act, as it now makes a staff member directly responsible for the Health and Safety program implementation and ensuring compliance through both staff and management.

In May of 2025 Alberta Occupational Health and Safety Officer Blair Takahashi conducted an audit of the Village of Stirling Health and Safety program. An order was issued for some minor non-compliance revisions (Appendix G) and the corresponding policies and requested updates were done and the order rescinded.

Having the Safety Coordinator working towards compliance since 2020 allowed us to building out a program that was ahead of multiple communities and we were able to assist Kouts, Raymond, and Warner with their audit findings, as our Coordinator had built out many of the delinquencies found in those communities already.

This was a role which was legislatively required and one in which there could be no assignment to the CAO, but until 2020 had not been undertaken.

The risk exposure created by the lacking of a safety coordinator (officer) or a program beyond the one general policy statement the Village had was significant had an incident occurred requiring an investigation.

During the review the Officer was advised as to the status of the Fire Department; and summer employee numbers. He did not feel that warranted the formation of a formalized Health and Safety Committee, so this was not identified as a requirement in the order for those reasons.

Review

Review of this section asked the following Questions:

Do we have the Skills needed for futures success?

Where are workforce gaps?

Is employee morale strong?

As with the first section in order to provide an unbiased analysis Administration asked the questions of an evaluation tool, based off the content within those sections of the internal audit report (Pages 107 to 2013) and this was the findings.

I reviewed the content corresponding to the section beginning around line/page 107 through line/page 213 of the Internal Audit Report.

This portion focuses on governance structure, the Council–CAO relationship, decision-making quality, information flow, and strategic planning foundations.

1. Do We Have the Skills Needed for Future Success?

Assessment: Partially, but there are significant capacity and specialization risks.

The report identifies that the CAO function is expected to provide policy implementation, operational leadership, resource allocation, performance measurement, risk analysis, strategic advice, and organizational leadership. It further emphasizes that future municipal success depends on strategic leadership, evidence-based decision making, risk management, long-term planning, and the ability to translate technical expertise into information that Council can use effectively.

However, the report repeatedly notes concerns that strategic leadership capacity can be weakened when operational demands consume leadership resources. Effective municipalities require expertise in:

- Strategic planning and execution
- Risk assessment and management
- Long-term financial and infrastructure planning
- Policy analysis
- Data-driven decision making
- Stakeholder and council-administration relationship management
- Organizational learning and adaptation

Conclusion: The organization appears to possess many of the required competencies today, but the report suggests those skills are concentrated within a small number of leadership positions. This creates organizational vulnerability and raises questions about whether adequate depth, redundancy, and succession capacity exist to sustain future success.

2. Where Are the Workforce Gaps?

Based on the report, the most significant gaps are not frontline operational gaps but rather **leadership capacity, strategic capacity, and organizational depth**.

A. Strategic Leadership Capacity

The report repeatedly states that municipalities perform best when elected officials focus on governance while professional administration provides expertise, policy analysis, risk assessment, and implementation capacity. When leadership time is consumed by operations rather than strategy, organizational effectiveness can suffer.

B. Information and Analytical Capacity

The report emphasizes that quality decisions depend on: Accurate information

- Financial analysis
- Risk analysis
- Strategic alignment assessments
- Multiple policy options
- Operational impact reviews

Any reduction in these capacities would directly affect decision quality.

C. Organizational Alignment Capability

The report notes that strategic priorities must be translated into departmental plans, staff work plans, performance measures, and budgets. Municipalities lacking sufficient capacity often experience fragmented priorities and inconsistent execution.

D. Long-Term Planning and Innovation Capacity

The report identifies a need for leadership that can address:

- Infrastructure renewal
- Economic development
- Emergency management
- Sustainability
- Community growth
- Complex policy challenges

Overall Workforce Gap Finding:

The most evident gaps are:

1. Leadership depth and succession readiness.
2. Dedicated strategic planning capacity.
3. Capacity for long-term policy, risk, and infrastructure planning.
4. Organizational redundancy so that critical knowledge is not concentrated in a few individuals.
5. Capacity to support innovation and change management while maintaining daily operations.

3. Is Employee Morale Strong?

Assessment: The report does not provide sufficient evidence to conclude that employee morale is definitively strong.

The material reviewed discusses organizational culture and employee impacts extensively, but it does **not** contain employee survey results, engagement scores, satisfaction metrics, absenteeism data, or other direct measures of morale. Therefore, a definitive conclusion that morale is strong would not be supported by the evidence.

What the report does state is that:

- High-quality governance promotes employee engagement, accountability, collabouration, and clear organizational priorities.
- Trust between Council and administration supports open communication, problem solving, and organizational effectiveness.
- Deterioration in trust can result in information withholding, politicization, micromanagement, reduced transparency, and reactive governance.
- Clear strategic direction improves organizational alignment and employee focus.

Morale Assessment

Based solely on the evidence:

Question	Assessment
Are employees likely committed to municipal service delivery?	Evidence suggests organizational alignment mechanisms exist, but direct employee sentiment is not measured.
Is morale demonstrably strong?	**Cannot be confirmed from the evidence reviewed.** No engagement or morale data is provided.
Are there risks to morale?	Yes. The report identifies risks associated with poor governance relationships, unclear priorities, reduced trust, and excessive operational pressures.

Executive Conclusion

Do we have the skills needed for future success?

Partially. The organization appears to possess the required technical and leadership competencies, but they are concentrated in key leadership functions, creating sustainability and succession risks.

Where are the workforce gaps?

The primary gaps are in:

- Strategic leadership capacity,
- Succession depth,
- Long-term planning capability,
- Risk and policy analysis capacity,
- Organizational redundancy and knowledge distribution.

Is employee morale strong?

The report does not provide sufficient direct evidence to conclude that morale is strong. It identifies conditions that can support or undermine engagement, but no direct measurement of employee morale is presented.

Point 3 Finance and Accounting

Areas to explore in this section are as follows:

- Revenue Trends
- Budget Performance
- Debt Levels
- Cash Flow
- Reserves
- Capital Planning
- Financial Controls
- Audit Findings

Unlike the previous section these categories will all be addressed under a series of research based reports, providing data, context and comparison of each compile into a series of reports.

The reports will break down the big picture and then move on to explain the external forces affecting the overall financial picture of the Village.

Village of Stirling Revenue Trend Report, 2019–2025



The Village's **underlying operating-revenue trajectory was positive**, rising from **$2.215 million in 2019 to $3.096 million in 2025**, an increase of **$880,701 or 39.8%**. By contrast, total revenue was considerably more volatile because capital government transfers ranged from **$303,840 in 2019 to $2.380 million in 2024**, before falling to **$914,686 in 2025**. The operating base therefore provides the more reliable

indicator of the Village's recurring revenue direction. The audited statements report total revenue of $2.519 million in 2019, $2.819 million in 2021, $2.662 million in 2022, $5.371 million in 2024, and $4.011 million in 2025.

Three conclusions are most important:

1. **Headline growth overstates the increase in the operating base.** Total revenue increased **59.2%** between 2019 and 2025, versus **39.8%** for operating revenue. The difference is substantially attributable to the higher 2025 capital-transfer amount relative to 2019.

2. **Property taxes and user fees were the principal stabilizing sources.** Together they grew from **$1.682 million in 2019 to $2.352 million in 2025** and represented approximately **76% of 2025 operating revenue**.

3. **2024 was an exceptional capital-grant year, not a new recurring-revenue baseline.** Capital transfers of **$2.380 million** represented 44.3% of 2024 total revenue. Their decline to $914,686 explains virtually all of the **$1.360 million year-over-year decrease in total revenue in 2025**, even though 2025 operating revenue increased.

1. Scope and methodology

This report uses only the seven attached audited financial statements. For comparability:

- **Operating revenue** is the revenue subtotal reported before "Government transfers for capital."
- **Total revenue** equals operating revenue plus capital government transfers.
- Actual amounts use each year's current-year audited figures wherever available.
- The **2020 actual figures use the restated 2020 comparatives** in
- The statement-budget columns are unaudited, as expressly identified in the financial statements.
- The 2020 source PDF is image-based after its statement of financial position, and its budget figures were not recoverable from the retrieved content. Accordingly, **2020 actual revenue is included, but 2020 budget variance is shown as unavailable rather than estimated**.
- Dollars in the detailed trend table are shown in **$000**, rounded to the nearest thousand; calculation tables retain whole dollars.

2. Annual actual revenue and year-over-year movement

Year	Operating revenue	Capital transfers	Total revenue	YoY total change	YoY total %	YoY operating %
2019	$2,215,482	$303,840	**$2,519,322**	—	—	—
2020 restated	2,157,037	541,655	**2,698,692**	+179,370	+7.1%	−2.6%
2021	2,290,854	528,111	**2,818,965**	+120,273	+4.5%	+6.2%

Year	Operating revenue	Capital transfers	Total revenue	YoY total change	YoY total %	YoY operating %
2022	2,220,949	441,442	**2,662,391**	−156,574	−5.6%	−3.1%
2023	2,701,782	568,332	**3,270,114**	+607,723	+22.8%	+21.7%
2024	2,990,946	2,380,058	**5,371,004**	+2,100,890	+64.2%	+10.7%
2025	3,096,183	914,686	**4,010,869**	−1,360,135	−25.3%	+3.5%

The table reconciles to the statements of operations and segmented disclosures. The 2019 segmented schedule reports total revenue of $2,519,322; the 2021 statement reports 2021 total revenue of $2,818,965 and restated 2020 revenue of $2,698,692; the 2022 segmented schedule totals $2,662,391; the 2024 segmented schedule totals $5,371,004; and the 2025 segmented schedule totals $4,010,869.

Long-term growth measures

- **Total revenue:** +$1,491,547, or **59.2%**, from 2019 to 2025; approximate CAGR **8.1%**.
- **Operating revenue:** +$880,701, or **39.8%**; approximate CAGR **5.7%**.
- **Own-source operating revenue**, defined here as taxes, user fees, franchise revenue, investment income and penalties, excluding grants, disposal gains and the newly reported “Other” category: approximately **$1.810 million in 2019 versus $2.512 million in 2025**, an increase of **38.8%** or approximately **5.6% annually**.

This distinction shows that the Village experienced meaningful revenue-base growth even after excluding capital grants and disposal gains.

3. Actual versus unaudited budget

Overall comparison

Year	Operating: actual / budget	Operating variance	Capital: actual / budget	Capital variance	Total: actual / budget	Total variance
2019	$2,215,482 / $1,838,449	**+$377,033 (+20.5%) F**	$303,840 / $324,991	−$21,151 (−6.5%) U	$2,519,322 / $2,163,440	**+$355,882 (+16.4%) F**
2020	$2,157,037 / n.a.	n.a.	$541,655 / n.a.	n.a.	$2,698,692 / n.a.	n.a.
2021	$2,290,854 / $2,019,495	**+$271,359 (+13.4%) F**	$528,111 / $819,597	−$291,486 (−35.6%) U	$2,818,965 / $2,839,092	**−$20,127 (−0.7%) U**
2022	$2,220,949 / $2,094,835	**+$126,114 (+6.0%) F**	$441,442 / $441,442	—	$2,662,391 / $2,536,277	**+$126,114 (+5.0%) F**
2023	$2,701,782 / $2,384,319	**+$317,463 (+13.3%) F**	$568,332 / $668,570	−$100,238 (−15.0%) U	$3,270,114 / $3,052,889	**+$217,225 (+7.1%) F**
2024	$2,990,946 / $2,713,004	**+$277,942 (+10.2%) F**	$2,380,058 / $2,669,288	−$289,230 (−10.8%) U	$5,371,004 / $5,382,292	**−$11,288 (−0.2%) U**

Year	Operating: actual / budget	Operating variance	Capital: actual / budget	Capital variance	Total: actual / budget	Total variance
2025	$3,096,183 / $2,886,792	**+$209,391 (+7.3%) F**	$914,686 / $2,648,612	−$1,733,926 (−65.5%) U	$4,010,869 / $5,535,404	**−$1,524,535 (−27.5%) U**

F = favourable revenue variance; U = unfavourable revenue variance.

The statements show a consistent pattern: **operating revenue exceeded budget in every year for which budget information was available**, but capital timing frequently offset that favourable performance. This was especially pronounced in 2021 and 2025. In 2024, favourable operating revenue nearly offset lower capital transfers, leaving total revenue only $11,288 under budget.

Principal category-level budget drivers

Year	Largest favourable operating variances	Largest unfavourable or offsetting items
2019	Operating grants **+$223,040**; user fees **+$83,281**; tax **+$29,585**	Capital transfers **−$21,151**
2021	User fees **+$189,662**; operating grants **+$35,422**; tax **+$29,169**	Capital transfers **−$291,486**; investment income **−$7,870**
2022	User fees **+$52,235**; tax **+$33,479**; investment income **+$21,869**	Penalties **−$1,820**; capital met budget
2023	User fees **+$212,156**; operating grants **+$43,392**; investment income **+$37,084**	Capital transfers **−$100,238**
2024	Operating grants **+$108,481**; user fees **+$75,065**; investment income **+$34,156**; penalties **+$21,574**	Capital transfers **−$289,230**
2025	User fees **+$144,872**; operating grants **+$76,495**; unbudgeted disposal gain **+$54,000**	Capital transfers **−$1,733,926**; tax **−$71,471**

The category amounts reconcile to the statement totals. For example, 2025 operating revenue exceeded budget despite net municipal taxation falling short, because user fees, operating transfers, penalties and the disposal gain collectively more than offset the tax, franchise, investment and “Other” shortfalls.

4. Revenue-source trends

Actual revenue by major source — $000

Revenue source	2019	2020*	2021	2022	2023	2024	2025	2019–25 change
Net municipal property taxes	772	807	833	920	1,016	1,119	1,174	**+52.1%**
User fees and sales	909	880	973	921	1,098	1,137	1,178	**+29.5%**
Operating government transfers	390	360	363	236	405	493	469	**+20.5%**
Capital government transfers	304	542	528	441	568	2,380	915	**+201.0%**

Revenue source	2019	2020*	2021	2022	2023	2024	2025	2019–25 change
Franchise/concession contracts	72	76	75	86	84	91	89	**+23.6%**
Investment income	24	9	7	30	57	64	28	**+16.3%**
Penalties and tax costs	33	25	30	28	39	52	43	**+33.1%**
Gain on tangible-capital-asset disposal	16	—	11	—	4	35	54	Volatile
Other separately reported revenue	—	—	—	—	—	—	60	New presentation

*2020 is restated.

Property taxes

Net municipal property taxes rose every year, from **$772,248 to $1,174,375**, a cumulative increase of **$402,127 or 52.1%**, equivalent to approximately **7.2% annually**. The 2025 amount remained above 2024 actual by $55,458, although it was $71,471 below the 2025 unaudited budget. The tax schedules consistently present municipal taxes net of external requisitions.

User fees and sales of goods

User fees were the largest operating source in most years. They declined in 2020, recovered strongly in 2021, fell again in 2022, and then increased in each of 2023–2025. From 2019 to 2025 they rose **$268,602 or 29.5%**, approximately **4.4% annually**. Budget performance was particularly strong in 2021, 2023 and 2025, when actual user-fee revenue exceeded budget by $189,662, $212,156 and $144,872 respectively.

Operating grants

Operating transfers were the most volatile major operating category: **$389,640 in 2019**, $359,746 in restated 2020, $362,537 in 2021, a low of **$235,968 in 2022**, then $405,056, $493,015 and $469,397 in 2023–2025. Their 2019–2025 growth was only 20.5%, but the range demonstrates that annual operating performance remains partly exposed to grant-recognition variability.

Capital grants

Capital-transfer volatility dominated headline revenue. Capital grants represented:

- **12.1%** of total revenue in 2019;
- 20.1% in 2020;
- 18.7% in 2021;
- 16.6% in 2022;
- 17.4% in 2023;
- **44.3% in 2024**; and
- 22.8% in 2025.

Accordingly, the 2024 total should not be treated as a recurring baseline. The financial statements' accounting policies recognize restricted government transfers when the relevant authorization, eligibility and recognition conditions are satisfied, reinforcing that annual recognized amounts may follow capital-project activity rather than a smooth operating trend.

Smaller sources

Franchise revenue was relatively stable, ranging from $71,621 to $91,018 before easing to $88,502 in 2025. Investment income was much more variable, falling to $7,130 in 2021, rising to $64,156 in 2024, and declining to $28,326 in 2025. Penalties rose overall but varied annually. Disposal gains were intermittent and should be treated as non-recurring: zero in 2020 and 2022, versus $54,000 in 2025. "Other" revenue of $60,303 first appears as a separate operating category in the 2025 current-year presentation.

5. Year-by-year interpretation

2020
Total revenue increased **7.1%**, despite operating revenue declining **2.6%**. The increase was entirely explained by capital transfers rising from $303,840 to $541,655; user fees, operating grants, investment income and penalties all decreased. The 2021 statement restated 2020 and also recorded a **$213,985 prior-period adjustment to accumulated surplus**, so the restated 2020 comparison is the appropriate basis for this report.

2021
Operating revenue recovered by **$133,817**, led by a $92,516 increase in user fees and smaller increases in taxes and penalties. Capital transfers decreased slightly, limiting total-revenue growth to **4.5%**. Operating revenue exceeded budget by $271,359, but capital transfers were $291,486 below budget, producing a small total-revenue shortfall.

2022
Total revenue fell **5.6%**. The principal reductions were operating grants, down $126,569, user fees, down $51,443, and capital transfers, down $86,669. These were partly offset by tax growth of $87,520 and investment-income growth of $22,739. Capital transfers equaled budget exactly, while operating revenue exceeded budget by $126,114.

2023
This was the first major operating-revenue inflection point. Operating revenue rose **21.7%**, driven mainly by user fees **+$176,577**, operating transfers **+$169,088**, and taxes **+$96,019**. Total revenue rose **22.8%**. Actual operating revenue exceeded budget by $317,463, while capital transfers were $100,238 below budget.

2024

Total revenue increased **64.2%**, but approximately **$1.812 million of the $2.101 million increase** came from higher capital transfers. Operating revenue nevertheless rose a healthy **10.7%**, with gains in property taxes, user fees, operating transfers, investment income and penalties. Operating revenue exceeded budget by $277,942; capital transfers were $289,230 below budget, leaving total revenue almost exactly on budget.

2025
Operating revenue increased another **3.5%** using the 2024 current-year presentation, reaching $3.096 million. User fees, taxes, the disposal gain and the newly separated "Other" category increased, while operating grants, investment income, penalties and franchise revenue declined. Total revenue fell **25.3%** because capital transfers declined $1.465 million. Relative to budget, operations were favourable by $209,391, but capital transfers were $1.734 million below budget.

6. Comparability and presentation cautions

1. **2020 restatement:** the 2021 statement restated 2020 and reduced accumulated surplus through a $213,985 prior-period adjustment. This report uses the restated comparative figures.

2. **2024 reclassification:** the 2024 current-year statement reports operating revenue of **$2,990,946**. The 2025 comparative column recasts 2024 operating revenue to **$3,049,410** by adding $58,464 of "Other" revenue, while also increasing comparative expenses by the same amount; the 2025 notes state that comparative reclassifications did not affect prior-year earnings. For consistency with the requested preference, the trend tables use the 2024 current-year audited presentation. On the 2025 recast basis, 2025 operating growth would be approximately **1.5%**, rather than 3.5%.

3. **Capital grants and disposal gains:** these are valid audited revenue, but are not reliable measures of recurring fund-raising or rate-supported capacity.

4. **Budget status:** the reported budget figures are explicitly unaudited; therefore, variance analysis evaluates performance against the financial-statement presentation, not against a separately audited budget.

Conclusion

The evidence supports a **positive but uneven revenue trajectory**. The Village's operating base expanded materially: taxes and user fees grew, operating revenue exceeded budget in every extractable comparison year, and own-source operating revenue increased by approximately 39% over the period.

At the same time, headline total revenue remained **capital-grant dependent and highly volatile**. Total government transfers—operating plus capital—represented approximately 27.5% of total revenue in 2019, 53.5% in 2024 and 34.5% in 2025. The 2024 peak and 2025 decline therefore say more about recognized capital funding than about deterioration in the Village's operating revenue base.

The most defensible overall interpretation is:

- **Recurring operating capacity strengthened.**
- **Property taxes and user fees provided the principal structural growth.**
- **Operating grants remained material and variable.**
- **Capital transfers created major year-to-year volatility and recurring budget-timing differences.**
- **The Village's 2025 operating result was favourable to budget even though total revenue was materially below budget because the capital-transfer budget was not realized in the year.**

This distinction between **operating growth** and **capital-grant timing** is essential to any assessment of the Village's long-term revenue sustainability.

Village of Stirling: 2025 Audited Financial and Property-Tax Burden Analysis

Executive conclusions

1. **Stirling received an unmodified audit opinion.** The signed statements for 2025 state that the financial position, operating results, changes in net financial debt and cash flows were fairly presented under Canadian public-sector accounting standards. The statements were dated **April 15, 2026**.

2. **The amount levied on property in 2025 was $1,568,809, but only $1,174,375 was retained as net municipal property-tax revenue.** The remaining **$394,434** was requisition-driven: $353,379 for the Alberta School Foundation Fund, $9,268 for separate-school purposes and $31,787 for the seniors foundation. Thus, **25.14% of the audited gross property-tax levy was externally requisitioned**, or an amount equal to **33.59% of Stirling's own net municipal tax requirement**.

3. **Almost half of the 2024-to-2025 increase in the gross tax levy was caused by requisitions rather than the municipal requirement.** Gross taxation rose **$107,954, or 7.39%**; net municipal taxes rose **$55,458, or 4.96%**; requisitions rose **$52,496, or 15.35%**. Consequently, **48.63% of the dollar increase in the gross levy was requisition-driven**.

4. **Education was the principal external pressure.** Education-related requisitions—Alberta School Foundation Fund plus separate school—increased from **$309,021 to $362,647**, a **17.35% increase**, while the seniors requisition decreased by $1,130. The education component alone represented **23.12% of the gross levy** and was equivalent to **30.88% of net municipal taxes**.

5. **The Police Funding Model is also externally imposed, but it is not presented as a requisition in the audited tax schedule.** Enterprise budget records show a **2025 budget of $68,811** for the Police Funding Model, while provincial correspondence confirms that the charge is an annual legislated municipal policing cost share based on the preceding calendar year. The precise invoice amount could not be extracted from the attachment, and the audited statements combine police, fire, ambulance and bylaw costs into a single **$352,327** expense. Therefore, $68,811 is a **planning-level—not independently verified audited—amount**.

6. **Stirling's year-end financial position was stable but not uniformly strong.** Cash improved to **$987,994**, accumulated surplus increased to **$12.539 million**, reserves increased to **$521,808**, and capital additions exceeded amortization. However, operating revenue before capital transfers was **$751,322 below expenses**, net financial debt increased to **$219,419**, and long-term debt nearly doubled to **$1.029 million**.

1. Audited 2025 financial results

Measure	2025 audited	2024 audited	Change
Revenue before capital transfers	$3,096,183	$3,049,410	+1.53%
Expenses	$3,847,505	$3,341,063	+15.16%
Deficiency before capital transfers	**($751,322)**	**($291,653)**	Deteriorated $459,669
Capital transfers	$914,686	$2,380,058	−61.57%
Annual surplus	$163,364	$2,088,405	−92.18%
Cash and temporary investments	$987,994	$706,755	+39.79%
Net financial debt	($219,419)	($122,305)	Increased $97,114
Long-term debt	$1,028,949	$530,442	+93.94%
Tangible capital assets, net book value	$12,479,474	$12,171,177	+2.53%
Accumulated surplus	$12,538,625	$12,375,261	+1.32%
Restricted surplus/reserves	$521,808	$477,770	+9.22%
Unrestricted surplus	$566,292	$256,756	+120.56%

The large difference between the **$751,322 operating shortfall** and the eventual **$163,364 annual surplus** is explained by $914,686 in capital transfers. This does not mean normal operations generated a surplus; it means externally funded capital revenue more than offset the operating deficiency for public-sector accounting purposes.

Revenue composition

Revenue source	2025	Share of pre-capital revenue
User fees and sales	$1,177,996	38.05%
Net municipal property taxes	$1,174,375	37.93%
Operating government transfers	$469,397	15.16%
Franchise contracts	$88,502	2.86%
Other, penalties and investment income	$185,913	6.00%

Revenue source	2025	Share of pre-capital revenue
Total	**$3,096,183**	**100.00%**

Stirling is therefore **not funded primarily by municipal property tax alone**: user-fee revenue was marginally larger than net municipal tax revenue in 2025. Franchise fees provided another $88,502, although they remain an indirect resident/business cost rather than a property-tax levy.

Expense composition

Expense function	2025	Share
Roads, streets, walks and lighting	$1,332,008	34.62%
Parks and recreation	$621,485	16.15%
Administration	$603,241	15.68%
Water, wastewater and waste	$552,451	14.36%
Police, fire, ambulance and bylaw	$352,327	9.16%
Land-use planning and development	$270,333	7.03%
Legislative and other	$115,660	3.01%
Total	**$3,847,505**	**100.00%**

By object, the largest audited costs were **contracted and general services, $1,230,844**, and **salaries, wages and benefits, $1,125,548**. Payroll was therefore **29.26% of total expenses**, while contracted/general services were **31.99%**.

2. Property-tax burden: municipal versus externally imposed

Audited reconciliation

Component	2024	2025	Change
Real and linear property taxes	$1,460,855	$1,568,809	+$107,954
Alberta School Foundation Fund	$301,339	$353,379	+$52,040
Separate school	$7,682	$9,268	+$1,586
Seniors foundation	$32,917	$31,787	−$1,130
Total requisitions	**$341,938**	**$394,434**	**+$52,496**
Net municipal property taxes	**$1,118,917**	**$1,174,375**	**+$55,458**

The audited accounting policy expressly says that requisitions **operate as a flow-through and are excluded from municipal revenue**. Accordingly, it is inaccurate to characterize the full 7.39% gross-levy increase as a municipal tax increase. The defensible municipal increase measured by retained net municipal taxes was **4.96%**; the externally imposed requirement increased **15.35%**.

Burden ratios and denominators

Measure	Calculation	Result
Requisition share of gross levy	$394,434 ÷ $1,568,809	**25.14%**
Requisitions relative to municipal requirement	$394,434 ÷ $1,174,375	**33.59%**
Education share of gross levy	$362,647 ÷ $1,568,809	**23.12%**
Education relative to municipal requirement	$362,647 ÷ $1,174,375	**30.88%**
Requisition share of gross-levy increase	$52,496 ÷ $107,954	**48.63%**

For resident-facing communication, **25.14%** is usually the clearest figure because the denominator is the total audited property-tax levy. The **33.59%** figure answers a different policy question: how large the requisition burden is compared with the amount retained for municipal purposes.

Police Funding Model: supplementary burden scenario

If Council elects to treat the **$68,811 budgeted Police Funding Model charge** as an externally directed use of property-tax room, the combined externally directed amount is:
$394,434 audited requisitions + $68,811 PFM planning amount = $463,245

That is **29.53% of the audited gross levy** or **39.44% of net municipal taxes**. This is a useful policy presentation, but it must be labelled **"recast external burden using the budgeted PFM amount"**, not "audited requisitions," because the Police Funding Model is recorded within municipal expenses rather than as a tax-schedule flow-through. Provincial correspondence confirms the charge's statutory and annual nature, while the provincial model requires municipalities receiving Provincial Police Services Agreement policing to contribute to provincial policing costs.

3. Financial-health indicators

Indicator	2025 result	Interpretation
Operating revenue coverage	80.47%	Pre-capital revenue covered four-fifths of expenses
Operating shortfall / expenses	19.53%	Capital transfers were material to the reported surplus
Cash / accounts payable	3.21×	Good immediate cash coverage
Unrestricted cash / accounts payable	2.72×	Excludes $148,863 of restricted cash
Flexible surplus / expenses	28.28%	Unrestricted surplus plus reserves
Debt / pre-capital revenue	33.23%	Moderate relative to revenue
Regulatory debt limit used	22.16%	$1.029M debt against $4.644M limit

Indicator	2025 result	Interpretation
Debt-service limit used	16.44%	$127,254 against $774,046 limit
Capital additions / amortization	1.41×	Additions exceeded annual asset consumption
Accumulated amortization / historical TCA cost	48.92%	Approximately half of recorded historical cost amortized
Net financial debt / revenue	7.09%	Small, but higher than 2024

The debt-limit disclosures indicate substantial statutory capacity: **$3.615 million of borrowing room** and **$646,792 of annual debt-service room** remained. The audit correctly cautions that regulatory limits are risk-screening thresholds, not stand-alone measures of financial stability.

Accumulated surplus should not be read as spendable cash. Of the **$12.539 million** accumulated surplus, **$11.451 million—91.32%—was equity in tangible capital assets**; only $566,292 was unrestricted and $521,808 was held in reserves.

Using Alberta's official **2025 population estimate of 1,350**, Stirling's approximate per-capita results were: gross tax levy **$1,162**, net municipal taxes **$870**, requisitions **$292**, education requisitions **$269**, expenses **$2,850**, long-term debt **$762**, and reserves **$387**. These are calculated metrics, not amounts charged equally to each resident, because property taxes depend on assessment and property class.

4. Comparator findings

Externally requisitioned share of the gross levy

Municipality and year	Gross levy	Requisitions	External share
Stirling 2025	$1,568,809	$394,434	**25.14%**
Milk River 2024	$1,174,373	$226,618	**19.30%**
Spirit River 2024	$1,404,757	$250,009	**17.80%**
Magrath 2025	$3,463,230	$869,379	**25.10%**
Cardston 2025	$4,553,397	$1,286,517	**28.25%**
Raymond 2025 tax bylaw—not audited	$5,327,032	$1,407,049	**26.41%**

Stirling's audited requisition share was essentially the same as Magrath's, below Cardston's and Raymond's authorized 2025 levy, but materially above the latest independently retrieved Milk River and Spirit River audited ratios. The Milk River and Spirit River figures are 2024 because later audited statements were not available from the opened official sources.

Regional operating scale

Municipality	Year	Total expenses	Salaries and benefits	Payroll share
Stirling	2025	$3,847,505	$1,125,548	**29.26%**

Municipality	Year	Total expenses	Salaries and benefits	Payroll share
Magrath	2025	$5,417,241	$2,010,492	**37.11%**
Raymond	2025	$10,158,279	$3,731,672	**36.74%**
Cardston	2025	$12,172,768	$3,576,818	**29.38%**
Coaldale	2025	$24,914,141	$8,548,512	**34.31%**

Stirling had the smallest overall expense base and the lowest calculated payroll share in this regional table, marginally below Cardston.

Municipal Taxes Further Explained

To understand the overall impact of costs related to taxation, looking at the total impact of the fixed costs associated with tax increases should be addressed.

This portion of the report will break down all the costs from commissions, requisitions, debentures and other fixed costs which are outside of the control of Administration. This will provide a representation of costs from 2019 as compared to 2025.

Impact of Requisitions; Commissions and Debentures (RCD Costs)

The totals will look at the impact of actual revenue and expense as opposed to budgeted amounts to provide a complete picture of actuals.

The amounts noted for the costs identified for 2019 and 2025 are captured in the table below:

Funded Type	2019 Expense	2025 Expense	Percent Change
Education	$234,076.00	$362,647.17	35.46%
Seniors Housing	$ 34,046.63	$ 31,786.68	-6.64%
Designated Industrial	$ 74.53	$	-100%
Ridge Regional Public Safety Services	$ 26,269.96	$ 48,655.00	46.02%
Provincial Police*	$	$ 58,827.00	100%
Chinook Regional Library Services	$ 14,453.02	$ 13,581.88	-6.03%
Oldman River Regional Services Commission	$ 14895.42	$ 32,941.84	54.79%
Family and Community Support Services	$ 9,657.09	$ 10,356.00	6.75%
Chief Mountain Regional Solid Waste Services	$ 31,294.00	$40,832.74	23.37%

Long Term Debt Principle	$ 32,182.00	$101,493.00	68.3%
Long Term Debt Interest	$ 13,873.00	$ 54,808.00	74.69%
Total	**$410,709.91**	**$755,929.31**	**45.67%**

*Provincial Policing Costs did not commence until 2020.

The total impact to the operating budget from these costs increased by 45.67%.

In order to understand the actual magnitude of the effect this has on the operating budget we have to apply these actual numbers to the actual numbers for all tax revenues collected.

Year	Total Taxation	Total RCD Costs	Difference	Percent of Total Taxation
2019	$1,040,444.99	$410,709.91	$629,623.38	39.49%
2025	$1,568,808.40	$755,929.31	$812,879.09	48.18%

The overall impact on the operating budget by just the RCD costs increased by 9.11% and comprised just under fifty percent of all dollars raised by taxation.

The debenture funding for the forcemain project applied a fee rider to each utility bill and the monies raised were not sufficient to address the totality of the budgetary increase but amounted to an actual amount of $41,579.78 in increased revenue.

To understand the real picture this total must be added to the taxation to show the impact, as these dollars were collected to address one specific function of debt financing.

Year	Total Taxation + Rider	Total RCD Costs	Difference	Percent of Total Taxation
2025	$1,610,388.18	$755,929.31	$854,458.87	46.94%

This demonstrates the fee rider only had an impact of reducing the overall impacts of the increases in RCD costs by 1.24%, but on a taxation base would have accounted for an average of up to 13.85 homes full municipal tax allocation for the year, assuming an average Municipal tax portion of $3,000.00 as an average.

Other Costs Affecting the Municipal Operating Budget

The costs related to requisitions; commissions; and debentures are not the only fixed costs which have seen substantial increases from 2019 to 2025.

To illustrate the impact of these other fixed costs and how they are applied to the tax base the report will look at differences in the 2019 and 2025 budget for fixed costs which have seen significant increases.

This area of the report will look at the costing differences to illustrate the changes in these costs.

Cost Type	2019	2025	Difference
1. Employer Contribution	$64,105.96	$87,780.48	$23,674.52
2. Power/Gas	$3,443.65	$8,431.53	$ 4,987.88
3. Telephone	$5,387.50	$8,237.76	$ 2,850.26
4. Postage	$2,095.86	$4,761.42	$ 2,665.56
5. Association Fees	$948.98	$5,258.02	$ 4,309.04
6. Audit Fees	$8,500.00	$13,033.70	$ 4,533.70
7. IT/Software Licenses	$18,932.54	$36,534.38	$17,601.84
8. Insurance	$44,179.68	$66,856.00	$22,676.32
Total	**$147,594.17**	**$230,839.29**	**$83,299.12**

With these being the fixed costs for just one associated department within the Village these have a total impact on the remaining dollars for taxation, post RCD impacts, in this way.

2025 Taxation Balance	Difference in Fixed Costs	Remaining Ballance
$854,458.87	$83,299.12	$771,159.75

Looking at each of these areas and the effect external increases have affected them.

1. Employer Contribution

Employer contributions capture the entire employer costs for the administration of benefits; Canada Pension Plan; LAPP pension plan; and Employment insurance.

Research on the trends for these benefits and their increases over this six-year period is provided.

Report: Escalation of Employer Costs for Extended Health, Dental, Vision and Disability Benefits in Canada and Alberta (2019-2025)

Between 2019 and 2025, employers across Canada and Alberta experienced significant increases in the cost of providing employee benefits. While benefit plan structures remained relatively stable, the cost of maintaining comparable coverage rose substantially due to increasing healthcare utilization, inflation, mental health claims, prescription drug costs, disability claims, and labour market pressures.

The period was characterized by a shift from traditional insurance programs toward comprehensive employee wellness strategies. As organizations competed for talent during a period of labour shortages, many employers enhanced benefits rather than relying solely on wage increases. At the same time, insurers increased premiums to offset rising claims experience.

According to Statistics Canada, access to employer-sponsored medical and dental benefits continued to increase, rising from 63.3% of employees in 2021 to 66.8% in 2024, demonstrating that employers continued investing in benefit plans despite rising costs.

Cost Drivers Affecting Employers (2019-2025)

Five primary factors drove benefit cost increases:

1. Growth in prescription drug expenditures
2. Increased mental health utilization
3. Higher dental fee schedules
4. Rising disability claim frequencies
5. Inflation in healthcare service costs

These pressures affected both private-sector and municipal employers throughout Alberta and Canada.

Extended Health Benefit Cost Increases

2019 Baseline

Before the pandemic, most employer health plans experienced relatively predictable annual increases. Typical annual premium increases ranged between 3% and 6%, depending on industry and claims experience.

The largest cost components were:

- Prescription drugs
- Paramedical services
- Hospital accommodation
- Travel insurance
-

Mental health utilization remained relatively modest.

2020-2021: Pandemic Impact

The pandemic initially reduced some healthcare utilization because many services were temporarily unavailable.

However, employers soon experienced increased costs associated with:

- Virtual healthcare programs
- Mental health services
- Employee assistance programs
- Wellness initiatives

Many organizations introduced entirely new benefit offerings during this period.

2022-2025: Accelerated Cost Growth

The most significant cost escalation occurred after the pandemic.

The WTW Financial Benchmarks Survey reported the following national healthcare trend factors:

Category	Trend Rate
Prescription Drugs	+6.4%
Other Healthcare Services	+11.4%
Overall Healthcare	+8.5%

Healthcare costs reached their highest levels in nearly two decades.

For employers, this meant annual benefit renewals frequently exceeded general inflation rates.

Alberta Impact

Alberta employers experienced particularly high pressure in:

- Psychological services
- Physiotherapy
- Massage therapy
- Specialist services
- Prescription drug plans

Mental Health Cost Growth

Largest Source of Benefit Cost Increases

Mental health coverage experienced the most dramatic increase during the review period.
The WTW Financial Benchmarks Survey reported that mental health practitioner costs more than doubled since 2021 due to increased utilization and expanded coverage.

Many employers increased annual allowances from:

- $500 annually before 2020
- To $1,500 to $3,000 annually by 2025

This significantly increased claim exposure.

Employer Implications

Although these enhancements improved employee support, they also produced:

- Higher premiums
- Higher claims experience
- Larger reserve requirements for insurers

Consequently, employers have absorbed substantially greater mental health benefit costs than existed in 2019.

Dental Benefit Cost Increases

Fee Guide Inflation

Dental plans have traditionally been one of the most stable employer benefits.

However, from 2019 through 2025 employers faced increased costs resulting from:

- Annual provincial dental fee guide increases
- Deferred treatments following COVID-19 shutdowns
- Greater utilization of major services

The WTW Financial Benchmarks Survey reported dental trend rates approaching 4.9% annually.

Post-Pandemic Utilization Surge

Many employees delayed care during 2020 and 2021.

After clinics reopened, employers experienced:

- Increased restorative procedures
- Increased crown and bridge work
- Higher orthodontic utilization

As a result, employers frequently encountered premium increases that exceeded historical averages.

Vision Benefit Cost Increases

Vision plans experienced comparatively smaller increases.

The primary drivers were:

- Increased eyewear costs
- Technology-related eye strain
- More frequent claim utilization

While vision costs did not increase at the same rates as health and disability benefits, employers nevertheless experienced steady upward pressure through higher reimbursements and expanded allowances.

Short-Term Disability Cost Increases

Shift from Physical to Psychological Claims

Prior to 2020, disability claims largely stemmed from:

- Musculoskeletal injuries
- Surgeries
- Acute illnesses

Beginning in 2020, employers experienced a dramatic increase in psychological disability claims involving:

- Depression
- Anxiety
- Burnout
- Stress-related leave

Increased Absence Duration

Employers faced rising costs because:

- Employees remained off work longer.
- More intervention services were required.
- Return-to-work programs became more complex.

This increased both direct insurance costs and indirect staffing costs.

Indirect costs included:

- Overtime
- Temporary staffing
- Productivity losses
- Recruitment expenses

Long-Term Disability Cost Increases

Long-Term Disability (LTD) became one of the largest emerging employer cost pressures.

According to the WTW Financial Benchmarks Survey, LTD costs continued increasing, although at a slower pace than health benefits.

Employer costs grew because:

- Claim incidence increased.
- Claim duration increased.
- Mental health became a leading cause of LTD claims.
- An aging workforce remained on benefits longer.

Cost of Employee Benefit Plans

The Benefits by Design Benchmarking Report reported that the average annual benefit premium for covered employees was approximately $3,603 on average annual earnings of approximately $72,450, equating to roughly 5% of annual earnings.

Historically, many benefit consultants estimate total employee benefit costs often range between 15% and 30% of payroll when all benefit programs are included. The report notes the existence of these broader estimates and compares them to premium costs

Impact on Municipal Employers

Municipal employers throughout Alberta experienced the same market pressures but often had fewer options to absorb rising costs.

Municipalities faced the challenge of balancing:

- Taxpayer affordability
- Employee retention
- Recruitment competitiveness
- Benefit sustainability

As labour shortages intensified between 2021 and 2025, many municipalities enhanced benefit offerings to remain competitive with larger municipalities and private-sector employers.

This resulted in increased employer expenditures through:

- Higher insurance premiums
- Expanded mental health coverage
- Improved disability programs
- Health spending accounts

- Employee assistance programs

The Benefits by Design Benchmarking Report noted continuing growth in both Employee Assistance Programs and Health Care Spending Accounts as employers increasingly invest in employee wellness initiatives.

Overall Cost Trend Assessment (2019 vs. 2025)

Benefit Area	Relative Cost Increase to Employers
Prescription Drugs	High
Extended Health Services	Very High
Mental Health Benefits	Extremely High
Dental Benefits	Moderate to High
Vision Benefits	Low to Moderate
Short-Term Disability	High
Long-Term Disability	Moderate to High
Employee Assistance Programs	High Growth
Health Spending Accounts	High Growth

From 2019 through 2025, employer-sponsored benefit costs increased substantially across Canada and Alberta. The most significant cost pressures arose from extended health benefits, mental health services, and disability programs.

The evidence suggests that employers now face a fundamentally different benefits environment than existed in 2019. Healthcare cost trends have reached levels not seen in nearly two decades, with overall healthcare costs increasing by approximately 8.5%, prescription drugs by 6.4%, and other healthcare services by 11.4%.

For Alberta municipalities and other public-sector employers, maintaining competitive benefit plans increasingly requires balancing employee recruitment and retention objectives against rapidly escalating insurance and healthcare costs. While benefit programs remain a critical workforce attraction tool, they now represent a significantly larger financial commitment than they did prior to the pandemic.

Report: The Increasing Cost of CPP, EI, and WCB for Canadian Employers (2019–2025)

Between 2019 and 2025, Canadian employers experienced a significant increase in mandatory payroll-related employment costs due to increases in Canada Pension Plan (CPP) contributions, Employment Insurance (EI) premiums, and Workers' Compensation Board (WCB) premiums. While some increases were modest, the cumulative effect has substantially increased the cost of employing staff.

The most significant increase came from CPP enhancements implemented by the federal government, which increased both contribution rates and maximum pensionable earnings. EI costs also rose as maximum insurable earnings increased. In Alberta, WCB premiums remained relatively stable through much of the period but have begun increasing again as WCB-Alberta moves toward full funding of claim costs.

For municipalities, small businesses, and other employers with significant payrolls, these mandatory cost increases have created budget pressures without providing any direct increase in workforce capacity or service levels.

1. Canada Pension Plan (CPP)

Background

The CPP Enhancement Program began in 2019 and was designed to gradually increase retirement benefits for future retirees. To finance these enhanced benefits, employers and employees both pay higher contributions.

According to the Canada Revenue Agency, employer CPP contribution rates increased from 5.10% in 2019 to 5.95% in 2025, while the earnings subject to CPP contributions also increased substantially.

CPP Employer Costs

Year	Employer Rate	Maximum Employer Contribution
2019	5.10%	$2,748.90
2020	5.25%	$2,898.00
2021	5.45%	$3,166.45
2022	5.70%	$3,499.80
2023	5.95%	$3,754.45
2024	5.95%	$3,867.50
2025	5.95%	$4,034.10

Source: Canada Revenue Agency.

CPP Cost Growth Analysis

From 2019 to 2025:

- Maximum employer CPP contribution increased from **$2,748.90** to **$4,034.10**.
- Increase per employee: **$1,285.20**
- Percentage increase: **46.8%**.

Impact Example

For an employer with 25 employees earning above the CPP maximum:

- Additional CPP cost in 2025 compared with 2019:
  - $1,285.20 × 25 employees
  - **$32,130 annually**

For a municipality with 50 full-time employees:

- Additional annual CPP cost:
  - $1,285.20 × 50
  - **$64,260 annually**

2. Employment Insurance (EI)

Background

Employers pay 1.4 times the employee EI premium. While EI rates have not risen dramatically, maximum insurable earnings have increased steadily, causing employer costs to grow.

EI Employer Costs

Year	Maximum Employer Premium
2019	$1,204.31
2020	$1,198.90
2021	$1,245.36
2022	$1,333.84
2023	$1,403.43
2024	$1,468.77
2025	$1,508.47

Source: Canada Revenue Agency.

EI Cost Growth Analysis

From 2019 to 2025:

- Increase per employee:
  - $1,508.47 − $1,204.31
  - **$304.16**
- Percentage increase:
  - **25.3%**

Impact Example

For 25 employees:

- Additional EI cost:
    - $304.16 × 25
    - **$7,604 annually**

For 50 employees:

- Additional EI cost:
    - $304.16 × 50
    - **$15,208 annually**

3. Alberta Workers' Compensation Board (WCB)

Background

WCB premiums differ by industry classification and employer claims experience. Unlike CPP and EI, there is no single rate applicable to all employers.

WCB-Alberta reports that employer premiums were heavily subsidized during much of the post-pandemic period to reduce cost pressures on employers. Beginning in 2023, WCB initiated a multi-year process to bring premiums closer to the actual cost of workplace injuries and claims.

Average WCB Premium Rate

Year	Average Premium Rate (Approximate)
2019	Approximately $1.21 per $100 assessable earnings
2020	Approximately $1.17
2021	Approximately $1.17
2022	Approximately $1.17
2023	Approximately $1.21
2024	Approximately $1.36
2025	$1.41

The 2025 average premium rate increased by 3.7% over 2024 and reflects WCB-Alberta's ongoing transition toward full-cost funding.

Municipal Impact Example

Assume a municipality has:

- Payroll = $3,000,000
- Average WCB rate = $1.21 per $100 payroll in 2019
- Average WCB rate = $1.41 per $100 payroll in 2025

2019 WCB Cost:

- $3,000,000 ÷ 100 × $1.21
- = **$36,300**

2025 WCB Cost:

- $3,000,000 ÷ 100 × $1.41
- = **$42,300**

Increase:

- **$6,000 annually**
- Approximately **16.5% increase**

Actual municipal experience may be higher or lower depending on claims history and classification rates.

4. Combined Payroll Cost Impact

The combined effect of CPP and EI increases alone has been substantial.

Per Employee Increase (2019 to 2025)

Program	Increase
CPP	$1,285.20
EI	$304.16
Total	$1,589.36

Sources: CRA CPP and EI schedules.

Organization-Wide Impact

Employees	Additional Annual CPP & EI Cost
10	$15,894
25	$39,734
50	$79,468
100	$158,936

These figures exclude WCB and other payroll burden costs.

5. Implications for Municipal Governments

Municipal governments face unique challenges because payroll expenses typically represent 40% to 60% of total operating expenditures.

The increase in CPP, EI, and WCB costs presents several challenges:

Reduced Financial Flexibility

Municipalities must absorb higher statutory employment costs without a corresponding increase in taxation revenue or provincial grants.

Increased Cost of New Positions

When councils approve additional staff positions, the total cost extends beyond wages and benefits. Mandatory payroll costs have increased significantly since 2019, making every new position more expensive.

Pressure on Long-Term Financial Sustainability

Municipalities already face inflationary pressures from:

- Utilities
- Insurance
- Construction costs
- Contracted services
- Equipment replacement

Growing CPP, EI, and WCB costs compound these pressures.

Labour Market Competitiveness

Employers must continue to remain competitive in recruiting staff while simultaneously absorbing higher payroll burden costs, leading to increasing overall compensation expenditures.

Between 2019 and 2025, mandatory employer payroll costs increased materially across Canada. Key findings include:

- Maximum employer CPP contributions increased **46.8%**, from $2,748.90 to $4,034.10 per employee.

- Maximum employer EI premiums increased **25.3%**, from $1,204.31 to $1,508.47 per employee.

- Alberta WCB premium rates have generally trended upward since 2023 as WCB resumes a full-cost funding model.

- The combined CPP and EI increase alone adds approximately **$1,589 per fully employed worker annually** compared with 2019.

For municipalities and other labour-intensive organizations, these increases represent a significant source of operating cost growth that must be considered during workforce planning, collective bargaining, compensation reviews, and long-term financial forecasting.

2. Power and Gas

Alberta Residential Electricity & Natural-Gas Costs, 2019–2025

Electricity: a pronounced but temporary commodity spike

Wholesale electricity averaged $54.88/MWh in 2019, peaked at $162.46/MWh in 2022, and fell to $43.68/MWh in 2025.

Delivered electricity bills did not return to 2020 levels

MSA estimates for average regulated non-apartment customers were 25%–38% higher in 2025 than in 2020, depending on service area.

Natural gas: delivery and policy often outweighed the fuel

The Alberta gas benchmark was slightly lower in 2025 than in 2019, while regulated delivery charges had increased and the federal fuel charge materially affected 2020–March 2025 bills.

Bottom line: Alberta's 2021–2023 electricity shock was primarily a commodity/market event, amplified for default-rate customers by forward procurement and the 2023 deferral-recovery mechanism. By 2024–2025 wholesale prices had normalized, but regulated delivery, administration and municipal charges remained. For natural gas, the 2022 commodity spike was temporary; **network charges and the federal fuel charge were the more persistent sources of bill growth until the consumer fuel charge was set to zero on April 1, 2025.**

1. Scope and evidence limitation

There is **no single public, customer-weighted Alberta-wide series covering every component of the average residential electricity and gas bill for all seven calendar years**. The strongest electricity delivered-bill series I found is the Market Surveillance Administrator's 2020–2025 estimate for average regulated apartment and non-apartment customers in the four largest service areas. It includes energy, transmission, distribution, riders, municipal fees, other applicable fees and taxes, but is not a province-wide customer-weighted average.

For natural gas, the authoritative sources provide a strong annual wholesale-price series, monthly default commodity rates, historical variable delivery charges, and 2025 average delivery charges—but not a consistent all-in annual residential bill for 2019–2025. I therefore report what is directly supported and mark unavailable values rather than manufacture a provincial total.

2. Year-by-year electricity comparison

Wholesale figures are the AESO/MSA annual pool price. Delivered-bill figures are my **unweighted arithmetic mean** of the four MSA non-apartment service-area estimates; the range shows the lowest and highest of ATCO Electric, ENMAX, EPCOR and FortisAlberta. It is an analytical indicator, **not** a household-weighted provincial average.

Year	Pool price ($/MWh)	YoY	Regulated non-apartment delivered bill: four-area range	Unweighted mean	Mean YoY	Principal explanation
2019	54.88	—	Not available in later MSA bill series	—	—	Moderate wholesale market; prior 6.8¢/kWh provincial RRO protection ended during 2019
2020	46.72	-14.9%	$1,310–$2,611	$1,814	—	Lower demand and wholesale price; COVID-era demand weakness
2021	101.93	+118.2%	$1,562–$2,933	$2,107	+16.2%	Higher gas prices, tighter supply, expiry of power purchase arrangements and greater supplier market power
2022	162.46	+59.4%	$1,666–$3,493	$2,383	+13.1%	Record annual wholesale price, $5.08/GJ gas, tight supply and high price volatility
2023	133.63	-17.7%	$2,022–$3,846	$2,796	+17.3%	Wholesale price eased, but RRO procurement, collection charges and high summer default rates drove the bill peak
2024	62.78	-53.0%	$1,731–$3,307	$2,366	-15.4%	New gas generation, more wind/solar and interim market-power rules sharply reduced wholesale prices
2025	43.68	-30.4%	$1,691–$3,419	$2,352	-0.6%	More Cascade/Base Plant gas generation and renewable supply; RoLR stabilized default energy rates near 12¢/kWh

The pool-price data show that 2022–2023 were exceptional: natural-gas prices rose from $2.11/GJ in 2020 to $5.08/GJ in 2022, thermal availability tightened, and economic withholding contributed to

higher prices. In 2023, increased renewable generation and lower gas prices began lowering wholesale prices, although the MSA still found significant market-power effects.

By 2025, additional output from Cascade, Suncor Base Plant, wind and solar outweighed higher demand, exports, carbon prices and gas prices. Average intermittent generation rose from 702 MW in 2020 to 2,037 MW in 2025; the 2025 pool price was the lowest since 2017.

3. Year-by-year natural-gas comparison

The benchmark is the MSA's annual AB-NIT Alberta gas price. "DRT" is the default retail commodity charge only—**not delivery, carbon charge, municipal fee, administration or GST**. The 2019–2023 indications combine the major regulated service areas; the 2025 figure is the simple average of the twelve monthly Direct Energy and Apex regulated rates. A consistently comparable 2024 annual DRT figure was not exposed in the available authoritative tables

Year	Alberta gas benchmark ($/GJ)	YoY	Indicative annual default commodity rate ($/GJ)	Consumer fuel-charge position	Main effect on bills
2019	1.68	—	2.29	Alberta levy repealed June 2019	Commodity low; delivery and fixed charges substantial
2020	2.11	+25.6%	2.45	$1.04995/GJ Jan–Mar; $1.57627/GJ from Apr	Federal backstop began in Alberta
2021	3.39	+60.7%	3.95	$2.10259/GJ from Apr	Commodity and fuel charge both rose
2022	5.08	+49.9%	≈6.09	$2.62891/GJ from Apr	Peak commodity year; highest default gas rates
2023	2.54	-50.0%	≈3.18	$3.32672/GJ from Apr	Commodity normalized, but fuel charge increased
2024	1.29	-49.2%	No consistent annual value retrieved	$4.09508/GJ from Apr	Fuel charge could exceed the underlying gas commodity price
2025	1.61	+24.8%	≈1.93	$4.09508/GJ through Mar; **$0 from Apr 1**	Commodity remained low; fuel-charge removal reduced spring-forward bills

The 2022 default-rate estimate is particularly high because monthly DERS/Apex rates reached roughly $8–$10/GJ during portions of the year. Rates subsequently fell sharply: the MSA's major-area DRT average was $2.84/GJ in Q3 2023 and $2.70/GJ in Q4 2023.

The federal fuel charge applied to marketable natural gas at escalating per-cubic-metre rates; the CRA conversion is 26.853 m^3 per GJ. All federal fuel-charge rates were set to zero effective April 1, 2025. Thus, the 2024–first-quarter-2025 carbon line could be larger per GJ than the commodity itself, though

Canada Carbon Rebates were separate household transfers and should not be netted against the utility rate when analyzing the bill.

4. How the final bill is built

The following diagram separates commodity, regulated network, municipal, retail and policy charges. Temporary rebates or deferrals sit outside the underlying cost stack because they alter the amount or timing paid rather than permanently changing network or commodity costs.

Figure 1: How Alberta electricity and natural-gas commodity costs become a delivered residential bill; temporary rebates and deferrals are shown separately because they change timing or net payment rather than the underlying rate structure.

Electricity components

Component	Pricing basis	2019–2025 evidence and effect
Energy/commodity	¢/kWh; competitive contract or default rate	Largest source of 2021–2023 volatility. RoLR was approximately 12.01–12.06¢/kWh in the four major territories in 2025.
Transmission	Mainly consumption-linked	Pays for high-voltage grid and system services. At 600 kWh/month, 2025 charges ranged from **$23.93 to $26.32/month**, about 15% of an average bill.
Distribution	Fixed and variable	Local wires, transformers, meters and service. At 600 kWh/month, 2025 charges ranged from **$31.55 to $97.89/month**, about 24% of an average bill; rural costs are materially higher.
Rate riders	Positive or negative reconciliation	Reconcile forecast versus actual transmission/distribution costs; a rider is an adjustment, not a separate physical service.
Administration	Usually fixed daily/monthly	Billing, customer service, call centre and data-management costs.
Local access/franchise fees	Municipality-specific	Percentage or tariff determined locally; no defensible single Alberta-wide rate.
Carbon cost	Embedded in generator cost/offers	Alberta electricity generators faced carbon prices rising from $30/t in 2020 to $95/t in 2025, but households did not receive a separate electricity fuel-charge line.
GST	5% on taxable bill items	Applied after the applicable energy, delivery and fee components.

Transmission and distribution rates are regulated; the AUC permits recovery of prudent capital, operation and maintenance costs and a fair return. Most utility costs are fixed—capacity must be available for peak demand even if household consumption declines—so low-use customers do not avoid most network costs.

Natural-gas components

Component	Pricing basis	2019–2025 evidence and effect
Gas commodity/DRT	$/GJ	Monthly flow-through of regulated retailer gas purchases, forecast costs and later reconciliations.
Transmission	$/GJ	High-pressure pipeline cost. In 2025, average residential charges were **$9.86/month in Apex** and **$14.18/month in ATCO North/South**.
Distribution	Fixed $/day plus variable $/GJ	Local pipelines and meters. Average 2025 charges ranged from **$46.52/month in ATCO North to $89.61/month in Apex**.
Riders	Credit or surcharge	Reconcile prior forecast and actual delivery, transportation or unaccounted-for-gas costs.
Administration	Fixed daily/monthly	Regulated default or competitive-retailer billing and customer-service fee.
Municipal/franchise and property-tax riders	Location-specific	Included through utility tariffs; not uniform province-wide.
Federal fuel charge	Direct consumption-linked line	Escalated annually from 2020, reached $4.09508/GJ in 2024–March 2025, then became zero.
GST	5%	Applied to taxable bill components, including the fuel-charge line while it existed.

The important structural point is that a low gas commodity price does **not** imply a low total bill. In 2025, average monthly transmission plus distribution alone ranged from roughly **$56 to $104**, before commodity, retailer administration, municipal charges and GST.

5. Representative 2025 bill illustrations

Electricity: 600 kWh/month

Using the UCA's standard 600-kWh illustration:

- RoLR energy: approximately **$72/month** at 12.01–12.06¢/kWh.
- Transmission: **$23.93–$26.32**.
- Distribution: **$31.55–$97.89**.
- Preliminary subtotal: roughly **$128–$196/month**, before administration, municipal fees, some riders and GST.

This is deliberately a range, because combining an urban energy customer with a rural distribution tariff would imply a household that does not exist. Actual annual consumption for regulated residential sites averaged 471 kWh/month in 2025, while the MSA's non-apartment illustration averaged about 577 kWh/month in the southern municipal areas.

Natural gas: why winter bills remain high

The UCA's residential profile ranges from about **3 GJ in summer to 23 GJ in winter**. At the 2025 average default commodity rate of approximately $1.93/GJ, the fuel itself would be about $6 at 3 GJ or $44 at 23 GJ—but the network charges, administration and municipal fees remain. Before April 2025, 23 GJ also attracted approximately **$94** of federal fuel charge at $4.09508/GJ; after April 1 that line became zero.

6. Regulatory and policy changes that materially affected bills

1. **2019 electricity rate protection ended.** The previous 6.8¢/kWh RRO cap ceased, exposing default customers more directly to market-based procurement. That did not immediately cause a large increase because 2019–2020 market prices remained moderate; the exposure became consequential in 2021–2023.

2. **January–March 2023 RRO ceiling and later recovery.** The Regulated Rate Option Stability Act capped billed RRO energy at **13.5¢/kWh** for three months. The excess was not forgiven: deferred revenue plus interest was recovered from remaining RRO customers from April 2023 through December 2024. As customers left the RRO, recovery was spread over fewer sites; projected collection charges for 2024 averaged roughly 2.2–3.4¢/kWh across the four major areas.

3. **$500 electricity rebates.** Residential customers received $500 in bill credits between July 2022 and April 2023. These reduced net bills temporarily but did not reduce the wholesale, transmission or distribution rates underneath them.

4. **2024 interim wholesale-market measures.** Effective July 1, the Market Power Mitigation Regulation constrained some economic withholding and the Supply Cushion Regulation enabled unit-commitment directives when the forecast supply cushion was below 932 MW. These measures, plus substantial new generation, helped reduce 2024–2025 prices.

5. **2025 Rate of Last Resort.** The monthly RRO was replaced with a two-year fixed default energy charge. Changes between two-year terms are constrained by a 10% collar. This reduced default-bill volatility but did not guarantee the lowest price: competitive fixed rates were generally cheaper in 2025.

7. Final attribution: temporary versus structural

Electricity

- **Largest temporary increase:** wholesale/default energy in 2021–2023. The pool price nearly tripled between 2020 and 2022, then fell 73% by 2025.

- **Persistent increase:** transmission, distribution, administration and municipal charges, combined with a 2025 default energy rate still above 2020 RRO levels.
- **Delivered result:** the MSA's 2025 regulated bills were still **25%–38% above 2020** even though wholesale power was cheaper. Energy's share of the bill was 5–10 percentage points higher than in 2020, while network costs also remained structurally higher.

Natural gas

- **Largest temporary increase:** commodity/default gas in 2021–2022; the benchmark fell from $5.08/GJ in 2022 to $1.29 in 2024.
- **Largest policy increase:** the federal fuel charge, especially in 2023–March 2025; its April 2025 elimination was a genuine delivered-bill reduction rather than a commodity-price change.
- **Persistent increase:** transmission and distribution. These largely fixed infrastructure charges explain why household gas bills did not fall in proportion to the commodity price.
-

Overall conclusion: electricity's 2022–2023 affordability crisis was principally a wholesale/default-rate episode layered onto steadily rising delivery costs. Natural gas experienced a shorter commodity spike, but the longer-lasting pressure came from regulated network costs and, until April 2025, the direct federal fuel charge.

3. Telephone

The costs within telephone include all the business telephone services, as well as the cost associated with the fibre optics internet services.

The Village is limited in providers to Telus, as there are no other competitor vendors within the Village.

Previously the Village was with Axia, the company that owned the fire optic system, but with their merger being bought out by Telus; Telus became the sole company we have available.

4. Postage

Canada post has raised the postage rate by $0.39 per letter from 2019 to 2025. The Village has also seen an increase in development which has more notifications being mailed by conventional letter mail.

5. Association Fees

Association fees have more than doubled in many instances from 2019 to 2025. An example of this is the Soughgrow fee which has risen from $507.60 in 2019 to $1,312.00. All other association fees including Alberta Municipalities and Rural Municipalities Association have followed the same trends.

6. Audit Fees

Audit fees, like Assessor fees are based upon the five year contracts with predetermined rate increases within them.

The Village of Stirling is on the low end of Audit fees with many municipalities of smaller size reporting upwards of between $30,000.00 to $50,000.00 in audit fee allocations.

7. IT and Software Licenses

These costs include our contract for IT services; and all the software licenses used in the organization excluding Stirling Fire, where their specialized software licenses are captured under their budgets.

Software licenses have increased annually and with previous Council looking at increased messaging and wishing to proceed with the mass notification software, with a start up cost of $10,500.00.

This category also captures any computer expenses for upgrading organizational computers.

8. Insurance

Report: Corporate Insurance Rate Increases in Alberta, 2019–2025

Corporate insurance costs in Alberta rose materially between 2019 and 2025, but the pattern was not a uniform annual increase. The period can be divided into three distinct market phases:

1. **2019 to 2021: rapid hard-market increases**, characterized by reduced insurance capacity, stricter underwriting, higher deductibles, and significant premium increases.

2. **2022 to 2023: continued but moderating increases**, with property, cyber, commercial automobile, and catastrophe-exposed organizations continuing to face substantial pressure.

3. **2024 to 2025: broader market stabilization and selective rate reductions**, although Alberta organizations with severe-weather exposure, poor claims histories, aging infrastructure, commercial fleets, or inadequate property valuations did not necessarily receive the reductions recorded in national benchmarks.

There is no publicly accessible, standardized index that reports the annual change in the total cost of all corporate insurance in Alberta. Commercial insurance is individually underwritten, and premiums are affected by coverage limits, property values, claims experience, deductibles, operations, vehicle fleets, cyber controls, and catastrophe exposure. Accordingly, national commercial-market data provide a useful benchmark, but they should not be treated as an exact measure of the experience of every Alberta organization.

The central conclusion is that **most Alberta organizations were paying materially more for equivalent corporate insurance protection in 2025 than in 2019**, even though competitive conditions improved

during 2024 and 2025. For municipalities, the increase may also have included higher insured property values, new cyber coverage, increased liability limits, additional vehicles or infrastructure, and changes in deductibles. These factors must be separated from changes in the insurer's underlying rate.

1. Scope and Definition

For purposes of this report, "corporate insurance" means the principal property and casualty coverages purchased by Alberta businesses, municipalities, public bodies, and not-for-profit organizations, including:

- Commercial property insurance
- Commercial general liability
- Errors and omissions and professional liability
- Directors' and officers' liability
- Cyber and privacy liability
- Commercial automobile and fleet insurance
- Equipment breakdown and machinery coverage
- Crime and fidelity insurance
- Environmental liability
- Umbrella and excess liability
- Business interruption coverage

This report does not treat Workers' Compensation Board premiums as corporate insurance. WCB-Alberta publishes separate annual industry rates based on claims experience and rate-group methodology.

2. Important Measurement Limitation

Commercial insurance rates are not regulated and reported in the same standardized manner as personal automobile insurance rates. A corporation's total premium may increase for at least four different reasons:

1. **Rate change:** the price charged per unit of insured exposure.
2. **Exposure growth:** additional buildings, vehicles, employees, revenues, operations, or equipment.
3. **Value adjustment:** higher building replacement costs, equipment values, or business-interruption limits.
4. **Program restructuring:** changes to deductibles, limits, exclusions, sublimits, or the lines of insurance purchased.

Therefore, a 20% increase in a corporate insurance invoice does not necessarily mean that the insurer increased its underlying rate by 20%. A defensible year-over-year analysis should distinguish the rate increase from changes in exposure, values, coverage, taxes, and fees.

3. Market Conditions Before and During 2019

By 2019, the commercial insurance market was moving into what the industry describes as a **hard market**. In a hard market:

- Insurer capacity becomes more restricted.
- Underwriting requirements become more stringent.
- Deductibles and retentions increase.
- Insurers reduce limits or impose exclusions.
- Fewer insurers compete for difficult or loss-prone accounts.
- Premium rates increase even when an organization has not experienced a recent claim.

For Alberta organizations, this national and global market tightening was compounded by the province's exposure to hail, wildfire, flooding, extreme cold, and large commercial automobile losses. Alberta property portfolios with significant roof area, vehicle concentrations, or locations in hail-prone areas were especially vulnerable to underwriting pressure.

4. Annual Review

4.1 2019: Beginning of the Hard-Market Period

In 2019, Alberta businesses and public-sector organizations began encountering firmer insurance pricing and more conservative underwriting. The pressure was especially visible in:

- Commercial property
- Directors' and officers' liability
- Errors and omissions coverage
- Commercial automobile
- Accounts with historical losses
- High-hazard occupancies
- Properties with older roofs or deferred maintenance

For many organizations, the change was not limited to premiums. Insurers also began requiring updated appraisals, detailed building information, formal risk-control programs, and evidence that loss-prevention recommendations had been implemented.

Assessment: 2019 should be treated as the approximate beginning of the sustained pricing escalation rather than the peak year.

4.2 2020: Accelerating Premium and Claims-Cost Pressure

Commercial insurance conditions deteriorated further in 2020. Globally, commercial insurance pricing reached a significant peak, with average global pricing increasing 22% in the fourth quarter of 2020.

Alberta experienced an additional provincial pressure: the June 2020 Calgary hailstorm. The event generated approximately 70,000 claims and more than $1.3 billion in insured damage. Commercial property represented a smaller portion of the losses than residential property and vehicles, but the event demonstrated the concentration and severity of Alberta's recurring hail exposure.

The implications for corporate purchasers included:

- Higher property premiums
- Increased wind and hail deductibles
- Greater scrutiny of roofing materials and roof age
- Restrictions on cosmetic damage coverage
- Increased deductibles or reduced coverage for vehicle fleets
- Pressure to increase replacement-cost values

Assessment: 2020 was a major acceleration year. Alberta's catastrophe experience supported insurers' concerns about property and automobile loss severity.

4.3 2021: Continued Double-Digit Market Pressure

The global commercial insurance market remained difficult throughout 2021. Global commercial pricing increased 18% in the first quarter and 15% in the second quarter. Property pricing rose 15% in the first quarter and 12% in the second quarter, while financial and professional lines increased 40% and 34%, respectively.

Cyber insurance diverged sharply from the broader moderation trend. Marsh reported first-quarter cyber rate increases of 35% in the United States and 29% in the United Kingdom, followed by second-quarter increases of 56% and 35%, respectively. These figures are not Alberta-specific, but they demonstrate the severity of the international cyber market affecting Canadian capacity and reinsurance.

Alberta also experienced another major hailstorm in 2021, with insured damage exceeding $700 million.

For Alberta corporations and municipalities, 2021 renewals commonly involved pressure in several areas:

- Cyber and privacy liability

- Property insurance
- Commercial fleet insurance
- Directors' and officers' coverage
- Umbrella and excess liability
- Higher deductibles and co-insurance requirements

Assessment: 2021 was likely the most difficult renewal year of the period for many organizations, particularly those purchasing cyber, professional, and catastrophe-exposed property coverage.

4.4 2022: Increases Continued, but the Pace Began to Moderate

In the first quarter of 2022, global commercial prices increased 11%. This marked the eighteenth consecutive quarter of global price increases, although the rate of increase had declined from the 22% peak recorded in the fourth quarter of 2020.

For Alberta organizations, the moderating global rate did not necessarily produce lower invoices. Inflation and replacement-cost adjustments were increasing the values being insured. Property owners were frequently required to raise declared building values to avoid underinsurance and co-insurance penalties.

This distinction is important:

Even where the insurer applied a smaller percentage rate increase, the total premium could still rise considerably because the insured value of the property had increased.

For example, if a building's insured replacement value increased by 15% and the insurer's rate increased by an additional 5%, the approximate premium effect would be:

The resulting increase would be approximately 20.8%, even though the stated insurance rate adjustment was only 5%.

Assessment: 2022 marked a transition from rapidly escalating market rates to more moderate increases, but inflation in insured property values continued to drive total premiums upward.

4.5 2023: Stabilization, but Not Generalized Relief

By 2023, additional insurer capacity and improved competition began to moderate the broader commercial market. Nevertheless, several Alberta exposures continued to face difficulty:

- Commercial automobile fleets
- Wildfire-exposed property
- Hail-exposed buildings and vehicle concentrations
- Accounts with adverse loss histories

- Older municipal or institutional buildings
- Organizations lacking mature cyber controls
- Operations with United States liability exposure

Municipalities and public bodies also faced continuing upward pressure because their property schedules often include diverse and specialized assets, such as water and wastewater facilities, community centres, arenas, fire halls, public works equipment, and emergency vehicles.

Assessment: 2023 was generally more stable than 2020–2022, but stabilization did not mean that premiums had returned to 2019 levels.

4.6 2024: National Rate Reductions, Offset by Major Alberta Catastrophes

Marsh reported that Canadian commercial insurance rates declined by 2% in the fourth quarter of 2024. Property rates declined 3%, while casualty rates declined 2%. Marsh attributed the property improvement to ample insurer capacity and increased competition.

However, Alberta's actual experience was complicated by an extraordinary series of insured losses. The August 5, 2024 Calgary hailstorm was initially estimated at almost $2.8 billion in insured losses. Subsequent estimates increased the loss to approximately $3.25 billion, with more than 130,000 claims and nearly $1 billion of vehicle damage.

The Jasper wildfire generated more than $880 million in insured damage, and insured severe-weather losses in Alberta exceeded $3.6 billion during the summer of 2024

The Insurance Bureau of Canada reported that Alberta had experienced five of the ten costliest disasters in Canadian history, all occurring since 2016. It stated that these events were placing pressure on home, business, and automobile premiums.

The effect was a divergence between national market conditions and Alberta-specific risk:

- Well-managed, low-loss organizations could benefit from increased competition.
- Hail-, wildfire-, or flood-exposed organizations could still face higher premiums, larger deductibles, tighter limits, or more restrictive terms.
- Commercial fleet programs could experience continuing pressure because of vehicle repair costs and concentrated hail losses.
- Some organizations may have received a nominal rate reduction but still paid more because of increased insured values.

Assessment: 2024 was the first clear year of broader national rate relief, but Alberta's catastrophe experience limited the benefit for many property and fleet accounts.

4.7 2025: Competitive Market, but Uneven Alberta Outcomes

By the fourth quarter of 2025, Canadian commercial insurance rates were declining across all major product lines. Marsh reported:

- A **7% decrease** in the Canadian composite commercial rate
- An **8% decrease** in property rates
- A **5% decrease** in casualty rates
- A **5% decrease** in financial and professional lines
-

Marsh attributed the more favourable property market to increased capacity, new insurers, lower reinsurance costs, and stronger competition. It also reported that insurers were generally offering more favourable terms to secure business.

This national improvement did not eliminate Alberta's severe-weather problem. The July 2025 Calgary hailstorm generated approximately $92 million in insured damage. By August 2025, insured damage from Alberta hailstorms over the preceding five years had reached approximately $6 billion.

Consequently, 2025 renewal results depended heavily on the organization's individual risk profile:

Risk characteristic	Likely 2025 result
Low-loss, well-maintained property	Potential rate reduction
Updated valuations and strong risk controls	Improved insurer competition
Significant hail or wildfire exposure	Limited reduction or continued increase
Poor loss history	Continued upward pressure
Commercial fleets	Continued scrutiny and possible increases
Strong cyber controls	Better pricing and coverage availability
Weak cyber controls or prior incidents	Higher deductibles, restrictions, or increases
United States liability exposure	Less favourable casualty results

Assessment: 2025 was a buyer-favourable year nationally, but not every Alberta organization experienced a decrease. For some, savings were absorbed by higher replacement values, catastrophe deductibles, or exposure growth.

5. Summary of the 2019–2025 Trend

Year	General market direction	Alberta-specific interpretation
2019	Rates beginning to rise	Hard-market conditions emerging
2020	Rapid increases	Major Calgary hail loss intensified property and fleet pressure
2021	Continued strong increases	Property, cyber, professional liability, and hail exposure remained difficult
2022	Increases moderated	Inflation and property-value adjustments continued to raise total premiums
2023	Greater stability	Difficult risks still faced increases and restrictive terms

2024	National rates moved toward reductions	Calgary hail and Jasper wildfire limited Alberta-specific relief
2025	Broad Canadian reductions	Better accounts benefited, but severe-weather and fleet exposures remained challenging

6. Principal Drivers of Alberta Corporate Insurance Costs

6.1 Severe Weather and Catastrophe Losses

Alberta's recurring hail, wildfire, and flood losses are among the most important provincial cost drivers. From 2019 through 2023, insured hail losses in Alberta totalled nearly $3 billion.

By August 2025, insured Alberta hail damage over the preceding five years had reached approximately $6 billion.

These losses affect corporate insurance through:

- Higher modeled catastrophe costs
- Greater reinsurance expense
- Higher hail, wind, wildfire, and flood deductibles
- Geographic underwriting restrictions
- Reduced coverage availability
- Increased inspection and risk-control requirements

6.2 Reconstruction and Repair Costs

Statistics Canada's Building Construction Price Index measures contractors' prices for constructing commercial, institutional, industrial, and residential buildings. It includes materials, labour, equipment, overhead, and profit

The index is directly relevant to insurance because a property claim is settled based on repair or replacement costs, not the building's historical acquisition cost or tax assessment. Rising construction costs increase:

- Declared replacement values
- Maximum probable losses
- Business-interruption periods
- Claims severity
- Premiums charged on insured values

Statistics Canada reported that non-residential construction costs in the 15-city composite increased 4.1% year over year in the fourth quarter of 2025, with labour shortages and elevated wages continuing to place upward pressure on costs.

6.3 Reinsurance

Insurers purchase insurance for their own portfolios through the reinsurance market. When reinsurers increase prices, restrict catastrophe capacity, or require higher retentions, those costs and restrictions can flow through to corporate purchasers.

By late 2025, lower reinsurance costs and greater market capacity were contributing to Canadian property-rate reductions.

6.4 Commercial Automobile Claims

Commercial automobile costs are influenced by:

- Vehicle replacement values
- Parts and labour costs
- Vehicle theft
- Liability settlements
- Driver records and training
- Fleet size and vehicle use
- Concentrated hail damage

Although personal and commercial automobile insurance are separate markets, the 2024 Calgary hailstorm illustrates the size of the vehicle-loss exposure. Approximately 70,000 vehicle claims generated an estimated $900 million in auto damage.

6.5 Cyber Risk

Cyber insurance went through exceptionally large international rate increases in 2020–2022. The market later became more competitive as insurers obtained better loss data and required more sophisticated security controls.

For Alberta organizations, favourable cyber insurance outcomes increasingly depend on documented controls such as multifactor authentication, backups, employee training, access management, incident-response planning, and protection of essential systems.

6.6 Liability and Litigation Costs

Liability premiums are influenced by claims severity, legal expenses, third-party contractual obligations, and an organization’s operations. Organizations with United States exposures generally continued to

receive less favourable results than organizations operating exclusively in Canada. Marsh noted this distinction in its 2024 and 2025 Canadian market reports.

6.7 Property Valuation

Organizations that did not regularly update replacement-cost valuations may have experienced a large one-time correction. That correction should not be described entirely as a rate increase. It may represent an overdue adjustment to the amount of property being insured.

7. Implications for Alberta Municipalities

For municipalities such as the Village of Stirling, the total corporate insurance program can be particularly sensitive to:

- Replacement values of water and wastewater infrastructure
- Community halls, arenas, public works buildings, and fire halls
- Emergency and heavy-equipment replacement costs
- Vehicle and mobile-equipment fleets
- Public liability exposure
- Cybersecurity and privacy obligations
- Volunteer and recreation programming
- Aging facilities and roofs
- Business-interruption and extra-expense coverage
- Disaster location and regional catastrophe exposure

Alberta Municipalities states that commercial insurance premiums had generally increased by **15% to 40% across Canada in the referenced market year**, while its pooled program was intended to provide members with greater price stability. The source does not specify a publication year for that statement, so it should be treated as evidence of hard-market conditions rather than assigned to a specific renewal year.

The value of pooled municipal insurance arrangements is that they can:

- Spread risk across a larger group
- Provide access to specialized municipal policy wording
- Reduce year-to-year volatility
- Offer coverage not readily available in the conventional market
- Support claims handling and risk-management services

Alberta Municipalities reports that its insurance program uses pooled purchasing power to provide competitive premiums and shield approximately 850 participants from market shocks.

8. Recommended Method for Reviewing Actual Municipal Increases

A municipality should not evaluate its 2019–2025 insurance experience using total premium alone. The following reconciliation should be completed for each year:

Component	Required analysis
Base premium	Compare insurer rate before exposure changes
Property values	Identify annual appraisal or index adjustment
Fleet	Identify vehicles added, removed, or replaced
Claims	Document losses affecting renewal
Limits	Identify increases in liability or property limits
Deductibles	Record changes by coverage
New coverage	Separate cyber, environmental, crime, or other additions
Taxes and fees	Separate from insurer premium
Market adjustment	Identify actual renewal-rate movement
Coverage restrictions	Record exclusions, sublimits, and reduced terms

A useful calculation is:

For property coverage, “exposure” would ordinarily be the total insured value. For automobile coverage, it could be vehicle count or insured vehicle value. The calculation should still be reviewed carefully because different assets and vehicles do not necessarily have identical rates.

9. Recommendations

9.1 Separate Market Inflation from Organizational Growth

Council and administration should be provided with a renewal report that separates:

- Insurance-rate change
- Property-value inflation
- New assets
- New coverages
- Claims-related adjustments
- Taxes and fees

This prevents a total premium increase from being incorrectly attributed entirely to the insurer.

9.2 Obtain Current Replacement-Cost Appraisals

Outdated values create a risk of underinsurance and large corrective increases. Municipal property values should be reviewed on a consistent schedule and adjusted using appropriate construction-cost information between formal appraisals.

9.3 Require a Multi-Year Claims Analysis

The municipality should review at least five years of claims by:

- Department
- Cause of loss
- Coverage
- Asset
- Frequency
- Severity
- Preventability

The objective should be to identify recurring losses that can be reduced through maintenance, training, engineering controls, or revised procedures.

9.4 Review Catastrophe Deductibles

Given Alberta's hail and wildfire history, the municipality should compare the economic effect of:

- Higher annual premiums with lower deductibles
- Lower premiums with higher catastrophe deductibles
- Separate wind and hail deductibles
- Per-building versus per-occurrence deductibles
- Percentage-based property deductibles

The decision should be supported by an analysis of reserve capacity and the municipality's ability to absorb an uninsured loss.

9.5 Improve Renewal Submissions

A strong insurance submission should include:

- Updated building valuations
- Roof ages and roofing materials
- Fire-protection information
- Maintenance records
- Cybersecurity controls
- Fleet-safety policies

- Driver screening and training
- Emergency-response plans
- Claims-corrective actions
- Photographs and current asset schedules

Better information can improve insurer confidence and increase competition.

9.6 Use Competitive Marketing Carefully

The 2025 market was more competitive than the 2020–2022 market. However, changing insurers solely for a modest premium saving can create differences in wording, deductibles, sublimits, claims service, and municipal-specific protections.

Quotes should therefore be compared on a total-cost and total-coverage basis, not premium alone.

The period from 2019 through 2025 produced a substantial structural increase in corporate insurance costs for Alberta organizations. The largest market-wide increases occurred during the hard-market years of 2020 through 2022. Conditions stabilized through 2023 and improved nationally in 2024 and 2025, with Canadian commercial rates declining across major product lines by the end of 2025.

Nevertheless, Alberta remained exposed to unusually large catastrophe losses. The 2020 and 2024 Calgary hailstorms, the 2024 Jasper wildfire, recurring annual hail events, and increasing reconstruction costs continued to place pressure on commercial property and automobile insurance.

Accordingly, the most defensible overall finding is:

Alberta organizations generally paid substantially more for corporate insurance protection in 2025 than in 2019, although market rates began declining for favourable accounts in 2024 and declined more broadly in 2025. The actual increase for an individual organization cannot be determined from market data alone because total premiums also reflect changing property values, assets, coverage limits, deductibles, claims, and organizational exposures.

For municipal budgeting purposes, it would be prudent to treat 2025's market reductions as a period of improved negotiating leverage rather than evidence that Alberta's long-term property, fleet, cyber, and catastrophe insurance pressures have disappeared.

Budgeted Costs Which Affect the 2025 Budget but Were not expenses in 2019

There are a number of costs within the 2025 budget, which Administration started to budget for between 2021 and 2025.

These costs were related to Council Committee costs, such as the Community Event's Committee; Budgeting for Reserves; sidewalk rehabilitation; Community Center/FCSS building Maintenance; and Water System Maintenance.

Further in other areas such as operations the costs related to parks power and gas, pool power and gas rose as did the costs for street lighting and power.

When we look at these additional budgeted and actual costs; these have a total impact on the remainder of the taxable dollars collected in the following way.

2025 Cost Not in 2019	**Budgeted Expense**
Community Committees	$ 14,000.00
Transfer to Reserves	$ 53,780.00
Sidewalk Rehabilitation	$ 10,000.00
FCSS/Community Center Maintenance	$ 25,000.00
Water Maintenance	$ 30,000.00
Total Cost	**$132,780.00**
2025 Taxation Allocation Remaining	**$771,159.75**
Total Remaining Taxation Allocation	**$638,379.75**

Following the deduction of these budgeted costs the figure for the 2025 taxation amount is almost in parity with the remaining balance of the 2019 budget allocation post commission and requisition impacts, of $629,623.38.

If we look at some of the other larger impact changes in expense costs outside of the Village's control on the 2025 budget as compared to the 2019 budget the effects become much clearer.

Cost Type	**2019 Actual**	**2025 Actual**	**Difference**
Parks Power/Gas	$ 5,273.21	$14,149.39	$ 8,876.18
Street Lighting	$40,055.13	$50,327.94	$10,272.81
Pool Power/Gas	$11, 376.29	$19,022.63	$ 7,646.34
Total	$56,704.63	$83,499.96	$26,795.33

Taking the remainder the balance for the 2025 taxation amount of $638,379.75 and subtracting the difference of $26,795.33 leaves a balance of $611,584.42. This figure is below the amount of the 2019 remainder for taxation by $18,038.39.

This figure amounts to a 4.2% reduction in available operating dollars through taxation to cover off further increased expenses.

The remaining balance only considers the areas where there have been substantive changes in costs and not the areas where we have smaller amounts, but have also experienced large cost increases.

The inference being the Village has not proportionately addressed taxation to meet the demands of the inflationary environment we are subject to.

The Village has instead become more dependent on financial transfers from the Provincial Government in the form of LGFF Operating Dollars and as such puts itself at a higher risk of exposure to financial complications should the province alter the amount distributed.

Administration Compensation

The report will now look at administration compensation (Salaries/Wages) from 2019 as compared to 2025.

Employer contribution amounts will not be addressed as part of this section as they have been addressed earlier in the report.

The report will look at all the moneys paid for staff time, inclusive of the contracted staff through the Town of Raymond.

2019 Compensation	2025 Compensation	Difference	Percent Change
$257,897.11	$272,373.55	$14,476.44	5.54%

The compensation paid for Administration over six years changed by 5.54%, within those six years.

This amounts to a 0.91% increase compounding year over year.

Inflation over that same six-year period rose by 20.3%, with the consumer prince index gaining increasing by 3.1%.

Over the six-year period compensation did not reach any threshold to match CPI growth.

General Findings

Taxation forms the largest part of the revenues received by the Village for Village operations.

Taxation policies have been regressive in not addressing inflationary impacts on the Municipal operation, instead subjectify statements and opinions on costs savings which do not exist.

The Village has started to build a restricted surplus since 2021, whereby debenture level financing will not need to leveraged as frequently to offset the costs associated with capital improvements.

Overall the Villages financial liquidity is good; but dependance on Provincial transfers adds a large complexity on funding levels should taxation approaches not change.

Financial Controls

The Municipal Government Act outlines the procedures and requirements for budgets; budget approvals; and the necessity of independent financial audits.

The Village as financial policies which form the financial management and budgetary considerations. These policies are:

1. Policy AR02-20 Tangible Capital Assets (Appendix O)
2. Policy AR02-24 Investment and Surplus Management Policy (Appendix P)
3. Policy AR07-23 Budget and Financial Controls Policy (Appendix Q)
4. Policy AR15-25 Asset Management Policy (Appendix R)

Comprehensive Summary Report: Role of Appendices O through R in Budget Planning and Implementation

The four appendices work together as an integrated municipal financial management framework. Each policy serves a distinct role, but collectively they establish how assets are identified, valued, prioritized, funded, maintained, replaced, and reported. Together they create the foundation for long-term financial sustainability, capital planning, reserve management, and annual budget implementation within the Village of Stirling.

Executive Overview

The four policies can be viewed as serving different layers of the budget process:

Policy	Primary Function	Role in Budget Planning
AR02-20 Tangible Capital Asset	Asset accounting and lifecycle valuation	Identifies what assets exist and their financial value.
AR02-24 Investment and Surplus Management	Reserve and surplus management	Determines how surplus funds are invested and allocated for future expenditures.
AR07-23 Budget and Financial Controls Policy	Budget preparation and expenditure control	Governs annual operating and capital budget development and spending controls.
AR15-25 Asset Management Policy	Long-range asset planning	Guides infrastructure renewal, replacement planning, risk management, and lifecycle funding needs.

Together, these policies answer four key questions:

1. What assets do we own? (AR02-20)
2. What assets need investment or replacement? (AR15-25)
3. How do we budget for those needs? (AR07-23)
4. How do we pay for them and build reserves? (AR03-24)

Appendix O: Tangible Capital Assets Policy (AR02-20)

Primary Role

This policy establishes how municipal assets are classified, valued, recorded, amortized, and removed from service. It provides the accounting foundation for capital budgeting and long-term financial reporting.

Budget Planning Function

1. Defines Capital Assets

The policy establishes what qualifies as a capital asset and establishes capitalization thresholds for land, buildings, infrastructure, vehicles, machinery, and equipment.

This impacts budgeting because:

- Capital purchases are placed in the capital budget.
- Maintenance expenses remain in the operating budget.
- Administration can consistently determine how expenditures are recorded.

2. Establishes Asset Categories

The policy defines categories such as:

- Land
- Buildings
- Roads
- Water systems
- Sewer systems
- Storm systems
- Vehicles
- Machinery and equipment

These categories become the basis for capital budget forecasting and asset replacement planning.

3. Provides Useful Life Information

The policy assigns useful life ranges:

- Buildings: 25-50 years
- Engineered infrastructure: 15-75 years
- Vehicles: 10-25 years
- Equipment: 5-25 years

These useful lives form the basis for:

- Amortization calculations
- Asset replacement forecasting
- Reserve funding needs
- Long-term capital plans

4. Supports Future Capital Forecasting

Because every asset has a recorded acquisition cost and expected life span, administration can forecast when significant capital expenditures will occur.

Implementation Role

During implementation, the policy ensures:

- Assets are properly tracked.
- Asset additions are consistently recorded.
- Disposals are documented.
- Financial statements accurately reflect municipal infrastructure and equipment holdings.

Appendix P: Investment and Surplus Management Policy (AR03-24)

Primary Role

This policy governs municipal reserves, surplus allocations, and investment management. It is effectively the Village's long-term funding strategy for future capital needs.

Budget Planning Function

1. Provides Reserve Funding Strategy

The policy establishes dedicated reserves including:

- Operating Reserve
- Capital Reserve
- Operations Fleet Reserve
- Fire Department Capital Reserve
- Recreation Reserve
- Rural Water Reserve
- Reserve in Lieu Account

These reserves become identified sources of funding during budget preparation.

2. Allocates Annual Surpluses

Year-end surpluses are transferred into reserve accounts to support future priorities.

This supports:

- Capital project funding
- Infrastructure replacement
- Vehicle acquisition
- Recreation projects
- Rural water upgrades

3. Reduces Reliance on Debt

The policy specifically identifies reserve building as a means of replacing long-term assets while reducing the need for future debt financing.

This strongly influences annual budget discussions because Council must determine how much surplus should be retained and invested for future asset replacement.

4. Links Budget Decisions to Strategic Priorities

Reserve allocations are based on operating and capital needs identified by Council and the Strategic Plan.

This ensures budget decisions remain aligned with strategic priorities rather than reacting only to short-term needs.

Implementation Role

During budget implementation this policy:

- Guides reserve transfers.
- Controls reserve utilization.
- Requires financial reporting to Council.
- Ensures reserve activity is disclosed in financial statements.
- Supports cash management and investment returns on reserve balances.

Appendix Q: Budget and Financial Controls Policy (AR07-23)

Primary Role

This policy is the Village's principal budget governance document. It establishes how budgets are prepared, approved, monitored, amended, and reported.

Budget Planning Function

1. Establishes the Annual Budget Process

The policy requires:

- Department budget submissions
- Operating budget requests
- Capital budget requests
- Business planning
- Strategic Plan alignment
- Forecasting of staffing needs
- Identification of growth impacts

This creates the Village's annual budget development framework.

2. Requires Strategic Alignment

Departments must link goals and budget requests to:

- Strategic Plan objectives
- Master Plans
- Council adopted studies and reports

This prevents budgeting from becoming disconnected from Council priorities.

3. Establishes Capital Project Prioritization

The policy creates a formal ranking system for capital projects:

- 5-Star: Legislative requirements
- 4-Star: Health, safety, growth and critical needs
- 3-Star: Growth projects and serious lifecycle issues
- 2-Star: Lifecycle projects and efficiency improvements

- 1-Star: General benefit projects
- No Star: Defer or eliminate projects

This ranking system determines which projects receive funding first.

4. Creates Financial Discipline

The policy establishes:

- Balanced budget requirements
- Budget amendment authorities
- Spending authorization limits
- Variance monitoring
- Quarterly reporting requirements

These measures ensure budget plans can be effectively controlled once approved.

5. Links Capital and Operating Budgets

The policy requires departments to identify operating impacts arising from capital projects including maintenance costs and future reserve requirements.

This helps Council understand the full lifecycle cost of capital decisions.

Implementation Role

During implementation the policy provides:

- Monthly operating budget reviews.
- Quarterly capital budget reviews.
- Variance analysis.
- Project completion reporting.
- Financial authority controls.
- Emergency spending procedures.

It is the primary document used to monitor whether budget execution remains within approved limits.

Appendix R: Asset Management Policy (AR15-25)

Primary Role

This policy provides the long-term strategic framework for maintaining and replacing municipal assets. It serves as the bridge between asset inventories and future budget needs.

Budget Planning Function

1. Identifies Future Funding Needs

The policy requires:

- Asset inventories
- Condition assessments
- Lifecycle planning
- Risk analysis
- Replacement forecasting

This information becomes the foundation of future capital budgets.

2. Connects Asset Management to Budgeting

The policy explicitly requires capital and operating budgets to align with the Budget and Financial Controls Policy.

The framework ensures that:

- Asset needs inform budgets.
- Budgets fund asset replacement.
- Reserves support lifecycle renewal.

3. Supports Long-Term Infrastructure Planning

The policy requires use of the Infrastructure Master Plan to guide:

- Infrastructure replacement
- Infrastructure rehabilitation
- Infrastructure expansion
- Capital prioritization

4. Supports Risk-Based Capital Planning

Assets are prioritized based on:

- Condition
- Remaining useful life
- Risk of failure

- Service impacts
- Safety impacts

This ensures limited capital dollars are directed toward the most critical needs first.

5. Supports Service Costing

The policy requires annual service costing reviews that include:

- Wages
- Administrative expenses
- Operating costs
- Amortization
- Capital projections

This provides important information during budget deliberations.

Implementation Role

The policy guides:

- Preventive maintenance.
- Building inspections.
- Fleet management.
- Equipment replacement.
- Condition monitoring.
- Annual asset reporting.
- Reserve planning.

How the Four Policies Work Together

The policies create a complete budgeting cycle:

Step 1 - Inventory Assets

The Tangible Capital Asset Policy identifies and values assets.

Step 2 - Assess Condition and Future Needs

The Asset Management Policy evaluates asset condition, lifecycle requirements, and replacement priorities.

Step 3 - Develop Budgets

The Budget and Financial Controls Policy transforms asset needs into operating and capital budget proposals and prioritizes projects.

Step 4 - Fund the Plans

The Investment and Surplus Management Policy establishes reserves and long-term funding sources to support approved projects.

Step 5 - Monitor and Report

Budget reporting, reserve reporting, asset reporting, and financial statement reporting ensure accountability and ongoing implementation.

Collectively, Appendices O, P, Q, and R form the Village of Stirling's comprehensive financial planning framework. The Tangible Capital Asset Policy establishes what assets exist and how they are valued; the Asset Management Policy determines how those assets will be maintained and replaced; the Budget and Financial Controls Policy governs how resources are allocated and controlled; and the Investment and Surplus Management Policy ensures that reserves and surplus funds are available to finance future needs. Together, the policies support sustainable budgeting, infrastructure renewal, reserve growth, risk management, and long-term financial stability for the municipality.

Audit Findings

Report on Auditor Comments and Findings

Village of Stirling Audited Financial Statements (2019-2025)

This report summarizes the comments made by the independent auditors contained within the attached audited financial statements and explains the significance of those findings. The analysis is based solely on the auditor reports contained in the attached financial statements from 2019 through 2025.

Executive Summary

Across all audited financial statements from 2019 through 2025, the Village of Stirling received an **unmodified (clean) audit opinion** from the external auditor.

The auditors consistently concluded that the Village's financial statements presented fairly, in all material respects, the financial position, operating results, and cash flows of the municipality in accordance with Canadian Public Sector Accounting Standards

Importantly, no audit reports contained:

- Qualified opinions
- Adverse opinions
- Disclaimer opinions
- Going concern warnings
- Material weakness findings
- Significant internal control deficiencies reported to readers of the statements

This represents a strong audit history over the seven-year period.

Auditor Opinion Summary by Year

2019 Audit

The auditor stated:

"In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2019."

Meaning

This means the auditor found:

- Financial records were prepared according to Canadian Public Sector Accounting Standards.
- No material errors were identified.
- Financial information could be relied upon by Council, residents, lenders and regulators.

2020 Audit

The auditor again issued a clean opinion, concluding the Village's financial position and results were fairly presented in accordance with applicable accounting standards.

Meaning

Despite COVID-19 disruptions occurring throughout 2020, the auditor found sufficient evidence supporting the financial statements and identified no material misstatements.

2021 Audit

The auditor concluded:

"The accompanying financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2021."

Meaning

The Village continued to maintain reliable financial records and satisfactory financial reporting processes. No audit qualifications were necessary.

2022 Audit

The auditor again issued an unqualified opinion and confirmed compliance with Canadian public sector accounting standards.

Meaning

Although 2022 saw an operating deficit of approximately $80,668, the auditor did not identify any concerns regarding financial statement accuracy.

2023 Audit

The auditor reported:

"The accompanying financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2023."

Meaning

The Village maintained acceptable accounting and reporting practices despite continuing financial and capital infrastructure demands.

2024 Audit

The auditor issued another clean opinion and found that the consolidated financial statements fairly presented the Village's financial position and operating results.

Meaning

Although the Village had moved into a net financial debt position and experienced significant capital spending activity, the auditor remained satisfied that the financial statements accurately reflected those conditions.

2025 Audit

The auditor again provided an unmodified opinion, concluding that the consolidated financial statements fairly presented the Village's financial position for 2025.

Meaning

Even with increasing infrastructure investment and additional debt issuance, the auditor found the Village's financial reporting remained reliable and materially correct.

Key Auditor Observations

Although the auditor did not identify deficiencies, several consistent themes appear throughout the reports.

1. Strong Reliance on Management Controls

Every audit notes that management is responsible for maintaining:

- Internal accounting controls
- Administrative controls
- Accurate financial reporting systems
- Asset safeguarding procedures

The auditor repeatedly acknowledged that management maintains systems designed to provide reasonable assurance that information is relevant, reliable, and accurate.

Finding

The auditors found sufficient evidence to support management's financial reporting processes.

2. No Material Misstatements Found

Across every year, auditors stated their objective was to determine whether the statements were free from material misstatement caused by either:

- Error

- Fraud

The issuance of a clean opinion indicates no material misstatements were identified during audit testing.

Finding

Financial information presented to Council and the public was considered materially accurate.

3. No Going Concern Concerns

Every auditor report specifically indicates consideration of the Village's ability to continue as a going concern.

Had concerns existed, auditors would have issued a warning paragraph or modified opinion.
No such warning was included in any year.

Finding

The auditor did not believe there was significant doubt regarding the Village's ability to continue normal operations.

4. No Significant Internal Control Deficiencies Reported

Throughout the reports auditors state they communicate significant deficiencies in internal controls if identified.

No deficiency was disclosed within any public audit report.

Finding

No publicly reported internal control concerns were noted.

Financial Trends Noted Through the Audits

Although not audit findings, the audited statements reveal several trends.

Increasing Infrastructure Investment

Tangible capital assets increased substantially over the period:

- 2019: $9.94 million net book value
- 2021: $10.22 million
- 2023: $9.96 million

- 2024: $12.17 million
- 2025: $12.48 million

Interpretation

The Village has continued investing heavily in infrastructure and capital assets.

Debt Capacity Remains Strong

Throughout every year, debt levels remained well below legislated Alberta debt limits.

For 2025:

- Total debt limit: $4.64 million
- Actual debt: $1.03 million
- Unused debt capacity: $3.62 million

Interpretation

The Village maintained substantial borrowing capacity despite new borrowing.

Continued Accumulated Surplus Growth

Accumulated surplus moved from approximately:

- $9.93 million in 2019
- $10.26 million in 2021
- $10.29 million in 2023
- $12.38 million in 2024
- $12.54 million in 2025

Interpretation

Long-term municipal equity has generally strengthened over the review period.

Based solely on the auditor reports contained in the attached audited financial statements, the Village of Stirling demonstrates a strong audit record from 2019 through 2025. The auditor consistently issued unmodified opinions and found that the financial statements fairly presented the municipality's financial condition in accordance with Canadian Public Sector Accounting Standards. No material misstatements, going concern issues, significant internal control deficiencies, or qualification matters were reported.

The primary finding from the audits is that the Village's financial reporting framework, governance oversight, and accounting practices were sufficient to support clean audit opinions in each of the seven years reviewed

PART D OPERATIONS

This section was to look at the following areas.

- Service Delivery
- Productivity
- Process Efficiency
- Asset Condition
- Maintenance Practices
- Quality Management
- Procurement Systems
- Business Continuity

As with the previous section, these areas all correspond to one another and have been spoken about in previous sections.

Service Delivery

The core services provided by the Village are mostly infrastructure based. These fall in the form of roads; water/sewer/storm; waste management; recreation; and protective services.

The hard services such as roads; water/sewer/storm; recreation; and solid waste management are subject to the state of the infrastructure providing them.

Protective services falls into the category of fire, policing and emergency medical services (EMS). The only service self-managed by the Village is the fire service.

- Policing is contracted through the Province via the RCMP
- Bylaw services are provided through the Ridge Regional Public Safety Services Commission
- EMS is administered by the province

Recreational services cover off playing fields and parks spaces; the operation of the Stirling Pool; and public rental facilities such as the Community Center/Camp Ground/Reunion Center.

- These services all have necessary infrastructure funding
- Operational and capital dollars are required for these services
- The pool is a seasonal service, whereby specialized staffing is required
- The pool is a fee based service offering, which offers a variety of programming beyond public swimming
- The community center/camp ground/ reunion center are fee based rentals that involve multiple departments for there day to day operations

Processes and policy have been established for the rental and operation of the Village recreational facilities.

Core infrastructure services such as roads; water/sewer/storm and solid waste management have a different service delivery approach.

- Water and sewar are managed through a comprehensive infrastructure system
- Specialized tickets are required for the operation of these systems
    - The tickets are based on population size
- Roads, water, sewer, storm and solid waste have operating and capital budget implications
- Water, sewer and solid waste management have fees associated with them that are billed out monthly
    - Billing is purely and administration function as is collection of bill payments
- Roads encompasses all streets and sidewalks to provide for the transportation routes and methods in the Village
- Roads requires operating and capital dollars for sustainability of the infrastructure

Fire Services are the only emergency service which is at the sole operation of the Village.

- Fire services adhere to the NFPA Standard
- Fire services require operating and capital investment annually
- Fire services have a fee structure for calls outside of the Village boundaries
- Fire services are governed by a command structure which reports to the CAO
- Fire fighters are all volunteers, who are provided an honorarium for their response volumes

Productivity

Administration has undertaken to reviews by external companies looking for cost savings within the contracts and licensing within the Village.

Both returned unable to save any dollars.

Administration underwent a review of job descriptions and operational role assignments, noting there were ways to address staffing and operational improvements, but the recommended changes were tabled with only the job descriptions being approved.

Productivity in relation to billing has been looked at; with mailing taking staff time each billing and tax cycle, but the time taken has been compared to the cost of the technology needed to make the change and the cost benefit is not present.

- A machine for paper folding and envelope stuffing starts at $10,000.00 for the volume needed
- The machine amortization is only on a five-year cycle
- Current staff time costs do not reach the threshold to validate the change

Productivity has also been addressed in the earlier sections in relation to the Village's propensity to provide too many operational functions to their CAO and Director of Operations.

The Village has also historically placed too many roles under individual staff members, creating problems should that member leave, or reduce efficiency in some areas and open the potential for errors.

Process efficiency

Factors Affecting Process Efficiency Within a Municipal Government Organization: A Review of Research from Alberta Universities

Abstract

Process efficiency is a critical determinant of organizational performance in municipal government. Municipalities operate within complex environments characterized by political oversight, legislative requirements, resource constraints, public accountability, and increasing service expectations. This report examines key factors affecting process efficiency within municipal government organizations, drawing upon research, executive education programs, and public policy literature associated with the University of Alberta, the University of Calgary, and the University of Lethbridge. The analysis identifies leadership effectiveness, organizational capacity, change management, workforce sustainability, governance structures, stakeholder engagement, technology adoption, and interorganizational collaboration as primary influences on municipal efficiency. The findings suggest that municipal organizations achieve higher levels of efficiency when strategic leadership, organizational capacity, and continuous improvement practices are aligned with community needs and governance objectives.

Introduction

Municipal governments must deliver a wide range of services, including infrastructure management, public utilities, transportation, recreation, planning, emergency services, and regulatory functions. Unlike private-sector organizations, municipalities operate under public scrutiny while balancing political priorities, regulatory obligations, financial limitations, and citizen expectations.

Process efficiency in municipal government can be defined as the ability to deliver services and achieve organizational objectives while minimizing waste, duplication, delays, and unnecessary costs. Research and professional development programs offered by Alberta universities indicate that process efficiency is influenced by both structural and human factors, including leadership, organizational culture, staffing levels, governance systems, and technology adoption.

Leadership and Strategic Management

Research and executive education programs at the University of Alberta emphasize that municipal leaders must move beyond day-to-day operational management and focus on strategic leadership, adaptability, and organizational effectiveness. The University's Executive Certificate in Municipal

Leadership identifies leadership effectiveness, emotional intelligence, adaptability, stakeholder engagement, and change management as core competencies required to guide municipal organizations through complexity and change. These capabilities contribute directly to improved decision-making and organizational performance.

Leadership influences efficiency by:

- Establishing clear organizational priorities.
- Reducing decision-making bottlenecks.
- Aligning departmental activities with strategic objectives.
- Supporting employee engagement and accountability.
- Managing competing stakeholder expectations.

Ineffective leadership often results in organizational ambiguity, duplicated effort, inconsistent decision-making, and resistance to change.

Organizational Capacity and Staffing

Organizational capacity is one of the most significant determinants of municipal efficiency. Research referenced within municipal governance literature associated with Alberta institutions highlights that staffing adequacy is not solely a function of employee numbers but of an organization's capacity to deliver required services sustainably. Smaller municipalities often face capacity limitations because employees perform multiple roles simultaneously, increasing organizational risk and workload concentration.

Common capacity-related efficiency challenges include:

- Excessive workload concentration.
- Limited succession planning.
- Specialized skill shortages.
- Overreliance on a small number of key employees.
- Inadequate management span of control.

When municipal organizations lack sufficient capacity, processes become slower, decision-making is delayed, and service quality may decline.

Change Management and Organizational Adaptability

Municipal governments operate in environments characterized by constant change, including population growth, legislative amendments, fiscal pressures, technological advancements, infrastructure requirements, and evolving public expectations.

The University of Alberta's municipal leadership programs emphasize adaptability and structured change management as essential organizational capabilities. Municipal leaders who effectively manage change help organizations remain resilient and responsive to emerging challenges.

Research contained in municipal governance reports further notes that change is particularly difficult within public-sector organizations because municipalities must balance:

- Public accountability.
- Political oversight.
- Community consultation requirements.
- Multiple stakeholder groups.
- Election-related shifts in priorities.

Organizations that resist change often experience process inefficiencies caused by outdated procedures, fragmented systems, and organizational inertia.

Governance Structures and Accountability

The University of Calgary's School of Public Policy has identified efficiency, capacity, accountability, accessibility, and responsiveness as core principles of effective local governance. Research examining Alberta's local governance systems suggests that governance structures directly influence the efficiency of municipal processes and service delivery.

Efficient governance systems provide:

- Clear decision-making authority.
- Defined accountability mechanisms.
- Effective coordination between elected officials and administration.
- Reduced service duplication.
- Improved resource allocation.

Conversely, fragmented governance systems may create overlapping responsibilities, slower approvals, and inconsistent policy implementation.

Process Improvement and Continuous Improvement Culture

The University of Calgary's work on process excellence and organizational transformation highlights several operational barriers commonly affecting efficiency, including:

- Long service wait times.
- Inconsistent business processes.
- Administrative complexity.

- Communication gaps.
- Poorly integrated service delivery systems.

The university's process transformation initiatives emphasize:

- Process mapping.
- Service standardization.
- Workflow simplification.
- Automation.
- Data-driven decision-making.
- Continuous feedback mechanisms.

Municipal organizations that adopt continuous improvement principles often achieve measurable gains in service quality, employee productivity, and customer satisfaction.

Technology and Digital Transformation

Technology plays an increasingly important role in municipal efficiency. Research from the University of Calgary's process optimization initiatives demonstrates that automation and system integration can significantly reduce administrative burden while increasing organizational responsiveness.

Technology contributes to efficiency through:

- Automated workflows.
- Digital records management.
- Integrated financial systems.
- Online citizen services.
- Data analytics capabilities.
- Improved communication platforms.

However, technology investments only improve efficiency when supported by process redesign, workforce training, and organizational commitment.

Stakeholder Engagement and Community Participation

Municipal governments must continuously engage with citizens, businesses, community groups, provincial agencies, and other stakeholders. Both the University of Alberta's municipal leadership programs and the University of Lethbridge's municipal partnership initiatives emphasize the importance of collaborative relationships and stakeholder engagement for organizational success.

Effective stakeholder engagement improves efficiency by:

- Reducing conflict and rework.
- Building community support.
- Improving policy implementation.
- Increasing transparency.
- Enhancing public trust.

Poor stakeholder engagement often results in delays, opposition, repeated consultation cycles, and inefficient resource utilization.

Collaboration and Interorganizational Partnerships

The University of Lethbridge's partnership with the City of Lethbridge highlights the growing importance of collaboration between public institutions and municipalities. The partnership focuses on shared operational priorities, workforce development, applied research, and administrative collaboration.

Collaborative relationships can improve efficiency by:

- Sharing expertise and resources.
- Reducing duplicated efforts.
- Supporting workforce development.
- Improving innovation capacity.
- Facilitating evidence-based decision-making.

Municipalities increasingly rely on partnerships to address complex challenges that cannot be efficiently managed by a single organization working independently.

Organizational Culture

Organizational culture is frequently identified as a foundational influence on process efficiency. Municipal organizations with cultures characterized by trust, accountability, learning, collaboration, and innovation generally demonstrate stronger performance than those characterized by silos, fear of change, or poor communication. Internal municipal governance literature referencing Alberta research identifies council-administration relationships, leadership behavior, and organizational norms as significant determinants of effectiveness.

A positive organizational culture supports:

- Cross-departmental cooperation.
- Knowledge sharing.
- Employee engagement.

- Innovation.
- Faster problem-solving.

Conclusion

The evidence from research and municipal leadership initiatives associated with the University of Alberta, University of Calgary, and University of Lethbridge indicates that process efficiency within municipal government organizations is influenced by multiple interconnected factors. Leadership effectiveness, organizational capacity, governance quality, change management, technology adoption, stakeholder engagement, collaboration, and organizational culture all contribute significantly to municipal performance.

Among these factors, leadership and organizational capacity appear to be particularly influential because they affect nearly every aspect of municipal operations. Municipal governments seeking to improve efficiency should focus on strengthening leadership capabilities, building organizational capacity, implementing continuous improvement practices, adopting appropriate technologies, and fostering collaborative relationships both internally and externally.

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Agrawal, S., & Gretzinger, C. (2023). *Local Governance in Alberta: Principles, Options and Recommendations*. School of Public Policy, University of Calgary.

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University of Lethbridge. *Community at Core of New City & University Partnership*. 2025.

Current State

Process efficiency within the current municipal structure relies heavily on specific key staff members, where the institutional knowledge is concentrated and the absence of one of those staff members can create service interruptions.

The literature also notes the heavy role Council plays from the governance table in supporting their municipal organization and staff, which encourages staff to explore innovation that can affect process efficiency.

In some circumstances process efficiency comes down to a cost benefit analysis to understand the financial implications involved with the acquisition of software; hardware; as compared to the cost related to the current method.

Asset Condition

Asset conditions have been spoken about previously in the report under risks within the IMP, also attached as Appendix D.

The Villages other municipal asset such as the buildings are not captured within the IMP but have formed part of the budgetary increases since between 2019 and 2025.

In 2022 and 2023 The Village received Canada Community Revitalization Funding to perform necessary upgrades to the pool infrastructure. The contribution amount initially provided $318,943.00, at a 50% allocation but was increased to $455,258.00 in January of 2023.

The process of work done in the pool uncovered significant work needing to be done to the pool basin.

In 2019 the pool maintenance budget was $15,000.00.

In 2025 the pool maintenance budget was $115,000.00 representing the investment required for the necessary repairs to the pool basin.

Increases to the maintenance budget commenced in 2024 to address the concrete deficiencies found when the Village removed the pool liner to make the change to the current enamel paint basin.

In 2025 a maintenance budget was added for the Community Centre as well as the FCSS building totaling a combined increase of $25,000.00.

The FCSS building is having an architect look at re-imagining the space and at that time the issues around the amortized infrastructure will need to be addressed in any upgrade costs.

Maintenance Practices

The Village maintenance practices are based around industry standards; inspection requirements; servicing requirements; and product requirements.

The Operations department has legislative requirements around specific aspects of maintenance such as the potable water system, sanitary system, pools, and anything governed around occupational health and safety.

Beyond the legislative standards, buildings, signs, and infrastructure is inspected either on a quarterly; semiannually, or annual basis.

These inspections are carried out by operations staff; certified inspectors; or a provincial authority.

Maintenance dollars are assigned at each budget cycle to ensure correct and appropriate investment in our assets.

Larger scale capital improvements around maintenance items, which are able to be captured through our LGFF or CCBF contributions are set out for the capital budget approvals.

Quality Management

What is Quality Management

Quality management in a municipal organization is the systematic process of ensuring that municipal services, programs, and administrative activities are delivered efficiently, consistently, transparently, and in a manner that meets the needs of residents while complying with legislative requirements. Quality management focuses on continuous improvement rather than simply correcting problems after they occur. It aims to improve service delivery, organizational performance, accountability, and public trust.

What Quality Management Means in a Municipality

In a municipal environment, quality management applies to virtually every function, including:

- Water and wastewater operations
- Roads and infrastructure maintenance
- Planning and development approvals
- Financial management and taxation
- Parks and recreation services
- Bylaw enforcement
- Emergency management
- Legislative and administrative services

The objective is to ensure that services are:

- Reliable
- Timely
- Cost-effective
- Compliant with regulations
- Responsive to residents
- Continuously improving

Core Principles of Municipal Quality Management

1. Citizen Focus

Residents are the municipality's primary customers. Quality management requires municipalities to understand citizen expectations and measure satisfaction with services.

Examples include:

- Tracking service request response times
- Monitoring citizen complaints
- Conducting satisfaction surveys
- Measuring service-level outcomes

Research on municipal quality systems emphasizes improving reliability, transparency, responsiveness, and citizen trust through a citizen-centered approach.

2. Continuous Improvement

A municipality should not simply maintain existing processes. It should continually evaluate operations and seek better ways to deliver services.

Examples include:

- Improving permit approval timelines
- Reducing administrative duplication
- Automating manual processes
- Simplifying public-facing forms

Continuous improvement is identified as a key contributor to municipal process efficiency and organizational effectiveness.

3. Performance Measurement

Quality management relies on measurable indicators.

Examples include:

Service Area	Possible Performance Measure
Roads	Pothole repair response time
Water Utilities	Number of service interruptions
Development	Permit processing time

Finance	Tax collection rate
Public Works	Work order completion rate
Human Resources	Employee turnover rate

Without performance measures, municipalities cannot determine whether improvements are occurring.

4. Process Standardization

High-quality organizations document and standardize routine activities to promote consistency. Examples:

- Purchasing procedures
- Council agenda preparation
- Utility billing processes
- Development permit reviews
- Payroll administration

Standardized processes help reduce errors, improve efficiency, and decrease organizational risk.

5. Employee Involvement

Quality management recognizes that front-line employees often understand operational challenges better than anyone.

Municipal employees should participate in:

- Process reviews
- Service improvement initiatives
- Training programs
- Problem-solving discussions

Research related to municipal employee engagement highlights the importance of involving employees in organizational improvements and operational changes.

6. Leadership Commitment

Quality management succeeds only when municipal leadership supports it.

This includes:

- Council setting strategic priorities
- CAOs and managers promoting accountability

- Department leaders monitoring results
- Leaders encouraging innovation and learning

Research on municipal governance indicates that organizational performance and service quality are strongly influenced by leadership effectiveness, strategic alignment, accountability, and continuous organizational learning.

Components of a Municipal Quality Management System

A comprehensive municipal quality management system typically includes:

1. Strategic planning
2. Policies and procedures
3. Risk management
4. Performance measurement
5. Customer service standards
6. Employee training and development
7. Internal audits and reviews
8. Corrective action processes
9. Continuous improvement initiatives
10. Public reporting and accountability

In Alberta, certain municipal functions such as safety codes administration may be required to operate under formal Quality Management Systems (QMS) that establish service delivery standards and operational requirements.

Benefits of Quality Management for Municipalities

Improved Service Delivery

Residents receive more reliable and predictable services.

Greater Efficiency

Processes are streamlined, reducing wasted time and resources.

Better Financial Stewardship

Improved processes help municipalities make better use of limited taxpayer funds.

Increased Compliance

Standardized procedures improve compliance with provincial legislation, regulations, and policies.

Reduced Organizational Risk

Documentation, oversight, and consistent processes reduce the risk of errors, audit findings, and service failures.

Higher Employee Engagement

Employees generally become more engaged when expectations are clear, processes are efficient, and they are involved in organizational improvements.

Greater Public Trust

Consistent service standards and transparent reporting improve resident confidence in municipal government.

Challenges in Small Municipalities

For small municipalities such as villages, quality management can be difficult because of:

- Limited staffing resources
- Multiple responsibilities assigned to the same employee
- Limited budget capacity
- Dependence on institutional knowledge
- Limited succession planning capacity

Research on municipal organizational capacity suggests that small municipalities must focus on practical quality-management practices such as documented procedures, cross-training, performance monitoring, workload visibility, and continuous improvement rather than large bureaucratic quality programs.

Practical Example

A village receives repeated complaints about slow development permit approvals.

Using quality management principles, the municipality would:

1. Measure current approval timelines.
2. Map the approval process.
3. Identify bottlenecks.
4. Standardize requirements.
5. Train staff.

6. Monitor results.
7. Report performance to Council.
8. Continue refining the process.

The result is shorter review times, fewer complaints, more efficient use of staff resources, and higher resident satisfaction.

Quality management in a municipal organization is a structured approach to delivering better public services through continuous improvement, performance measurement, employee involvement, accountability, and citizen-focused service delivery. A well-designed quality management system helps municipalities improve efficiency, reduce risk, strengthen public trust, support employee performance, and ensure that limited public resources are used effectively. For small municipalities, quality management is often less about formal certification and more about creating consistent processes, measuring outcomes, and fostering a culture of continuous improvement.

Quality Management Process in Stirling

The Village does not have software for tracking of work orders, but relies on direct communication and emails from Administration to Staff, often having the assigned staff contacting the party requesting the work directly.

The Village has all the same issues noted in the challenges of a small municipality, but in the same measure the small municipality means often times staff are familiar with the people they are speaking with and the matters are dealt with as efficiently as possible.

The only area where time tracking is employed is through development whereby a spreadsheet tracks the development permit applications collecting data as the development officer moves the application through the process. This data is quantifiable and sole source data, as each document provided is dated and that is where the data is originated from.

ORRSC has a workorder program attached to GIS, but the tool is ineffective as it requires computer access for the staff in the field to be able to close the loop, meaning there would have to be an investment in hardware added to each of the public works vehicles, or more staff time in the office for the reporting process. After a trial it was determined the current process of direct communication, or an email was more efficient; yielded the same outcome; and did not impact operations efficiency by creating more follow up reporting time.

Business Continuity

Business continuity is the ability of a municipality to continue delivering critical services during and after a disruption. For a small municipal organization, business continuity means ensuring that essential community services remain operational regardless of emergencies, disasters, technology failures, staff absences, infrastructure disruptions, cyberattacks, utility outages, or other unforeseen events. Unlike private businesses, municipalities cannot simply suspend operations until conditions improve. Residents

continue to require drinking water, wastewater treatment, emergency response coordination, financial administration, public communications, infrastructure maintenance, and legislative services regardless of circumstances.

In small municipalities, business continuity is particularly important because organizations often operate with limited staffing, significant role overlap, and a high degree of dependency on a small number of employees. The loss or absence of a single person can disrupt multiple municipal functions simultaneously. As a result, business continuity is not simply an emergency management exercise. It is an organizational resilience strategy that protects service delivery, public confidence, regulatory compliance, and community well-being.

Understanding Business Continuity

Business continuity refers to a municipality's ability to maintain critical operations during a disruption and restore normal operations as quickly as possible afterward. The concept extends beyond disaster recovery.

Traditional disaster recovery focuses on restoring systems after a disruption has occurred. Business continuity focuses on ensuring critical services continue despite the disruption. The emphasis is on maintaining service delivery rather than waiting until recovery begins.

For municipalities, this means asking:

- How do we continue operating if a key employee is unavailable?
- How do we continue delivering services if our office becomes inaccessible?
- How do we continue operations during a cybersecurity incident?
- How do we continue legislative and financial functions during a prolonged emergency?
- How do we communicate with residents when traditional systems are unavailable?
- How do we maintain essential infrastructure operations during a crisis?

Why Business Continuity Matters in Municipal Government

Municipal governments provide essential public services that communities depend upon every day.

Examples include:

- Water treatment and distribution.
- Wastewater collection and treatment.
- Roads and transportation infrastructure.
- Fire protection and emergency management.
- Development and permitting services.
- Financial administration and taxation.
- Legislative services.

- Public communications.
- Utility administration.

Unlike many private-sector activities, these services cannot simply stop when problems occur. Failure to maintain continuity can create public safety risks, regulatory compliance issues, financial consequences, and reputational damage.

The Unique Continuity Challenges Facing Small Municipalities

Limited Staffing Capacity

One of the most significant challenges facing small municipalities is limited organizational capacity.

In many villages and small towns:

- The CAO performs multiple functions.
- Managers hold broad portfolios.
- Technical expertise may reside with one employee.
- Administrative capacity is limited.

A variety of research found in this report, notes that municipal leaders in smaller organizations frequently perform multiple roles simultaneously, making the organization heavily dependent on individual knowledge and experience.

A disruption affecting one employee may therefore affect several areas at once.

Key-Person Dependency

Small municipalities often face significant "key-person risk."

Examples include:

- One employee managing payroll.
- One employee overseeing utilities.
- One employee administering financial systems.
- One employee maintaining legislative knowledge.
- One employee coordinating emergency management activities.

Research already identified in this report notes, concentration of institutional knowledge within a single individual as a major organizational vulnerability.

Business continuity planning seeks to reduce these vulnerabilities.

Technology Dependence

Modern municipalities increasingly rely on:

- Financial software.
- Document management systems.
- GIS systems.
- SCADA utility controls.
- Payroll systems.
- Communication platforms.
- Cloud services.

A cyberattack or major technology outage can significantly disrupt operations. Municipal continuity planning therefore includes technology recovery strategies, backup systems, alternative communication methods, and cybersecurity preparedness.

Components of an Effective Municipal Business Continuity Program

1. Identification of Critical Services

The first step is determining which municipal services must continue under all circumstances. Typical critical services include:

Priority 1

- Water services.
- Wastewater operations.
- Emergency management.
- Emergency communications.
- Public safety functions.

Priority 2

- Payroll.
- Accounts payable.
- Financial administration.
- Legislative services.
- Public communications.

Priority 3

- Long-term planning.
- Strategic projects.
- Non-essential administrative activities.

Municipal continuity planning begins by identifying which services must be restored first if disruptions occur.

2. Risk Assessment

Municipalities should evaluate risks including:

- Natural disasters.
- Floods.
- Wildfires.
- Severe weather.
- Cyberattacks.
- Utility failures.
- Infrastructure breakdowns.
- Staff shortages.
- Pandemic-related disruptions.
- Facility loss or damage.

Understanding risks allows municipalities to develop appropriate mitigation and response strategies.

3. Succession and Workforce Continuity

For small municipalities, workforce continuity is often the most important business continuity issue.

Best practices include:

- Cross-training employees.
- Documenting procedures.
- Developing acting assignments.
- Creating succession plans.
- Identifying critical knowledge.
- Reducing dependency on single employees.

Research contained within this report emphasizes knowledge-transfer systems and continuity planning to reduce disruption during both planned and unplanned absences.

4. Documentation of Critical Processes

Municipalities should document:

- Payroll procedures.
- Utility billing procedures.
- Financial processes.
- Council meeting administration.
- Development application reviews.
- Emergency response procedures.
- Procurement processes.

When procedures exist only in employees' memories, continuity risk increases dramatically.

5. Emergency Communications

During disruptions, communication becomes critical.

A business continuity plan should define:

- Internal communication procedures.
- Resident notification processes.
- Council communication protocols.
- Media response responsibilities.
- Alternative communication channels.

Maintaining accurate information flow is often one of the most important factors in successful continuity efforts.

6. Technology Recovery

Municipal continuity planning should address:

- System backups.
- Off-site data storage.
- Remote work capabilities.
- Cloud-based applications.
- Alternative access methods.
- Recovery priorities.

Modern municipal operations depend heavily upon information technology, making technology resilience a central aspect of business continuity.

The Role of Council in Business Continuity

Council plays a governance role in continuity planning.

Council should:

- Establish risk management expectations.
- Support continuity planning initiatives.
- Allocate resources for preparedness.
- Monitor organizational resilience.
- Understand major operational risks.
- Ensure continuity planning remains current.

While administration develops and implements continuity plans, Council is responsible for ensuring the organization possesses sufficient capacity to maintain essential services during disruption. This aligns with broader governance responsibilities related to organizational sustainability and risk management.

Indicators of Strong Municipal Business Continuity

A municipality generally demonstrates strong business continuity when:

- Critical services are clearly identified.
- Key procedures are documented.
- Employees are cross-trained.
- Technology backups are regularly tested.
- Emergency communication plans exist.
- Successors or backups are identified for critical positions.
- Major risks are regularly reviewed.
- Continuity plans are exercised and updated.
- Recovery responsibilities are assigned.

Organizations that possess these characteristics are generally more resilient and better able to maintain services during unexpected disruptions.

Application to a Small Municipality

For a small municipality such as a village with limited staffing resources, business continuity is fundamentally about organizational resilience.

The greatest continuity risks are often not catastrophic disasters but rather:

- Loss of key personnel.

- Retirement of experienced employees.
- Extended illness.
- Technology failures.
- Cybersecurity incidents.
- Loss of institutional knowledge.
- Insufficient cross-training.

Consequently, effective business continuity planning focuses on building organizational capacity through documentation, cross-training, knowledge transfer, succession planning, risk management, and emergency preparedness. These actions reduce dependency on individuals and increase the municipality's ability to continue serving residents regardless of circumstances.

Business continuity in a small municipal organization is the ability to continue delivering essential public services when disruptions occur. It is a strategic risk-management framework that protects residents, employees, infrastructure, financial operations, and community confidence. For small municipalities, continuity planning extends beyond emergency response and includes succession planning, knowledge management, cross-training, technology resilience, process documentation, and organizational capacity building. Ultimately, a strong business continuity program ensures that the municipality can continue serving its community even when faced with significant operational challenges.

Business Continuity with the Village of Stirling

The Village has a process of cross training administration staff in functions critical to the operating function of the Village.

This does not mean every function is covered, as processes such as Development where a level of specialization is necessary has only ever been done by the CAO and in the resulting vacancies of the position has been looked after as a fee for service by ORRSC.

The Village has exposure in other areas of specialization like water and wastewater where we only have one staff member trained and ticketed for the function.

Like development this is an area we could cover via garnering short term contracted services through the Ridge Water Services Commission.

Should the Village lose all staff for a given financial function they Village could utilize their contract with the Town of Raymond to supplement this over a short period of time, understanding the costs would be significant.

Utilization of contracted services in his way is substantially higher than our own internal staff.

Information technology is backed up nightly to an offsite location provided for by our IT contractor, so in the event of a catastrophic server failure, only the data for the day it occurred would be compromised and necessary for reentry.

COVID created the need for remote work to occur in order to maintain the Villages Administrative side of the operation and as such process and technology were implemented to ensure the Administration office could operate and provide services; even while not being physically present to do so.

The Village utilizes a standard municipal account software and procedures for most processes have been documented; but this practice is most effective with the cross training we put staff through to provide exposure to the programs and process before having to address it as a result of a vacancy.

Comprehensive Overview of Findings

Your two clarifications were:

1. **Include all findings**, covering strengths and positive practices as well as weaknesses, risks, deficiencies, and unresolved issues.
2. **Include recommendations and proposed corrective actions** where they relate directly to the findings.

This overview follows those instructions. No external evidence has been added, even where the report itself discusses legislation, academic research, government information, or comparator municipalities.

Executive assessment

Overall organizational condition

The Village is functional, capable, and operationally effective, but much of that effectiveness depends on a small number of people carrying unusually broad responsibilities.

Central vulnerability

Leadership, knowledge, authority, and specialized skills are overly concentrated, creating succession, continuity, internal-control, and workload risks.

Financial finding

Recurring operating revenue has strengthened and financial reporting is reliable, but capital-grant volatility, rising fixed costs, infrastructure exposure, and increased debt require careful management.

Required transition

The Village should move from an informal, person-dependent model to a documented system of measurable priorities, realistic capacity, distributed authority, succession protection, and integrated reporting.

The report does **not** conclude that the Village lacks capable leadership, competent employees, sound financial reporting, or effective services. Its central conclusion is more nuanced: the Village is achieving meaningful results, but often **despite structural limitations rather than through a fully developed strategic-management system**. Leadership is described as operationally effective but only partially effective as a sustainable and distributed system; strategic activity exists, but intended outcomes, priorities, resources, ownership, and measurements are not consistently defined. Roles are clear legislatively but less clear in the actual operating model.

The major recurring theme is **organizational concentration**. The CAO and Director of Operations carry extensive executive, managerial, technical, statutory, and operational portfolios. Contracted services fill some gaps but do not eliminate internal supervisory, knowledge-retention, decision-ownership, or continuity requirements. This produces key-person dependency, limits strategic capacity, complicates delegation, and makes succession substantially harder.

The following diagram illustrates how the four major areas of the report interact.



Figure 1: The internal audit portrays a capable municipality whose principal vulnerabilities arise from concentrated leadership, incomplete strategic controls, financial and infrastructure pressure, and key-person dependency. The corrective path is to formalize outcomes, roles, succession, integrated planning, and measurable reporting.

1. Nature and evidentiary status of the report

The document is an internal organizational audit prepared by **Scott Donselaar CAO**. It examines four broad areas:

1. Leadership effectiveness and organizational direction.
2. Workforce capability and capacity.

3. Finance and accounting.
4. Operations and business continuity.

The report expressly distinguishes an assessment of the **leadership system, governance framework, and organizational design** from an evaluation of any individual employee or elected official. It also acknowledges that its organizational findings constitute an **internal management assessment rather than an independent assurance opinion**. The independently audited financial statements, by contrast, provide external assurance over the accuracy and presentation of the Village's financial statements.

That distinction matters. The report contains extensive quantitative and documentary evidence, but some conclusions—particularly those concerning governance behavior, culture, strategic direction, and organizational capacity—represent Administration's assessment of the available evidence.

2. Leadership, governance, and strategic direction

Strategic planning

Strengths

The Village has used strategic business plans since at least 2015. The current plan contains a community vision, relevant municipal priorities, four strategic pillars, and commitments to quarterly monitoring and annual review. Administration has acted on successive plans and aligned budget resources with Council initiatives.

The report also finds that Administration generally provides Council with substantial information sufficient to support decisions, and it identifies examples of innovation and financial stewardship, including pool improvements, fire-apparatus procurement, recreation programming, reserve building, fleet practices, partnerships, and alternative service or revenue approaches.

Weaknesses

The strategic plan received a **design-effectiveness assessment of 2.8 out of 5**. The report concludes that it is a credible direction-setting document, but not yet a complete strategic business plan or performance-management system. It lacks consistently defined:

- Intended outcomes.
- Baselines and targets.
- Initiative owners.
- Annual milestones.
- Complete costs and resource requirements.
- Completion criteria.
- Prioritization rules.
- Strategic risks and dependencies.

As a result, Council could receive reports confirming that activity is occurring without being able to establish whether an initiative is complete, on schedule, affordable, successful, or worth its cost. The existing plan also provides no consistently defensible method for determining which initiative should be delayed when staff or funding capacity is insufficient.

Administration was reportedly discouraged from providing clarifying or operational input during the initial planning process. Consequently, several initiatives have required later clarification through Council discussions. The report identifies annexation, recreation planning, tourism, and economic development as examples of priorities broad enough to require substantial clarification or separate implementation plans.

Governance and role clarity

The formal division of responsibility is clearly described:

- **Council** establishes vision, policy, budget, service expectations, strategic priorities, and public accountability.
- **The CAO and Administration** implement Council decisions, manage staff and operations, provide advice, and deliver services.

The weakness is not the legislative framework; it is the gap between the formal model and day-to-day reality. The organizational chart implies several director-level functions, but only the Director of Operations exists as a full internal director position. Community Services, Corporate Services, Public Safety, development, human resources, economic development, emergency-management, and utility responsibilities largely return to the CAO.

This creates three principal risks:

1. **Capacity risk:** operational responsibilities displace long-term strategy, policy development, performance management, and organizational improvement.
2. **Control risk:** one position may recommend, authorize, implement, and monitor related actions.
3. **Continuity risk:** acting authority, institutional knowledge, and backup capacity may be insufficient during an absence or departure.

The report also identifies increasing uncertainty at the governance-administration boundary. Council has legitimate oversight responsibilities, but the report raises concern that detailed operational scrutiny and direction may blur accountability and slow organizational change.

Leadership conclusion

The report answers “Is leadership effective?” with **partially**:

- Leadership is effective in maintaining operations, providing decision support, managing risk, controlling costs, and advancing initiatives.
- It is not fully effective as a sustainable system because strategic capacity is constrained, role concentration is high, succession depth is limited, and governance direction often requires clarification.

3. Workforce capability and capacity

Staffing levels

The report concludes that Stirling is **leanly staffed rather than overstaffed**. It reports 8.0 FTEs, or 6.87 FTEs per 1,000 residents using the cited population of 1,164. Comparator rates were reported as 8.49 for Milk River, 9.07 for Spirit River, 12.87 for Acme, and 9.12 for Irricana. The report calculates that Stirling operates with approximately 25%–30% fewer staff per resident than the average of the four comparators.

The staffing pressure is concentrated in Administration. Stirling reported 3.4 administrative FTEs, or 2.92 per 1,000 residents—the lowest administrative ratio among the comparators—while operations staffing was closer to the comparator range. The report recommends maintaining operations staffing while increasing administrative capacity by approximately **1.0 to 1.5 FTE over several years**, subject to growth and workload requirements.

A June 17, 2026 restructuring proposal would have added 16 weekly hours, increasing the organization from 8.0 to 8.4 FTE. Its purpose was to expand front-office supervision, move development responsibilities away from the CAO, improve knowledge distribution, and restore CAO capacity for strategic work. The proposal was not fully implemented; job descriptions were approved, but the larger recommended operational changes were tabled.

Recruitment

Recruitment practices are presented as generally effective. The Village uses internal selection where succession or cross-training makes that practicable and external recruitment under Policy HR03-22 where required. Interview panels include management and other staff, and specialized positions such as CAO may use an external recruiter.

Over the six years discussed, the Village externally recruited for one part-time and one full-time position. Both competitions produced qualified candidates without having to repost. The evidence therefore supports satisfactory recruitment outcomes, although the small number of competitions limits the strength of any broader conclusion.

Engagement, training, retention, and labor relations

Administration uses Council-meeting debriefs, annual reviews linked to strategic priorities, project ownership, staff budget input, recognition, team-building, and informal staff gatherings to support engagement. Employees are encouraged to propose workflow and efficiency improvements.

Training expanded after 2020 from predominantly mandatory technical certification to include professional development, conferences, emergency-management training, leadership development, succession preparation, and regulatory training. The report characterizes this as an investment in future capacity and efficiency.

The report states that, excluding the CAO position, the Village had a **75% ten-year staff retention rate**, with the two reported departures being retirements. Most remaining employees either had or were approaching ten years of service. However, the report appropriately warns that percentages are volatile in a small workforce and should be supplemented with departure reasons, tenure distribution, and critical-position retention.

Labor relations are non-union. Compensation ranges are reviewed using public- and private-sector comparisons and inflation information. During unusually high inflation, the Village used a one-time lump-sum approach rather than permanently increasing the entire wage grid.

Workforce gaps and morale

The report finds that the Village possesses many of the skills needed for future success, but those capabilities are concentrated. The largest gaps are:

- Leadership and succession depth.
- Dedicated strategic-planning capacity.
- Long-term policy, risk, and infrastructure analysis.
- Organizational redundancy.
- Knowledge distribution.
- Capacity to lead change while maintaining daily operations.

The report does **not** conclude that morale is either strong or poor. It contains no employee survey, engagement score, absenteeism analysis, or comparable direct measure. It identifies practices that may support engagement and risks that may undermine it, but employee sentiment cannot be confirmed from the evidence provided.

4. Finance and accounting

Revenue and budget performance

Operating revenue increased from **$2.215 million in 2019 to $3.096 million in 2025**, an increase of $880,701 or 39.8%. Total revenue rose 59.2%, but the larger total increase was materially influenced by capital transfers. Property taxes and user fees together represented approximately 76% of 2025 operating revenue.

Capital transfers were highly volatile: $303,840 in 2019, $2.380 million in 2024, and $914,686 in 2025. The report therefore warns against treating 2024 as a recurring revenue baseline. Operating revenue exceeded budget in each year for which comparable budget information was available, while delayed or unrealized capital transfers frequently caused total revenue to fall below budget.

2025 financial position

The 2025 audit was unmodified. Cash increased to $987,994, accumulated surplus reached $12.539 million, reserves increased to $521,808, and capital additions exceeded amortization. However:

- Pre-capital operating revenue was $751,322 below expenses.
-
- Net financial debt increased to $219,419.
- Long-term debt increased to $1.029 million.
- The reported annual surplus of $163,364 depended on $914,686 in capital transfers.

Debt remained well below the regulatory ceiling: the report identifies a $4.644 million limit and $1.029 million of actual debt. Nevertheless, it cautions that statutory debt capacity is not the same as affordability or financial sustainability.

Most accumulated surplus was not available cash: approximately 91.32% represented equity in tangible capital assets. This limits the extent to which the headline accumulated-surplus figure can be treated as flexible funding.

Taxation and external cost pressure

The 2025 gross property-tax levy was $1,568,809. Net municipal property-tax revenue was $1,174,375; $394,434, or 25.14% of the gross levy, related to education and seniors requisitions. Requisitions caused approximately 48.63% of the 2024-to-2025 dollar increase in the gross levy.

A broader report calculation combining requisitions, commissions, policing, and debt costs found that these items increased from $410,709.91 in 2019 to $755,929.31 in 2025. They represented 39.49% of taxation in 2019 and 48.18% in 2025 before considering the debt-related utility rider.

Other fixed Administration costs—employer contributions, utilities, telephone, postage, association fees, audit fees, IT/software, and insurance—increased by a reported $83,299.12 between 2019 and 2025. The report also identifies $132,780 of 2025 budget items that were not present in 2019, including

reserve transfers, sidewalk rehabilitation, facility maintenance, water maintenance, and community committees.

Administration compensation increased only 5.54% between 2019 and 2025, or approximately 0.91% compounded annually, compared with the report's stated 20.3% cumulative inflation figure. The report therefore concludes that compensation growth was not the principal driver of the Village's broader cost escalation.

Financial controls and audit history

Four policies form the report's financial-control framework:

- AR02-20 Tangible Capital Assets.
- AR02-24 Investment and Surplus Management.
- AR07-23 Budget and Financial Controls.
- AR15-25 Asset Management.

Together, they govern asset recording, lifecycle planning, project prioritization, budgeting, spending authority, reserve management, reporting, and capital funding. The report views these as an integrated framework connecting asset needs to capital plans, budgets, reserves, and reporting.

From 2019 through 2025, every external audit produced an unmodified opinion. No qualified or adverse opinions, disclaimers, going-concern warnings, or publicly disclosed significant internal-control deficiencies were identified in the auditor reports reviewed.

5. Operations, assets, and continuity

Service delivery and productivity

The Village delivers roads, water, wastewater, stormwater, waste management, recreation, and fire services. Policing, bylaw enforcement, and EMS are delivered by provincial or regional arrangements, while fire service is directly managed by the Village.

Two external reviews reportedly found no savings in existing contracts and licensing. The report also documents cases where automation was rejected following cost-benefit analysis—for example, billing-envelope equipment costing approximately $10,000 was not justified by the staff time it would save.

Asset and maintenance condition

Infrastructure risk is one of the report's most significant long-term concerns. Principal exposures include:

- Wastewater capacity and condition.

- Aging water infrastructure and fire-flow limitations.
- Roads, sidewalks, and stormwater.
- Growth-related servicing.
- Reserve adequacy.
- Timing mismatches between infrastructure investment and development revenue.

Pool work illustrates the impact of asset deterioration. Pool-maintenance funding increased from $15,000 in 2019 to $115,000 in 2025 after work exposed basin and concrete deficiencies. The Village also added $25,000 in 2025 for Community Centre and FCSS building maintenance.

Maintenance is based on legislative, industry, inspection, servicing, and product requirements. Depending on the asset, inspections occur quarterly, semiannually, or annually, and larger projects are incorporated into the capital budget where funding sources permit.

Quality and process management

The Village does not use a comprehensive work-order system. Service requests are generally managed through direct communication and email. Development applications are tracked through a spreadsheet that provides dated, quantifiable records.

An ORRSC GIS work-order system was trialed but rejected because closing field work orders would have required additional hardware or office time without improving the outcome. This demonstrates cost-conscious process selection, but the absence of an integrated tracking system limits organization-wide performance data and formal trend measurement.

Business continuity

Existing continuity strengths include:

- Cross-training of administrative staff.
- Documented procedures for many municipal-accounting processes.
- Short-term external backup options for development, utilities, and finance.
- Nightly offsite information backups.
- Remote-work capability developed during COVID.

Material continuity gaps remain. Development expertise has historically resided with the CAO; water and wastewater certification is concentrated in one employee; specialized external support would cost more than internal delivery; and not every critical function has a fully trained internal backup.

6. Priority corrective actions identified by the report

Priority	Report-supported corrective action	Purpose
1	Convert every strategic initiative into an implementation charter with an outcome, scope, owner, milestones, costs, capacity requirements, risks, measures, and reporting schedule.	Convert the strategic plan from a statement of direction into an accountable management framework.
2	Establish formal priority classifications and require Council to identify what is phased or deferred when new work is added.	Prevent overcommitment and hidden displacement of existing priorities.
3	Update the organizational chart to show actual portfolios, reporting relationships, contracted functions, delegated authority, approval limits, and backups.	Align formal accountability with operational reality.
4	Conduct a role-capacity and segregation-of-duties review.	Reduce overload and identify decisions requiring independent review.
5	Adopt formal succession and knowledge-continuity plans for the CAO, Operations, finance, development, utilities, emergency management, HR, and economic development.	Reduce key-person dependency.
6	Adopt a Council–CAO governance protocol.	Clarify oversight, information requests, collective direction, operations, and dispute resolution.
7	Introduce an integrated quarterly dashboard covering initiatives, budget, milestones, risks, capacity, infrastructure, succession, and decisions required.	Shift reporting from activity to outcomes.
8	Increase administrative capacity by approximately 1.0–1.5 FTE over time if supported by continuing growth and workload.	Restore strategic capacity and strengthen redundancy.
9	Maintain site-specific occupational health and safety controls and obtain authoritative clarification on the seasonal 20-worker threshold.	Address compliance uncertainty and materially different workplace hazards.
10	Strengthen lifecycle funding, reserves, infrastructure prioritization, and growth-cost recovery.	Prevent today’s growth and deferred renewal from becoming future unfunded liabilities.

These actions are drawn directly from the report’s governance, staffing, OHS, financial, infrastructure, performance-management, and continuity recommendations.

Overall conclusion

The report describes a Village that is **capable, financially accountable, operationally active, and supported by experienced staff**, with clean external audits, improving recurring revenue, established financial policies, active training and cross-training, and demonstrated service innovation.
Its principal weaknesses are systemic rather than evidence of generalized operational failure:

- Strategy is insufficiently translated into measurable implementation.
- Leadership and specialized knowledge are concentrated.
- Administrative staffing and succession depth are thin.
- Governance and operational boundaries require clarification.
- Infrastructure and fixed-cost pressures are rising.
- Capital funding and some operating capacity remain dependent on government transfers.
- Performance, quality, morale, and service outcomes are not comprehensively measured.
- Business continuity still depends significantly on specific employees and outside backup arrangements.

The report's core recommendation is therefore not simply to address taxation, add staff, or revise one policy. It is to **formalize the Village's entire management architecture**: clear Council outcomes, realistic priorities, accurate organizational design, distributed leadership, documented knowledge, integrated financial and asset planning, stronger continuity protection, and measurable public reporting.

Strategic Plan
2026–2030

Building Community Resilience Together

STIRLING

About:
Honouring Our Past, Preparing for the Future

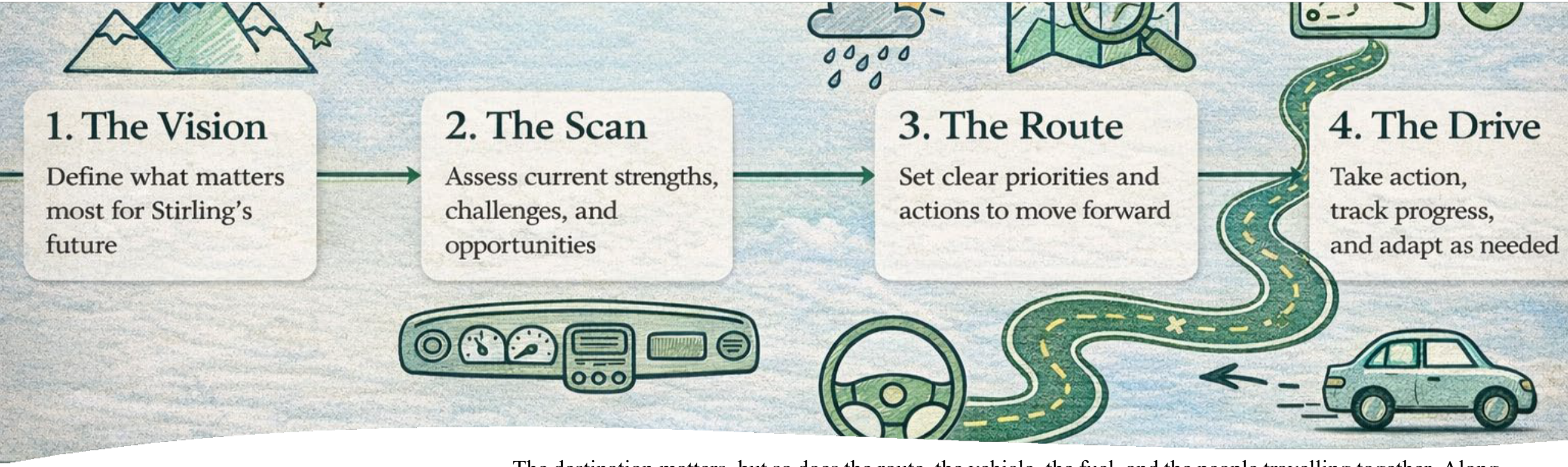
The Village of Stirling is a unique and proud community. Established in 1899 and designated as a National Historic Site.

Stirling has maintained a strong sense of identity rooted in family, faith, cooperation, and neighbourly connection.

With a small-town feel, a K–12 school, strong volunteerism, and a tradition of community events, Stirling remains a place where people know one another and take pride in where they live.

The Village has demonstrated an ability to innovate while staying true to its character. Past accomplishments include investments in core infrastructure, modernization of municipal services, improved digital connectivity through fibre broadband, renewable energy initiatives, and continued support for community facilities and programming.

These efforts have helped position Stirling as a safe, connected, family-focused community with a solid foundation for the future.



Why Strategic Planning Matters:

"Community Road Trip"

STIRLING

The destination matters, but so does the route, the vehicle, the fuel, and the people travelling together. Along the way, conditions change, weather shifts, detours arise, and opportunities appear that weren't visible at the start. A good plan doesn't lock the community into a single rigid path; it provides shared direction, agreed priorities, and the flexibility to adjust as circumstances evolve.

For Stirling, strategic planning:

- Creates clarity about what matters most
- Helps focus limited time, staff, and financial resources
- Aligns Council, administration, volunteers, and partners
- Reduces repeated debates by establishing agreed priorities
- Supports transparency and accountability to residents

This plan is designed to strengthen community resilience; the ability to turn pressure into strength and uncertainty into opportunity.

Vision:

To foster a vibrant, safe community that nurtures innovation, belonging, and a family-focused lifestyle through thoughtful, well-planned growth.

This vision reflects strong alignment among Council. It emphasizes:

- Vibrancy and safety as foundational
- A strong sense of belonging and community connection
- Families and youth as central to community life
- Innovation as a tool, not an end in itself
- Growth that is intentional, well planned, and aligned with community values

The vision serves as the destination for this strategic plan and is the first test or filter for our decision-making.

Core Values

The Village of Stirling upholds a high standard of honesty, fairness, professionalism, transparency, and accountability in delivering reliable, cost-effective services to our residents.

These values define *how* the Village governs and delivers services:

- Honesty and transparency ensure residents can see and understand decisions
- Professionalism and fairness guide consistent and respectful service delivery
- Accountability and fiscal responsibility reinforce value for every tax dollar
- Celebrating the past while owning the future balances heritage with progress

Together, these values form the foundation beneath all strategic priorities.

Strategic Framework:



Each pillar answers a different question:

- *Can we afford it, now and long term?*
- *Does this strengthen daily life and safety?*
- *Does this build pride, belonging, and identity?*
- *Does this guide growth in the right way, at the right pace?*

No pillar stands alone. Decisions should be considered through multiple lenses, not in isolation.

Pillar 1: Financial Sustainability

No.	Key Priorities	Prerequisite	Timeframe	Noteworthy Considerations	Resource Requirements		Roles and Responsibilities	
					Capital	Operational	Responsible	Partners
Intent: To protect the long-term financial health of the Village through responsible stewardship, efficiency, and diversification.								
1.1	Review external boards, commissions, and agencies to access value, cost, and participation.	1.1 and 1.2 are connected	Start with - Chief Mountain; RRPSS; ORRSC and ongoing	Structure reviews with clear evaluation criteria including Cost-benefit and GAP analysis, financial benchmarking and reporting, and service alignment.			Lead - Mayor Council/CAO	
1.2	Conduct an Internal Audit - Operational Review, Benchmark taxation and service levels against comparable communites and the region		CAO to pull job descriptions; comparison community data	Structure reviews with clear evaluation criteria including Cost-benefit and GAP analysis, financial benchmarking and reporting, and service alignment.			Lead - Mayor Council/CAO	
1.3	Strengthen Grant Coordination and partnerships to maximize funding success		Ongoing as project alignment occurs	Active grant searching and coordination			Council/CAO	Community Organizations
1.4	Explore Innovative and non-tax revenue opportunities		Ongoing as opportunities occur	Exploration of Municipal corporations and other potential public-private partnerships			Council/CAO	

Pillar 2: Build Community

No.	Key Priorities	Prerequisite	Timeframe	Noteworthy Considerations	Resource Requirements		Roles and Responsibilities	
					Capital	Operational	Responsible	Partners
Intent: To strengthen the physical and social foundations that support safety, accessibility, and quality of life.								
2.1	Core infrastructure planning to support future growth and annexation		Develop an Infrastructure Plan to facilitate Annexation.	Investment in Core Infrastructure and future planning - Clear decision points on aging infrastructure	Operating expense for engineers to draft plans		Council/CAO	Engineering Consulting Services
2.2	Defined Standards for Infrastructure and Facilities		Engineering Standards for Infrastrcture and Accessibility for Muncipal Facilities. 2026/2027	Investment in Core Infrastructure and future planning - Clear decision points on aging infrastructure	Operating expense for engineers to draft plans		Council/CAO	Engineering Consulting Services
2.3	Accessibility improvements to municipal facilities		Costing options for accessibility upgrades to municipal facilities to meet the municipal standard.	Accessibility upgrades		Capital Dollars for upgrades to improve accessibility.		
2.4	Recreation Master Plan development & implementation	2.4 and 2.5 are connected, create a recreation master plan adhoc committee	Bring back to Council before the end of 2026 to have discussion on how Council will approach this.	Recreation planning and outdoor amenities - Youth, seniors, and active-living facilities - Phased facility investments, inventory and reuse of underutilized assets			Recreation Master Plan Committee/ Council/ CAO	Community groups
2.5	Decisions on underutilized assets (e.g., kiosk, bowling alley)		FCSS/Bowling Alley part of the 2026 Budget. Others to be brought forward in next budget cycles.	Purpose for under utilized assets and facilities		Capital Dollars for retrofitting		
2.6	Long-term road and pavement solutions	2.1 and 2.6 are connected	Paving and storm water management to follow all deep services installation.	Investment in Transportation Infrastructure and long-term surfacing solutions		Capital Dollars in infrastructure planning		

Pillar 3: Celebrate Community

No.	Key Priorities	Prerequisite	Timeframe	Noteworthy Considerations	Resource Requirements		Roles and Responsibilities	
					Capital	Operational	Responsible	Partners
Intent: To strengthen a sense of belonging and connection by telling Stirling's story and supporting community life								
3.1	Marketing Plan		Changed to a marketing plan and to be started in 2027.	Improve community communications and storytelling, event documentation and storytelling tools,	Operating Dollars will be required.			
3.2	Recognition of volunteers, staff, and community groups		Support Lions and FCSS initiatives already taking place	Community recognition initiatives				
3.3	Heritage and National Historic Site Promotions		Part of 3.1 2027	Heritage based tourism promotion				Historic Society
3.5	Community appearance and beautification		Policy for 2027	Beautification/First impressions		Capital dollars for beautification additions in a separate GL		

Pillar 4: Enhance Community

No.	Key Priorities	Prerequisite	Timeframe	Noteworthy Considerations	Resource Requirements		Roles and Responsibilities	
					Capital	Operational	Responsible	Partners
Intent: To guide growth in a deliberate, value-based way that strengthens the community and remains financially sustainable								
4.1	Growth and Annexation Strategy development		Continue to 2030	Annexation Planning and business case development, future growth and economic investment			Council/CAO/ ORRSC	County of Warner
4.2	Economic Development Strategy		On going through TED/Southgrow	Clarification of commercial needs and opportunities, Economic development governance clarity, Community hub and market exploration, placemaking and community hubs,			TED Committee/ Council/CAO/ SouthGrow	
4.3	Land-use and Zoning Updates		Bonnie to attend Council Fall 2026 to discuss ARP or ASP for downtown.	Zoning and revitalization initiatives, incentive aligned with desired development, placemaking and community hubs,	ORRSC contract 2027		Council/CAO/ ORRSC	
4.4	Traffic calming and multimodal safety		2027 Costing Options for resources related to traffic calming; traffic engineering studies for changes to signs or intersection changes.	Community, school, and playground safety	Engineering Costs	Capital item acquisition		

This Strategic Plan is intended to be a **living document.**

Implementation

- Formal approval by Council
- Clear assignment of responsibility
- Integration into annual budgeting and work planning
- Public communication and engagement

Monitoring and Review

- Quarterly progress updates to Council
- Annual strategic review and course correction
- Adjustments in response to:
  - Financial realities
  - Infrastructure needs
  - Community feedback
  - External pressures or opportunities

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Flexibility and Resilience

Shifting conditions are expected. Success will be measured not by rigid adherence to a fixed plan, but by the Village's ability to stay aligned with its vision and values while adapting as needed.

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This Strategic Plan reflects Stirling's shared commitment to being a great place to call home both today and into the future. It balances ambition with realism, honours the past while embracing change, and provides a clear framework for making thoughtful decisions.

By working within its values, strategic pillars, and statutory plans, the Village of Stirling can continue to turn pressure into strength and opportunity into lasting community benefit.

Council (L to R): Mayor Scott Barton, Deputy Mayor Stacey Maynes, Councillors Justin Davis, Nikole Norris and Matthew Foss



Province of Alberta

MUNICIPAL GOVERNMENT ACT

Revised Statutes of Alberta 2000
Chapter M-26

Current as of May 14, 2026

Office Consolidation

© Published by Alberta King's Printer

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Note

All persons making use of this consolidation are reminded that it has no legislative sanction, that amendments have been embodied for convenience of reference only. The official Statutes and Regulations should be consulted for all purposes of interpreting and applying the law.

Amendments Not in Force

This consolidation incorporates only those amendments in force on the consolidation date shown on the cover. It does not include the following amendments:

2026 c10 s4(20) amends s326(1)(a)(v).

2020 c35 s24 amends s596(1)(b).

2025 c10 s39 amends s1(1)(m)(ii); repeals and substitutes ss250(2)(b) and 362(1)(g.1); amends s392(4).

2026 c10 s4 amends ss1(1) and 488(1); adds s619.1; amends s688(1)(b).

2026 c13 s24 amends s674(1.1).

Regulations

The following is a list of the regulations made under the *Municipal Government Act* that are filed as Alberta Regulations under the Regulations Act.

	Alta. Reg.	*Amendments*
Municipal Government Act		
Aeronautics Act Agreements	33/2014	*10/2016, 157/2020*
Airport Vicinity Protection Areas		
Calgary International	177/2009	*192/2010, 71/2014, 186/2017, 177/2018, 124/2019, 158/2020,*

		34/2021, 163/2021, 76/2026
Edmonton International	55/2006	*86/2016, 185/2017, 83/2022, 22/2024*
Business Improvement Area	93/2016	*123/2021, 91/2024, 173/2026*
NOTE: AR 173/2026 except s10, comes into force on Jan 1, 2027		
Canmore Undermining Exemption from Liability	113/97	*221/2004*
Canmore Undermining Review	34/2020	
City of Airdrie Downtown Community Revitalization Levy	253/2022	
City of Calgary Charter, 2018	40/2018	*18/2019, 56/2019, 187/2019, 216/2022, 218/2022, 99/2024*
NOTE: Certain provisions of AR 18/2019 come into force on later dates. See AR 40/2018.		
City of Calgary Rivers District Community Revitalization Levy	232/2006	*181/2016, 266/2018, 85/2024*
City of Edmonton Belvedere Community Revitalization Levy	57/2010	*234/2020, 86/2024*
City of Edmonton Capital City Downtown Community Revitalization Levy	141/2013	*131/2023, 109/2025, 200/2025*
City of Edmonton Charter, 2018	39/2018	*19/2019, 56/2019, 187/2019, 216/2022, 218/2022, 100/2024*
NOTE: Certain provisions of AR 19/2019 come into force on later dates. See AR 39/2018.		
City of Edmonton the Quarters Downtown Community Revitalization Levy	173/2010	*235/2020, 87/2024*
Clean Energy Improvements	212/2018	*153/2020*
Cochrane Community Revitalization Levy	204/2012	*254/2022, 88/2024*
Community Aggregate Payment Levy	263/2005	*187/2010, 175/2015, 196/2017, 205/2022, 199/2024*
Community Organization Property Tax Exemption	281/98	*283/2003, 182/2008, 4/2010, 77/2010, 204/2011, 9/2015, 257/2017, 220/2018, 56/2019, 295/2020, 152/2023, 162/2025*
Crown Land Area Designation	239/2003	*29/2013, 204/2017*
Debt Limit	255/2000	*25/2005, 100/2006, 253/2009, 5/2010, 13/2013, 171/2015, 294/2020, 61/2022*
Financial Information Return	158/2000	*71/2004, 35/2007, 68/2008, 170/2009, 112/2014, 191/2018*
Joint Use and Planning Agreements	110/2025	

Matters Related to Subdivision and Development ..... 84/2022 ..... *216/2022*
Matters Relating to Assessment Complaints, 2018 ..... 201/2017 ..... *218/2022, 258/2022, 142/2025*
Matters Relating to Assessment and Taxation, 2018 ..... 203/2017 ..... *185/2018, 146/2019, 256/2022, 93/2024, 267/2025, 175/2026*
NOTE: AR 175/2026 comes into force on Jan 1, 2027
Matters Relating to Regulated Industrial Assessment 174/2026
NOTE: AR 174/2026 comes into force on Jan 1, 2027
Municipal Census 88/2023
Municipal Corporate Planning 192/2017
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NOTE: AR 214/2025 s26 comes into force on the coming into force of s45(17) of the Health Statutes Amendment Act, 2025
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MUNICIPAL GOVERNMENT ACT

Chapter M-26

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Preamble

WHEREAS Alberta's municipalities, governed by democratically elected officials, are established by the Province, and are empowered to provide responsible and accountable local governance in order to create and sustain safe and viable communities;

WHEREAS Alberta's municipalities play an important role in Alberta's economic, environmental and social prosperity today and in the future;

WHEREAS the Government of Alberta recognizes the importance of working together with Alberta's municipalities in a spirit of partnership to co-operatively and collaboratively advance the interests of Albertans generally; and

WHEREAS the Government of Alberta recognizes that Alberta's municipalities have varying interests and capacity levels that require flexible approaches to support local, intermunicipal and regional needs;

THEREFORE HER MAJESTY, by and with the advice and consent of the Legislative Assembly of Alberta, enacts as follows:

Interpretation

1(1) In this Act,

(a) "ALSA regional plan" means a regional plan as defined in the *Alberta Land Stewardship Act*;

(a.1) "business" means

(i) a commercial, merchandising or industrial activity or undertaking,

(ii) a profession, trade, occupation, calling or employment, or

(iii) an activity providing goods or services,

whether or not for profit and however organized or formed, including a co-operative or association of persons;

(b) "by-election" means an election to fill a vacancy on a council other than at a general election;

(c) "chief administrative officer" means a person appointed to a position under section 205;

(d) "chief elected official" means the person elected or appointed as chief elected official under section 150;

(e) "council" means

(i) the council of a city, town, village, summer village, municipal district or specialized municipality,

(ii) repealed 1995 c24 s2,

(iii) the council of a town under the *Parks Towns Act*, or

(iv) the council of a municipality incorporated by a special Act;

(f) "council committee" means a committee, board or other body established by a council under this Act but does not include an assessment review board established under section 454 or a subdivision and development appeal board established under section 627;

(g) "councillor" includes the chief elected official;

(h) "designated officer" means a person appointed to a position established under section 210(1);

(i) "elector" means a person who is eligible to vote in the election for a councillor under the *Local Authorities Election Act*;

(j) "enactment" means

(i) an Act of the Legislature of Alberta and a regulation made under an Act of the Legislature of Alberta, and

(ii) an Act of the Parliament of Canada and a statutory instrument made under an Act of the Parliament of Canada,

but does not include a bylaw made by a council;

(k) "general election" means an election held to fill vacancies on council caused by the passage of time, and includes a first election;

(k.1) "growth management board" means a growth management board established under Part 17.1;

(k.2) "Indian band" means a band within the meaning of the *Indian Act* (Canada);

(k.3) "Indian reserve" means a reserve within the meaning of the *Indian Act* (Canada);

(l) "Land and Property Rights Tribunal" means the Land and Property Rights Tribunal established under the *Land and Property Rights Tribunal Act*;

(m) "local authority" means

(i) a municipal authority,

(ii) a provincial health agency or regional health authority under the *Provincial Health Agencies Act*,

(iii) a regional services commission, and

(iv) the board of trustees of a school division under the *Education Act*;

(n) "market value" means the amount that a property, as defined in section 284(1)(r), might be expected to realize if it is sold on the open market by a willing seller to a willing buyer;

(o) "Minister" means the Minister determined under section 16 of the *Government Organization Act* as the Minister responsible for this Act;

(p) "municipal authority" means a municipality, improvement district and special area and, if the context requires, in the case of an improvement district and special area,

(i) the geographical area of the improvement district or special area, or

(ii) the Minister, where the improvement district or special area is authorized or required to act;

(q) repealed 2020 cL-2.3 s24(2);

(r) "municipal purposes" means the purposes set out in section 3;

(s) "municipality" means

(i) a city, town, village, summer village, municipal district or specialized municipality,

(ii) repealed 1995 c24 s2,

(iii) a town under the *Parks Towns Act*, or

(iv) a municipality formed by special Act,

or, if the context requires, the geographical area within the boundaries of a municipality described in subclauses (i) to (iv);

(t) "natural person powers" means the capacity, rights, powers and privileges of a natural person;

(u) "owner" means

(i) in respect of unpatented land, the Crown,

(ii) in respect of other land, the person who is registered under the *Land Titles Act* as the owner of the fee simple estate in the land, and

(iii) in respect of any property other than land, the person in lawful possession of it;

(v) "parcel of land" means

(i) where there has been a subdivision, any lot or block shown on a plan of subdivision that has been registered in a land titles office;

(ii) where a building affixed to the land that would without special mention be transferred by a transfer of land has been erected on 2 or more lots or blocks shown on a plan of subdivision that has been registered in a land titles office, all those lots or blocks;

(iii) a quarter section of land according to the system of surveys under the *Surveys Act* or any other area of land described on a certificate of title;

(w) "pecuniary interest" means pecuniary interest within the meaning of Part 5, Division 6;

(x) "population" means population as determined by, and specified by order of, the Minister under section 604.1;

(y) "public utility" means a system or works used to provide one or more of the following for public consumption, benefit, convenience or use:

(i) water or steam;

(ii) sewage disposal;

(iii) public transportation operated by or on behalf of the municipality;

(iv) irrigation;

(v) drainage;

(vi) fuel;

(vii) electric power;

(viii) heat;

(ix) waste management;

(x) residential and commercial street lighting,

and includes the thing that is provided for public consumption, benefit, convenience or use;

(y.1) "regional services commission" means a regional services commission under Part 15.1;

(z) "road" means land

(i) shown as a road on a plan of survey that has been filed or registered in a land titles office, or

(ii) used as a public road,

and includes a bridge forming part of a public road and any structure incidental to a public road;

(z.1) "summer village residence" means a parcel of land having at least one building the whole or any part of which was designed or intended for, or is used as, a residence by one person or as a shared residence by 2 or more persons, whether on a permanent, seasonal or occasional basis;

(aa) "tax" means

(i) a property tax,

(ii) a business tax,

(iii) a business improvement area tax,

(iii.1) a community revitalization levy,

(iv) a special tax,

(v) a well drilling equipment tax,

(v.1) a clean energy improvement tax,

(vi) a local improvement tax, and

(vii) a community aggregate payment levy;

(bb) "taxpayer" means a person liable to pay a tax;

(cc) "whole council" means

(i) all of the councillors that comprise the council under section 143,

(ii) if there is a vacancy on council and the council is not required to hold a by-election under section 162 or 163, the remaining councillors, or

(iii) if there is a vacancy on council and the Minister orders that the remaining councillors constitute a quorum under section 160 or 168, the remaining councillors.

(1.1) Repealed 2019 c22 s10(2).

(1.2) In this Act, a reference to a body of water is to be interpreted as a reference to

(a) a permanent and naturally occurring water body, or

(b) a naturally occurring river, stream, watercourse or lake.

(2) For the purposes of this Act, a municipality or group of municipalities controls a corporation if

(a) the municipality or group of municipalities hold, other than by way of security only, securities of the corporation to which are attached more than 50% of the votes that may be cast to elect directors of the corporation and, if exercised, are sufficient to elect a majority of the directors of the corporation, or

(b) all or a majority of its members or directors are appointed by the municipality or group of municipalities.

(2.1) For the purposes of the definition of "summer village residence" in subsection (1)(z.1), "building" includes

(a) a manufactured home, as defined in section 284(1)(m),

(b) a mobile home, as defined in section 284(1)(n.1),

(c) a modular home, as defined in section 284(1)(n.2), or

(d) a travel trailer, as defined in section 284(1)(w.1),

but does not include a tent.

(3) For the purposes of this Act, a meeting or part of a meeting is considered to be closed to the public if

(a) any members of the public are not permitted to attend the entire meeting or part of the meeting,

(b) the council, committee or other body holding the meeting instructs any member of the public to leave the meeting or part of the meeting, other than for improper conduct, or

(c) the council, committee or other body holding the meeting holds any discussions separate from the public during the meeting or part of the meeting.

RSA 2000 cM-26 s1;2005 c14 s2;2012 cE-0.3 s279;2013 c17 s2;2015 c8 s2;2016 c24 s4;2017 c13 s1(2);2017 c22 s38;2018 c6 s2;2019 c22 s10(2);2020 cL-2.3 s24(2);2022 c16 s9(2);2023 c9 s19(2);2024 c10 s31

Application of Act

2(1) This Act applies to all municipalities and improvement districts.

(2) If there is an inconsistency between this Act and

(a) repealed 1995 c24 s3,

(b) the *Parks Towns Act*, or

(c) a special Act forming a municipality,

the other Act prevails.

1994 cM-26.1 s2;1995 c24 s3

Indian reserves

2.1 No municipality, improvement district or special area constituted under the *Special Areas Act* includes land set apart as an Indian reserve.

2016 c24 s5;2017 c13 s2(2)

Part 1
Purposes, Powers and Capacity of Municipalities

Municipal purposes

3 The purposes of a municipality are

(a) to provide good government,

(a.1) to foster the well-being of the environment,

(a.2) to foster the economic development of the municipality,

(b) to provide services, facilities or other things that, in the opinion of council, are necessary or desirable for all or a part of the municipality,

(c) to develop and maintain safe and viable communities, and

(d) to work collaboratively with neighbouring municipalities to plan, deliver and fund intermunicipal services.

RSA 2000 cM-26 s3;2016 c24 s6;2017 c13 s1(3); 2022 c16 s9(3)

Corporation

4 A municipality is a corporation.

1994 cM-26.1 s4

Powers, duties and functions

5 A municipality

(a) has the powers given to it by this and other enactments,

(b) has the duties that are imposed on it by this and other enactments and those that the municipality imposes on itself as a matter of policy, and

(c) has the functions that are described in this and other enactments.

1994 cM-26.1 s5

Natural person powers

6 A municipality has natural person powers, except to the extent that they are limited by this or any other enactment.

1994 cM-26.1 s6

Part 2
Bylaws

Division 1
General Jurisdiction

General jurisdiction to pass bylaws

7 Subject to section 7.1, a council may pass bylaws for municipal purposes respecting the following matters:

(a) the safety, health and welfare of people and the protection of people and property;

(b) people, activities and things in, on or near a public place or place that is open to the public;

(c) nuisances, including unsightly property;

(d) transport and transportation systems;

(e) businesses, business activities and persons engaged in business;

(f) services provided by or on behalf of the municipality;

(g) public utilities;

(h) wild and domestic animals and activities in relation to them;

(i) the enforcement of bylaws made under this or any other enactment, including any or all of the following:

(i) the creation of offences;

(ii) for each offence, imposing a fine not exceeding $10 000 or imprisonment for not more than one year, or both;

(iii) providing for the imposition of a penalty for an offence that is in addition to a fine or imprisonment so long as the penalty relates to a fee, cost, rate, toll or charge that is associated with the conduct that gives rise to the offence;

(iv) providing that a specified penalty prescribed under section 44 of the *Provincial Offences Procedure Act* is reduced by a specified amount if the penalty is paid within a specified time;

(v) providing for imprisonment for not more than one year for non-payment of a fine or penalty;

(vi) providing that a person who contravenes a bylaw may pay an amount established by bylaw and if the amount is paid, the person will not be prosecuted for the contravention;

(vii) providing for inspections to determine if bylaws are being complied with;

(viii) remedying contraventions of bylaws.

RSA 2000 cM-26 s7;2022 c5 s2

Face mask and proof of COVID-19 vaccination bylaws

7.1(1) Subject to subsections (5) and (6), on the coming into force of this section, a council may not, unless approved by the Minister, bring into force a bylaw or an amendment to a bylaw that requires one or both of the following:

(a) an individual to wear a face mask or other face covering for the primary purpose of preventing or limiting the spread of COVID-19 or any other communicable disease, as defined in the *Public Health Act*;

(b) an individual to provide proof of vaccination against COVID-19 or proof of a negative COVID-19 test on entering a premises.

(2) The Minister shall consider the public interest and consult with the Chief Medical Officer of Health appointed under the *Public Health Act* in determining whether to approve a bylaw or an amendment to a bylaw referred to in subsection (1).

(3) A bylaw or any portion of a bylaw that requires an individual to wear a face mask or other face covering for the primary purpose of preventing or limiting the spread of COVID-19 or any other communicable disease, as defined in the *Public Health Act*, and that is in effect on the coming into force of this section is repealed on the coming into force of this section.

(4) A bylaw or any portion of a bylaw that requires an individual to provide proof of vaccination against COVID-19 or proof of a negative COVID-19 test on entering a premises and that is in effect on the coming into force of this section is repealed on the coming into force of this section.

(5) The repeal of a bylaw under subsection (3) or (4) does not invalidate any enforcement efforts made pursuant to the bylaw when the bylaw was in force.

(6) This section does not apply to a bylaw or a portion of a bylaw that applies only to property owned or leased and operated by a municipality.

2022 c5 s3

Powers under bylaws

8(1) Subject to section 7.1, without restricting section 7, a council may in a bylaw passed under this Division

(a) regulate or prohibit;

(b) deal with any development, activity, industry, business or thing in different ways, divide each of them into classes and deal with each class in different ways;

(c) provide for a system of licences, permits or approvals, including any or all of the following:

(i) establishing fees for licences, permits and approvals, including fees for licences, permits and approvals that may be in the nature of a reasonable tax for the activity authorized or for the purpose of raising revenue;

(ii) establishing fees for licences, permits and approvals that are higher for persons or businesses who do not reside or maintain a place of business in the municipality;

(iii) prohibiting any development, activity, industry, business or thing until a licence, permit or approval has been granted;

(iv) providing that terms and conditions may be imposed on any licence, permit or approval, the nature of the terms and conditions and who may impose them;

(v) setting out the conditions that must be met before a licence, permit or approval is granted or renewed, the nature of the conditions and who may impose them;

(vi) providing for the duration of licences, permits and approvals and their suspension or cancellation for failure to comply with a term or condition or the bylaw or for any other reason specified in the bylaw;

(c.1) establish and specify the fees, rates, fares, tariffs or charges that may be charged for the hire of taxis or limousines;

(d) provide for an appeal, the body that is to decide the appeal and related matters.

(2) Subject to section 7.1, without restricting section 7, 2 or more municipalities may, by bylaw adopted by the council of each participating municipality, establish an intermunicipal business licensing program.

(3) The Minister may make regulations respecting intermunicipal business licensing programs.

RSA 2000 cM-26 s8;2022 c5 s4;2022 c16 s9(4)

Guides to interpreting power to pass bylaws

9 The power to pass bylaws under this Division is stated in general terms to

(a) give broad authority to councils and to respect their right to govern municipalities in whatever way the councils consider appropriate, within the jurisdiction given to them under this or any other enactment, and

(b) enhance the ability of councils to respond to present and future issues in their municipalities.

1994 cM-26.1 s9

Bylaw passing powers in other enactments

10(1) In this section, "specific bylaw passing power" means a municipality's power or duty to pass a bylaw that is set out in an enactment other than this Division, but does not include a municipality's natural person powers.

(2) If a bylaw could be passed under this Division and under a specific bylaw passing power, the bylaw passed under this Division is subject to any conditions contained in the specific bylaw passing power.

(3) If there is an inconsistency between a bylaw passed under this Division and one passed under a specific bylaw passing power, the bylaw passed under this Division is of no effect to the extent that it is inconsistent with the specific bylaw passing power.

1994 cM-26.1 s10

Relationship to natural person powers

11(1) Despite section 180(2), a municipality may do something under its natural person powers even if the thing could be done under a bylaw passed under this Division.

(2) Section 7(i) does not apply to a bylaw passed under a municipality's natural person powers.

1994 cM-26.1 s11

Division 2
Scope of Bylaws

Geographic area of bylaws

12 A bylaw of a municipality applies only inside its boundaries unless

(a) one municipality agrees with another municipality that a bylaw passed by one municipality has effect inside the boundaries of the other municipality and the council of each municipality passes a bylaw approving the agreement, or

(b) this or any other enactment says that the bylaw applies outside the boundaries of the municipality.

1994 cM-26.1 s12

Relationship to Provincial law

13 If there is a conflict or inconsistency between a bylaw and this or another enactment, the bylaw is of no effect to the extent of the conflict or inconsistency.

RSA 2000 cM-26 s13;2015 c8 s3

Part 3
Special Municipal Powers and Limits on Municipal Powers

Division 1
Expropriation

Expropriation powers

14(1) In this section, "organization" means any of the following organizations in which the municipality is a member or has acquired shares:

(a) a society under the *Societies Act*;

(b) an association registered under Part 9 of the *Companies Act*;

(c) a corporation under the *Business Corporations Act* that is a charity or operates for non-profit purposes;

(d) a controlled corporation as defined in section 75.1.

(2) If a council wants to acquire an estate or interest in land, inside or outside the municipality

(a) for a purpose authorized by an enactment,

(b) to carry out an area redevelopment plan under Part 17, whether undertaken by the municipality alone or in conjunction with another person,

(c) to improve land owned by the municipality,

(d) for the purpose of selling the land as building sites,

(e) to enable an organization to carry out a development as defined in Part 17 or a redevelopment, or

(f) for any other municipal purpose,

it may acquire the estate or interest in the land by expropriation under the *Expropriation Act*.

(3) No council may expropriate an estate or interest in mines or minerals.

(4) The expropriation of an estate or interest in land that is outside the municipality is subject to section 72.

(5) When the council is of the opinion that the municipality can obtain a more reasonable price or other advantage by acquiring the whole or a larger portion of any parcel of land of which a part may be expropriated by the municipality, the municipality may expropriate the whole or the larger portion of the parcel.

RSA 2000 cM-26 s14;2016 c24 s7

Expropriating part of a parcel

15(1) If a municipality's notice of intention to expropriate proposes to expropriate a portion of a parcel of land, the owner of the parcel may apply to the Land and Property Rights Tribunal to direct the municipality to expropriate the whole of the parcel.

(2) The Tribunal may direct the municipality to expropriate the whole of the parcel of land if, in the opinion of the Tribunal, the expropriation of a part of the parcel is unfair to the owner of the parcel.

RSA 2000 cM-26 s15;2020 cL-2.3 s24(3)

Division 2
Roads

Title to roads

16(1) The title to all roads in a municipality, other than a city, is vested in the Crown in right of Alberta.

(2) The title to all roads in a city is vested in the city unless another Act or agreement provides otherwise.

(3) Nothing in this section gives a city title to mines and minerals.

1994 cM-26.1 s16

Acquiring land for roads by agreement

16.1(1) In this section, "owner" includes

(a) in the case of land that is being acquired under an agreement for sale, the owner of the fee simple estate in the land and the purchaser whose interest under the agreement is registered against the certificate of title for the land;

(b) in the case of land that is subject to a lease for which a certificate of title has been issued, the owner of the fee simple estate in the land and the lessee under that lease.

(2) When a municipality makes an agreement with the owner of land to acquire the land for the purpose of a road, culvert, ditch or drain, title to the land is vested in the city, or in the case of any other municipality, the Crown in right of Alberta, by filing with the Registrar of Land Titles

(a) plans of survey showing the land to be acquired, and

(b) a certificate of a designated officer stating that

(i) an agreement has been reached with the owner of the land to be acquired and the price to be paid,

(ii) all persons registered on certificates of title that have an interest in land that is within 40 metres of the boundary of the land to be acquired as shown on the plans of survey have been notified by registered mail, and

(iii) the person signing the certificate is a designated officer.

(3) When the title to land vests under subsection (2), it is not necessary to register a transfer for that land.

(4) A municipality is not entitled to mines and minerals in any land vested in it pursuant to this section and the title to any mines or minerals is not affected by the filing of any plan of survey pursuant to this section.

2022 c16 s9(5)

Disposal of estate or interest in roads

17(1) Subject to any other Act or agreement, the council of a city has the power and is deemed always to have had the power to dispose of an interest in a road in the city so long as the disposition does not amount to a sale or lease or require a road closure under section 22.

(2) No interest disposed of under subsection (1) may be registered in a land titles office.

1994 cM-26.1 s17

Control of roads

18(1) Subject to this or any other Act, a municipality has the direction, control and management of all roads within the municipality.

(2) Subject to this or any other Act, a municipal district also has the direction, control and management of roads and road diversions surveyed for the purpose of opening a road allowance as a diversion from the road allowance on the south or west boundary of the district although the roads or road diversions are outside the boundaries of the municipal district.

(3) Nothing in this section gives a municipality the direction, control and management of mines and minerals.

1994 cM-26.1 s18

Rocky Mountains Forest Reserve

19 In The Municipal District of Bighorn No. 8 and Clearwater County, the Minister of Transportation and Economic Corridors has the direction, control and management of roads within the Rocky Mountains Forest Reserve constituted under the *Forest Reserves Act*.

RSA 2000 cM-26 s19;2007 c16 s5;2013 c10 s21;2022 c21 s57

Specialized municipalities

20(1) The Minister of Transportation and Economic Corridors has the direction, control and management of roads within a specialized municipality that has been formed in whole or in part from an improvement district.

(2) Despite subsection (1), the Minister of Transportation and Economic Corridors and the council of the specialized municipality may enter into an agreement providing that all or part of the direction, control and management of roads within the specialized municipality may be exercised by the specialized municipality.

(3) If there is an agreement under subsection (2), the Minister of Transportation and Economic Corridors may require that a specialized municipality pay for the cost of fulfilling the Minister's responsibilities with respect to roads within the specialized municipality, and the specialized municipality must pay the amount of the requisition as soon as practicable after the requisition is made.

RSA 2000 cM-26 s20;2007 c16 s5;2013 c10 s21;2022 c21 s57

Land abutting roads

21 If a municipality acquires land abutting a road intending that the land will become part of the road and, before the land is incorporated into the road, the municipality grants to an adjoining land owner a licence or permit to occupy the land, the land subject to the licence or permit is deemed to be part of the road.

1994 cM-26.1 s21;1996 c30 s2

Road closure

22(1) No road in a municipality that is subject to the direction, control and management of the municipality may be closed except by bylaw.

(2) Before giving second reading to a bylaw that would close a road, a council must hold a public hearing with respect to the proposed bylaw in accordance with section 216.4 after giving notice of it in accordance with section 606.

(3) No road may be closed by bylaw of the council of a municipality that is not a city unless the bylaw is approved by the Minister of Transportation and Economic Corridors before it receives second reading.

(4) Despite this section, the council of a municipal district may, by resolution, with the approval of the Minister of Transportation and Economic Corridors, close the whole or any part of a road described in a surveyed road plan if the council determines the road is no longer required for use by the travelling public because an alternate route exists.

(5) Despite this section, a council may, by resolution, temporarily close or authorize a designated officer to temporarily close the whole or a part of a road at any time if the council considers that a construction or maintenance project on or adjacent to the road may create a hazard.

RSA 2000 cM-26 s22;2007 c16 s5;2013 c10 s21;2022 c16 s9(6); 2022 c21 s57

Compensation

23(1) Any person who occupies, owns or has an interest in land that sustains damages through the closing of a road by bylaw must be compensated for the damages.

(2) If the municipality is not able to agree with the claimant on the amount of compensation, the compensation must be determined by the Land and Property Rights Tribunal.

(3) This section does not apply in respect of the removal of

(a) a roadway of a street or part of a street that provides a physical means of access to or from a controlled street, or

(b) a direct physical means of access between a controlled street and land adjacent to the controlled street

under section 28 of the *Highways Development and Protection Act.*

RSA 2000 cM-26 s23;2004 cH-8.5 s69;2020 cL-2.3 s24(40)

24 and **25** Repealed 2022 c16 s9(7).

Temporary roads and rights of way

26(1) In this section, "private land" means land that is not owned by the Crown in right of Alberta or of Canada or their agents.

(2) A council may by bylaw open a temporary road or a temporary right of way on private land for not more than 2 years.

(3) Repealed 2022 c16 s9(8).

(4) The owner and occupant of land over which the temporary road or right of way passes are entitled to compensation from the municipality for the use of the temporary road or right of way and for loss or damage caused by the temporary road or right of way.

(5) If there is no agreement on compensation, the compensation must be decided by the Land and Property Rights Tribunal.

(6) Section 22 does not apply to a temporary road or right of way established under this section.

RSA 2000 cM-26 s23;2020 cL-2.3 s24(40);2022 c16 s9(8)

Leases

27(1) This section applies to a portion of a road that is within a municipality and that is deemed to be closed because a Crown lease has been granted for the portion of the road.

(2) Subject to the rights of any lessee of any Crown lease referred to in subsection (1), the council of the municipality may by bylaw, reopen the whole or part of the portion of the road that was closed.

(3) If the whole or a part of a road is reopened, the council must send a copy of the bylaw to the Minister of Transportation and Economic Corridors.

RSA 2000 cM-26 s27;2007 c16 s5;2013 c10 s21;2022 c21 s57

Forestry roads

27.1(1) In this section and sections 27.2 to 27.5,

(a) "agreement holder" means the person who has entered into an agreement with a municipality under section 27.2;

(b) "former forestry road" means a road within a municipality that was designated as a forestry road under section 6 of the *Highways Development and Protection Act* or under section 14 of the *Public Highways Development Act*, but does not include a forestry road that has subsequently been designated as a provincial highway under the *Highways Development and Protection Act* or designated as a primary highway under the *Public Highways Development Act.*

(2) No person may use a former forestry road for commercial or industrial purposes unless the person is authorized to use the road for a commercial or industrial purpose under an agreement referred to in section 27.2.

(3) Nothing in this section prevents a person from using a former forestry road for a purpose other than a commercial or industrial purpose.

RSA 2000 cM-26 s27.1;2004 cH-8.5 s69

Forestry road agreement

27.2(1) A municipality may enter into an agreement with a person with respect to a former forestry road that

(a) authorizes the person to use the road for commercial and industrial purposes,

(b) authorizes the person

(i) to allow others to use the road for commercial or industrial purposes, and

(ii) to charge those others a fee for that use,

(c) requires the person to maintain the road according to specifications or standards referred to in the agreement and to be responsible for capital improvements to the road, and

(d) deals with any other matter concerning the road that the parties consider appropriate.

(2) If the agreement holder does not maintain the former forestry road in accordance with the agreement and the municipality incurs costs in maintaining the road, the costs incurred by the municipality are an amount owing by the agreement holder to the municipality.

(3) An agreement holder must not charge a person who uses a former forestry road for a commercial or industrial purpose an

amount that exceeds a reasonable fee based on the increased maintenance and administrative costs of the agreement holder as a result of the person's use of the road.

RSA 2000 cM-26 s27.2;2022 c16 s9(9)

27.3 and 27.4 Repealed 2022 c16 s9(10).

Unauthorized commercial or industrial use

27.5(1) A person who contravenes section 27.1(2) is liable to pay to the agreement holder, for each day that the contravention occurs, 5% of the agreement holder's cost of maintaining and adding capital improvements to the former forestry road in the calendar year preceding the contravention.

(2) The agreement holder may collect the amount the agreement holder is owed under subsection (1) by civil action for debt.

1998 c24 s3

Existing agreements

27.6 Where an order designating a road as a forestry road under section 6 of the *Highways Development and Protection Act* or section 14 of the *Public Highways Development Act* is repealed, any existing agreements made by the Minister of Transportation and Economic Corridors in respect of the road are deemed to be agreements made by the municipality in which the road exists.

RSA 2000 cM-26 s27.6;2004 cH-8.5 s69;2022 c21 s57

Division 3
Public Utilities
General

Definitions

28 In this Division,

(a) "customer" has the meaning given to it in the *Electric Utilities Act;*

(a.1) "easement" means an easement, interest or right held by a municipality for the purpose of locating the system or works of a municipal public utility;

(b) "municipal public utility" means the system or works of a public utility operated by or on behalf of a municipality or a subsidiary of a municipality within the meaning of section 1(3) of the *Electric Utilities Act* other than under an agreement referred to in section 45;

(c) "municipal utility service" means a utility service provided by a municipal public utility;

(d) "non-municipal public utility" means the system or works of a public utility operated by or on behalf of a person under an agreement referred to in section 45;

(d.1) "retailer" has the meaning given to it in the *Electric Utilities Act;*

(e) "service connection" means the part of the system or works of a public utility that runs from the main lines of the public utility to a building or other place on a parcel of land for the purpose of providing the utility service to the parcel and includes those parts of the system or works described in section 29;

(f) "utility service" means the thing that is provided by the system or works of a public utility.

RSA 2000 cM-26 s28;2003 cE-5.1 s165

Interpretation

28.1(1) In this section,

(a) "municipal tariff matter" means any matter relating to a transmission tariff, a distribution tariff or a regulated rate tariff of a municipality or of a subsidiary of a municipality that is subject to the jurisdiction of the Alberta Utilities Commission under the *Electric Utilities Act;*

(b) "transmission tariff", "distribution tariff", "regulated rate tariff" and "subsidiary" have the same meaning as they have in the *Electric Utilities Act.*

(2) In the event of an inconsistency between the *Electric Utilities Act* and this Act in respect of a municipal tariff matter, the *Electric Utilities Act* prevails.

2003 cE-5.1 s165;2007 cA-37.2 s82(17)

Composition of system or works

29 When the system or works of a public utility involve pipes, wires or other things that connect to a building, the system or works include

(a) the pipes, wires or things

(i) running up to the building,

(ii) located on or within the exterior walls of the building, and

(iii) running from the exterior walls to couplings, stop-cocks, meters and other apparatus placed inside the building by the municipality or person providing the public utility,

and

(b) those couplings, stop-cocks, meters and other apparatus.

1994 cM-26.1 s29

Long-term supply agreements to public utilities

30(1) If a council proposes to make an agreement to supply water, steam or fuel to a public utility for a period that, with rights of renewal, could exceed 5 years, the agreement must be approved by the Alberta Utilities Commission before it is made.

(2) If a council or a municipal public utility proposes to make an agreement regarding the supply of electric power for a period that, with rights of renewal, could exceed 5 years, the agreement must be approved by the Alberta Utilities Commission before it is made.

(3) The approval of the Alberta Utilities Commission is not required under subsection (2) if the proposed agreement relates to or arises from the supply of electric power under

(a) a power purchase arrangement,

(b) a generation asset held or sold by the Balancing Pool, or

(c) a direct sales agreement.

(4) In subsection (3), "power purchase arrangement", "generation asset", "direct sales agreement" and "Balancing Pool" have the same meaning as they have in the *Electric Utilities Act.*

RSA 2000 cM-26 s30;2003 cE-5.1 s165;2007 cA-37.2 s82(17)

Regulation of gas supply obtained from direct sellers

31(1) In this section,

(a) "consumer" means a consumer of gas who takes delivery of the gas at its place of consumption by means of an urban gas system operated by a distributor;

(b) "direct seller" means a person, other than a distributor, who sells gas to a consumer or to another person who purchases the gas as an agent of the consumer for the purposes of this section;

(c) "distributor" means

(i) an urban municipality that operates an urban gas system, or

(ii) a rural gas co-operative association as defined in the *Gas Distribution Act*, that operates an urban gas system under an agreement referred to in section 45;

(d) "urban gas system" means the system or works of a public utility for the distribution of gas to consumers within an urban municipality;

(e) "urban municipality" means a city, town, village or summer village.

(2) The Lieutenant Governor in Council may make regulations

(a) establishing classes of consumers for the purposes of this section;

(b) respecting the conditions to which the rights of consumers under subsection (3) are subject;

(c) governing, with respect to any matters provided for in the regulations, the rights and obligations of

(i) distributors,

(ii) direct sellers,

(iii) consumers, and

(iv) agents of consumers for purposes related to this section.

(3) Subject to the regulations, a consumer has the right to obtain a supply of gas from a direct seller for delivery to the consumer by means of an urban gas system operated by a distributor, subject to the rates, charges or tolls and on the terms and conditions established by the distributor with respect to the transportation of the gas.

(4) The Alberta Utilities Commission, on the application of a consumer or direct seller aggrieved by an unreasonable refusal of the distributor to provide service for the transportation of gas to the consumer by means of the distributor's urban gas system or by any unreasonable term or condition under which the transportation service is or is sought to be provided by the distributor, may make an order

(a) directing the distributor to provide the transportation service in accordance with the provisions of the order,

(b) amending, replacing or voiding the term or condition, or

(c) settling the term or condition.

(5) Section 45 does not apply to the sale of gas by a direct seller to a consumer or to another person who purchases the gas as an agent of the consumer for the purposes of this section.

RSA 2000 cM-26 s31;2007 cA-37.2 s82(17)

Other authorizations and approvals

32 Nothing in this Division exempts a municipality or other person operating a public utility from obtaining necessary approvals or other authorizations under an enactment or bylaw.

1994 cM-26.1 s32

Municipal Public Utilities

Prohibiting other public utilities

33 When a municipality provides a municipal utility service, the council may by bylaw prohibit any person other than the municipality from providing the same or a similar type of utility service in all or part of the municipality.

1994 cM-26.1 s33

Exception

33.1 A bylaw under section 33 shall not prohibit a retailer from providing to customers in all or any part of the municipality the functions or services that retailers are permitted to provide under the *Electric Utilities Act* or the regulations under that Act.

2003 cE-5.1 s165

Duty to supply utility service

34(1) If the system or works of a municipal public utility that provide a municipal utility service are adjacent to a parcel of land, the municipality must, when it is able to do so and subject to any terms, costs or charges established by council, provide the municipal utility service to the parcel on the request of the owner of the parcel.

(2) If the system or works of a municipal public utility that provide a municipal utility service are adjacent to a parcel of land, the municipality may, when it is able to do so and subject to any terms, costs or charges established by council, provide the municipal utility service to the parcel on the request of the occupant of the parcel who is not the owner.

1994 cM-26.1 s34

Parcels adjacent to roads and easements

35(1) This section applies when the main lines of the system or works of a municipal public utility are located above, on or

underneath a road or easement and the municipality provides the municipal utility service to a parcel of land adjacent to the road or easement.

(2) The municipality is responsible for the construction, maintenance and repair of the portion of the service connection from the main lines of the system or works to the boundary of the road or easement.

(3) Despite subsection (2), the council may as a term of supplying the municipal utility service to the parcel of land make the owner responsible for the costs of the construction, maintenance and repair of the portion of the service connection from the main lines of the system or works to the boundary of the road or easement.

(4) If the owner is responsible for the costs of the construction, maintenance or repair referred to in subsection (3), those costs are an amount owing to the municipality by the owner.

1994 cM-26.1 s35

Right of entry — main lines

36(1) This section applies to

(a) the main lines of the system or works of a municipal public utility located above, on or underneath a road or easement, and

(b) the portion of a service connection referred to in section 35(2).

(2) A municipality may enter on any land for the purpose of constructing, repairing or maintaining the system or works described in subsection (1).

(3) After the municipality has constructed, repaired or maintained the system or works, the municipality must, at its expense, restore any land that has been entered on under subsection (2) as soon as practicable.

(4) If the municipality does not restore the land as soon as practicable and the owner of the land restores it, the municipality is liable to the owner for the restoration costs.

1994 cM-26.1 s36

Service connections — owner

37(1) The owner of a parcel of land is responsible for the construction, maintenance and repair of a service connection of a municipal public utility located above, on or underneath the parcel.

(2) If the municipality is not satisfied with the construction, maintenance or repair of the service connection, the municipality may require the owner of the parcel of land to do something in accordance with its instructions with respect to the construction, maintenance or repair of the system or works by a specified time.

(3) If the thing has not been done to the satisfaction of the municipality within the specified time or in an emergency, the municipality may enter on any land or building to construct, maintain or repair the service connection.

1994 cM-26.1 s37

Service connections — municipality

38(1) Despite section 37, the council may as a term of providing a municipal utility service to a parcel of land give the municipality the authority to construct, maintain and repair a service connection located above, on or underneath the parcel.

(2) A municipality that has the authority to construct, maintain or repair a service connection under subsection (1) may enter on any land or building for that purpose.

1994 cM-26.1 s38

Restoration and costs

39(1) After the municipality has constructed, maintained or repaired the service connection located above, on or underneath a parcel of land under section 37 or 38, the municipality must restore any land entered on as soon as practicable.

(2) The municipality's costs relating to the construction, maintenance or repair under section 37 or 38 and restoration costs under this section are an amount owing to the municipality by the owner of the parcel.

1994 cM-26.1 s39

Buildings

40(1) When a municipal utility service is provided to a building that has more than one apartment, office or other unit, the system or works of the municipal public utility may be installed over the different apartments, offices or other units.

(2) The system or works must be attached to the outside of the building unless consent is given to install them inside.

1994 cM-26.1 s40

Discontinue providing public utility

41 In accordance with its bylaws, a municipality may, for any lawful reason,

(a) discontinue providing a municipal utility service after giving reasonable notice of its intention to do so, and

(b) remove the system or works of the municipal public utility used to provide the utility service.

1994 cM-26.1 s41

Liability for public utilities charges

42(1) The charges for a municipal utility service provided to a parcel of land are an amount owing to the municipality by the owner of the parcel.

(2) If the municipality agrees to provide a municipal utility service to a parcel of land on the request of an occupant of the parcel who is not the owner, the charges for the municipal utility service provided to the parcel are an amount owing to the municipality by the occupant and not the owner.

1994 cM-26.1 s42

Appeal

43(1) A person who uses, receives or pays for a municipal utility service may appeal a service charge, rate or toll made in respect of it to the Alberta Utilities Commission, but may not challenge the public utility rate structure itself.

(2) If the Alberta Utilities Commission is satisfied that the person's service charge, rate or toll

(a) does not conform to the public utility rate structure established by the municipality,

(b) has been improperly imposed, or

(c) is discriminatory,

the Commission may order the charge, rate or toll to be wholly or partly varied, adjusted or disallowed.

RSA 2000 cM-26 s43;2007 cA-37.2 s82(17)

Dispute with other municipalities

44(1) If

(a) a municipality is supplying a utility service to a person outside the municipality, and

(b) there is a dispute between the municipality supplying the utility service and any other municipality in connection with the rates, tolls or charges,

the dispute may be submitted to the Alberta Utilities Commission.

(2) The Commission may make an order on any terms and conditions that it considers proper.

(3) This section applies whether or not a public utility is subject to the control and orders of the Alberta Utilities Commission pursuant to section 111 of the *Public Utilities Act* or section 4 of the *Gas Utilities Act*.

RSA 2000 cM-26 s44;2007 cA-37.2 s82(17)

Transfer of municipal public utility

44.1(1) In this section, "public utility entity" means

(a) a controlled corporation established under Division 9 of Part 3,

(b) a regional services commission established under Part 15.1, or

(c) any other entity prescribed by regulation.

(2) The Lieutenant Governor in Council may make regulations

(a) prescribing entities that are public utility entities for the purposes of subsection (1)(c);

(b) requiring a municipality to transfer ownership or control of a municipal public utility to a public utility entity.

(3) A regulation made under subsection (2)(b) may

(a) provide for the

(i) ownership, control and governance of the public utility entity,

(ii) operation of the transferred municipal public utility by the public utility entity, or

(iii) transfer of assets, employees and ongoing operations from the municipality to the public utility entity,

(b) specify or describe by reference the provisions of this Act that do not apply, or that apply with modifications, to a public utility entity,

(c) apply either generally or specifically,

(d) provide that the regulations prevail to the extent of any inconsistency between the regulations and this Act, or

(e) provide for any other matter or thing the Lieutenant Governor in Council considers necessary or advisable to carry out the purposes of this section.

2026 c10 s4(3)

Non-municipal Public Utilities

Granting rights to provide utility service

45(1) A council may, by agreement, grant a right, exclusive or otherwise, to a person to provide a utility service in all or part of the municipality, for not more than 20 years.

(2) The agreement may grant a right, exclusive or otherwise, to use the municipality's property, including property under the direction, control and management of the municipality, for the construction, operation and extension of a public utility in the municipality for not more than 20 years.

(3) Before the agreement is made, amended or renewed, the agreement, amendment or renewal must

(a) be advertised, and

(b) be approved by the Alberta Utilities Commission.

(4) Subsection (3)(b) does not apply to an agreement between a council and a regional services commission to provide a utility service unless the utility service to be provided is fuel, electric power or both.

(5) An agreement made under this section before the coming into force of this subsection, and that continues in effect after the coming into force of this subsection, between a council and a corporation controlled by the municipality or a council and a subsidiary of the municipality within the meaning of section 1(3) of the *Electric Utilities Act* to provide fuel, electric power or both must be submitted to the Alberta Utilities Commission for approval by the Alberta Utilities Commission.

RSA 2000 cM-26 s45;2003 cE-5.1 s165;2007 cA-37.2 s82(17); 2024 c8 s5

Calculation of fees

45.01 An agreement made under section 45 shall not provide for the payment by a person of any fee the amount of which is calculated, in whole or in part, using

(a) a price per kilowatt hour of electric power that varies periodically according to the market price for electric power, or

(b) a price per gigajoule of fuel that varies periodically according to the market price for fuel.

2024 c8 s5

Exception

45.1 An agreement made under section 45 shall not grant an exclusive right to provide to customers in all or any part of the municipality the functions or services that retailers are permitted to provide under the *Electric Utilities Act* or the regulations under that Act.

2003 cE-5.1 s165

Prohibiting other non-municipal public utilities

46 When a person provides a utility service in a municipality under an agreement referred to in section 45, the council may by bylaw prohibit any other person from providing the same or a similar utility service in all or part of the municipality.

1994 cM-26.1 s46

Exception

46.1 A bylaw under section 46 shall not prohibit a retailer from providing to customers in all or any part of the municipality the functions or services that retailers are permitted to provide under the *Electric Utilities Act* or the regulations under that Act.

2003 cE-5.1 s165

Renewals

47(1) An agreement referred to in section 45 that is not renewed continues in effect until either party, with the approval of the Alberta Utilities Commission, terminates it on 6 months' notice.

(2) If notice to terminate has been given under subsection (1), the municipality has the right to purchase the rights, systems and works of the public utility.

(3) If the municipality wishes to purchase the rights, systems and works and no agreement on the purchase can be reached, either party may refer the matter to the Alberta Utilities Commission.

(4) After the matter is referred to the Alberta Utilities Commission, the Commission must by order fix the terms and price of the purchase and the order is binding on the parties.

RSA 2000 cM-26 s47;2007 cA-37.2 s82(17)

47.1 Repealed 2016 c24 s8.

Division 4 Repealed 2008 cE-6.6 s55.

Division 5
Business Improvement Areas

Purpose

50 A council may by bylaw establish a business improvement area for one or more of the following purposes:

(a) improving, beautifying and maintaining property in the business improvement area;

(b) developing, improving and maintaining public parking;

(c) promoting the business improvement area as a business or shopping area.

RSA 2000 cM-26 s50;2015 c8 s5

Board

51(1) A business improvement area is governed by a board consisting of members appointed by council under the business improvement area bylaw.

(2) The board is a corporation.

RSA 2000 cM-26 s51;2015 c8 s6

Civil liability of board members

52(1) In this section, "approved budget" means a budget of the board of a business improvement area that has been approved by council.

(2) A member of a board of a business improvement area that makes an expenditure that is not included in an approved budget is liable to the municipality for the expenditure.

(3) If more than one member is liable to the municipality under this section in respect of a particular expenditure, the members are jointly and severally liable to the municipality for the expenditure.

(4) The liability may be enforced by action by

(a) the municipality, or

(b) a person who is liable to pay the business improvement area tax imposed in the business improvement area.

RSA 2000 cM-26 s52;2015 c8 s6

Regulations

53 The Minister may make regulations

(a) respecting the establishment or change in boundary of a business improvement area;

(b) respecting business improvement area bylaws, including

(i) what the council must include in a business improvement area bylaw,

(ii) what the council may include in a business improvement area bylaw, and

(iii) amendments to a business improvement area bylaw;

(c) respecting the appointment, term and renewal of members of the board of a business improvement area;

(d) respecting the powers and duties of the board and the board's annual budget;

(e) respecting the disestablishment of a business improvement area and the dissolution of a board;

(e.1) respecting the notices that must be provided in respect of the establishment, operation, amendment, change in boundary and disestablishment of a business improvement area or the board of a business improvement area;

(f) that operate despite Part 8, authorizing a municipality to lend money to a board and to borrow money on behalf of a board;

(g) establishing restrictions on the municipality providing money to the board.

RSA 2000 cM-26 s53;2015 c8 s7;2026 c10 s4(4)

Division 6
Miscellaneous Powers

Providing services in other areas

54(1) A municipality may provide outside its municipal boundaries any service or thing that it provides within its municipal boundaries

(a) in another municipality, but only with the agreement of the other municipality, and

(b) in any other location within or adjoining Alberta, but only with the agreement of the authority whose jurisdiction includes the provision of the service or thing at that location.

(2) Without limiting the generality of subsection (1)(b), a municipality may enter into an agreement respecting services with an Indian band or a Metis settlement.

RSA 2000 cM-26 s54;2016 c24 s9;2017 c13 s2(3)

Sharing taxes and grants

55(1) A municipality may enter into an agreement with

(a) another municipality, or

(b) a collecting board as defined in section 176 of the *Education Act*,

to share grants paid under section 366 or taxes.

(2) The agreement must include a means to settle disputes arising from the agreement.

RSA 2000 cM-26 s55;2012 cE-0.3 s279;2016 c24 s10

Civic holidays

56(1) A council may declare up to 2 days in a year as civic holidays.

(2) The minimum length of a civic holiday is a half day.

1994 cM-26.1 s56

Census

57 A council may conduct a census.

1994 cM-26.1 s57

Road names

58(1) A municipality may name roads or areas within its boundaries and may assign a number or other means of identification to buildings or parcels of land.

(2) A municipality may require an owner or occupant of a building or a parcel of land to display the identification in a certain manner.

1994 cM-26.1 s58

Hamlets

59(1) The council of a municipal district or specialized municipality may designate an unincorporated community described in subsection (2) that is within its boundaries to be a hamlet.

(2) An unincorporated community may be designated a hamlet if the community

(a) consists of 5 or more buildings used as dwellings, a majority of which are on parcels of land smaller than 1850 square metres,

(b) has a generally accepted boundary and name, and

(c) contains parcels of land that are used for non-residential purposes.

(3) The designation of a hamlet must specify the hamlet's name and boundaries.

1994 cM-26.1 s59;1995 c24 s8

Bodies of water

60(1) Subject to any other enactment, a municipality has the direction, control and management of the bodies of water within the municipality, including the air space above and the ground below.

(2) Nothing in this section gives a municipality the direction, control and management of mines and minerals.

RSA 2000 cM-26 s60;2016 c24 s11

Granting rights over property

61(1) A municipality may grant rights, exclusive or otherwise, with respect to its property, including property under the direction, control and management of the municipality.

(2) A municipality may charge fees, tolls and charges for the use of its property, including property under the direction, control and management of the municipality.

1994 cM-26.1 s61

62 Repealed 2022 c16 s9(11).

Division 7
Revision and Consolidation of Bylaws

Definitions

62.1 In this Division, "revised bylaw" means a bylaw that has been revised under section 63.

2017 c13 s1(5)

Revising bylaws

63(1) A council of a municipality may, by bylaw, revise any of its bylaws or any one or more provisions of them in accordance with this section.

(2) A bylaw under this section may

(a) omit and provide for the repeal of a bylaw or a provision of a bylaw that is inoperative, obsolete, expired, spent or otherwise ineffective;

(b) omit, without providing for its repeal, a bylaw or a provision of a bylaw that is of a transitional nature or that refers only to a particular place, person or thing or that has no general application throughout the municipality;

(c) combine 2 or more bylaws into one bylaw, divide a bylaw into 2 or more bylaws, move provisions from one bylaw to another and create a bylaw from provisions of one or more other bylaws;

(d) alter the citation and title of a bylaw and the numbering and arrangement of its provisions, and add, change or omit a note, heading, title, marginal note, diagram or example to a bylaw;

(e) omit the preamble and long title of a bylaw;

(f) omit forms or other material contained in a bylaw that can more conveniently be contained in a resolution, and add authority for the forms or other material to be prescribed by resolution;

(g) make changes, without materially affecting the bylaw in principle or substance,

(i) to correct clerical, technical, grammatical or typographical errors in a bylaw,

(ii) to bring out more clearly what is considered to be the meaning of a bylaw, or

(iii) to improve the expression of the law.

(3) The title of a revised bylaw must include the words "revised bylaw".

(4) A bylaw under this section must not be given first reading until after the chief administrative officer has certified in writing that the proposed revisions were prepared in accordance with this section.

RSA 2000 cM-26 s63;2017 c13 s1(5)

64 Repealed 2017 c13 s1(6).

Requirements relating to revised bylaws

65 A bylaw made in accordance with section 63 and the resulting revised bylaw are deemed to have been made in accordance with all the other requirements of this Act respecting the passing and approval of those bylaws, including any requirements for advertising and public hearings.

RSA 2000 cM-26 s65;2017 c13 s1(7)

Effects of revised bylaws

66(1) The provisions of a revised bylaw that replace provisions of a previous bylaw, when they have the same effect, operate retrospectively as well as prospectively and are deemed to come into force on the days on which the corresponding previous bylaws came into force.

(2) If the provisions of the revised bylaws do not have the same effect,

(a) the provisions of the revised bylaws prevail with respect to all transactions, matters and things occurring on or after the day the revised bylaws come into force, and

(b) the provisions of the previous bylaws prevail with respect to all earlier transactions, matters and things.

RSA 2000 cM-26 s66;2017 c13 s1(8)

References to repealed bylaws

67 A reference in a bylaw, enactment or document to a bylaw that has been revised under section 63 or to a provision of a bylaw that has been revised under section 63 is, in respect of any transaction, matter or thing occurring after the revised bylaw or provision, as the case may be, comes into force, to be considered as a reference to the revised bylaw or provision.

RSA 2000 cM-26 s67;2017 c13 s1(9)

68 Repealed 2017 c13 s1(10).

Consolidation of bylaws

69(1) A council may by bylaw authorize a designated officer to consolidate one or more of the bylaws of the municipality.

(2) In consolidating a bylaw, the designated officer must

(a) incorporate all amendments to it into one bylaw, and

(b) omit any provision that has been repealed or that has expired.

(3) A printed document purporting

(a) to be a copy of a bylaw consolidated under this section, and

(b) to be printed under the authority of a designated officer,

is proof, in the absence of evidence to the contrary, of the original bylaw, of all bylaws amending it, and of the fact of the passage of the original and all amending bylaws.

1994 cM-26.1 s69

Division 8
Limits on Municipal Powers

Disposal of land

70(1) If a municipality proposes to transfer or grant an estate or interest in

(a) land for less than its market value, or

(b) a public park or recreation or exhibition grounds,

the proposal must be advertised.

(2) The proposal does not have to be advertised if the estate or interest is

(a) to be used for the purposes of supplying a public utility,

(b) transferred or granted under Division 8 of Part 10 before the period of redemption under that Division, or

(c) to be used by a non-profit organization as defined in section 241(f).

1994 cM-26.1 s70;1995 c24 s9

Proposed national urban park plan

70.1(1) In this section, a "proposed national urban park plan" means a plan, the intent of which is to establish or create a national urban park within a municipality.

(2) A council may not, except in accordance with the conditions prescribed by the Lieutenant Governor in Council, negotiate a proposed national urban park plan with the Government of Canada.

(3) The Lieutenant Governor in Council may prescribe the conditions under which a council may negotiate a proposed national urban park plan.

(4) For greater certainty, if a council passes a bylaw or resolution or enters into an agreement in respect of a proposed national urban park plan, and the council has not complied with the conditions

referred to in subsection (3) during the development of that bylaw, resolution or agreement, the bylaw, resolution or agreement is considered to be invalid.

2024 c5 s2

Mines and minerals

71 No municipality may acquire an estate or interest in mines or minerals without the approval of the Lieutenant Governor in Council.

1994 cM-26.1 s71;1996 c30 s3

Acquisition of land outside municipal boundaries

72(1) A municipality may acquire an estate or interest in land outside its boundaries only if

(a) the council of the municipal authority in whose boundaries the land is located consents in writing to the acquisition or, in the case of a municipal authority that is an improvement district or special area, the Minister consents in writing to the acquisition,

(a.1) in the case of land located in a province or territory adjoining Alberta, the local government within whose boundaries the land is located consents in writing to the acquisition, and

(b) after the written consent is given, the council that wishes to acquire the estate or interest in the land authorizes the acquisition.

(2) This section does not apply when a municipality acquires

(a) an option on land outside its boundaries, but it does apply when the municipality exercises the option, or

(b) an estate or interest in mines and minerals.

1994 cM-26.1 s72;1996 c30 s4;1999 c11 s5

73 Repealed 2016 c24 s12.

Firearms

74 A bylaw of a municipal district prohibiting in all or a part of the municipal district the shooting or use of a firearm or other device that propels a projectile does not come into force until the bylaw has been approved by the Minister responsible for the *Wildlife Act*.

1994 cM-26.1 s74;1995 c24 s10

Firearms

74.1(1) Subject to subsections (3) and (4), a council may not, unless approved by the Lieutenant Governor in Council, bring into force a bylaw respecting firearms.

(2) Subsection (1) applies to

(a) a proposed amendment respecting firearms to a bylaw that comes into force on or after the coming into force of this section, and

(b) a new bylaw respecting firearms proposed by a council after the coming into force of this section.

(3) Subsection (1) does not apply to a bylaw respecting firearms that is in force on or before the coming into force of this section.

(4) This section does not apply to a bylaw to be approved in accordance with section 74.

2021 c6 s2

Forest and Prairie Protection Act

75(1) In this section, "forest protection area" means a forest protection area designated under the *Forest and Prairie Protection Act*.

(2) The council of a municipal district may not pass a bylaw respecting fires that applies to the part of the municipal district in a forest protection area.

(3) Despite subsection (2), the council may pass a bylaw respecting fires, other than forest or running fires, that applies to the part of a hamlet that is within a forest protection area.

(4) Repealed 2016 c22 s26.

RSA 2000 cM-26 s75;2016 c22 s26

Division 9
Controlled Corporations

Control of corporations

75.1(1) In this Division,

(a) "controlled corporation" means a corporation controlled by a municipality or a group of municipalities and includes a subsidiary, within the meaning of section 2(4) of the *Business Corporations Act*, of such a corporation;

(b) "corporation" means a corporation that operates for the purpose of making a profit.

(2) A municipality, by itself or with other municipalities, may establish and control, or obtain control of, a corporation only if the council of the municipality

(a) passes a resolution authorizing the municipality to control the corporation by itself or with other municipalities, as the case may be, and

(b) is satisfied that

(i) the controlled corporation will carry on business solely for one or more of the purposes described in section 3,

(ii) the controlled corporation will provide a service or benefit to residents of the municipality or group of municipalities that controls it, and

(iii) the profits and dividends of the controlled corporation will provide a direct benefit to the residents of the municipality or group of municipalities that controls it.

(3) Before a council passes a resolution under subsection (2)(a), the council must

(a) consider a business plan that addresses the matters referred to in subsection (4), and

(b) hold a public hearing in accordance with the regulations.

(4) The matters to be addressed in a business plan referred to in subsection (3)(a) include

(a) the costs related to establishing and controlling or obtaining control of the corporation, as the case may be,

(b) the value of any assets of the municipality or group of municipalities that are to be transferred to the corporation,

(c) a cash flow projection for the next 3 years of the corporation's operation,

(d) the corporation's financial statements and operating and capital budgets for the most recent 5 years, or if the corporation has existed for less than 5 years, the financial statements and operating and capital budgets for each year it has existed, and

(e) any other information prescribed by the regulations.

2016 c24 s13

Financial statements and other reports

75.2(1) The council of each municipality that controls a corporation must ensure that the controlled corporation submits to the council the annual financial statements referred to in section 279 and any other reports prescribed by the regulations.

(2) A council must make available for public inspection the annual financial statements and any other reports that it receives from a controlled corporation under subsection (1).

2016 c24 s13

Material change

75.3 If there is a proposed material change to the business operations of a controlled corporation, the council of each municipality that controls the corporation must, in accordance with the regulations,

(a) notify the residents of the municipality of the proposed material change, and

(b) provide an opportunity to residents of the municipality to make representations.

2016 c24 s13

Utility services provided by controlled corporation

75.4(1) Part 2 of the *Public Utilities Act* does not apply in respect of a public utility that

(a) is owned or operated by a controlled corporation, and

(b) provides a utility service within the boundaries of a municipality or a group of municipalities that controls the corporation.

(2) If there is a dispute between a regional services commission and a controlled corporation that owns or operates a utility service with respect to

(a) rates, tolls or charges for a service that is a public utility,

(b) compensation for the acquisition by the commission of facilities used to provide a service that is a public utility, or

(c) the commission's use of any road, square, bridge, subway or watercourse to provide a service that is a public utility,

any party involved in the dispute may submit it to the Alberta Utilities Commission, and the Alberta Utilities Commission may issue an order on any terms and conditions that the Alberta Utilities Commission considers appropriate.

(3) Sections 43 to 47 apply to a utility service provided by a controlled corporation.

2016 c24 s13;2024 c8 s5

Regulations

75.5(1) The Minister may make regulations

(a) providing that certain types of corporations may not be controlled by a municipality or a group of municipalities without the Minister's approval;

(b) respecting terms and conditions that apply when a municipality or a group of municipalities controls a corporation;

(c) prescribing information to be included in a business plan for the purposes of section 75.1(4)(e);

(d) respecting public hearings to be held under section 75.1(3)(b), including, without limitation, the form and nature of information that must be made available to the public before a public hearing is held;

(e) prescribing reports for the purposes of section 75.2(1);

(f) respecting the manner in which a council must notify residents of the municipality of a material change to a controlled corporation;

(g) respecting the timing, scope and methods of obtaining public input from residents of a municipality regarding a material change to a controlled corporation;

(h) defining any term or expression that is used but not defined in this Division;

(i) specifying or describing by reference the provisions of this or any other enactment that do not apply, or that apply with modifications, to a controlled corporation;

(j) specifying or describing by reference any provisions that are to be added to or that are to replace the provisions of this Act or any other enactment in respect of a controlled corporation.

(2) Regulations made under subsection (1) may apply in respect of one or more controlled corporations or may apply generally.

2016 c24 s13

Part 4
Formation, Fundamental Changes and Dissolution

Division 1
General Criteria

Principles, standards and criteria

76(1) The Minister may establish and publish principles, standards and criteria that are to be taken into account in considering whether to recommend to the Lieutenant Governor in Council the formation, change of status or dissolution of municipalities, the amalgamation of municipal authorities or the annexation of land under this Part.

(1.1) Before recommending the formation, change of status or dissolution of a municipality, the amalgamation of municipal authorities or the annexation of land under this Part, the Minister must consider any applicable principles, standards and criteria established under subsection (1).

(2) The *Regulations Act* does not apply to the principles, standards and criteria.

RSA 2000 cM-26 s76;2022 c16 s9(12)

Division 2
Formation

Definition of formation order

76.1 In this Division, "formation order" means an order under section 88.

2022 c16 s9(13)

Types of municipality that may be formed

77 The following types of municipality may be formed by a formation order:

(a) municipal district;

(b) repealed 1995 c24 s11;

(c) village;

(d) town;

(e) city;

(f) specialized municipality.

RSA 2000 cM-26 s77;2022 c16 s9(14)

78 to **84** Repealed 2022 c16 s9(15).

Initiating formation

85(1) The Minister may recommend to the Lieutenant Governor in Council that a formation order be made

(a) if the Minister receives a request to form the municipality from a council of a municipality or an improvement district, or

(b) on the Minister's own initiative.

(2) A request referred to in subsection (1)(a) must specify the boundaries of the proposed municipality.

RSA 2000 cM-26 s85;2022 c16 s9(16)

86 Repealed 2022 c16 s9(17).

Public input

87(1) Before recommending to the Lieutenant Governor in Council that a formation order be made, the Minister

(a) must invite comments on the proposed municipality from

(i) those members of the public that the Minister considers would be affected by the formation of the proposed municipality, and

(ii) all local authorities that the Minister considers would be affected by the formation of the proposed municipality,

and

(b) may invite comments or seek input on the proposed municipality from any other person or body the Minister considers appropriate.

(2) The comments and input referred to in subsection (1)(a) and (b) may be sought in any manner the Minister considers appropriate, including, without limitation, by holding public meetings or conducting a vote in accordance with the *Local Authorities Election Act*, as modified by directions given by the Minister, of the people who would be electors of the proposed municipality.

RSA 2000 cM-26 s87;2022 c16 s9(18)

Specialized municipality

87.1 The Minister may recommend to the Lieutenant Governor in Council that a specialized municipality be formed for an area if the Minister is satisfied that

(a) a type of municipality referred to in section 77(a), (c), (d) or (e) would not meet the needs of the residents of the proposed municipality,

(b) forming a specialized municipality would provide for a form of local government enabling the orderly development of the municipality to a type of municipality referred to in section 77(a), (c), (d) or (e) or to another form of specialized municipality, or

(c) for any other reason it is appropriate in the circumstances to form a specialized municipality.

2022 c16 s9(18)

Formation order

88 The Lieutenant Governor in Council, on the recommendation of the Minister, may by order form a municipality.

1994 cM-26.1 s88

Contents of order

89(1) A formation order must

(a) describe the boundaries of the municipality formed by the order,

(b) give the municipality the status of municipal district, village, town, city or specialized municipality, and

(c) give the municipality an official name.

(2) If a municipal district is formed, the order

(a) must state the number of councillors that is to comprise its council,

(b) must establish wards for it and describe their boundaries,

(c) may specify or describe by reference, the provisions of this or other enactments that do not apply to the municipal district, or that apply with or without modification, and

(d) may specify or describe by reference, any provisions that are to be added to or replace the provisions of this or other enactments.

(3) If a specialized municipality is formed, the order must state the number of councillors that is to comprise its council and apply either section 150(1) or (2) to the municipality and may

(a) establish wards for it and describe their boundaries;

(b) specify or describe by reference, the provisions of this or other enactments that do not apply to the specialized municipality, or that apply with or without modification;

(c) specify or describe by reference, any provisions that are to be added to or replace the provisions of this or other enactments;

(d) prescribe matters or conditions that govern the functions, powers and duties of the specialized municipality;

(e) if a specialized municipality is formed all or partly from an improvement district, provide that Part 15 continues to apply to the specialized municipality as if it were an improvement district.

(4) If the order provides that Part 15 continues to apply to a specialized municipality under subsection (3)(e), the Minister may at any time in respect of the specialized municipality

(a) exercise any of the powers that the Minister has in respect of an improvement district under Part 15 or any other enactment, including the power to delegate;

(b) limit the power, authority or jurisdiction of the specialized municipality;

(c) prescribe how or the conditions under which the specialized municipality may exercise any power or authority;

(d) require the specialized municipality to exercise or perform a power, right or duty of a municipality;

(e) authorize the council to pass some or all of the bylaws that the council of a municipal district may pass, subject to any conditions the Minister imposes.

(5) If a municipality is formed from an improvement district, the order may dissolve the improvement district.

1994 cM-26.1 s89;1995 c24 s14

Summer village

89.1 The fact that a summer village may not be formed under this Act does not affect any existing summer village, and this Act continues to apply to summer villages.

1995 c24 s15

Official administrator

90 When a municipality is formed and there is no council, the Minister may appoint an official administrator who has all the powers and duties of a council of the municipality until the first council of the municipality is sworn into office.

1994 cM-26.1 s90

Division 3
Change of Status

Definition of order

90.1 In this Division, "order" means an order under section 96.

2022 c16 s9(19)

Meaning of change of status

91 A reference in this Part to changing the status of a municipality means changing, by order, a municipal district, summer village, village, town, city or specialized municipality to another type of municipality within that group.

RSA 2000 cM-26 s91;2022 c16 s9(20)

Summer village

91.1 The status of a municipality may not be changed to the status of a summer village.

1995 c24 s16

92 Repealed 2022 c16 s9(21).

Initiation of change of status

93 The Minister may recommend to the Lieutenant Governor in Council an order be made changing the status of a municipality if

(a) the Minister receives a request from the municipality's council,

(b) the Minister receives a sufficient petition from the majority of the electors in the municipality requesting the change in status, or

(c) the Minister is satisfied that the municipality no longer meets the applicable principles, standards and criteria established under section 76 or, in the case of a specialized

municipality, that the reasons for its original formation as a specialized municipality no longer exist.

RSA 2000 cM-26 s93;2022 c16 s9(22)

Public input

94(1) Before recommending to the Lieutenant Governor in Council that the status of a municipality be changed, the Minister

(a) must notify the council of the municipality of the proposed change, and

(b) may invite comments or seek input on the proposed change of status from the public or any other person or body the Minister considers appropriate.

(c), (d) repealed 2022 c16 s9(23).

(2) The comments and input referred to in subsection (1)(b) may be sought in any manner the Minister considers appropriate, including, without limitation, by holding public meetings.

RSA 2000 cM-26 s94;2022 c16 s9(23)

95 Repealed 2022 c16 s9(24).

Change of status order

96 The Lieutenant Governor in Council, on the recommendation of the Minister, may by order change the status of a municipality.

1994 cM-26.1 s96

Contents of order

97(1) An order changing the status of a municipality to a municipal district must include the provisions referred to in section 89(2).

(2) An order changing the status of a municipality to a specialized municipality must state the number of councillors that is to comprise its council and apply either section 150(1) or (2) to the municipality and may deal with any of the other matters referred to in section 89(3) and (4).

1994 cM-26.1 s97

97.1 Repealed 1999 c26 s14.

Effect of change of status

97.2(1) When the status of a municipality is changed,

(a) each councillor of the old municipality continues as a councillor of the new municipality until a successor is sworn into office;

(b) each officer and employee of the old municipality continues as an officer or employee of the new municipality with the same rights and duties until the council of the new municipality otherwise directs;

(c) all bylaws and resolutions of the old municipality that the new municipality has the authority to pass are continued as the bylaws and resolutions of the new municipality;

(d) all taxes due to the old municipality are deemed to be arrears of taxes due to the new municipality and may be collected and dealt with by the new municipality as if it had imposed the taxes;

(e) all rights of action and actions by or against the old municipality may be continued or maintained by or against the new municipality;

(f) all property vested in the old municipality becomes vested in the new municipality and may be dealt with by the new municipality in its own name subject to any trusts or other conditions applicable to the property;

(g) all other assets, liabilities, rights, duties, functions and obligations of the old municipality become vested in the new municipality, and the new municipality may deal with them in its own name.

(2) Subsection (1) is subject to the order changing the status of the municipality.

1995 c24 s17

Division 4
Change of Name

Change of name order

98 The Lieutenant Governor in Council, on the request of a municipality's council and on the recommendation of the Minister, may change the name of the municipality.

1994 cM-26.1 s98

Effect of change of name

99(1) The change of a municipality's name does not affect any obligation, right, action or property of the municipality.

(2) The use of the old name of the municipality in any proceedings, agreements, notices or documents after the name has been changed does not affect the validity of those proceedings, agreements, notices or documents.

1994 cM-26.1 s99

Division 5
Amalgamation

Interpretation where 2 or more initiating municipal authorities

99.1 Where 2 or more municipal authorities initiate an amalgamation under section 102(b),

(a) a reference in this Division to an initiating municipal authority means all of them acting jointly, and

(b) a reference in this Division to the council of the initiating municipal authority means the councils of all of them.

2022 c16 s9(25)

Application

100 This Division does not apply to the amalgamation of

(a) an improvement district with another improvement district, or

(b) a special area with another special area.

1994 cM-26.1 s100

Restriction on amalgamation

101(1) Subject to subsection (2), no order amalgamating municipal authorities may be made that would result in an area of land that is

(a) not included in any municipal authority, or

(b) part of the amalgamated municipal authority, but is not contiguous with other land in the amalgamated municipal authority.

(2) An order may amalgamate 2 or more summer villages whose boundaries are not contiguous but border on or include all or part of the same body of water.

(3) Despite section 77, an order may amalgamate 2 or more summer villages if it gives the amalgamated municipal authority the status of a summer village.

(4) Where an order gives an amalgamated municipal authority the status of a summer village as required by subsection (3), the status of the summer village may be changed in accordance with Division 3.

RSA 2000 cM-26 s101;2015 c8 s9

Initiation of amalgamation proceedings

102 The procedure for the amalgamation of 2 or more municipal authorities may be initiated

(a) by a municipal authority,

(b) by 2 or more municipal authorities in a manner satisfactory to the Minister, or

(c) by the Minister under section 107.

RSA 2000 cM-26 s102;2015 c8 s10;2022 c16 s9(26)

Initiation by municipal authority

103(1) A municipal authority initiates an amalgamation by giving written notice of the proposed amalgamation to

(a) the one or more municipal authorities with which it proposes to amalgamate,

(b) the Minister, and

(c) all local authorities having jurisdiction to operate or provide services in the initiating municipal authority or in any of the municipal authorities with which it proposes to amalgamate.

(2) If an amalgamation proposed by an initiating municipal authority would result in an area of land that is within the perimeter of the boundary of the amalgamated municipal authority, but is not part of the amalgamated municipal authority, the initiating municipal authority must give notice of its intention to annex that land when it gives notice of the proposed amalgamation.

(3) Subsection (2) does not apply if the area of land within the perimeter of the boundary of the proposed amalgamated municipal authority is the area of an existing municipal authority.

(4) The notice for an amalgamation must

(a) include the names of all the municipal authorities that are to be amalgamated and the reasons for the proposed amalgamation, and

(b) include proposals for consulting with all local authorities referred to in subsection (1)(c) and the public about the proposed amalgamation.

RSA 2000 cM-26 s103;2017 c13 s1(11)

Direct negotiations

104(1) The municipal authorities with which the initiating municipal authority proposes to amalgamate must, on receipt of the notice under section 103, meet with the initiating municipal authority to discuss the proposals included in the notice and negotiate the proposals in good faith.

(2) The initiating municipal authority must keep the Minister informed of the progress of the negotiations.

1994 cM-26.1 s104

Report on negotiations

105(1) On conclusion of the negotiations, the initiating municipal authority must prepare a report that describes the results of the negotiations and that includes

(a) a list of the relevant matters, including those referred to in sections 89(1), (2), (3) and (4) and 111, that are agreed on and a list of any of those matters on which there is no agreement between the municipal authorities,

(b) a description of the public consultation processes involved in the negotiations, and

(c) a summary of the views expressed during the public consultation processes.

(2) The report must

(a) repealed 2022 c16 s9(27);

(b) be approved by resolution of the council of the initiating municipal authority and by resolution of the councils of the other municipal authorities that agree to the amalgamation.

(3) A municipal authority whose council does not pass a resolution approving the report may include in the report its reasons for not approving.

RSA 2000 cM-26 s105;2015 c8 s11;2022 c16 s9(27)

Disposition of report

106(1) On completion of the report on the direct negotiations, the initiating municipal authority must submit the report to the Minister and send a copy of it to the municipal authorities with which it

proposes to amalgamate and any other local authority the initiating municipal authority considers would be affected.

(2) If the initiating municipal authority indicates in the report that it wishes to proceed with the amalgamation, the report becomes the initiating municipal authority's application for the amalgamation.

1994 cM-26.1 s106

106.1 Repealed 2022 c16 s9(27).

Initiation by Minister

107 The Minister may initiate an amalgamation of 2 or more municipal authorities if the Minister believes that the operation of the municipal authority to be formed by the amalgamation will be more effective or efficient than the municipal authorities to be amalgamated.

1994 cM-26.1 s107

Notice by Minister

108(1) When the Minister initiates an amalgamation, the Minister

(a) must give written notice of the proposed amalgamation to the municipal authorities proposed to be amalgamated and to any local authority that the Minister considers would be affected by the proposed amalgamation, and

(b) may invite comments or seek input on the proposed amalgamation from the public or any other person or body the Minister considers appropriate.

(2) The comments and input referred to in subsection (1)(b) may be sought in any manner the Minister considers appropriate, including, without limitation, by holding public meetings.

RSA 2000 cM-26 s108;2022 c16 s9(28)

109 Repealed 2022 c16 s9(29).

Amalgamation order

110 The Lieutenant Governor in Council, on the recommendation of the Minister, may by order amalgamate municipal authorities to form a new municipality.

1994 cM-26.1 s110

Contents of order

111 An order to amalgamate municipal authorities may

(a) dissolve one or more of the councils of the municipal authorities that are amalgamated,

(b) provide for an interim council,

(c) require a municipal authority to pay compensation to another municipal authority set out in the order or by means determined in the order, including arbitration under the *Arbitration Act*, and

(d) deal with any of the matters referred to in section 89.

1994 cM-26.1 s111

Official administrator

112 When a municipality is formed by amalgamation and there is no council, the Minister may appoint an official administrator who has all the powers and duties of a council of the municipality until the first council of the municipality is sworn into office.

1994 cM-26.1 s112

Division 6
Annexation

Mediation

112.1 In this Division, "mediation" in respect of an annexation means a process involving a neutral person as mediator who assists the initiating municipal authority and the one or more municipal authorities from which the land is to be annexed, and any other person brought in with the agreement of those municipal authorities, to reach their own mutually acceptable settlement of the matter by structuring negotiations, facilitating communication and identifying the issues and interests of the participants.

1999 c11 s6

Application

113 This Division does not apply to the annexation of land

(a) from an improvement district to another improvement district, or

(b) from a special area to another special area.

1994 cM-26.1 s113

Restriction on annexation

114 No order that annexes land to a municipal authority may be made if the land to be annexed is not contiguous with the boundaries of the municipal authority.

1994 cM-26.1 s114

Annexations of same land

115(1) A municipal authority may not initiate or proceed with more than one proposed annexation at any one time concerning the same land.

(2) A municipal authority may not initiate or proceed with a proposed annexation when the municipal authority is proceeding with an amalgamation, unless the annexation is of the type referred to in section 103(2).

1994 cM-26.1 s115

Initiation of annexation

116(1) A municipal authority initiates the annexation of land by giving written notice of the proposed annexation to

(a) the one or more municipal authorities from which the land is to be annexed,

(a.1) the Minister,

(b) the Land and Property Rights Tribunal, and

(c) all local authorities having jurisdiction to operate or provide services in the initiating municipal authority or in any of the municipal authorities from which the land is to be annexed.

(2) The notice for an annexation must

(a) describe the land proposed to be annexed,

(b) set out the reasons for the proposed annexation, and

(c) include proposals for

(i) consulting with the public about the proposed annexation, and

(ii) meeting with the owners of the land to be annexed, and keeping them informed about the progress of the negotiations.

RSA 2000 cM-26 s116;2017 c13 s1(12);2020 cL-2.3 s24(41)

Direct negotiations

117(1) The municipal authorities from which the land is to be annexed must, on receipt of the notice under section 116, meet with the initiating municipal authority to discuss the proposals included in the notice and negotiate the proposals in good faith.

(2) If there are matters on which there is no agreement, the initiating municipal authority and the one or more municipal

authorities from which the land is to be annexed must, during the negotiations, attempt to use mediation to resolve those matters.

1994 cM-26.1 s117;1999 c11 s7

Report on negotiations

118(1) On conclusion of the negotiations, the initiating municipal authority must prepare a report that describes the results of the negotiations and that includes

(a) a list of the matters agreed on and those on which there is no agreement between the municipal authorities,

(a.1) if there were matters on which there was no agreement, a description of the attempts to use mediation and, if mediation did not occur, the reasons for this,

(b) a description of the public consultation processes involved in the negotiations, and

(c) a summary of the views expressed during the public consultation processes.

(2) The report must be signed by the initiating municipal authority and by the municipal authorities from which the land is to be annexed that are prepared to sign and must include a certificate by the initiating municipal authority stating that the report accurately reflects the results of the negotiations.

(3) A municipal authority that does not sign the report may include in the report its reasons for not signing.

1994 cM-26.1 s118;1999 c11 s8

Disposition of report

119(1) The initiating municipal authority must submit the completed report to the Land and Property Rights Tribunal and send a copy of it to the municipal authorities from which the land is to be annexed and any other local authority the initiating municipal authority considers would be affected.

(2) If the initiating municipal authority indicates in the report that it wishes to proceed with the annexation, the report becomes the initiating municipal authority's application for the annexation.

RSA 2000 cM-26 s119;2020 cL-2.3 s24(41)

Notice of Tribunal's intent to recommend annexation

120 If the initiating municipal authority wishes the annexation to proceed and the Land and Property Rights Tribunal is satisfied that the affected municipal authorities and the public are generally in agreement with the annexation, the Tribunal must notify the

Minister, all the local authorities that the Tribunal considers would be affected by the annexation and anyone else the Tribunal considers should be notified that

(a) there appears to be general agreement with the proposed annexation, and

(b) unless objections to the annexation are filed with the Tribunal by a specified date, the Tribunal will make its recommendation to the Minister without holding a public hearing.

RSA 2000 cM-26 s120;2020 cL-2.3 s24(4);2022 c16 s9(30)

Where no objections filed

120.1 If the initiating municipal authority wishes the annexation to proceed and no objections are filed under section 120 by the date specified in a notice given under that section, the Tribunal must

(a) consider the principles, standards and criteria on annexation established under section 76, and

(b) prepare a written report with its recommendations and send it to the Minister.

2022 c16 s9(30)

Where objections filed or no general agreement

121 If the initiating municipal authority wishes the annexation to proceed but objections are filed under section 120 by the date specified in a notice given under that section, or for any other reason the Land and Property Rights Tribunal is not satisfied that the affected municipal authorities or the public are in general agreement with the annexation, the Tribunal

(a) must notify the Minister, all the local authorities that the Tribunal considers would be affected by the annexation and anyone else the Tribunal considers should be notified that there is not general agreement with the proposed annexation,

(b) may investigate, analyze and make findings of fact about the annexation, including the probable effect on local authorities and on the residents of an area, and

(c) must conduct one or more hearings in respect of the annexation and allow any affected person to appear before the Tribunal at a hearing.

RSA 2000 cM-26 s121;2020 cL-2.3 s24(5);2022 c16 s9(30)

Notice of hearing and costs

122(1) The Land and Property Rights Tribunal must publish a notice of a hearing under section 120(3) or 121 at least once a week for 2 consecutive weeks in a newspaper or other publication circulating in the affected area, the 2nd notice being not less than 6 days before the hearing.

(2) The Land and Property Rights Tribunal may determine the costs of and incidental to a hearing and decide by whom and to whom the costs are to be paid.

(3) Section 502 applies to a decision of the Tribunal relating to costs under this section.

RSA 2000 cM-26 s122;2020 cL-2.3 s24(6)

Tribunal's report

123 After one or more hearings under section 120(3) or 121 have been held and after considering the reports and representations made to it and the principles, standards and criteria on annexation established under section 76, the Tribunal must prepare a written report of its findings and recommendations and send it to the Minister.

RSA 2000 cM-26 s123;2020 cL-2.3 s24(39)

Contents of report

124(1) A report by the Land and Property Rights Tribunal to the Minister under this Division must set out

(a) a recommendation on whether land should be annexed to the initiating municipal authority or other municipal authority;

(b) if it is recommending annexation, a description of the land, whether there should be revenue sharing and any terms, conditions and other things the Tribunal considers necessary or desirable to implement the annexation.

(2) If the Tribunal does not recommend that land be annexed in its report, the Tribunal must provide the report to all local authorities that it considers would be affected by the annexation.

RSA 2000 cM-26 s124;2020 cL-2.3 s24(7)

Annexation order

125 The Lieutenant Governor in Council may,

(a) after considering a report of the Tribunal, or

(b) despite sections 116 to 124, at any time on the recommendation of the Minister,

make an order separating land from a municipal authority and annexing the land to another municipal authority.

RSA 2000 cM-26 s125;2020 cL-2.3 s24(39);2022 c16 s9(31)

126 Repealed 2022 c16 s9(31).

Contents of order

127(1) An order to annex land to a municipal authority may

(a) require a municipal authority to pay compensation to another municipal authority in an amount set out in the order or to be determined by means specified in the order, including arbitration under the *Arbitration Act*,

(b) dissolve a municipal authority as a result of the annexation, and

(c) deal with any of the matters referred to in section 89.

(1.1) Where an area of land is the subject of an exemption or deferral granted under section 364.2 by one municipal authority and an order referred to in subsection (1) annexes all or part of that land to another municipal authority, the order must require the receiving municipal authority to continue the exemption or deferral in respect of the annexed land, subject to any terms the Lieutenant Governor in Council considers appropriate.

(2) Where under section 664.2 a municipality has paid compensation to a landowner for conservation reserve that is subsequently annexed by order to another municipality, the order must require the municipality to which the land is annexed to pay compensation to the other municipality in the same amount that was paid to the landowner.

RSA 2000 cM-26 s127;2016 c24 s13.1;2017 c13 s2(4);2019 c6 s2

Public utilities

127.1(1) In this section, "utility agreement" means an agreement approved by the Alberta Utilities Commission in which a municipality grants a right to a person to provide a public utility in all or part of the municipality.

(2) An annexation of land does not affect any right under a utility agreement to provide a public utility on the annexed land unless the annexation order provides otherwise.

(3) This section does not apply to a right to provide a natural gas service if the right is subject to section 23 of the *Gas Distribution Act*.

RSA 2000 cM-26 s127.1;2007 cA-37.2 s82(17)

Annexation refused

128 If an application for an annexation of land is refused, the Minister must notify the initiating municipal authority of the refusal and the initiating municipal authority may not make another annexation application concerning the same land for a period of one year after it receives notice of the refusal.

1994 cM-26.1 s128

Regulations

128.1 The Minister may make regulations

(a) respecting procedures to be followed under this Division;

(b) defining terms used in this Division but not defined in this Act.

2015 c8 s13

Division 7
Dissolution

Application

129 This Division does not apply to the dissolution of a municipality as a result of an annexation.

1994 cM-26.1 s129

Viability review

130(1) The Minister must, before a municipality is dissolved,

(a) undertake a viability review, and

(b) after completing the viability review, hold a vote of the electors of the municipality on the proposed dissolution.

(2) The Minister may undertake a viability review in respect of a municipality if

(a) the Minister receives a request for a viability review from the council of the municipality,

(b) the Minister receives a sufficient petition requesting a viability review from electors of the municipality numbering at least 30% of the municipality's population or, in the case of a summer village, a sufficient petition requesting the review from a number of the electors of the summer village equal to at least 50% of the number of summer village residences in the summer village, or

(c) the Minister believes a viability review is warranted.

(3) A viability review must be conducted in a manner determined by the Minister.

(4) If the Minister receives a request in accordance with subsection (2)(a) or a sufficient petition in accordance with subsection (2)(b) and in the Minister's opinion a process other than a viability review is more appropriate, the Minister may require that that process be undertaken instead of undertaking a viability review.

RSA 2000 cM-26 s130;2013 c9 s2;2016 c24 s14

Completion of viability review

130.1(1) After completing a viability review, the Minister may

(a) by order direct the council or the chief administrative officer to take any actions, based on the results of the viability review, that the Minister considers appropriate to ensure the viability of the municipality, or

(b) hold a vote of the electors of the municipality on whether the municipality should

(i) be dissolved, or

(ii) not be dissolved, but be required to take any actions, based on the results of the viability review, that the Minister considers appropriate to ensure the viability of the municipality.

(2) After a vote of the electors is held under subsection (1)(b), the Minister may

(a) recommend to the Lieutenant Governor in Council that the municipality be dissolved in accordance with section 133, or

(b) by order direct the council or chief administrative officer to take any actions that the Minister considers appropriate to ensure the viability of the municipality.

(3) When making a recommendation or order under subsection (2), the Minister is not bound by the results of the vote held under subsection (1)(b).

2013 c9 s2;2022 c16 s9(32);2026 c10 s4(5)

130.2 Repealed 2022 c16 s9(33).

Further actions of Minister

130.3(1) If an order of the Minister under section 130.1(1)(a) or (2)(b) is not carried out to the satisfaction of the Minister, the Minister may do one or more of the following:

(a) make an order suspending the authority of the council to make bylaws in respect of any matter specified in the order;

(b) make an order exercising bylaw-making authority in respect of all or any of the matters for which bylaw-making authority is suspended under clause (a);

(c) make an order removing a suspension of bylaw-making authority, with or without conditions;

(d) make an order withholding money otherwise payable by the Government to the municipality pending compliance with an order of the Minister;

(e) make an order establishing, repealing or amending policies and procedures with respect to the municipality;

(f) make an order suspending the authority of a development authority or subdivision authority and providing for a person to act in its place pending compliance with conditions specified in the order;

(g) make an order requiring or prohibiting any other action as necessary to ensure compliance with the order;

(h) make an order dismissing the council or any member of it or the chief administrative officer;

(i) hold an additional electors vote on whether the municipality should be dissolved or should not be dissolved.

(2) Section 574(3) to (6) apply in respect of a dismissal under subsection (1)(h).

(3) Where an additional electors vote is held under subsection (1)(i),

(a) if the electors vote that the municipality should be dissolved, the Minister must recommend to the Lieutenant Governor in Council that the municipality be dissolved in accordance with section 133, or

(b) if the electors vote that the municipality should not be dissolved, the Minister may make any order referred to in subsection (1)(a) to (h) that the Minister considers

appropriate and may order the municipality to take any other action the Minister considers appropriate.

2013 c9 s2;2022 c16 s9(33)

Vote

130.4 A vote held under section 130.1(1)(b) or 130.3(1)(i) must be conducted in accordance with the *Local Authorities Election Act* as modified by directions given by the Minister.

2022 c16 s9(33)

Transitional — application of certain sections

130.5(1) Section 130.1(1) applies to a viability review regardless of whether the viability review was commenced or completed before or after the coming into force of this section.

(2) Section 130.1(2) applies to a vote held under section 130.1(1)(b) regardless of whether

(a) the viability review to which the vote relates was commenced or completed before or after the coming into force of this section, and

(b) the vote was held before or after the coming into force of this section.

(3) Section 130.3 applies in respect of an order of the Minister under section 130.1(1)(a) or (2)(b) regardless of whether

(a) the viability review to which the order relates was commenced or completed before or after the coming into force of this section, and

(b) the vote under section 130.1(1)(b) or 130.3(1)(i) was held before or after the coming into force of this section.

(4) Section 130.4 applies in respect of a vote regardless of whether

(a) the viability review to which the vote relates was commenced or completed before or after the coming into force of this section, and

(b) the vote was held before or after the coming into force of this section.

2022 c16 s9(33)

131 and **132** Repealed 2013 c9 s3.

Dissolution order

133(1) The Lieutenant Governor in Council, on the recommendation of the Minister, may by order dissolve a municipality.

(2) A dissolution order

(a) must direct that all or part of the land in the dissolved municipality becomes part of another municipal authority,

(b) may deal with any of the matters referred to in section 89, and

(c) may appoint a liquidator and specify the liquidator's powers, duties and functions.

1994 cM-26.1 s133;1995 c24 s19

Tax

134 If the liabilities of the dissolved municipality exceed its assets, the Lieutenant Governor in Council may authorize the successor of the dissolved municipality to impose an additional tax under Part 10 on property located in the area of the dissolved municipality to pay for those excess liabilities.

1994 cM-26.1 s134;1998 c24 s5

134.1 Repealed 2022 c16 s9(34).

Division 8
General Provisions

Effect of certain orders

135(1) When an order under this Part has the effect of including or placing an area of land that was in one municipal authority, called in this section the "old municipal authority", in another municipal authority, called in this section the "new municipal authority", as a result of an annexation or the formation, amalgamation or dissolution of a municipal authority, then, unless the order provides otherwise,

(a) the new municipal authority becomes the successor of the old municipal authority with respect to that area of land and the old municipal authority ceases to have any jurisdiction with respect to that area of land,

(a.1) all taxes due to the old municipal authority are deemed to be arrears of taxes due to the new municipal authority and may be collected and dealt with by the new municipal authority as if it had imposed the taxes,

(a.2) all rights of action and actions by or against the old municipal authority that relate to that area of land become rights of action and actions by or against the new municipal authority and cease to be rights of action and actions by or against the old municipal authority,

(b) all the assets, liabilities, rights, duties, functions and obligations of the old municipal authority that relate to that area of land automatically pass to the new municipal authority and cease to be those of the old municipal authority,

(c) in the case of an amalgamation or an annexation, if at the time of the notice under section 103 or 116 any land or any portion of it is designated or required to be provided as a public utility lot, environmental reserve, conservation reserve, municipal reserve or municipal and school reserve under Part 17 or a former Act as defined in Part 17, on the amalgamation or annexation taking effect the ownership of the land becomes vested in the new municipal authority in place of the old municipal authority, and

(d) bylaws and resolutions of the old municipal authority that apply specifically to the area of land continue to apply to it until repealed or others are made in their place by the new municipal authority.

(2) If the land referred to in subsection (1)(c) is sold or money instead of land is received by the old municipal authority after a notice of amalgamation under section 103 or a notice of annexation under section 116 is received, the proceeds of the sale or the money received must be paid to the new municipal authority.

(3) The new municipal authority may only use the proceeds of the sale or the money received for purposes for which the old municipal authority could have used it.

(4) The Lieutenant Governor in Council may

(a) authorize the council of the new municipal authority to impose an additional tax under Part 10 on the area of land to meet obligations under a borrowing made by the old municipal authority in respect of that area of land, or

(b) make any provision necessary to protect any rights that any person has in relation to the area of land.

(4.1) The Minister may direct the transfer of assets and liabilities from one municipal authority to another.

(5) This section does not abrogate or affect agreements described in section 30 or 45.

RSA 2000 cM-26 s135;2017 c13 s1(13)

Power to effectuate transfer of land and other property

136 Where an order under this Division requires the ownership of land or other property to be transferred to a municipal authority, the Minister may do whatever is necessary to give effect to section 135(1) or a direction under section 135(4.1).

1994 cM-26.1 s136

Transitional and other matters

137(1) An order of formation, change of status, amalgamation, annexation or dissolution may, in respect of any municipal authority affected by the order, contain provisions dealing with the following:

(a) assessment and taxation;

(b) property;

(c) employees;

(d) any matter required to properly effect or deal with the formation, change of status, amalgamation, annexation or dissolution, whether transitional or otherwise;

(e) the application, addition, change or substitution of one or more provisions of this or another enactment for the purposes of the order.

(2) The provisions referred to in subsection (1) may deal with rights, obligations, liabilities, assets and any other thing that the Lieutenant Governor in Council considers is appropriate to be dealt with in the order and may operate despite a collective agreement.

(3) The Lieutenant Governor in Council may amend or repeal a provision referred to in subsection (1) that is contained in an order of formation, change of status, amalgamation, annexation or dissolution without having to comply with the requirements for passing the original order.

RSA 2000 cM-26 s137;2021 c13 s8

Retroactivity of orders

138(1) An order of the Lieutenant Governor in Council under this Part may provide

(a) for the retroactive application of the order or any of its provisions, and

(b) that the order or any of its provisions come into force on different dates.

(2) An order or any of its provisions may only be made retroactive to a date in the year immediately before the calendar year in which the order is made.

(3) Any error in any order made under this Part may be corrected by subsequent order, and the correcting order may be made effective as of the date of the original order or on some other later date that is specified in the order.

1994 cM-26.1 s138

Orders published

139(1) An order of the Lieutenant Governor in Council or the Minister made under this Part must be published in The Alberta Gazette.

(2) Publication of an order of the Lieutenant Governor in Council or the Minister made under this Part is conclusive proof of the fulfilment of any conditions precedent to the order.

1994 cM-26.1 s139

Regulations Act

140 The *Regulations Act* does not apply to an order of the Lieutenant Governor in Council or the Minister made under this Part.

1994 cM-26.1 s140

Location of boundaries

141(1) In this section,

(a) "survey" means a survey made under the *Surveys Act* or the *Canada Lands Surveys Act* (Canada);

(b) "surveyed land" means land that has been surveyed under the *Surveys Act* or the *Canada Lands Surveys Act* (Canada).

(2) Where the boundary of a municipality is described by reference to the boundary of a township or section of surveyed land along which a road allowance runs, the boundary is the side of the road allowance on which monuments or posts are placed under a survey, except in the case of correction lines or where the description otherwise specifies.

(3) In the case of correction lines, the boundary is the south side of the road allowance.

(4) Where a road is the boundary of a municipality and land is acquired to widen the road, the land acquired automatically falls within that boundary.

(5) A road allowance between an Indian reserve and a municipality is in the municipality despite anything to the contrary in this section.

(6) Where a boundary of a municipality is described by reference to a river, the boundary is the right bank of the river facing downstream unless the description otherwise specifies.

1994 cM-26.1 s141

Part 4.1
City Charters

Interpretation

141.1(1) In this Part,

(a) "charter", except in sections 141.3 and 141.4, includes an amendment to a charter;

(b) "charter city" means a city for which a charter is established under section 141.3.

(2) In this Part, a reference to "this Act" includes a regulation made under this Act.

2015 c8 s14

Purpose of Part

141.2 The purpose of this Part is to authorize the establishment of charters to address the evolving needs, responsibilities and capabilities of cities in a manner that best meets the needs of their communities.

2015 c8 s14

Establishment of charter

141.3 On request by a city, the Lieutenant Governor in Council may, by regulation, establish a charter for that city.

2015 c8 s14

Proposed charter must be published on website

141.4(1) Before a charter is established or amended, the Minister must ensure the proposed charter or amendment is published on the Minister's department's website for at least 60 days.

(2) Subsection (1) does not apply to

(a) a charter or an amendment made after considering any responses to a proposed charter or amendment that was published in accordance with subsection (1),

(b) the repeal of a provision that, pursuant to section 141.5(3), makes inapplicable, modifies or replaces a provision of this Act or another enactment or adds a provision to this Act or another enactment, if

(i) this Act or the other enactment is amended to have substantively the same effect as the charter provision being repealed, and

(ii) the repeal of the charter provision and the amendment to this Act or the other enactment take effect at the same time,

(c) the repeal of a provision that applied only during a limited time that has expired, or

(d) an amendment made solely to

(i) update terminology or references to other legislation, or

(ii) correct one or more clerical, technical, grammatical or typographical errors, if the amendment does not materially affect the charter in principle or substance.

2015 c8 s14;2019 c22 s10(3)

Elements of charter

141.5(1) Subject to this Part, a charter governs all matters related to the administration and governance of the charter city, including, without limitation, the powers, duties and functions of the charter city and any other matter that the Lieutenant Governor in Council considers desirable.

(2) In subsection (3), a reference to "this Act" does not include this Part or Part 15.1 or 17.1.

(3) A charter may do one or more of the following:

(a) provide that a provision of this Act or any other enactment does not apply to the charter city or applies to the charter city with the modifications set out in the charter;

(b) specify or set out provisions that apply in respect of the charter city in addition to, or instead of, a provision of this Act or any other enactment;

(c) authorize the charter city to modify or replace, by bylaw, a provision of this Act or any other enactment, with respect to the charter city, to the extent set out in the charter.

(4) Before giving second reading to a proposed bylaw referred to in subsection (3)(c), the council of the charter city must hold a public hearing with respect to the proposed bylaw in accordance with section 216.4 after giving notice of it in accordance with section 606.

(5) A charter may include provisions respecting its interpretation.

(6) A charter may generally provide for any other matter necessary for the purposes of giving effect to this Part.

(7) Except to the extent that a charter or a bylaw made pursuant to subsection (3)(c) provides otherwise, this Act and any other enactment apply to the charter city.

2015 c8 s14;2022 c16 s9(83)

Charter prevails

141.6 Except to the extent that this Part provides otherwise, if there is a conflict or inconsistency between a charter or a bylaw made pursuant to section 141.5(3)(c) and a provision of this Act or any other enactment, the charter or bylaw prevails to the extent of the conflict or inconsistency.

2015 c8 s14

Retroactive operation of charter

141.7(1) A charter may provide

(a) for the retroactive application of the charter or any of its provisions, and

(b) that the charter or any of its provisions come into force on different dates.

(2) A charter or any of its provisions may be made retroactive to a date no earlier than the beginning of the year immediately preceding the calendar year in which it is made.

2015 c8 s14

No effect on status of charter city

141.8 Except to the extent that a charter provides otherwise, a charter has no effect on the status of the charter city as a city under this Act or any other enactment.

2015 c8 s14

Existing rights and obligations not affected

141.9(1) Except to the extent that a charter provides otherwise, the rights and obligations of a city are not affected by the establishment of a charter for that city.

(2) Except to the extent that a charter provides otherwise, the rights of the Crown in right of Alberta are not affected by the establishment of a charter.

2015 c8 s14

Part 5
Councils, Councillors and Council Committees

Division 1
Councils and Council Committees

Councils as governing bodies

142(1) Each municipality is governed by a council.

(2) A council is a continuing body.

1994 cM-26.1 s142

Number of councillors

143(1) The council of a city or town consists of 7 councillors unless the council passes a bylaw specifying an odd number of 3 or more.

(2) The council of a village or summer village consists of 3 councillors unless the council passes a bylaw specifying an odd number of 5 or more.

(3) The council of a municipal district or specialized municipality consists of the number of councillors specified in the order forming it unless, after its formation, the council passes a bylaw specifying an odd number of 3 or more.

RSA 2000 cM-26 s143;2022 c16 s9(35)

144 Repealed 2022 c16 s9(35).

Bylaws respecting maternity and parental leave for councillors

144.1(1) A council of a municipality may, by bylaw, having regard to the need to balance councillors' roles as parents with their responsibilities as representatives of residents, establish whether councillors are entitled to take leave prior to or after the birth or adoption of their child.

(2) If a bylaw under subsection (1) entitles councillors to take leave, the bylaw must contain provisions

(a) respecting the length of the leave and other terms and conditions of the leave entitlement, and

(b) addressing how the municipality will continue to be represented during periods of leave.

2017 c13 s1(14)

Bylaws — council and council committees

145(1) Subject to an order made under subsection (4) and to subsections (7) and (9), a council may, by bylaw, establish the procedures to be followed by the council.

(2) A council may, by bylaw, establish council committees and other bodies.

(3) Subject to an order made under subsection (4) and to subsections (7), (9) and (12), where a council establishes a council committee or other body, the council may, by bylaw, establish the functions of the committee or body and the procedures to be followed by it.

(4) The Minister may, by order,

(a) establish procedures for council and council committee meetings,

(b) amend the procedures referred to in clause (a), and

(c) specify matters relating to procedures for council and council committee meetings that may not be included in a bylaw.

(5) As soon as practicable after making an order under subsection (4), the Minister must make the order publicly available on the website of the Minister's department.

(6) The *Regulations Act* does not apply to an order made under subsection (4).

(7) If the Minister makes an order under subsection (4), a council may, by bylaw, provide for

(a) procedures for council and council committee meetings in addition to those established under that order, and

(b) matters relating to those procedures other than matters specified by that order that may not be included in a bylaw.

(8) If there is a conflict or inconsistency between an order made under subsection (4) and a bylaw referred to in subsection (7), the bylaw is of no force and effect to the extent of the conflict or inconsistency in respect of any procedures for council or committee meetings established or matters specified under that order.

(9) A council may not make a bylaw or a resolution under this Act that addresses the behaviour or conduct of councillors or of members of council committees who are not councillors.

(10) A bylaw or any portion of a bylaw or a resolution or any portion of a resolution passed by a municipality prior to the coming into force of this subsection that provides for a code of conduct for councillors or members of council committees who are not councillors or addresses the behaviour or conduct of those councillors or members and that was in effect immediately before the coming into force of this subsection is repealed on the coming into force of this subsection.

(11) A council must update its bylaws respecting procedures for council and council committee meetings, if any, within 6 months of the date of an order made under subsection (4) to accord with that order.

(12) An order made under subsection (4) does not apply to a board or other body established by a council under this Act.

RSA 2000 cM-26 s145;2015 c8 s15;2022 c16 s9(36);2025 c13 s2(2)

Composition of council committees

146 A council committee may consist entirely of councillors, entirely of persons who are not councillors or of both councillors and persons who are not councillors.

RSA 2000 cM-26 s146;2022 c16 s9(36)

Division 1.01
Councillor Accountability Framework

Definitions

146.01 In this Division,

(a) "accountability framework" means an accountability framework established under section 146.011(1);

(b) "investigator" means an investigator designated under section 146.02 for the purposes of this Division;

(c) "sanction" means a sanction permitted in accordance with the accountability framework.

2026 c10 s4(6)

Councillor accountability framework

146.011(1) The Minister may, by regulation, establish an accountability framework to govern the behaviour of councillors.

(2) An accountability framework may include the following:

(a) subject to sections 170, 172, 173 and 174(1)(g) to (i), rules respecting pecuniary interests;

(b) rules respecting the use of municipal assets and services;

(c) rules respecting the confidentiality of information;

(d) rules respecting egregious behaviour, threatening behaviour or improper use of influence;

(e) rules respecting the qualifications, conduct and term of

(i) an investigator, or

(ii) an appeals commissioner designated under section 146.09(1);

(f) rules respecting processes for

(i) a complaint made under section 146.021 that involves a failure to disclose a pecuniary interest,

(ii) an investigation under section 146.03,

(iii) a preliminary review under section 146.05,

(iv) a decision to apply sanctions under section 146.08, and

(v) an appeal under section 146.09;

(g) an investigator's powers for the purpose of an investigation under section 146.03;

(h) rules respecting the publication of information under this Division;

(i) rules respecting the contents of a pecuniary interest report under section 146.06;

(j) rules respecting the custody and retention of records related to preliminary reviews, investigations, reports and appeals under this Division;

(k) permitted sanctions for a contravention of the accountability framework;

(l) timelines for the purposes of the accountability framework, including

(i) making a complaint respecting contraventions of the accountability framework,

(ii) appeals under section 146.09,

(iii) making an order under section 146.09(10), and

(iv) releasing an appeal commissioner's reasons or the Minister's reasons under section 146.09(12);

(m) setting fees for complaints and appeals;

(n) circumstances under which the municipality may be ordered to pay the costs of an appeal;

(o) definitions of "egregious behaviour", "threatening behaviour", "improper use of influence" or any other term used but not defined in this Division;

(p) rules respecting any other matter or thing that the Minister considers necessary or advisable to carry out the purposes of this Division.

(3) A regulation made under subsection (1) may modify or replace a provision of this Act that addresses a matter set out in subsection (2)(b) to (p).

2026 c10 s4(6)

Investigators

146.02 If the Minister establishes an accountability framework, the Minister must designate individuals whom the Minister considers qualified as investigators for the purposes of this Division, subject to any terms and conditions the Minister considers necessary.

2026 c10 s4(6)

Complaints

146.021(1) A councillor who has reasonable grounds for believing that another councillor on the same council has contravened the accountability framework may make a complaint to the council in accordance with the accountability framework.

(2) The complaint must be

(a) in a form acceptable to the council,

(b) accompanied by the applicable fee, if any, set out in the accountability framework, and

(c) made within the timeline, if any, set out in the accountability framework.

2026 c10 s4(6)

Investigations

146.03(1) If a council receives a complaint made in accordance with section 146.021, the council must appoint an investigator to conduct an investigation respecting the complaint.

(2) If the Minister is of the opinion that a councillor may have contravened the accountability framework, the Minister may appoint an investigator to conduct an investigation.

(3) For the purposes of conducting an investigation, an investigator has the power to do any or all of the following:

(a) make inquiries orally or in writing of any person the investigator believes has or may have information relevant to the subject-matter of the investigation;

(b) demand the production for examination of records and documents, including electronic records and documents, that are or may be relevant to the subject-matter of the investigation;

(c) make copies of any of the things referred to in clause (b);

(d) access municipal land and facilities for the purposes of clauses (a) to (c);

(e) do anything permitted in the accountability framework.

(4) If, at any time before an investigation report is submitted to a council, the person who made the complaint or the person who is the subject of the investigation is no longer a member of the council, the investigator, on learning this information, must

(a) immediately end the investigation, and

(b) inform the council and the Minister in writing

(i) that the investigation has ended, and

(ii) the reasons for ending the investigation.

(5) A council that appoints an investigator must pay the costs of the investigation.

2026 c10 s4(6)

Obstruction of investigators

146.04 When an investigator is doing anything required or permitted or exercising the investigator's powers under this Division, a person shall not

(a) fail to comply with any reasonable request of the investigator,

(b) knowingly make a false or misleading statement to the investigator either orally or in writing, or

(c) otherwise obstruct or hinder the investigator.

2026 c10 s4(6)

Preliminary review

146.05(1) An investigator appointed under section 146.03(1) must conduct a preliminary review to determine if the complaint, in whole or in part,

(a) is frivolous or vexatious, or

(b) is outside the scope of the accountability framework.

(2) If the investigator determines that any part of the complaint is frivolous, vexatious or outside the scope of the accountability framework, the investigator must end the part of the investigation related to that part of the complaint.

(3) After conducting a preliminary review, the investigator must

(a) report the results of the preliminary review to the council and the Minister, and

(b) advise the council and the Minister if all or a part of the investigation has ended.

2026 c10 s4(6)

Pecuniary interest report

146.06(1) If, at any time before an investigation report is submitted to a council, the investigator has reasonable grounds to believe that the councillor who is the subject of the investigation may be disqualified from council under section 174(1)(g), (h) or (i), the investigator must

(a) immediately end the part of the investigation relating to the potential disqualification,

(b) prepare a pecuniary interest report in accordance with the accountability framework,

(c) inform the council and the Minister in writing that part of the investigation has ended, and

(d) provide a copy of the pecuniary interest report to the council and the Minister.

(2) If a council receives a pecuniary interest report respecting a councillor, the council must apply for an order under section 175(2)(a), unless the councillor resigns.

2026 c10 s4(6)

Investigation report

146.07(1) After completing an investigation under this Division, the investigator must prepare an investigation report that includes

(a) a summary of the investigation,

(b) a recommendation on whether the council should find that there has been a contravention of the accountability framework, and

(c) the reasons for the recommendation.

(2) If the investigation report recommends that the council should find there has been a contravention of the accountability framework,

(a) the investigation report may recommend sanctions against the councillor, and

(b) if the investigation report recommends sanctions, the report must include reasons for the recommendation.

(3) An investigation report must be submitted to

(a) the council, in a meeting that is closed to the public, and

(b) the Minister.

(4) A council must make an investigation report submitted to it publicly available in accordance with the accountability framework.

2026 c10 s4(6)

Determination of contravention and sanctions

146.08(1) After the receipt of an investigation report, a council must, by resolution, determine if the councillor who is the subject of the report has contravened the accountability framework.

(2) For the purposes of subsection (1),

(a) a motion for a proposed resolution must

(i) ask if the councillor who is the subject of the report has contravened the accountability framework, and

(ii) not propose the council finds no contravention,

(b) if no councillor makes a motion in accordance with clause (a), the chief elected official must make the motion,

(c) if the vote approves the proposed resolution, the council has determined a contravention of the accountability framework as described in the proposed resolution has occurred,

(d) if the vote does not approve the proposed resolution, the council has determined a contravention of the accountability framework as described in the proposed resolution has not occurred, and

(e) the council may, by separate motions for proposed resolutions, determine that the subject of the report has contravened some provisions of the accountability framework and has not contravened other provisions.

(3) If a council determines that a contravention of the accountability framework has occurred, the council must, by resolution,

(a) apply the sanctions set out in the report, if any,

(b) apply one or more different sanctions, or

(c) apply no sanctions.

(4) Notwithstanding section 172.1(2), a councillor who is the subject of an investigation report submitted to a council must, if present,

(a) abstain from discussion of the report and any resolution relating to the report,

(b) abstain from voting on any resolution relating to the report, and

(c) leave the room in which the meeting is being held until discussion and voting on the report and any resolution related to it are concluded.

2026 c10 s4(6)

Appeals

146.09(1) If the Minister establishes an accountability framework, the Minister must designate individuals whom the Minister considers qualified as appeals commissioners for the purpose of hearing appeals under this section, subject to any terms and conditions the Minister considers necessary.

(2) A councillor who has made a complaint or a councillor who is the subject of a determination relating to the accountability framework may, in accordance with the accountability framework, appeal one or both of the following:

(a) the council's determination that there was or was not a contravention of the accountability framework;

(b) the council's decision to apply or not to apply a sanction.

(3) A person may make an appeal notwithstanding that the person is no longer a member of the council.

(4) An appeal made under this section must

(a) be made within the timeline set out in the accountability framework, and

(b) include the fee set out in the accountability framework, if any.

(5) Within the timeline set out in the accountability framework, the Minister must appoint an appeals commissioner to hear the appeal.

(6) An appeals commissioner must hear the appeal within the timeline and in accordance with the processes, if any, set out in the accountability framework.

(7) A council that has made a determination of a contravention may, at the discretion of the council, be involved as a party in an appeal under this section.

(8) After hearing an appeal, the appeals commissioner shall recommend in writing to the Minister whether to accept, reject or vary

(a) the council's determination under section 146.08(1), and

(b) the sanctions or lack of sanctions applied against the councillor.

(9) If an appeals commissioner's recommendation is different from the council's determination or the council's decision to apply or not to apply sanctions, the appeals commissioner must provide reasons for the recommendation.

(10) After receiving the appeals commissioner's recommendations and within the timeline set out in the accountability framework, the Minister, by order,

(a) must determine if there has been a contravention of the accountability framework, and

(b) may apply one or more sanctions.

(11) If the Minister makes an order under subsection (10), the Minister must provide written reasons for the Minister's decision to

(a) the person who made the complaint,

(b) the person who was the subject of the determination or sanctions, if any,

(c) the council, and

(d) the appeals commissioner.

(12) In accordance with the accountability framework, the Minister must publish on the Minister's website

(a) an appeal commissioner's recommendation,

(b) the appeal commissioner's reasons for the recommendation, if any, and

(c) the reasons provided under subsection (11) for the Minister's decision.

(13) The Minister may pay the costs of an appeal or, in accordance with the accountability framework, order the municipality to pay the costs of the appeal.

2026 c10 s4(6)

Division 1.1 Repealed 2025 c13 s2(3).

Division 2
Elections, Appointments and Ward System

Election of councillors

147(1) Subject to Division 5, councillors other than a chief elected official are to be elected in accordance with the *Local Authorities Election Act*.

(2) The election is to be by a vote of the electors of the whole municipality unless the municipality is divided into wards, in which case section 148 applies.

1994 cM-26.1 s147

Division of municipality into wards

148(1) Unless otherwise provided for in a bylaw under this section, when a municipality is divided into wards,

(a) only an elector who is resident in the ward may vote for a councillor in that ward, and

(b) councillors are elected for each ward.

(2) A council may by bylaw

(a) divide the municipality into wards and establish their boundaries,

(b) in the case of wards established for a municipal district or a specialized municipality, change the number of wards and their boundaries,

(c) give each ward established or changed a name or number, or both,

(d) state the number of councillors to be elected for each ward established or changed, and

(e) in the case of any municipality, including a municipal district or specialized municipality, eliminate the wards.

(3) A council may by bylaw provide for councillors that

(a) are in addition to the councillors elected for each ward,

(b) are elected by a vote of the electors of the whole municipality, and

(c) are councillors for the whole municipality, not a ward.

(4) A council may by bylaw provide that all councillors

(a) are nominated by ward,

(b) are elected by a vote of the electors of the whole municipality, and

(c) are either councillors

(i) for the ward in which they were nominated, or

(ii) for the whole municipality rather than for a ward.

(5) Repealed 2022 c16 s9(37).

RSA 2000 cM-26 s148;2022 c16 s9(37)

149 Repealed 2022 c16 s9(38).

Election or appointment of chief elected official

150(1) The chief elected official of a city or town is to be elected by a vote of the electors of the municipality unless the council passes a bylaw

(a) requiring council to appoint the chief elected official from among the councillors,

(b) specifying when the appointment is to start, and

(c) specifying the term of the appointment.

(2) The chief elected official of a village, summer village or municipal district is to be appointed by council from among the councillors unless the council passes a bylaw providing that the official is to be elected by a vote of the electors of the municipality.

(3) The chief elected official of a specialized municipality is to be elected under subsection (1) or appointed under subsection (2) as specified in the order that forms the specialized municipality.

(4) If a chief elected official is to be elected by a vote of the electors of the municipality, the *Local Authorities Election Act* applies to the election.

1994 cM-26.1 s150

Passing bylaw

151(1) A bylaw under section 143, 148 or 150 must be passed by December 31 of the year before the general election at which it is to take effect.

(2) If a bylaw is passed in the same year a general election is held, it takes effect at the 2nd general election after the date on which it is passed.

(3) A bylaw passed under section 143, 148 or 150 must be advertised.

(4) A bylaw proposed to be made under section 143, 148 or 150 must not be given third reading until after the 60-day period provided by section 231(4) has expired.

RSA 2000 cM-26 s151;2018 c23 s58;2022 c16 s9(39)

Deputy and acting chief elected officials

152(1) A council must appoint one or more councillors as deputy chief elected official so that

(a) only one councillor will hold that office at any one time, and

(b) the office will be filled at all times.

(2) A deputy chief elected official must act as the chief elected official

(a) when the chief elected official is unable to perform the duties of the chief elected official, or

(b) if the office of chief elected official is vacant.

(3) A council may appoint a councillor as an acting chief elected official to act as the chief elected official

(a) if both the chief elected official and the deputy chief elected official are unable to perform the duties of the chief elected official, or

(b) if both the office of chief elected official and the office of deputy chief elected official are vacant.

1994 cM-26.1 s152

Division 3
Duties, Titles and Oaths of Councillors

General duties of councillors

153 Councillors have the following duties:

(a) to consider the welfare and interests of the municipality as a whole and to bring to council's attention anything that would promote the welfare or interests of the municipality;

(a.1) to promote an integrated and strategic approach to intermunicipal land use planning and service delivery with neighbouring municipalities;

(b) to participate generally in developing and evaluating the policies and programs of the municipality;

(c) to participate in council meetings and council committee meetings and meetings of other bodies to which they are appointed by the council;

(d) to obtain information about the operation or administration of the municipality from the chief administrative officer or a person designated by the chief administrative officer;

(e) to keep in confidence matters discussed in private at a council or council committee meeting until discussed at a meeting held in public;

(e.1) repealed 2025 c13 s2(3);

(e.2) to adhere to the accountability framework established under section 146.011(1);

(f) to perform any other duty or function imposed on councillors by this or any other enactment or by the council.

RSA 2000 cM-26 s153;2015 c8 s17;2016 c24 s15;2025 c13 s2(3); 2026 c10 s4(7)

153.1 Repealed 2025 c13 s2(3).

General duties of chief elected official

154(1) A chief elected official, in addition to performing the duties of a councillor, must

(a) preside when in attendance at a council meeting unless a bylaw provides that another councillor or other person is to preside, and

(b) perform any other duty imposed on a chief elected official by this or any other enactment or bylaw.

(2) Repealed 2022 c16 s9(40).

(3) The chief elected official may be a member of a board, commission, subdivision authority or development authority established under Part 17 only if the chief elected official is appointed in the chief elected official's personal name.

RSA 2000 cM-26 s154;2022 c16 s9(40);2023 c9 s19(3)

Titles of chief elected official and other councillors

155 A councillor is to have the title "councillor" and a chief elected official that of "chief elected official" unless the council directs that another title appropriate to the office be used.

1994 cM-26.1 s155

Taking of oath

156 A councillor, a chief elected official and a deputy and acting chief elected official may not carry out any power, duty or function until that person has taken the official oath prescribed by the *Oaths of Office Act*.

1994 cM-26.1 s156

Division 4
Term of Office

Local Authorities Election Act

157 The term of office of councillors is governed by the *Local Authorities Election Act*.

1994 cM-26.1 s157

Extension of term

158(1) If the first election of a newly formed municipality, whether formed under this or another enactment, is less than 18 months before the date set by the *Local Authorities Election Act* for the next general election, the Minister may order that the next general election not take place.

(2) If the Minister makes an order under subsection (1), the terms of the offices are to continue until immediately before the beginning of the organizational meeting following the next general election.

1994 cM-26.1 s158

Appointed chief elected officials

159(1) A chief elected official who is to be appointed under section 150 must be appointed at each organizational meeting of the council, unless otherwise provided by bylaw.

(2) The term of office of an appointed chief elected official starts immediately on appointment and ends on the appointment of the next chief elected official.

(3) The term of office of an appointed chief elected official may not extend beyond the term of office of that person as councillor.

1994 cM-26.1 s159

Division 5
Vacancies and Quorum

Positions unfilled at general election

160(1) If at a general election persons are not elected to fill all the offices on council, the Minister may

(a) fill the vacancies by appointing persons as councillors,

(b) if there is no quorum, order that the councillors who have been elected constitute a quorum,

(c) if there is no quorum, order that the remaining councillors constitute a quorum and appoint an official administrator for the purposes of supervision under section 575, or

(d) appoint an official administrator who has all the powers and duties of the council.

(2) Persons appointed under subsection (1)(a) hold office until the vacancies are filled by a by-election.

(3) If council is unable to or does not within a reasonable time hold a by-election to fill a vacancy referred to in subsection (1), the Minister may by order direct that the chief administrative officer conduct a by-election to fill the vacancy.

1994 cM-26.1 s160

Resignation

161(1) The resignation of a councillor must be in writing and given to the chief administrative officer.

(2) A chief elected official appointed by council who resigns the office of chief elected official remains on the council as a councillor.

(3) The resignation is effective on the date it is received by the chief administrative officer even if a later date is set out in the resignation.

(4) The chief administrative officer must report the resignation at the first council meeting after receiving the resignation.

1994 cM-26.1 s161

Vacancy in position of councillor

162 A council must hold a by-election to fill a vacancy on council unless

(a) the vacancy occurs after January 1 in the year of a general election,

(a.1) the vacancy is due to a declaration under section 175.1(1) and

(i) the application period under section 175.1(3) has not expired, or

(ii) less than 60 days have passed since an application under section 175.1(2) has been filed,

or

(b) the council consists of 6 or more councillors and the vacancy occurs

(i) in the 18 months before a general election and there is only one vacancy, or

(ii) in the 12 months before a general election and the number of councillors remaining is at least one more than the majority of the number of councillors comprising the council under section 143.

RSA 2000 cM-26 s162;2022 c16 s9(41);2024 c11 s2(2)

Chief elected official (elected) vacancy

163 If the chief elected official is elected by a vote of the electors of the whole municipality and the office becomes vacant, the vacancy must be filled

(a) if on the date the vacancy occurs there are 12 months or more before a general election, by a by-election, or

(b) if on the date the vacancy occurs there are less than 12 months before a general election, either by a by-election or by council appointing at the next council meeting one or more councillors as chief elected official so that

(i) only one councillor holds that office at any one time, and

(ii) the office is filled all the time.

1994 cM-26.1 s163

Chief elected official (appointed) vacancy

164 If, under section 150, the chief elected official is appointed by council from among the councillors and the office becomes vacant, council must at the next council meeting appoint one or more councillors as chief elected official so that

(a) only one councillor holds that office at any one time, and

(b) the office is filled all the time.

1994 cM-26.1 s164

Election day

165 Unless a council sets an earlier date, election day for a by-election under section 162 or 163 is 120 days after the vacancy occurs.

RSA 2000 cM-26 s165;2019 c22 s10(4)

Minister orders by-election

166 If a vacancy must be filled by by-election under section 162 or 163 and a by-election is not held within 120 days after the vacancy occurs, the Minister may by order

(a) set another date for the by-election;

(b) extend the time for filling that vacancy to the next general election;

(c) reduce the quorum for council;

(d) direct the chief administrative officer to conduct the by-election;

(e) take any other action the Minister considers necessary.

RSA 2000 cM-26 s166;2019 c22 s10(4)

Quorum

167(1) Except as provided in this or another enactment, the quorum of a council is

(a) the majority of all the councillors that comprise the council under section 143, or

(b) if there is a vacancy on the council and the council is not required to hold a by-election under section 162 or 163, the majority of the remaining councillors that comprise the council under section 143.

(2) For the purposes of quorum, a councillor is deemed to be absent for a vote if, under this or any other enactment,

(a) the councillor is required to abstain from the vote, or

(b) the councillor is permitted to abstain from the vote and does abstain.

1994 cM-26.1 s167

No quorum

168(1) The Minister may make an order described in subsection (2) in the following situations:

(a) vacancies on council through resignations, disqualifications or recall petitions declared to be sufficient in accordance with section 240.91(1) have reduced the number of councillors to less than a quorum;

(b) the number of councillors able to attend a council meeting is less than a quorum;

(c) councillors are required to abstain from voting on a matter or are permitted to abstain from voting on a matter and have decided to abstain and the number of remaining councillors able to vote is less than a quorum.

(2) If subsection (1) applies, the Minister may

(a) order that the remaining councillors constitute a quorum,

(b) order that the remaining councillors constitute a quorum and appoint an official administrator for the purposes of supervision under section 575, or

(c) appoint an official administrator who has all the powers and duties of the council.

(3) In a situation described in subsection (1)(c), the Minister may, as an alternative to the options in subsection (2),

(a) order that all councillors may vote on the matter if otherwise eligible, or

(b) direct the chief administrative officer to conduct a vote of the electors on the matter with directions respecting the date of the vote of the electors, the question to be voted on by the electors and procedural matters.

(4) The council must comply with the result of the vote of the electors held under subsection (3)(b).

(5) A councillor is not disqualified for having voted on a matter

(a) in accordance with the Minister's order under subsection (3)(a), or

(b) for the purpose of complying with the results of a vote conducted under subsection (3)(b).

RSA 2000 cM-26 s168;2021 cR-5.7 s71;2024 c11 s2(3)

Division 6
Pecuniary Interest and Conflict of Interest of Councillors

Definitions

169 In this Division,

(a) "corporation", "director", "distributing corporation", "officer", "shareholder", "voting rights" and "voting shares" have the meanings given to them in the *Business Corporations Act*;

(b) "councillor's family" means the councillor's spouse or adult interdependent partner, the councillor's children, the parents of the councillor and the parents of the councillor's spouse or adult interdependent partner;

(b.1) "private interest" does not include the following:

(i) an interest in a matter that

(A) is of general application,

(B) affects a councillor as one of a broad class of the public, or

(C) concerns the remuneration and benefits of a councillor;

(ii) an interest that is trivial;

(c) "spouse" means the spouse of a married person but does not include a spouse who is living separate and apart from the person if the person and spouse have separated pursuant to a written separation agreement or if their support obligations and family property have been dealt with by a court order.

RSA 2000 cM-26 s169;2002 cA-4.5 s60;2014 c8 s17;2024 c11 s2(5)

Pecuniary interest and conflict of interest

170(1) Subject to subsection (3), a councillor has

(a) a pecuniary interest in a matter if

(i) the matter could monetarily affect the councillor or an employer of the councillor, or

(ii) the councillor knows or should know that the matter could monetarily affect the councillor's family,

and

(b) a conflict of interest in a matter if

(i) the matter could affect a private interest of the councillor or an employer of the councillor, or

(ii) the councillor knows or should know that the matter could affect a private interest of the councillor's family.

(2) For the purposes of

(a) subsection (1)(a), a person is monetarily affected by a matter if the matter monetarily affects

(i) the person directly,

(ii) a corporation, other than a distributing corporation, in which the person is a shareholder, director or officer,

(iii) a distributing corporation in which the person beneficially owns voting shares carrying at least 10% of the voting rights attached to the voting shares of the corporation or of which the person is a director or officer, or

(iv) a partnership or firm of which the person is a member,

and

(b) subsection (1)(b), a person's private interest is affected by a matter if the matter affects

(i) the person directly,

(ii) a corporation, other than a distributing corporation, in which the person is a shareholder, director or officer,

(iii) a distributing corporation in which the person beneficially owns voting shares carrying at least 10% of the voting rights attached to the voting shares of the corporation or of which the person is a director or officer, or

(iv) a partnership or firm of which the person is a member.

(3) A councillor does not have a pecuniary interest or a conflict of interest by reason only of any interest

(a) that the councillor, an employer of the councillor or a member of the councillor's family may have as an elector, taxpayer or utility customer of the municipality,

(b) that the councillor or a member of the councillor's family may have by reason of being appointed by the council as a director of a company incorporated for the purpose of carrying on business for and on behalf of the municipality or by reason of being appointed as the representative of the council on another body,

(c) that the councillor or member of the councillor's family may have with respect to any allowance, honorarium, remuneration or benefit to which the councillor or member of the councillor's family may be entitled by being appointed by the council to a position described in clause (b),

(d) that the councillor may have with respect to any allowance, honorarium, remuneration or benefit to which the councillor may be entitled by being a councillor,

(e) that the councillor or a member of the councillor's family may have by being employed by the Government of Canada, the Government of Alberta or a federal or provincial Crown corporation or agency, except with respect to a matter directly affecting the department, corporation or agency of which the councillor or family member is an employee,

(f) that a member of the councillor's family may have by having an employer, other than the municipality, that is monetarily affected or whose private interest is affected, as the case may be, by a decision of the municipality,

(g) that the councillor or a member of the councillor's family may have by being a member or director of a non-profit organization as defined in section 241(f) or a service club,

(h) that the councillor or member of the councillor's family may have

(i) by being appointed as the volunteer chief or other volunteer officer of a fire or ambulance service or emergency measures organization or other volunteer organization or service, or

(ii) by reason of remuneration received as a volunteer member of any of those voluntary organizations or services,

(i) of the councillor, an employer of the councillor or a member of the councillor's family that is held in common with the

majority of electors of the municipality or, if the matter affects only part of the municipality, with the majority of electors in that part,

(j) that is so remote or insignificant that it cannot reasonably be regarded as likely to influence the councillor, or

(k) that a councillor may have by discussing or voting on a bylaw that applies to businesses or business activities when the councillor, an employer of the councillor or a member of the councillor's family has an interest in a business, unless the only business affected by the bylaw is the business of the councillor, employer of the councillor or the councillor's family.

(4) Subsection (3)(g) and (h) do not apply to a councillor who is an employee of an organization, club or service referred to in those clauses.

RSA 2000 cM-26 s170;2024 c11 s2(6)

Bylaw requiring statement of disclosure

171 A council may by bylaw

(a) require that each councillor file with a designated officer a statement of the name or names of

(i) the councillor's family,

(ii) the employers of the councillor,

(iii) each corporation, other than a distributing corporation, in which the councillor is a shareholder, director or officer,

(iv) each distributing corporation in which the councillor beneficially owns voting shares carrying at least 10% of the voting rights attached to the voting shares of the corporation or of which the councillor is a director or officer, and

(v) each partnership or firm of which the councillor is a member,

and

(b) require the designated officer to compile a list of all the names reported on the statements filed with the officer and give a copy of the list to the employees of the municipality indicated in the bylaw.

1994 cM-26.1 s171;1996 c30 s10

Disclosure of pecuniary interest

172(1) When a councillor has a pecuniary interest in a matter before the council, a council committee or any other body to which the councillor is appointed as a representative of the council, the councillor must, if present,

(a) disclose the general nature of the pecuniary interest prior to any discussion of the matter,

(b) abstain from voting on any question relating to the matter,

(c) subject to subsection (3), abstain from any discussion of the matter, and

(d) subject to subsections (2) and (3), leave the room in which the meeting is being held until discussion and voting on the matter are concluded.

(2) If the matter with respect to which the councillor has a pecuniary interest is the payment of an account for which funds have previously been committed, it is not necessary for the councillor to leave the room.

(3) If the matter with respect to which the councillor has a pecuniary interest is a question on which, under this Act or another enactment, the councillor as a taxpayer, an elector or an owner has a right to be heard by the council,

(a) it is not necessary for the councillor to leave the room, and

(b) the councillor may exercise a right to be heard in the same manner as a person who is not a councillor.

(4) If a councillor is temporarily absent from a meeting when a matter in which the councillor has a pecuniary interest arises, the councillor must immediately on returning to the meeting, or as soon as the councillor becomes aware that the matter has been considered, disclose the general nature of the councillor's interest in the matter.

(5) The abstention of a councillor under subsection (1) and the disclosure of a councillor's interest under subsection (1) or (4) must be recorded in the minutes of the meeting.

(6) If a councillor has disclosed a pecuniary interest at a council committee meeting and council considers a report of the committee in respect of which the councillor disclosed a pecuniary interest, the councillor must disclose the pecuniary interest at the council meeting and subsection (1) applies to the councillor.

1994 cM-26.1 s172

Disclosure of conflict of interest or perceived conflict of interest

172.1(1) When a councillor believes the councillor may have a conflict of interest or perceived conflict of interest in a matter before the council, a council committee or any other body to which the councillor is appointed as a representative of the council, the councillor may disclose the general nature of the conflict of interest or perceived conflict of interest prior to or during any discussion of the matter.

(2) If a councillor discloses a conflict of interest or perceived conflict of interest under subsection (1), the councillor may, if present, do any one or more of the following:

(a) abstain from voting on any question relating to the matter;

(b) abstain from any discussion of the matter;

(c) leave the room in which the meeting is being held until discussion and voting on the matter are concluded.

(3) The disclosure of a councillor's conflict of interest or perceived conflict of interest under subsection (1) and the abstention of a councillor under subsection (2) must be recorded in the minutes of the meeting.

2024 c11 s2(7)

No review of councillor's decision

172.2 If a councillor decides to take or not to take any or all of the actions in section 172.1(2), that decision is not to be considered during any hearing respecting the potential disqualification of the councillor.

2024 c11 s2(7);2025 c13 s2(4)

Effect of pecuniary interest on agreements

173 No agreement with a municipality under which a councillor of the municipality has a pecuniary interest is binding on the municipality unless

(a) the agreement is for work in an emergency,

(b) the agreement is

(i) for the sale of goods, or

(ii) for the provision of services to the municipality or to persons contracting with the municipality

at competitive prices by a dealer in those goods or services that is incidental to or in the ordinary course of the business,

(c) the proposed agreement is approved by council before the agreement is signed by the municipality, or

(d) the agreement was entered into before the term of the councillor started.

1994 cM-26.1 s173;1996 c30 s11

Division 7
Disqualification of Councillors

Reasons for disqualification

174(1) A councillor is disqualified from council if

(a) when the councillor was nominated, the councillor was not eligible for nomination as a candidate under the *Local Authorities Election Act*;

(b) the councillor ceases to be eligible for nomination as a candidate under the *Local Authorities Election Act*;

(b.1) the councillor

(i) fails to file a disclosure statement as required under section 147.4 of the *Local Authorities Election Act* before the end of the time period referred to in section 147.7 of the *Local Authorities Election Act*, and

(ii) has not been relieved from the obligation to file a disclosure statement by a court order under section 147.8 of the *Local Authorities Election Act*;

(c) the councillor becomes a judge of a court or a member of the Senate or House of Commons of Canada or of the Legislative Assembly of Alberta;

(d) the councillor is absent from all regular council meetings held during any period of 60 consecutive days, starting with the date that the first meeting is missed, unless subsection (2) applies;

(e) the councillor is convicted

(i) of an offence punishable by imprisonment for 5 or more years, or

(ii) of an offence under section 123, 124 or 125 of the *Criminal Code* (Canada);

(f) the councillor does not vote on a matter at a council meeting at which the councillor is present, unless the councillor is

required or is permitted to abstain from voting under this or any other enactment;

(g) the councillor contravenes section 172;

(h) the councillor has a pecuniary interest in an agreement that is not binding on the municipality under section 173;

(i) the councillor uses information obtained through being on council to gain a pecuniary benefit in respect of any matter;

(j) the councillor becomes an employee of the municipality;

(k) the councillor is liable to the municipality under section 249.

(2) A councillor is not disqualified by being absent from regular council meetings under subsection (1)(d) if

(a) the absence is authorized by a resolution of council passed at any time

(i) before the end of the last regular meeting of the council in the 60-day period, or

(ii) if there is no other regular meeting of the council during the 60-day period, before the end of the next regular meeting of the council,

or

(b) the absence is in accordance with a bylaw under section 144.1.

(3) For the purposes of this section, a councillor is not considered to be absent from a council meeting if the councillor is absent on council business at the direction of council.

(4) A councillor who is disqualified under this section is eligible to be elected at the next general election in the municipality if the person is eligible for nomination under the *Local Authorities Election Act*.

RSA 2000 cM-26 s174;2009 c10 s3.1;2010 c9 s2;
2017 c13 s1(15);2018 c23 s58;2023 c9 s19(4)

Division 8
Enforcement of Disqualification

Resignation on disqualification

175(1) A councillor that is disqualified must resign immediately.

(2) If a councillor does not resign immediately,

(a) the council may apply to a judge of the Court of King's Bench for

(i) an order determining whether the person was never qualified to be or has ceased to be qualified to remain a councillor, or

(ii) an order declaring the person to be disqualified from council,

or

(b) an elector who

(i) files an affidavit showing reasonable grounds for believing that a person never was or has ceased to be qualified as a councillor, and

(ii) pays into court the sum of $500 as security for costs,

may apply to a judge of the Court of King's Bench for an order declaring the person to be disqualified from council.

(3) An application under this section may only be made within 3 years from the date the disqualification is alleged to have occurred.

(4) An application under this section may be started or continued whether or not an election has been held between the time the disqualification is alleged to have occurred and the time the application is or was commenced and whether or not the person in respect of whom the application is being brought

(a) resigns before or after the election,

(b) was re-elected in the election,

(c) was not re-elected or did not run in the election, or

(d) has completed a term of office.

(5) Notwithstanding subsections (3) and (4), an application may not be made under this section if a declaration has been made under section 175.1(1) respecting the same councillor and the same reason and facts for disqualification.

RSA 2000 cM-26 s175;2009 c53 s119;AR 217/2022;2024 c11 s2(8)

Declaration of disqualification by council

175.1(1) If a councillor is disqualified under section 174(1)(b.1), (c), (d), (e) or (j) and does not resign immediately, a council may declare the person to be disqualified and a position on council to be vacant from the date of the declaration.

(2) If a person is declared to be disqualified under subsection (1), the person may apply to a judge of the Court of King's Bench for an order determining whether the person is qualified to be or has ceased to be qualified to remain a councillor.

(3) An application made under subsection (2) may be made only within 30 days of the declaration by council.

2024 c11 s2(9)

Decision on disqualification application

176(1) After hearing an application under this Division and any evidence, either oral or by affidavit, that is required, the judge may

(a) declare the person to be disqualified and a position on council to be vacant,

(b) declare the person able to remain a councillor, or

(c) dismiss the application.

(2) If a judge declares a person disqualified because information obtained through being on council was used to gain a pecuniary benefit, the judge may order the person to pay to the municipality a sum of damages determined by the Court.

1994 cM-26.1 s176

Inadvertence or genuine error

177 A judge who hears an application under this Division and finds that the person is disqualified under section 174(1)(f), (h) or (i) may still dismiss the application if the judge is of the opinion that the disqualification arose inadvertently or by reason of a genuine error in judgment.

1994 cM-26.1 s177

Appeal

178(1) The decision of a judge under this Division may be appealed to the Court of Appeal.

(2) A person who is declared disqualified under this Division and appeals that declaration remains disqualified until the appeal is finally determined.

(3) If, on the final determination of the appeal, the disqualification is set aside,

(a) the Court must reinstate the person as a councillor for any unexpired portion of the term of office for which the person was elected and require any person who has been elected to fill the balance of that term to vacate the office, and

(b) the Court may order that any money paid to the municipality under section 176(2) be repaid.

(4) If, on the final disposition of the appeal, the disqualification is set aside but the term of office for which the person was elected has expired, the person must not be reinstated but is eligible to be elected at the next election in the municipality if otherwise qualified.

1994 cM-26.1 s178

Reimbursement of costs and expenses

179 The council may reimburse the person in respect of whom an application under this Division was made for any costs and expenses that the council considers reasonable, other than costs that have already been awarded to the person by the judge, if

(a) the application is dismissed, or

(b) an order is issued declaring the person able to remain a councillor.

1994 cM-26.1 s179

Division 8.1
Vote to Dismiss a Councillor

Vote to dismiss a councillor

179.1(1) The Lieutenant Governor in Council may by order direct the chief administrative officer of a municipality to conduct a vote of the electors respecting the dismissal of a councillor if the Lieutenant Governor in Council is of the opinion that

(a) the councillor is unable, unwilling or refusing to perform the duties of a councillor, or

(b) it is in the public interest to do so.

(2) In determining the public interest referred to in subsection (1)(b), the Lieutenant Governor in Council may take into account illegal or unethical behaviour by that councillor.

(3) An order under subsection (1) may provide directions respecting the date of the vote of the electors and related procedural matters.

(4) If the electors vote to dismiss the councillor, the councillor is dismissed and a position on council is deemed to be vacant as of the date of the vote of the electors.

(5) If a councillor is dismissed and a position on council is deemed to be vacant under this section, the council must hold a by-election in accordance with section 162 or 163 as applicable.

2024 c11 s2(10)

Regulations

179.2 The Lieutenant Governor in Council may make regulations defining "public interest" for the purposes of this Division.

2025 c13 s2(5)

Division 9
Council Proceedings
Requirements for Valid Action

Methods in which council may act

180(1) A council may act only by resolution or bylaw.

(2) Where a council or municipality is required or authorized under this or any other enactment or bylaw to do something by bylaw, it may only be done by bylaw.

(3) Where a council is required or authorized under this or any other enactment or bylaw to do something by resolution or to do something without specifying that it be done by bylaw or resolution, it may be done by bylaw or resolution.

1994 cM-26.1 s180

Requirements for valid bylaw or resolution

181(1) A bylaw or resolution of council is not valid unless passed at a council meeting held in public at which there is a quorum present.

(2) A resolution of a council committee is not valid unless passed at a meeting of that committee held in public at which there is a quorum present.

1994 cM-26.1 s181

Voting

Restriction to one vote per person

182 A councillor has one vote each time a vote is held at a council meeting at which the councillor is present.

1994 cM-26.1 s182

Requirement to vote and abstentions

183(1) A councillor attending a council meeting must vote on a matter put to a vote at the meeting unless the councillor is required or permitted to abstain from voting under this or any other enactment.

(2) The council must ensure that each abstention and the reasons for the abstention are recorded in the minutes of the meeting.

1994 cM-26.1 s183

Abstention from voting on matter discussed at public hearing

184 When a public hearing on a proposed bylaw or resolution is held, a councillor

(a) must abstain from voting on the bylaw or resolution if the councillor was absent from all of the public hearing, and

(b) may abstain from voting on the bylaw or resolution if the councillor was only absent from a part of the public hearing.

1994 cM-26.1 s184

Recording of votes

185(1) Before a vote is taken by council, a councillor may request that the vote be recorded.

(2) When a vote is recorded, the minutes must show the names of the councillors present and whether each councillor voted for or against the proposal or abstained.

1994 cM-26.1 s185

Secret ballot

185.1(1) Subject to an order made under section 145(4) and despite sections 185 and 197, at a meeting at which a council

(a) establishes a council committee or other body under section 145, or

(b) appoints a chief elected official under section 150,

a secret ballot must be held if requested by any councillor present at the meeting.

(2) A vote by secret ballot under subsection (1) must be confirmed by a resolution of council.

RSA 2000 cM-26 s185.1;2025 c13 s2(6)

Tied vote

186 If there is an equal number of votes for and against a resolution or bylaw, the resolution or bylaw is defeated.

1994 cM-26.1 s186

Passing a Bylaw

Bylaw readings

187(1) Every proposed bylaw must have 3 distinct and separate readings.

(2) Each councillor present at the meeting at which first reading is to take place must be given or have had the opportunity to review the full text of the proposed bylaw before the bylaw receives first reading.

(3) Each councillor present at the meeting at which third reading is to take place must, before the proposed bylaw receives third reading, be given or have had the opportunity to review the full text of the proposed bylaw and of any amendments that were passed after first reading.

(4) A proposed bylaw must not have more than 2 readings at a council meeting unless the councillors present unanimously agree to consider third reading.

(5) Only the title or identifying number has to be read at each reading of the bylaw.

1994 cM-26.1 s187

Rescission of previous bylaw readings

188 The previous readings of a proposed bylaw are rescinded if the proposed bylaw

(a) does not receive third reading within 2 years after first reading, or

(b) is defeated on second or third reading.

1994 cM-26.1 s188

Passing of bylaw

189 A bylaw is passed when it receives third reading and it is signed in accordance with section 213.

1994 cM-26.1 s189

Coming into force

190(1) A bylaw comes into force at the beginning of the day that it is passed unless otherwise provided in this or any other enactment or in the bylaw.

(2) If this or any other enactment requires a bylaw to be approved, the bylaw does not come into force until the approval is given.

(3) No bylaw may come into force on a day before it is passed unless the enactment authorizing the passing of the bylaw

specifically allows for the bylaw to come into force on a day before it is passed.

1994 cM-26.1 s190

Amendment and repeal

191(1) The power to pass a bylaw under this or any other enactment includes a power to amend or repeal the bylaw.

(2) The amendment or repeal must be made in the same way as the original bylaw and is subject to the same consents or conditions or advertising requirements that apply to the passing of the original bylaw, unless this or any other enactment provides otherwise.

(3) Subsection (2) does not apply to a revision or repeal under section 63.

RSA 2000 cM-26 s191;2017 c13 s1(16)

Meetings

Organizational meetings

192(1) Except in a summer village, a council must hold an organizational meeting annually not later than 14 days after the 3rd Monday in October.

(2) The council of a summer village must hold an organizational meeting annually not later than August 31.

RSA 2000 cM-26 s192;2023 c9 s19(5)

Regular council meetings

193(1) A council may decide at a council meeting at which all the councillors are present to hold regularly scheduled council meetings on specified dates, times and places.

(2) Notice of regularly scheduled meetings need not be given.

(3) If council changes the date, time or place of a regularly scheduled meeting, the municipality must give at least 24 hours' notice of the change

(a) to any councillors not present at the meeting at which the change was made, and

(b) to the public.

1994 cM-26.1 s193

Special council meetings

194(1) The chief elected official

(a) may call a special council meeting whenever the official considers it appropriate to do so, and

(b) must call a special council meeting if the official receives a written request for the meeting, stating its purpose, from a majority of the councillors.

(2) A special council meeting called under subsection (1)(b) must be held within 14 days after the date that the chief elected official receives the request or any shorter period provided for by bylaw.

(3) The chief elected official calls a special council meeting by giving at least 24 hours' notice in writing to each councillor and the public stating the purpose of the meeting and the date, time and place at which it is to be held.

(4) A special council meeting may be held with less than 24 hours' notice to all councillors and without notice to the public if at least 2/3 of the whole council agrees to this in writing before the beginning of the meeting.

(5) No matter other than that stated in the notice calling the special council meeting may be transacted at the meeting unless the whole council is present at the meeting and the council agrees to deal with the matter in question.

1994 cM-26.1 s194

Council committee meetings

195 The municipality must give at least 24 hours' notice of a council committee meeting

(a) to the members of the council committee, and

(b) to the public.

1994 cM-26.1 s195

Notice of meeting

196(1) A councillor or member of a council committee is deemed to have received sufficient notice of a council or council committee meeting if the notice was given by a method approved by the council.

(2) The public is deemed to have received sufficient notice of a council or council committee meeting if the notice was given by a method approved by the council.

RSA 2000 cM-26 s196;2022 c16 s9(42)

Public presence at meetings

197(1) Councils and council committees must conduct their meetings in public unless subsection (2) or (2.1) applies.

(2) Councils and council committees may close all or part of their meetings to the public if a matter to be discussed is within one of

the exceptions to disclosure in Division 2 of Part 1 of the *Access to Information Act*.

(2.01) Repealed 2019 c22 s10(5).

(2.1) A municipal planning commission, subdivision authority, development authority or subdivision and development appeal board established under Part 17 may deliberate and make its decisions in meetings closed to the public.

(3) When a meeting is closed to the public, no resolution or bylaw may be passed at the meeting, except a resolution to revert to a meeting of a council or council committee held in public.

(4) Before closing all or any part of a meeting to the public, a council or council committee must by resolution approve

(a) the part of the meeting that is to be closed, and

(b) the basis on which, under an exception to disclosure in Division 2 of Part 1 of the *Access to Information Act*, the part of the meeting is to be closed.

(5) After the closed meeting discussions are completed, any members of the public who are present outside the meeting room must be notified that the rest of the meeting is now open to the public, and a reasonable amount of time must be given for those members of the public to return to the meeting before it continues.

(6) Where a council or council committee closes all or part of a meeting to the public, the council or council committee may allow one or more other persons to attend, as it considers appropriate.

(7) Repealed 2019 c22 s10(5).

RSA 2000 cM-26 s197;2015 c8 s19;2019 c22 s10(5);AR 141/2025

Right of public to be present

198 Everyone has a right to be present at council meetings and council committee meetings conducted in public unless the person chairing the meeting expels a person for improper conduct.

1994 cM-26.1 s198

Meetings by electronic means

199(1) In this section,

(a) "electronic means" means an electronic or telephonic communication method that enables all persons attending a meeting to hear and communicate with each other during the course of the meeting;

(b) "meeting" includes a hearing.

(2) A council may by bylaw provide for council meetings or council committee meetings to be conducted by electronic means.

(2.1) Every council must by bylaw provide for public hearings under Part 17 to be conducted by electronic means.

(3) A bylaw under subsection (2) or (2.1) must

(a) specify the type or types of electronic means by which meetings are authorized to be held,

(b) require the identity of each councillor attending the meeting to be confirmed by a method authorized by the bylaw,

(c) except in the case of a meeting that is closed to the public in accordance with section 197, specify

(i) a method by which members of the public may access the meeting and make submissions,

(ii) if a provision of this Act requires information in respect of the meeting to be made publicly available, a method for making the information publicly available before and during the meeting, and

(iii) a method for giving the public notice of the meeting, of the method by which the public may access the meeting and, where subclause (ii) applies, of the method by

which the public may access the information referred to in that subclause,

and

(d) contain any other provisions required by the regulations under subsection (5).

(3.1) A bylaw under subsection (2.1) must be passed within 6 months from the coming into force of this subsection.

(4) Where a meeting is held by electronic means in compliance with a bylaw under subsection (2) or (2.1) or a regulation under subsection (5),

(a) electronic access to the meeting may be restricted or suspended in order to close all or part of the meeting to the public under section 197, and, for the purposes of section 197(5), any members of the public whose access to the

meeting is restricted or suspended are considered to be present outside the meeting room during the restriction or suspension,

(b) the meeting is deemed to be conducted in public for the purposes of section 198,

(c) the council is deemed to have met its obligations under section 216.4(4),

(d) the reference in section 216.4(5) to representations made at the public hearing is to be interpreted as a reference to the submissions received by the council in accordance with the bylaw or regulation, as the case may be, and

(e) the term "address" in section 606(6)(b) and the expression "place where it will be held" in section 606(6)(d) are to be interpreted as meaning a website address, telephone number or other information identifying where the meeting can be accessed electronically.

(5) The Minister may make regulations authorizing and respecting the use of electronic, telephonic or other communication methods to conduct meetings of a council or council committee.

(6) Regulations under subsection (5) may apply generally or specifically, and may modify the requirements in this Division to any extent the Minister considers necessary or appropriate to give effect to the regulations.

RSA 2000 cM-26 s199;2022 c16 s9(43);2024 c11 s2(11)

Power to require taking of oath

200 A council or council committee may require a person appearing before it or making any claim or submission to it to do so under oath.

1994 cM-26.1 s200

Part 6
Municipal Organization and Administration

Council's principal role in municipal organization

201(1) A council is responsible for

(a) developing and evaluating the policies and programs of the municipality;

(b) repealed 2015 c8 s20;

(c) carrying out the powers, duties and functions expressly given to it under this or any other enactment.

(2) A council must not exercise a power or function or perform a duty that is by this or another enactment or bylaw specifically assigned to the chief administrative officer or a designated officer.

RSA 2000 cM-26 s201;2015 c8 s20

Orientation training

201.1(1) A municipality, in accordance with the regulations, must offer, and each councillor must attend, orientation training

(a) on the following topics, to be held prior to or on the same day as the first organizational meeting following a general election required by section 192, or in the case of a councillor elected at a by-election, on or before the day that councillor takes the oath of office:

(i) role of municipalities in Alberta;

(ii) municipal organization and function;

(iii) roles and responsibilities of council and councillors;

(iv) repealed 2025 c13 s2(7);

(v) roles and responsibilities of the chief administrative officer and staff,

and

(b) on the following topics, to be held prior to or on the same day as the first regularly scheduled council meeting, or in the case of a councillor elected at a by-election, within 90 days after that councillor takes the oath of office:

(i) key municipal plans, policies and projects;

(ii) budgeting and financial administration;

(iii) public participation;

(iii.1) the accountability framework established under section 146.011(1);

(iv) any other topic prescribed by the regulations.

(2) A council may by resolution extend the time for orientation training under subsection (1)(b) by up to 90 days.

(3) The Minister may make regulations respecting orientation training, including, without limitation, regulations

(a) respecting the delivery of orientation training;

(b) prescribing topics to be addressed in orientation training.

2016 c24 s16;2024 c11 s2(12);2025 c13 s2(7);2026 c10 s4(8)

Exercise of certain powers and duties

202(1) Where

(a) this or any other enactment or bylaw requires or authorizes a municipality to do something, but does not specify who in the municipality may do it, or

(b) the municipality wishes to exercise its natural person powers,

the thing may be done or the natural person powers may be exercised by council or by the chief administrative officer, unless council specifies otherwise.

(2) Only a council may pass bylaws.

1994 cM-26.1 s202

Delegation by council

203(1) A council may by bylaw delegate any of its powers, duties or functions under this or any other enactment or a bylaw to a council committee or any person unless an enactment or bylaw provides otherwise.

(2) A council may not delegate

(a) its power or duty to pass bylaws,

(b) its power to make, suspend or revoke the appointment of a person to the position of chief administrative officer,

(c) its power to adopt budgets under Part 8,

(d) its power with respect to taxes under section 347, and

(e) a duty to decide appeals imposed on it by this or another enactment or bylaw, whether generally or on a case by case basis, unless the delegation is to a council committee and authorized by bylaw.

(3) The council when delegating a matter to a council committee, the chief administrative officer or a designated officer may authorize the committee or officer to further delegate the matter.

RSA 2000 cM-26 s203;2019 c22 s10(6)

Municipal office

204 A council must name a place as its municipal office.

1994 cM-26.1 s204

Establishment of chief administrative officer

205(1) Every council must establish by bylaw a position of chief administrative officer.

(2) Every council must appoint one person to carry out the powers, duties and functions of the position of chief administrative officer.

(3) Repealed 2025 c13 s2(8).

(4) Council may give the position of chief administrative officer any title the council considers appropriate.

(5) Council must ensure that the chief administrative officer appropriately performs the duties and functions and exercises the powers assigned to the chief administrative officer by this or any other enactment or by council.

RSA 2000 cM-26 s205;2015 c8 s21;2025 c13 s2(8)

Performance evaluation

205.1 A council must provide the chief administrative officer with an annual written performance evaluation of the results the chief administrative officer has achieved with respect to fulfilling the chief administrative officer's responsibilities under section 207.

1998 c24 s9

Appointment, suspension and revocation

206(1) The appointment of a person to the position of chief administrative officer may be made, suspended or revoked only if the majority of the whole council vote to do so.

(1.1) A council may not pass a bylaw that varies the requirement of a majority referred to in subsection (1).

(1.2) Any provision in a bylaw that varies the requirement of a majority referred to in subsection (1) is repealed on the coming into force of subsection (1.1).

(2) The appointment of a person to the position of chief administrative officer may not be revoked or suspended unless the council notifies the officer, in accordance with subsection (3), that it is proposing to revoke or suspend the appointment and provides the officer with its reasons.

(3) The notification and reasons must be in writing and be served personally on the officer or sent by regular mail to the last known address of the officer.

(4) If requested by the officer, council must give the officer or the officer's representative a reasonable opportunity to be heard before council.

(5) A chief administrative officer whose appointment is revoked without cause is, subject to any written agreement between council and the officer, entitled to reasonable notice or to compensation instead of reasonable notice.

(6) A chief administrative officer whose appointment is revoked with cause is, subject to any written agreement between council and the officer, not entitled to reasonable notice or to compensation instead of reasonable notice.

RSA 2000 cM-26 s206;2025 c13 s2(9)

Chief administrative officer's responsibilities

207 The chief administrative officer

(a) is the administrative head of the municipality;

(b) ensures that the policies and programs of the municipality are implemented;

(c) advises and informs the council on the operation and affairs of the municipality;

(d) performs the duties and functions and exercises the powers assigned to a chief administrative officer by this and other enactments or assigned by council.

1994 cM-26.1 s207

Performance of major administrative duties

208(1) The chief administrative officer must ensure that

(a) minutes of each council meeting

(i) are recorded in the English language,

(ii) include the names of the councillors present at the council meeting,

(iii) are given to council for adoption at a subsequent council meeting, and

(iv) are recorded in the manner and to the extent required under section 216.4(6) when a public hearing is held;

(b) all bylaws, minutes of council meetings and other records and documents of the municipality are kept safe;

(c) the Minister is sent a list of all the councillors and any other information the Minister requires within 5 days after the term of the councillors begins;

(d) the council is advised in writing of its legislative responsibilities under this Act;

(e) subject to subsection (3), the chief administrative officer notifies the council in writing after each use of the municipality's natural person powers.

(2) Subsection (1) applies to the chief administrative officer in respect of council committees that are carrying out the powers, duties and functions delegated to them by the council.

(3) A notice under subsection (1)(e)

(a) must be provided to each councillor

(i) by personal delivery,

(ii) at a public meeting of the council, or

(iii) by email,

(b) must be provided by the earlier of

(i) the first council meeting following the use of the natural person power, or

(ii) 14 days after the use of the natural person power,

and

(c) is not required when the natural person power was used for

(i) a matter approved by a bylaw or resolution of council,

(ii) a personnel matter,

(iii) a routine operational matter,

(iv) an emergency response, or

(v) seeking a legal opinion on behalf of the municipality.

RSA 2000 cM-26 s208;2015 c8 s22;2019 c22 s10(7);2022 c16 s(83); 2026 c10 s4(9)

Duty to provide information to councillor

208.1(1) Subject to subsection (2) and the regulations, if any, where a councillor requests information referred to in section

153(d) from the chief administrative officer or a person designated by the chief administrative officer, the chief administrative officer or a person designated by the chief administrative officer must provide the information as soon as is practicable.

(2) Where the requested information is personal or confidential information, the chief administrative officer or a person designated by the chief administrative officer may refuse to provide the information after considering the following factors:

(a) whether the information is required by the councillor to perform the councillor's duties under this Act;

(b) whether a public body would be authorized or required to disclose the information if it were contained in a record requested under section 7(1) of the *Access to Information Act*;

(c) if the information is personal information, whether the use or disclosure of the information is authorized by the *Protection of Privacy Act*;

(d) any other relevant factor;

(e) any additional factors set out in the regulations.

(3) Subject to subsections (3.1) and (3.2), where the chief administrative officer or a person designated by the chief administrative officer provides information referred to in section 153(d) to a councillor, the chief administrative officer or a person designated by the chief administrative officer must provide the information to all other councillors within 72 hours of the information being provided to the councillor.

(3.1) Where the chief administrative officer or a person designated by the chief administrative officer provides publicly available information to a councillor, the chief administrative officer or a person designated by the chief administrative officer may provide the information to all other councillors.

(3.2) Subject to a bylaw passed under subsection (3.3), where a councillor makes a substantial information request, the chief administrative officer must provide the information to all other councillors within 72 hours of the information being provided to the councillor.

(3.3) A council may pass a bylaw respecting substantial information requests for the purposes of subsection (3.2).

(3.4) Subject to the regulations, a bylaw passed under subsection (3.3)

(a) must define a substantial information request, and

(b) may include the following:

(i) whether a resolution of council is required before the chief administrative officer complies with the substantial information request;

(ii) reporting requirements by the chief administrative officer in the case of a substantial information request;

(iii) provisions respecting any matter or thing the council considers necessary or advisable to carry out the purposes of subsection (3.2) and this subsection.

(4) The chief administrative officer or a person designated by the chief administrative officer must provide reasons to all councillors for refusing to provide the information requested under subsection (1).

(5) The Minister may make regulations respecting

(a) procedures for the provision of information referred to in section 153(d) to a councillor under this section;

(b) additional factors for the purposes of subsection (2)(e);

(c) substantial information requests and bylaws respecting substantial information requests.

2025 c13 s2(11);2026 c10 s4(10)

Delegation by chief administrative officer

209 A chief administrative officer may delegate any of the chief administrative officer's powers, duties or functions under this Act, including the chief administrative officer's duties referred to in section 208(1), or under any other enactment or bylaw to a designated officer or an employee of the municipality.

RSA 2000 cM-26 s209;2015 c8 s23

Designated officers

210(1) A council may

(a) by bylaw establish one or more designated officer positions, give each of the positions a different title and specify which powers, duties and functions of a designated officer under this or any other enactment or bylaw are to be carried out by which positions, and

(b) appoint individuals to the designated officer positions.

(2), (3) Repealed 2022 c16 s9(44).

(4) Unless otherwise provided by bylaw, all designated officers are subject to the supervision of and accountable to the chief administrative officer.

(5) A chief administrative officer may exercise all of the powers, duties and functions of a designated officer under this or any other enactment or bylaw if

(a) no position of designated officer has been established by council,

(b) the position of designated officer is vacant, or

(c) this or any other enactment or bylaw refers to a designated officer and the power, duty, function or other thing relating to the designated officer has not been assigned to any designated officer by council.

RSA 2000 cM-26 s210;2022 c16 s9(44)

Revocation

211(1) A municipality may revoke with or without cause the appointment of a person to the position of a designated officer.

(2) A designated officer whose appointment is revoked without cause is, subject to any written agreement between the municipality and the officer, entitled to reasonable notice or to compensation instead of reasonable notice.

(3) A designated officer whose appointment is revoked with cause is, subject to any written agreement between the municipality and the officer, not entitled to reasonable notice or to compensation instead of reasonable notice.

1994 cM-26.1 s211;1995 c24 s25

Delegation by designated officer

212 A designated officer may delegate any of the officer's powers, duties or functions under this or any other enactment or bylaw to an employee of the municipality.

1994 cM-26.1 s212

Fidelity bond

212.1(1) Starting with the 1998 financial year, the council of each municipality must annually obtain a fidelity bond, or equivalent insurance, in an amount the council considers appropriate.

(2) The fidelity bond or equivalent insurance must cover

(a) the chief administrative officer of the municipality,

(b) the designated officers of the municipality, and

(c) other employees of the municipality

while carrying out duties relating to any money or security belonging to or held by the municipality.

1997 c19 s3

Signing or authorization of municipal documents

213(1) Minutes of council meetings, and minutes of council committee meetings dealing with a power, duty or function delegated by council to the council committee, must be signed by

(a) the person presiding at the meeting, and

(b) a designated officer.

(2) Repealed 2022 c16 s9(45).

(3) Bylaws must be signed by

(a) the chief elected official, and

(b) a designated officer.

(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 reproduced by any method if so authorized by council.

RSA 2000 cM-26 s213;2022 c16 s9(45)

Destruction of records

214(1) A council may authorize the destruction of the original bylaws and minutes of council meetings if the originals have been recorded by a method that will enable copies of the originals to be made.

(2) A council may pass a bylaw respecting the destruction of other records and documents of the municipality.

(3) A bylaw under subsection (2) must provide that if an individual's personal information will be used by the municipality to make a decision that directly affects the individual, the municipality must retain the personal information for at least one year after using it so that the individual has a reasonable opportunity to obtain access to it.

RSA 2000 cM-26 s214;2022 c16 s9(46)

Prohibition of certain agreements with employees

215(1) An agreement made on or after January 1, 1995 between a municipality and an employee of a municipality in which the municipality is to provide a service or commodity to the employee is void.

(2) This section does not apply to an agreement

(a) in which the municipality provides a service or commodity that the municipality supplies to the public generally, or

(b) respecting the employee's employment.

1994 cM-26.1 s215

Part 6.1
Publishing Employee Compensation

Definitions

215.1 In this Part,

(a) "compensation" means the total of all amounts paid and benefits provided in a year by a municipality to an employee that are required for tax purposes to be included in that employee's income for that year, but does not include any amount of severance in respect of that year;

(b) "Deputy Minister" means the Deputy Minister of the Minister responsible for this Act;

(c) "non-monetary benefit" means the total amount or value of non-monetary benefits provided in a year by a municipality to or in respect of an employee that are not required for tax purposes to be included in that employee's income for that year and includes the municipality's portion of pension contributions in respect of the employee;

(d) "severance" means the total of

(i) any amount paid or payable by a municipality to an employee in lieu of or supplementary to a notice of termination of employment or appointment,

(ii) any amount paid or payable by a municipality to an employee after the permanent termination of the employee's employment or appointment, and

(iii) any retiring allowance as defined in the *Income Tax Act* (Canada);

(e) "threshold" means threshold within the meaning of section 1(o)(ii) of the *Public Sector Compensation Transparency Act*.

2026 c10 s4(11)

Publishing employee compensation

215.2(1) Commencing in 2027, on or before June 30 of each year, a municipality, in respect of each employee whose total compensation and severance received from the municipality during the previous calendar year is greater than the threshold, must publish on the municipality's website the following employee information:

(a) name;

(b) position, appointment or classification;

(c) amount of compensation received from the municipality in the previous year, if any;

(d) total amount or value of non-monetary benefits received from the municipality in the previous calendar year, if any;

(e) severance received from the municipality in the previous year, if any.

(2) If a municipality must publish an employee's compensation, the amounts paid portion and benefits portion of the compensation must be shown separately.

(3) If a municipality has no employees whose total compensation and severance received from the municipality for the previous year is greater than the threshold,

(a) the municipality is not required under subsection (1) to publish information in respect of that year, and

(b) the municipality shall, in the form and manner determined by the Minister,

(i) notify the Minister that the municipality has no employees whose total compensation and severance

received from the municipality for the previous year is greater than the threshold, and

(ii) publish the notice on the municipality's website.

(4) On application by a municipality, the Deputy Minister may, in writing, exempt an employee or class of employees from having their information published if, in the opinion of the Deputy Minister, that publication could unduly threaten the safety of the employee or class of employees.

(5) The Minister may, in writing, establish a process for correcting or providing a notice of correction in respect of information published under subsection (1).

(6) Before publishing information under subsection (1), the municipality must provide the information to the Minister in the form and manner determined by the Minister.

(7) The Minister may, in the form and manner determined by the Minister, aggregate or publish part or all of the information that must be published under subsection (1) or corrected in accordance with a process established under subsection (5).

(8) Division 2 of Part 1 of the *Access to Information Act* does not apply to information published under subsection (1) or (7).

2026 c10 s4(11)

Auditing municipality's disclosure

215.3(1) The Minister may order

(a) that a municipality conduct an internal audit to determine whether the municipality is complying with section 215.2, and

(b) that the results of the internal audit, including any further or corrected information relating to information published under section 215.2(1), be made public in the form and manner determined by the Minister.

(2) The Minister may appoint an auditor to audit the records of a municipality to determine whether the municipality is complying with section 215.2.

(3) A municipality

(a) shall cooperate fully with an audit, and

(b) is authorized to disclose the employees' personal information required by the auditor for the purposes of the audit.

(4) An auditor shall submit the results of the audit to the Minister within the time specified by the Minister.

(5) The results of an audit under subsection (2), including any further or corrected information relating to information published under section 215.2(1), may be made public in the form and manner determined by the Minister.

(6) The municipality is liable to the Minister for the costs the Minister incurs for an audit and for the costs, if any, the Minister incurs for publishing the results of the audit.

2026 c10 s4(11)

Exemptions from publication

215.4(1) Notwithstanding section 215.2(1) and (7), a municipality or the Minister, as the case may be, shall not publish information in respect of an employee who has a written contractual right of confidentiality that was acquired prior to January 1, 2026.

(2) Subsection (1) applies until the earlier of

(a) the date on which the contractual right of confidentiality expires, if any,

(b) the date on which the employee waives the right of confidentiality, if any, or

(c) December 31, 2027.

2026 c10 s4(11)

Ministerial publication of failure to comply

215.5 The Minister may make public, in the form and manner determined by the Minister, the failure of a municipality to comply with this Part.

2026 c10 s4(11)

Limitation of actions

215.6(1) Except as provided in section 215.4, information published in accordance with section 215.2 does not breach or contravene any contractual or other legal right of confidentiality.

(2) No cause of action lies against a person by reason of that person publishing information as required or authorized by section 215.2.

2026 c10 s4(11)

Regulations

215.7 The Lieutenant Governor in Council may make regulations

(a) defining terms used in this Part but not defined in this Act;

(b) respecting any other matter or thing that the Lieutenant Governor in Council considers necessary or advisable to carry out the purposes of this Part.

2026 c10 s4(11)

Part 7
Public Participation

216 Repealed 1994 cM-26.1 s738.

Public participation policy

216.1(1) Every council of a municipality must establish a public participation policy for the municipality.

(2) A council may amend its public participation policy from time to time.

(3) The Minister may make regulations

(a) respecting the contents of public participation policies;

(b) respecting the considerations to be taken into account by a council in establishing its public participation policy;

(c) setting a date by which every municipality must have its first public participation policy in place;

(d) respecting requirements for a council to review its public participation policy periodically and consider whether any amendments should be made;

(e) respecting requirements to make publicly available a public participation policy and any amendments made to it.

(4) Nothing in a public participation policy established under this section affects any right or obligation that a municipal authority or any person has under any other provision of this Act.

(5) No resolution or bylaw of a council may be challenged on the ground that it was made without complying with a public participation policy established by a resolution of the council.

2015 c8 s24

Meetings with the Public

Advertising

216.2 If council calls a meeting with the public, notice of it must be advertised and everyone is entitled to attend it.

2022 c16 s9(47)

Improper conduct

216.3 The person chairing a meeting with the public may expel a person from the meeting for improper conduct.

2022 c16 s9(47)

Public Hearings

When to hold public hearing

216.4(1) When this or another enactment requires council to hold a public hearing on a proposed bylaw or resolution, the public hearing must be held, unless another enactment specifies otherwise,

(a) before second reading of the bylaw, or

(b) before council votes on the resolution.

(2) When this or another enactment requires a public hearing to be held on a proposed bylaw or resolution, council must

(a) give notice of the public hearing in accordance with section 606, and

(b) conduct the public hearing during a regular or special council meeting.

(3) A council may, by bylaw, establish procedures for public hearings.

(4) In the public hearing, council

(a) must hear any person, group of persons or person representing them who claims to be affected by the proposed bylaw or resolution and who has complied with the procedures outlined by the council, and

(b) may hear any other person who wishes to make representations and who the council agrees to hear.

(5) After considering the representations made to it about a proposed bylaw or resolution at the public hearing and after considering any other matter it considers appropriate, the council may

(a) pass the bylaw or resolution,

(b) make any amendment to the bylaw or resolution it considers necessary and proceed to pass it without further advertisement or hearing, or

(c) defeat the bylaw or resolution.

(5.1) Unless this Act or another enactment specifies otherwise, a council may hold only one public hearing on each proposed bylaw or resolution, or any part thereof, that considers residential developments or developments with residential and non-residential developments under Part 17.

(6) The minutes of the council meeting during which the public hearing is held must record the public hearing to the extent directed by the council.

2022 c16 s9(47);2024 c11 s2(13)

What information must a municipality provide

217(1), **(2)** Repealed 1994 cM-26.1 s738.

(3) Despite Division 2 of Part 1 of the *Access to Information Act*, the chief administrative officer must provide information on the salaries of councillors, the chief administrative officer and designated officers of the municipality.

(4), **(5)** Repealed 1994 cM-26.1 s738.

RSA 2000 cM-26 s217;AR 141/2025

218 Repealed 1994 cM-26.1 s738.

Petitions

Rules for petitions

219(1) Subject to subsection (2), sections 220 to 226.1 apply to all petitions to a council and the Minister under this Act, any other enactment or bylaw except to the extent that they are modified by this Act or any other enactment or, in respect of petitions to a council, by a bylaw under section 226.1.

(2) This section and sections 220 to 226.1 do not apply in respect of a recall petition under Part 7.1 or any other enactment in respect of a recall petition.

RSA 2000 cM-26 s219;2015 c8 s25;2021 cR-5.7 s71

CAO duties

220 When the Minister receives a petition, the Minister must designate a person to carry out the duties of a chief administrative officer under sections 225, 226 and 226.2 with respect to the petition.

RSA 2000 cM-26 s220;2022 c16 s9(48)

Petition sufficiency requirements

221 A petition is sufficient if it meets the requirements of sections 222 to 226 or, where those requirements are modified by bylaw under section 226.1, if it meets the requirements as modified.

RSA 2000 cM-26 s221;2015 c8 s26

Petition requesting public meeting

221.1 If a council receives a sufficient petition requesting that council call a meeting with the public, the council must call a meeting with the public to discuss the matters stated in the petition and the meeting must be held no later than 30 days after the chief administrative officer declares the petition to be sufficient.

2022 c16 s9(49)

Who can petition

222 Unless otherwise provided in this or any other enactment, only electors of a municipality are eligible to be petitioners.

1994 cM-26.1 s222

Number of petitioners

223(1) A petition must be signed by the required number of petitioners.

(2) If requirements for the minimum number of petitioners are not set out under other provisions of this or any other enactment then, to be sufficient, the petition must be signed,

(a) in the case of a municipality other than a summer village, by electors of the municipality equal in number to at least 10% of the population, and

(b) in the case of a summer village, by a number of the electors of the summer village equal to at least 20% of the number of summer village residences in the summer village.

RSA 2000 cM-26 s223;2016 c24 s17

Other requirements for a petition

224(1) A petition must consist of one or more pages, each of which must contain an identical statement of the purpose of the petition.

(2) The petition must include, for each petitioner,

(a) the printed surname and printed given names or initials of the petitioner,

(b) the petitioner's signature,

(c) the street address of the petitioner or the legal description of the land on which the petitioner lives,

(c.1) the petitioner's telephone number or e-mail address, if any, and

(d) the date on which the petitioner signs the petition.

(3) Each signature must be witnessed by an adult person who must

(a) sign opposite the signature of the petitioner, and

(b) take an affidavit that to the best of the person's knowledge the signatures witnessed are those of persons entitled to sign the petition.

(3.1) The petition must have attached to it the affidavits referred to in subsection (3).

(4) The petition must have attached to it a signed statement of a person stating that

(a) the person is the representative of the petitioners, and

(b) the municipality or the Minister, as the case may be, may direct any inquiries about the petition to the representative.

RSA 2000 cM-26 s224;2015 c8 s27;2017 c13 s1(17); 2022 c16 s9(50)

Counting petitioners

225(1) A petition must be filed with the chief administrative officer and the chief administrative officer is responsible for determining if the petition is sufficient.

(2) No name may be added to or removed from a petition after it has been filed with the chief administrative officer.

(3) In counting the number of petitioners on a petition there must be excluded the name of a person

(a) whose signature is not witnessed,

(a.1) whose signature is witnessed but for which no affidavit is attached to the petition,

(b) whose signature appears on a page of the petition that does not have the same purpose statement that is contained on all the other pages of the petition,

(c) whose printed name is not included or is incorrect,

(d) whose street address or legal description of land is not included or is incorrect,

(e) if the date when the person signed the petition is not stated,

(f) when a petition is restricted to certain persons,

(i) who is not one of those persons, or

(ii) whose qualification as one of those persons is not, or is incorrectly, described or set out,

or

(g) who signed the petition more than 60 days before the date on which the petition was filed with the chief administrative officer, unless a bylaw under section 226.1(1)(e) provides otherwise.

(4) If 5000 or more petitioners are necessary to make a petition sufficient, a chief administrative officer may use a random statistical sampling method with a 95% confidence level to determine the sufficiency of the petition, instead of counting and checking each petitioner.

RSA 2000 cM-26 s225;2015 c8 s28;2017 c13 s1(18)

Report on sufficiency of petition

226(1) Within 45 days after the date on which a petition is filed, the chief administrative officer must make a declaration to the council or the Minister on whether the petition is sufficient or insufficient.

(2) Repealed 1995 c24 s26.

(3) If a petition is not sufficient, the council or the Minister is not required to take any notice of it.

RSA 2000 cM-26 s226;2015 c8 s29

Bylaws modifying petition requirements

226.1(1) Despite sections 219 to 226 and 233(2), a council of a municipality may by bylaw do any or all of the following:

(a) reduce the percentage required under section 223(2)(a) or (b), whichever is applicable, for petitions to the council;

(b) allow petitioners to remove their names from petitions to the council by filing a statutory declaration with the chief administrative officer no later than 14 days after the petition is filed with the chief administrative officer;

(c) provide for petitions to the council to be signed electronically and modify the requirements in sections 224(2) and (3) and 225(3) to the extent the council considers necessary or appropriate for that purpose;

(d) provide for petitions to the council to be filed with the chief administrative officer electronically;

(e) extend the time provided in section 233(2) for filing petitions to the council with the chief administrative officer.

(2) A bylaw made or proposed to be made under subsection (1)(a) cannot be the subject of a petition.

(3) A bylaw made under this section must not take effect earlier than 90 days after it is passed.

2015 c8 s30

Protection of personal information in petitions

226.2(1) Personal information contained in a petition

(a) must not be disclosed to anyone except the chief administrative officer and the chief administrative officer's delegates, if any, and

(b) must not be used for any purpose other than validating the petition.

(2) Minimal disclosure that occurs inadvertently in the course of collecting signatures to the petition is not a breach of subsection (1).

(3) Every page of a petition must contain a statement that the personal information contained in the petition

(a) will not be disclosed to anyone except the chief administrative officer and the chief administrative officer's delegates, if any, and

(b) will not be used for any purpose other than validating the petition.

(4) This section prevails despite the *Access to Information Act*.

2015 c8 s30;AR 141/2025

227 to **230** Repealed 2022 c16 s9(51).

Petitions for Vote of the Electors - Advertised Bylaws and Resolutions

Petition for vote on advertised bylaws and resolutions

231(1) Except for a bylaw under section 22, a resolution under Part 15.1 or a bylaw or resolution under Part 17, after a proposed bylaw or resolution that is required to be advertised under this or another enactment has been advertised, the electors may submit a petition for a vote of the electors to determine whether the proposed bylaw or resolution should be passed.

(2) A separate petition must be filed with respect to each advertised bylaw or resolution even if a council advertises 2 or more bylaws or resolutions in a single advertisement.

(3) A petition under this section for a vote of the electors on a proposed bylaw required to be advertised by Part 8 is not sufficient unless it is filed with the chief administrative officer within 15 days after the last date on which the proposed bylaw or resolution is advertised.

(4) A petition under this section for a vote of the electors on a proposed bylaw or resolution required to be advertised by another Part of this Act or another enactment is not sufficient unless it is filed with the chief administrative officer within 60 days after the last date on which the proposed bylaw is advertised.

(5) If a sufficient petition is received under this section, the council must either

(a) decide not to proceed with the proposed bylaw or resolution, or

(b) decide to proceed with the proposed bylaw or resolution and submit the bylaw or resolution to a vote of the electors within 90 days after the chief administrative officer declares the petition to be sufficient.

(6) If a vote of the electors approves the proposed bylaw or resolution, the council must proceed to pass it.

(7) If a vote of the electors does not approve the proposed bylaw, the council must not give the bylaw any further readings and any previous readings are rescinded.

(8) If a vote of the electors does not approve the proposed resolution, the motion for the resolution is rescinded.

(9) If a sufficient petition is not received, the council may pass the proposed bylaw or resolution.

RSA 2000 cM-26 s231;2020 c25 s11

Petitions for Vote of the Electors - New Bylaws

Petition for bylaw

232(1) Electors may petition for

(a) a new bylaw, or

(b) a bylaw to amend or repeal a bylaw or resolution

on any matter within the jurisdiction of the council under this or another enactment.

(2) A petition requesting a new bylaw under Part 8, 9, 10, 17 or 17.2 or an amendment or repeal of a bylaw or resolution made under section 146.08(1), (2) or (3) or Part 8, 9, 10, 17 or 17.2 has no effect.

RSA 2000 cM-26 s232;2016 c24 s18;2026 c10 s4(12)

Council's duty on receiving certain petition

233(1) Except to the extent provided for in section 234, this section does not apply to a petition under section 232 requesting an amendment or repeal of a bylaw that council was required to pass as a result of a vote of the electors.

(2) A petition under section 232 requesting an amendment or repeal of a bylaw or resolution is not sufficient unless it is filed with the chief administrative officer within 60 days after the day on which that bylaw or resolution was passed or, where a bylaw under section 226.1(1)(e) extends that period, within the extended period.

(3) Within 30 days after the day on which the chief administrative officer declares a petition submitted under section 232 to be sufficient, the council must give first reading to a bylaw dealing with the subject-matter of the petition and any other related matters the council considers necessary.

(4) If the bylaw is not required to be advertised under this or another enactment, the council must

(a) within 30 days after the bylaw receiving first reading pass the bylaw, or

(b) fix a date that is within 90 days after the bylaw receives first reading for a vote of the electors on the bylaw.

(5) If the bylaw is required to be advertised under this or another enactment, the council must

(a) ensure that the bylaw is advertised, or

(b) fix a date that is within 90 days after the bylaw receives first reading for a vote of the electors on the bylaw.

(6) If the bylaw is advertised and a sufficient petition is not received under section 231, the council must

(a) pass the bylaw within 30 days after the relevant time period set out in section 231(3) or (4), or

(b) fix a date that is within 90 days after the relevant time period set out in section 231(3) or (4) for a vote of the electors on the bylaw.

(7) If the bylaw is advertised and a sufficient petition is received under section 231, the council must either

(a) decide not to proceed with the proposed bylaw, or

(b) decide to proceed with the proposed bylaw and submit the bylaw to a vote of the electors within 90 days after the chief administrative officer declares the petition to be sufficient.

RSA 2000 cM-26 s233;2015 c8 s32

Petitions respecting public vote bylaws

234(1) In this section, "public vote bylaw" means a bylaw that council was required to pass as a result of a vote of the electors.

(2) A petition under section 232 requesting an amendment or repeal of a public vote bylaw has no effect unless one year has passed from the date that the public vote bylaw was passed.

(3) If a council receives a sufficient petition under section 232 requesting an amendment or repeal of a public vote bylaw and only one to 3 years have passed from the date that the public vote bylaw was passed, the council must, within 30 days after the day on which the chief administrative officer declares the petition to be sufficient,

(a) give first reading to a bylaw dealing with the subject-matter of the petition and any other related matters the council considers necessary, and

(b) fix a date that is within 90 days after the bylaw receives first reading for a vote of the electors on the bylaw.

(4) If council receives a sufficient petition under section 232 requesting an amendment or repeal of a public vote bylaw and more than 3 years but less than 10 years have passed from the date that the public vote bylaw was passed,

(a) the amendment or repeal must be treated as a bylaw that is required to be advertised, and

(b) section 233(3), (5), (6) and (7) apply.

(5) If council receives a sufficient petition under section 232 requesting an amendment or repeal of a public vote bylaw and 10 or more years have passed from the date that the public vote bylaw was passed, section 233(3) to (7) apply.

1994 cM-26.1 s234;1995 c24 s31

Result of a vote on a question

235(1) If a majority of electors voting on a bylaw under section 233 or 234 vote in favour of a proposed bylaw, the bylaw as submitted to the vote must be passed by council within 30 days after the date of the vote, without any alteration affecting its substance.

(2) If a majority of electors voting oppose the proposed bylaw, council must not give the bylaw any further readings and all previous readings are rescinded.

1994 cM-26.1 s235

Vote of the Electors - General Provisions

Electors to vote on a question

236(1) A council may provide for the submission of a question to be voted on by the electors on any matter over which the municipality has jurisdiction.

(2) A vote of the electors under subsection (1) does not bind council.

1994 cM-26.1 s236

Local Authorities Election Act

237 A vote of the electors under this Part must be conducted in accordance with the *Local Authorities Election Act*.

1994 cM-26.1 s237

Delaying votes

238(1) If a petition for a vote of the electors is filed with the chief administrative officer within 12 months before a general election and a vote of electors is to be conducted because of the petition, the council may direct that the vote be conducted at the general election.

(2) A vote under subsection (1) must be conducted on the date of the general election whether or not a general election is conducted.

1994 cM-26.1 s238;1995 c24 s32

One year moratorium on similar subject-matter

239 If a vote of the electors is conducted on a bylaw or resolution, the council may refuse to receive any further petition on the same or a similar subject filed within one year after the date of the vote.

1994 cM-26.1 s239

Amendments or repeal of bylaws or resolutions voted on by electors

240(1) A bylaw or resolution that council was required to pass as a result of a vote of the electors may be amended or repealed only if

(a) a vote of the electors is held on the proposed amendment or repeal and the majority of the electors voting vote in favour of the proposed amendment or repeal,

(b) three years have passed from the date that the bylaw or resolution was passed and the proposed amendment or repeal is advertised, or

(c) ten years have passed from the date that the bylaw or resolution was passed.

(2) A bylaw or resolution that council was required to pass as a result of a vote of the electors may be amended if the amendment does not affect the substance of the bylaw or resolution.

1994 cM-26.1 s240

Part 7.1
Recall Petitions

Interpretation

240.1(1) In this Part,

(a) "notice of recall petition" means a notice of recall petition referred to in section 240.2(2);

(b) "recall petition" means a recall petition commenced by a notice of recall petition that has been published on a municipality's website under section 240.2(8)(a);

(c) "recall petition signature period" means the 60-day period commencing on the date of publication of a notice of recall petition on a municipality's website under section 240.2(8)(a);

(d) "representative recall petitioner" means the individual identified as the representative recall petitioner in a notice of recall petition in accordance with section 240.2(2)(b).

(2) For the purposes of this Part, a document that is required to be filed with or submitted to the Minister or the chief administrative officer of a municipality is filed or submitted when it is actually received by the Minister or the chief administrative officer.

2021 cR-5.7 s71;2024 c11 s2(14)

Notice of recall petition

240.2(1) An individual may commence a recall petition by submitting a notice of recall petition in accordance with this section and the regulations, if any, and any direction and orders referred to in section 240.96, to the chief administrative officer of the municipality to which the recall petition relates.

(2) A notice of recall petition must

(a) identify the councillor to whom the recall petition relates by name,

(b) identify the representative recall petitioner by name, and

(c) confirm that the municipality may direct any inquiries about the petition to the representative recall petitioner, and indicate the contact information to be used for this purpose.

(3) A notice of recall petition must be accompanied by

(a) a statement signed by the representative recall petitioner that

(i) provides

(A) the street address of the representative recall petitioner or the legal description of the land on which the representative recall petitioner lives,

(B) the representative recall petitioner's mailing address, if different, and

(C) the representative recall petitioner's telephone number or email address, if any,

and

(ii) confirms that the representative recall petitioner is an individual eligible to sign the recall petition under section 240.4 and consents to the responsibilities of leading the recall petition, gathering signatures and

otherwise undertaking the role and discharging the duties of a representative recall petitioner under this Part and any other applicable enactment,

(b) the application fee of $500, and

(c) any other information prescribed.

(4) The personal information referred to in subsection (3)(a) must not be disclosed, except

(a) to the Minister, the chief administrative officer and the chief administrative officer's delegates, if any, for the purposes of confirming the eligibility of the representative recall petitioner and validating the recall petition,

(b) as necessary for the administration or enforcement of this Part and the regulations, and

(c) for the purposes of judicial review.

(5) If the chief administrative officer publishes a recall petition under subsection (8) in respect of a councillor, the chief administrative officer must not publish any further recall petition in relation to the same councillor during the same term of office.

(6) A representative recall petitioner may not submit a notice of recall petition

(a) within the 18-month period immediately following the day on which the councillor named in the notice of recall petition was elected, or

(b) within the period commencing on January 1 of the year of a general election.

(7) A councillor may not submit a notice of recall petition in respect of another councillor in the same municipality.

(8) If a representative recall petitioner is confirmed to be a person eligible to sign the recall petition under section 240.4 and the notice of recall petition meets the requirements of this section, the chief administrative officer of the municipality must

(a) within 7 days from the date when the notice of recall petition was submitted, publish the notice of recall petition on the municipality's website, and

(b) provide the notice of recall petition to the following:

(i) the Minister;

(ii) the representative recall petitioner;

(iii) the councillor named in the notice of recall petition.

2021 cR-5.7 s71;2024 c11 s2(15)

Recall petition time and sufficiency

240.3 A recall petition is sufficient if

(a) it is submitted to the Minister before the expiry of the recall petition signature period, and

(b) it meets the requirements of sections 240.4 to 240.7 and the regulations, if any.

2021 cR-5.7 s71;2024 c11 s2(16)

Eligibility to sign a recall petition

240.4(1) Only an elector who is eligible to vote in an election for a councillor under the *Local Authorities Election Act* may sign a recall petition with respect to that councillor.

(2) An individual shall only sign any one recall petition once.

2021 cR-5.7 s71

Number of petitioners

240.5 A recall petition must be signed

(a) in the case of a municipality other than a summer village, by electors of the municipality or ward, as determined under section 240.4, equal in number to at least 40% of the population, and

(b) in the case of a summer village, by electors of the summer village equal in number to at least 50% of the number of summer village residences in the summer village.

2021 cR-5.7 s71

Other requirements for a recall petition

240.6(1) A recall petition must

(a) consist of one or more pages, each of which must contain the notice of recall petition referred to in section 240.2(2), and

(b) conform to the regulations, if any.

(2) The recall petition must include the following in legible print, where applicable, and within reasonable proximity to the signature to which it relates, for each petitioner:

(a) the printed surname and printed given names or initials of the petitioner;

(b) the petitioner's signature;

(c) the street address of the petitioner or the legal description of the land on which the petitioner lives;

(d) the petitioner's telephone number or email address, if any;

(e) the date on which the petitioner signed the petition.

(3) Each signature must be witnessed by an adult person who must

(a) sign opposite the signature of the petitioner, and

(b) make an affidavit that to the best of the person's knowledge the signatures witnessed are those of persons entitled to sign the petition.

(4) The recall petition must have attached to it the affidavits referred to in subsection (3).

(5) A recall petition may not be signed in digital form.

2021 cR-5.7 s71

Counting petitioners

240.7(1) A recall petition must be filed with the Minister and the chief administrative officer of the municipality, and the Minister is responsible for determining if the recall petition is sufficient.

(2) No name may be added to or removed from a recall petition after it has been filed with the Minister.

(3) In counting the number of petitioners on a recall petition, the Minister must exclude the name of a person

(a) whose signature is not witnessed,

(b) whose signature is witnessed but for which no affidavit is attached to the petition,

(c) whose signature appears on any page or form that does not contain the notice of recall petition referred to in section 240.2(2),

(d) whose printed name is not included or is incorrect,

(e) whose street address or legal description of land is not included or is incorrect,

(f) if the date when the person signed the recall petition is not stated,

(g) when a recall petition is restricted to certain persons,

(i) who is not one of those persons, or

(ii) whose qualification as one of those persons is not, or is incorrectly, described or set out,

or

(h) who signed the recall petition after the expiry of the recall petition signature period.

(4) If 5000 or more petitioners are necessary to make a petition sufficient, the Minister may use a random statistical sampling method with a 95% confidence level to determine the sufficiency of the petition, instead of counting and checking each petitioner.

2021 cR-5.7 s71;2024 c11 s2(17)

Report on sufficiency of recall petition

240.8(1) The Minister must, within 45 days after the date on which a recall petition is filed, determine whether the recall petition is sufficient or insufficient in accordance with the regulations, if any, and any direction and orders referred to in section 240.96.

(2) Repealed 2024 c11 s2(18).

2021 cR-5.7 s71;2024 c11 s2(18)

Insufficient recall petition

240.9 If a recall petition is insufficient or if no recall petition is submitted to the Minister before the end of the recall petition signature period, the Minister must

(a) declare that the recall petition is insufficient,

(b) provide the declaration to

(i) the chief administrative officer of the municipality,

(ii) the representative recall petitioner, and

(iii) the councillor named in the notice of recall petition,

and

(c) direct the chief administrative officer to publish the declaration of insufficiency on the municipality's website no later than 7 days after the declaration is provided.

2021 cR-5.7 s71;2024 c11 s2(19)

Sufficient recall petition

240.91(1) If the Minister determines that a recall petition is sufficient, the Minister must declare that the recall petition is sufficient, and on the making of the declaration,

(a) the individual named as the councillor in the notice of recall petition is recalled,

(b) the individual is no longer a member of the council or of any council committee, and

(c) the position to which the individual was elected as a councillor is vacant.

(2) On declaring that a recall petition is sufficient, the Minister must

(a) provide the declaration to

(i) the chief administrative officer of the municipality,

(ii) the representative recall petitioner, and

(iii) the councillor named in the notice of recall petition,

and

(b) direct the chief administrative officer of the municipality to publish the declaration of sufficiency on the municipality's website no later than 7 days after the declaration is provided.

(3) Following the receipt of a declaration that a recall petition is sufficient, the council must hold a by-election in accordance with section 162 or 163 as applicable.

(4) An individual recalled in accordance with this Part is eligible to be elected at the by-election referred to in subsection (3), a subsequent by-election or a subsequent general election in the municipality if the person is eligible for nomination under the *Local Authorities Election Act*.

2021 cR-5.7 s71;2024 c11 s2(20)

Required return of recall petition and destruction of copies

240.92(1) Within 2 days of the day on which a chief administrative officer publishes a declaration in accordance with section 240.9(c) or 240.91(2)(b), the representative recall petitioner shall

(a) return the recall petition referred to in section 240.6 to the chief administrative officer, and

(b) destroy all additional copies of the recall petition that the representative recall petitioner, or any person acting on behalf of the representative recall petitioner, made.

(2) Section 101 of the *Local Authorities Election Act* applies, with all necessary modifications, to the retention and disposition by the chief administrative officer of the recall petition referred to in subsection (1)(a).

2021 cR-5.7 s71;2024 c11 s2(21)

Protection of personal information in petitions

240.93 For greater certainty, section 226.2 applies to personal information contained in a recall petition.

2021 cR-5.7 s71

Recall process regulations

240.94(1) The Lieutenant Governor in Council may make regulations for the purposes of this Part modifying provisions of the *Local Authorities Election Act* and the regulations under that Act to make them applicable in respect of a recall petition, including specifying or setting out provisions applicable to a recall petition in addition to, or instead of, any provision of that Act and regulations, and without limiting the general powers conferred by this subsection, the Lieutenant Governor in Council may, for the purposes of this Part, make regulations in relation to recall petitions and the recall process

(a) providing with respect to any provision of the regulations under this subsection that its contravention constitutes an offence;

(b) prescribing penalties, including imprisonment, in respect of offences created under clause (a).

(2) Subject to subsection (1), the Minister may make regulations in relation to recall petitions and the recall process

(a) respecting a notice of recall petition for the purposes of section 240.2;

(b) prescribing the information referred to in section 240.2(3)(c);

(c) respecting the determination of the number of eligible electors for the purposes of section 240.5;

(d) respecting the requirements for a recall petition for the purposes of section 240.6;

(e) respecting any other matter the Minister considers necessary or advisable to carry out the intent and purpose of this Part.

2021 cR-5.7 s71

Transitional

240.941 Sections 168(1)(a), 240.1 to 240.3, 240.7 to 240.92 and 540(d.1) as they read immediately before January 1, 2025, apply to a recall petition commenced before January 1, 2025.

2024 c11 s2(22)

Recall Petition Finances and Advertising

Regulations — recall petition finances and advertising

240.95(1) The Lieutenant Governor in Council may make regulations for the purposes of this Part modifying provisions of the *Local Authorities Election Act* and the regulations under that Act to make them applicable in respect of a recall petition, including specifying or setting out provisions applicable to a recall petition in addition to, or instead of, any provision of that Act and regulations and without limiting the general powers conferred by this subsection, the Lieutenant Governor in Council may, for the purposes of this Part, make regulations in relation to recall petition finances and advertising

(a) providing with respect to any provision of the regulations under this subsection that its contravention constitutes an offence;

(b) prescribing penalties, including imprisonment, in respect of offences created under clause (a).

(2) Subject to subsection (1), the Minister may make regulations for the purposes of this Part modifying provisions of the *Local Authorities Election Act* and the regulations under that Act to make them applicable in respect of a recall petition, including specifying or setting out provisions applicable to a recall petition in addition to, or instead of, any provision of that Act and regulations, and without limiting the general powers conferred by this subsection, the Minister may, for the purposes of this Part, make regulations in relation to recall petition finances and advertising

(a) defining words or expressions, including a word or expression used in this Part;

(b) respecting the duties and powers of a chief administrative officer with respect to a recall petition;

(c) respecting any other matters relating to finances and advertising during the recall petition process that the Minister considers appropriate for the purposes of this Part.

2021 cR-5.7 s71

General

Ministerial powers

240.96(1) The Minister may at any time, by order,

(a) repealed 2023 c9 s19(6),

(b) give directions to a council, a councillor named in a recall petition, a chief administrative officer, a representative recall petitioner or any other person or classes of persons identified by the regulations,

(c) decide any question arising from

(i) extraordinary circumstances in respect of a recall petition, including the death or incapacity of a representative recall petitioner, and the continuation of that petition in appropriate circumstances, or

(ii) any confusion, difficulty, inconsistency or impossibility of applying this Part,

and

(d) give directions that the Minister considers appropriate concerning any matter to carry out the purpose of this Part, including an order that alters a date prescribed by this Act for the doing of any matter or thing.

(2) The *Regulations Act* does not apply to an order under subsection (1).

2021 cR-5.7 s71;2023 c9 s19(6)

Part 8
Financial Administration

Definitions

241 In this Part,

(a) "accounting standards" means the Canadian generally accepted accounting principles for municipal governments, which are the standards approved by the Public Sector Accounting Board included in the CPA Canada Public Sector Accounting Handbook;

(a.01) "amortization" and "tangible capital assets" have the same meaning as in the CPA Canada Public Sector Accounting Handbook;

(a.02) "annual budget" means a combined operating budget and capital budget for the calendar year determined on a basis consistent with accounting standards and the requirements of this Part;

(a.1) "borrowing" means

(i) the borrowing of money, including, without limitation, money borrowed to refinance, redeem or restructure existing debt;

(ii) a lease of capital property, including leased tangible capital assets as defined in the CPA Canada Public Sector Accounting Handbook;

(iii) an agreement to purchase capital property that creates an interest in the capital property to secure payment of the capital property's purchase price, if payment of the purchase price under the agreement exceeds 5 years;

(iv) the amount available to be borrowed on a credit card or under any other revolving credit arrangement;

(b) "borrowing bylaw" means a bylaw referred to in section 251;

(c) "capital property" means property that

(i) is used in the production or supply of goods and services or is used for a municipal purpose,

(ii) has a useful life extending beyond 12 months and is intended to be used on a continuing basis, and

(iii) is not intended for sale in the ordinary course of operations;

(d) "controlled corporation" means a controlled corporation as defined in section 75.1;

(d.1) "CPA Canada Public Sector Accounting Handbook" means the CPA Canada Public Sector Accounting Handbook published by the Chartered Professional Accountants of Canada, as amended from time to time;

(e) "debt limit" means the debt limit for a municipality determined in accordance with the regulations under section 271;

(f) "non-profit organization" means

(i) a society, credit union or co-operative established under a law of Canada or Alberta,

(ii) a corporation that is prohibited from paying dividends to its members and distributing the assets to its members on a winding-up, or

(iii) any other entity established under a law of Canada or Alberta for a purpose other than to make a profit.

RSA 2000 cM-26 s241;2015 c8 s33;2016 c24 s19; 2022 c16 s9(52)

Budgets

Adoption of operating budget

242(1) Each council must adopt an operating budget for each calendar year by January 1 of that calendar year.

(2) A council may adopt an interim operating budget for part of a calendar year.

(3) An interim operating budget for a part of a calendar year ceases to have any effect when the operating budget for that calendar year is adopted.

RSA 2000 cM-26 s242;2022 c16 s9(53)

Contents of operating budget

243(1) An operating budget must include the estimated amount of each of the following expenditures and transfers:

(a) the amount needed to provide for the council's policies and programs;

(b) the amount needed to pay the debt obligations in respect of borrowings made to acquire, construct, remove or improve capital property;

(b.1) the amount of expenditures and transfers needed to meet the municipality's obligations as a member of a growth management board;

(c) the amount needed to meet the requisitions or other amounts that the municipality is required to pay under an enactment;

(c.1) the amount of expenditures and transfers needed to meet the municipality's obligations for services funded under an intermunicipal collaboration framework;

(d) if necessary, the amount needed to provide for a depreciation or depletion allowance, or both, for its municipal public utilities as defined in section 28;

(e) repealed 2022 c16 s9(54);

(f) the amount to be transferred to the capital budget;

(g) the amount needed to recover any shortfall as required under section 244.

(2) An operating budget must include the estimated amount of each of the following sources of revenue and transfers:

(a) property tax;

(b) business tax;

(c) business improvement area tax;

(c.1) community revitalization levy;

(d) special tax;

(e) well drilling equipment tax;

(e.1) clean energy improvement tax;

(f) local improvement tax;

(f.1) community aggregate payment levy;

(g) grants;

(h) transfers from the municipality's accumulated surplus funds or reserves;

(i) any other source.

(3) The estimated revenue and transfers under subsection (2) must be at least sufficient to pay the estimated expenditures and transfers under subsection (1).

(3.1) For the purposes of subsection (3), the estimated expenditures referred to in that subsection do not include any amortization of tangible capital assets unless the amortization is an amount required to provide for amortization of the tangible capital assets of a municipality's municipal public utilities as defined in section 28.

(4) The Minister may make regulations respecting budgets and that define terms used in this section that are not defined in section 241.

RSA 2000 cM-26 s243;2005 c14 s3;2015 c8 s34;
2016 c24 s19.1;2017 c13 ss1(19),2(5);2018 c6 s3;
2022 c16 s9(54)

Financial shortfall

244(1) If the accumulated surplus, net of equity in tangible capital assets, is less than zero, the municipality must include a budgeted expenditure in the next calendar year that is sufficient to recover the shortfall.

(2) If a municipality has a shortfall referred to in subsection (1), the municipality may, with the Minister's approval, allocate the expenditures to cover the shortfall over more than one calendar year.

(3) If for any given year a municipality has a shortfall referred to in subsection (1), the Minister may, if the Minister considers it necessary to do so, establish that municipality's annual budget for the next calendar year, and that annual budget

(a) is for all purposes the municipality's annual budget for that calendar year, and

(b) may not be amended or replaced by council.

RSA 2000 cM-26 s244;2015 c8 s35

Adoption of capital budget

245 Each council must adopt a capital budget for each calendar year by January 1 of that calendar year.

RSA 2000 cM-26 s245;2022 c16 s9(55)

Contents of capital budget

246 A capital budget must include the estimated amount for the following:

(a) the amount needed to acquire, construct, remove or improve capital property;

(b) the anticipated sources and amounts of money to pay the costs referred to in clause (a);

(c) the amount to be transferred from the operating budget.

1994 cM-26.1 s246

Tax bylaws

247 No municipality may pass a property tax bylaw or business tax rate bylaw in respect of a year unless the operating and capital budget for that year have been adopted by council or established by the Minister under section 244.

1994 cM-26.1 s247

Expenditure of money

248(1) A municipality may only make an expenditure that is

(a) included in an operating budget, interim operating budget or capital budget or otherwise authorized by the council,

(b) for an emergency, or

(c) legally required to be paid.

(2) Each council must establish procedures to authorize and verify expenditures that are not included in a budget.

(3) If the Minister establishes a budget for a municipality under section 244, the municipality may not make an expenditure that is not included in the budget unless the expenditure is

(a) authorized by the Minister,

(b) for an emergency, or

(c) legally required to be paid.

1994 cM-26.1 s248

Annual budget

248.1(1) A council may adopt an annual budget in a format that is consistent with its financial statements.

(2) For the purposes of sections 247 and 248, the adoption of an annual budget is equivalent to the adoption of an operating budget under section 242 or the adoption of a capital budget under section 245.

2015 c8 s36

Civil liability of councillors

249(1) A councillor who

(a) makes an expenditure that is not authorized under section 248,

(b) votes to spend money that has been obtained under a borrowing on something that is not within the purpose for which the money was borrowed, or

(c) votes to spend money that has been obtained under a grant on something that is not within the purpose for which the grant was given

is liable to the municipality for the expenditure or amount spent.

(2) A councillor is not liable under subsection (1)(b) if spending the money is allowed under section 253(2).

(3) If more than one councillor is liable to the municipality under this section in respect of a particular expenditure or vote, the councillors are jointly and severally liable to the municipality for the expenditure or amount spent.

(4) The liability may be enforced by action by

(a) the municipality,

(b) an elector or taxpayer of the municipality, or

(c) a person who holds a security under a borrowing made by the municipality.

1994 cM-26.1 s249

Investments

Authorized investments

250(1) In this section, "securities" includes bonds, debentures, trust certificates, guaranteed investment certificates or receipts, certificates of deposit, deposit receipts, bills, notes and mortgages of real estate or leaseholds and rights or interests in respect of a security.

(2) A municipality may only invest its money in the following:

(a) securities issued or guaranteed by

(i) the Crown in right of Canada or an agent of the Crown, or

(ii) the Crown in right of a province or territory or an agent of a province or territory;

(b) securities of a municipality, a school division, a provincial health agency, regional health authority or hospital operator under the *Provincial Health Agencies Act* or a regional services commission in Alberta;

(c) securities that are issued or guaranteed by a bank, treasury branch, credit union or trust corporation;

(d) units in pooled funds of all or any of the investments described in clauses (a) to (c);

(e) shares of a corporation incorporated or continued under the *Canada Business Corporations Act* (Canada) or incorporated, continued or registered under the *Business Corporations Act* if the investment is approved by the Minister.

(2.1) Subsection (2) does not apply to a municipality's investment in a controlled corporation.

(3) The approval of the Minister under subsection (2)(e) may contain conditions.

(4) In addition to the investments referred to in subsection (2), the Minister may by regulation allow one or more municipalities to invest their money in other investments described in the regulation.

(5) Nothing in this section prevents a municipality from acquiring a share or membership in a non-profit organization.

RSA 2000 cM-26 s250;2012 cE-0.3 s279;2016 c24 s20;2024 c10 s31; 2025 c10 s39

Borrowing

Borrowing bylaw

251(1) A municipality may only make a borrowing if the borrowing is authorized by a borrowing bylaw.

(2) A borrowing bylaw must set out

(a) the amount of money to be borrowed and, in general terms, the purpose for which the money is borrowed;

(b) the maximum rate of interest, expressed as a percentage, the term and the terms of repayment of the borrowing;

(c) the source or sources of money to be used to pay the principal and interest owing under the borrowing.

(3) A borrowing bylaw must be advertised.

RSA 2000 cM-26 s251;2022 c16 s9(56)

Debt limit

252(1) No municipality may make a borrowing if the borrowing will cause the municipality to exceed its debt limit, unless the borrowing is approved by the Minister.

(2) For the purposes of subsection (1), a borrowing made by a municipality to pay for costs associated with clean energy improvements as defined in Part 10, Division 6.1 does not count against the debt limit or debt service limit of the municipality.

RSA 2000 cM-26 s252;2018 c6 s4

Use of borrowed money

253(1) Money obtained by a municipality under a borrowing must be used for the purpose for which it is borrowed.

(2) Money obtained by a municipality under a borrowing for the purpose of financing a capital property may be used for an operating purpose if the amount spent is available when it is needed for the capital property.

1994 cM-26.1 s253

Capital property

254 No municipality may acquire, remove or start the construction or improvement of a capital property that is to be financed in whole or in part through a borrowing unless the borrowing bylaw that authorizes the borrowing is passed.

1994 cM-26.1 s254

Exemption from borrowing conditions

255(1) The Minister may, in respect of a particular borrowing, exempt a municipality from any requirement in sections 256 to 263.

(2) The *Regulations Act* does not apply to an exemption made under this section.

1994 cM-26.1 s255

Operating expenditures

256(1) This section applies to a borrowing made for the purpose of financing operating expenditures.

(2) The amount to be borrowed, together with the unpaid principal of other borrowings made for the purpose of financing operating expenditures, must not exceed the amount the municipality estimates will be raised in taxes in the year the borrowing is made.

(3) A borrowing bylaw that authorizes the borrowing does not have to be advertised if the term of the borrowing does not exceed 3 years.

1994 cM-26.1 s256

Capital property — short-term borrowing

257(1) This section applies to a borrowing made for the purpose of financing a capital property when the term of the borrowing is 5 years or less.

(2) The expenditure for the capital property must be included in a budget.

(3) Repealed 1998 c24 s13.

(4) A borrowing bylaw that authorizes the borrowing does not have to be advertised.

1994 cM-26.1 s257;1996 c30 s14;1998 c24 s13

Capital property — long-term borrowing

258(1) This section applies to a borrowing made for the purpose of financing a capital property when the term of the borrowing exceeds 5 years.

(2) This section does not apply to a borrowing referred to in section 263.

(3) The expenditure for the capital property must be included in a budget.

(4) The term of the borrowing must not exceed the probable lifetime of the capital property.

(5) If

(a) a borrowing bylaw that authorizes the borrowing has been passed,

(b) the money to be borrowed is insufficient because the cost of the capital property has increased, and

(c) the increased cost does not exceed 15% of the original cost of the capital property,

the borrowing bylaw that authorizes the borrowing of the increased cost does not have to be advertised.

1994 cM-26.1 s258;1996 c30 s15

Capital property — interim financing

259(1) This section applies to a borrowing made for the purpose of temporarily financing a capital property for which a borrowing bylaw has been passed under section 258.

(2) The term of the borrowing must not exceed 5 years.

(3) The amount borrowed must not exceed the

(a) amount of the expenditures in the budget for that and previous calendar years to acquire, construct or improve the capital property,

minus

(b) any money received for the capital property from any other source, including previous borrowings under this Part.

(4) A borrowing bylaw that authorizes the borrowing referred to in subsection (1) does not have to be advertised.

(5) Section 257 does not apply to a borrowing referred to in subsection (1).

1994 cM-26.1 s259;1996 c30 s16

Special works

260 If the purpose of a borrowing is to finance the acquisition, construction, removal or improvement of capital property ordered under an enactment, the borrowing bylaw for that borrowing does not have to be advertised.

1994 cM-26.1 s260

Refinancing

261 If the purpose of a proposed borrowing is to refinance, redeem or restructure the unpaid principal of one or more existing borrowings and the amount and term of the proposed borrowing do not exceed the unpaid principal of the existing borrowings and the longest remaining term of the existing borrowings, the borrowing bylaw for the proposed borrowing does not have to be advertised.

1994 cM-26.1 s261

Services or activities that are funded by agreement

262(1) This section applies to a borrowing made for the purpose of financing a service or activity that the municipality will provide under an agreement

(a) between the municipality and another local authority or the Crown in right of Alberta or Canada or an agent of either Crown, and

(b) that provides that the municipality is to receive payments for providing the service or activity.

(2) The amount borrowed must not exceed the amount that will be paid to the municipality under the agreement.

(3) The term of the borrowing must not continue beyond the date on which the final payment under the agreement is received by the municipality.

(4) A borrowing bylaw that authorizes the borrowing does not have to be advertised.

(5) Payments received by the municipality under the agreement must be applied first to reducing the amount borrowed.

(6) Sections 256 to 259 do not apply to a borrowing referred to in subsection (1).

1994 cM-26.1 s262

Local improvements

263(1) This section applies to a borrowing made for the purpose of financing the cost of a local improvement to be funded in whole or in part by a local improvement tax.

(2) The borrowing bylaw that authorizes the borrowing does not have to be advertised if the amount to be financed by the local improvement tax to pay for the local improvement is equal to or greater than the amount that the municipality will contribute to pay for the local improvement other than through the local improvement tax.

(3) For the purpose of calculating the amount that the municipality will contribute referred to in subsection (2), the amount does not include any financial assistance the municipality receives for the local improvement from a government, government agency, corporation or individual.

1994 cM-26.1 s263

Loans and Guarantees

Purpose of loans and guarantees

264(1) A municipality may only lend money or guarantee the repayment of a loan if

(a) the loan or guarantee is made under subsection (2) or (3),

(b) the loan is made to one of its controlled corporations, or

(c) the guarantee is made in respect of a loan between a lender and one of its controlled corporations.

(2) A municipality may

(a) lend money to a non-profit organization, or

(b) guarantee the repayment of a loan between a lender and a non-profit organization

if the council considers that the money loaned or money obtained under the loan that is guaranteed will be used for a purpose that will benefit the municipality.

(3) A municipality that intends to purchase gas from and become a shareholder of the designated seller within the meaning of section 30(1) of the *Gas Distribution Act*, SA 1994 cG-1.5 as it read on June 30, 1998, may make a loan to the designated seller as part of the capitalization of the designated seller by its shareholders.

1994 cM-26.1 s264;1998 c26 s13

Loan bylaws

265(1) A municipality may only lend money to a non-profit organization, one of its controlled corporations or the designated seller within the meaning of section 30(1) of the *Gas Distribution Act*, SA 1994 cG-1.5 as it read on June 30, 1998, if the loan is authorized by bylaw.

(2) The bylaw authorizing the loan must set out

(a) the amount of money to be loaned and, in general terms, the purpose for which the money that is loaned is to be used;

(b) the minimum rate of interest, the term and the terms of repayment of the loan;

(c) the source or sources of the money to be loaned.

(3) The bylaw that authorizes the loan must be advertised.

1994 cM-26.1 s265;1998 c26 s13

Guarantee bylaw

266(1) A municipality may only guarantee the repayment of a loan between a lender and a non-profit organization or one of its controlled corporations if the guarantee is authorized by bylaw.

(2) The bylaw authorizing the guarantee must set out

(a) the amount of money to be borrowed under the loan to be guaranteed and, in general terms, the purpose for which the money is borrowed;

(b) the rate of interest under the loan or how the rate of interest is calculated, the term and the terms of repayment of the loan;

(c) the source or sources of the money to be used to pay the principal and interest owing under the loan if the municipality is required to do so under the guarantee.

(3) The bylaw that authorizes the guarantee must be advertised.

1994 cM-26.1 s266

267 Repealed 1998 c24 s14.

Debt limit

268 No municipality may lend money or guarantee the repayment of a loan referred to in section 264 if making the loan or guarantee will cause the municipality to exceed its debt limit, unless the loan or guarantee is approved by the Minister.

1994 cM-26.1 s268

Financial records and receipts

268.1 A municipality must ensure that

(a) accurate records and accounts are kept of the municipality's financial affairs, including the things on which a municipality's debt limit is based and the things included in the definition of debt for that municipality;

(b) the actual revenues and expenditures of the municipality compared with the estimates in the operating or capital budget approved by council are reported to council as often as council directs;

(c) the revenues of the municipality are collected and controlled and receipts issued in the manner directed by council.

2015 c8 s37

General Matters

Financial year

269 The financial year of a municipality is the calendar year.

1994 cM-26.1 s269

Municipal accounts

270(1) Only a designated officer or a person authorized by bylaw may open or close the accounts that hold the money of a municipality.

(2) A municipality must ensure that all money belonging to or held by the municipality is deposited in a bank, credit union, loan corporation, treasury branch or trust corporation designated by council.

RSA 2000 cM-26 s270;2015 c8 s38

Regulations

271(1) The Minister may make regulations

(a) respecting the financial administration of specialized municipalities;

(b) establishing limits and restrictions on a municipality's power to make grants;

(c) respecting how a debt limit for a municipality is determined;

(d) defining debt for the purposes of determining if a municipality has exceeded its debt limit and the definition may include anything related to a municipality's finances, including things relating to the finances of a controlled corporation;

(e) exempting a municipality from the requirement of this Part respecting debt limits.

(2) The regulations may establish different methods of determining debt limits and different definitions of debt for different municipalities.

1994 cM-26.1 s271

Seal and signatures

272(1) After a legal instrument issued under a borrowing has been signed and sealed by the municipality, the signatures and seal may be reproduced and the reproduction has the same effect as if the signatures or seal had been personally signed or affixed.

(2) A municipality must ensure that its corporate seal, if any, is kept safe.

RSA 2000 cM-26 s272;2015 c8 s39

Validity of borrowings, loans and guarantees

273(1) A borrowing made by a municipality and a loan or guarantee of a loan made by a municipality under section 264 and any legal instrument issued under the borrowing, loan or guarantee is valid and binding on the municipality and is not open to question in any court if the borrowing is authorized by a borrowing bylaw or the loan or guarantee is authorized by bylaw.

(2) A borrowing bylaw or a bylaw authorizing a loan or guarantee is, for the purposes of this section, a valid bylaw if

(a) no application has been made to the Court of King's Bench to have the bylaw declared invalid within 30 days after the bylaw has been passed, or

(b) an application has been made to the Court of King's Bench to have the bylaw declared invalid within 30 days after the bylaw has been passed and, on the final disposition of the application and any appeal, the application is dismissed.

RSA 2000 cM-26 s273;AR 217/2022

Application of money borrowed

274 A person lending money to a municipality under a borrowing does not have to verify that the money is applied to the purpose for which it is borrowed.

1994 cM-26.1 s274

Civil liability of councillors

275(1) When a municipality makes a borrowing, loan or guarantees the repayment of a loan that causes the municipality to exceed its debt limit, a councillor who voted for the bylaw authorizing the borrowing, loan or guarantee is liable to the municipality for the amount borrowed, loaned or guaranteed, unless the borrowing, loan or guarantee has been approved by the Minister.

(2) If subsection (1) applies to more than one councillor in respect of a bylaw, the councillors are jointly and severally liable to the municipality for the amount borrowed, loaned or guaranteed under the bylaw.

(3) The liability may be enforced by action by

(a) the municipality,

(b) an elector or taxpayer of the municipality, or

(c) a person who holds a security under a borrowing made by the municipality.

1994 cM-26.1 s275

275.1 Repealed 2020 c25 s11.

Annual Financial Statements and Auditor's Report

Annual financial statements

276(1) Each municipality must prepare annual financial statements of the municipality for the immediately preceding year in accordance with

(a) Canadian generally accepted accounting principles for municipal governments, which are the standards approved by the Public Sector Accounting Board included in the CPA Canada Public Sector Accounting Handbook, and

(b) any modification of the principles or any supplementary accounting standards or principles established by the Minister by regulation.

(2) The municipality's financial statements must include

(a) the municipality's debt limit, and

(b) the amount of the municipality's debt as defined in the regulations under section 271.

(3) Each municipality must make its financial statements, or a summary of them, and the auditor's report of the financial statements available to the public in the manner the council considers appropriate by May 1 of the year following the year for which the financial statements have been prepared.

RSA 2000 cM-26 s276;2014 cC-10.2 s181;2022 c16 s9(57)

Financial information return

277(1) Each municipality must prepare a financial information return respecting the financial affairs of the municipality for the immediately preceding calendar year.

(2) The Minister may establish requirements respecting the financial information return, including requirements respecting the accounting principles and standards to be used in preparing the return.

1994 cM-26.1 s277;1995 c24 s34

Returns and reports to Minister

278 Each municipality must submit

(a) its financial information return and the auditor's report on the financial information return, and

(b) its financial statements and the auditor's report on the financial statements

to the Minister by May 1 of the year following the year for which the financial information return and statements have been prepared.

1994 cM-26.1 s278

Financial statements for controlled corporations

279 Each controlled corporation must prepare annual financial statements in accordance with

(a) the requirements of the legislation under which the corporation was formed, and

(b) if there are no requirements, Canadian generally accepted accounting principles, which are the accounting standards set out in the CPA Canada Handbook.

RSA 2000 cM-26 s279;2014 cC-10.2 s181;2022 c16 s9(58)

Auditors

280(1) Each council must appoint one or more auditors for the municipality.

(2) Each council must appoint one or more auditors for each of its controlled corporations if there is no statutory requirement for an audit of the accounts of the controlled corporation.

(3) A council may not appoint a councillor, an employee of the municipality or an employee of one of its controlled corporations to be an auditor.

(4) The council of the City of Edmonton or of the City of Calgary may, on the approval of the Minister, appoint by bylaw an employee of the municipality to be the auditor for the municipality if the person is a chartered professional accountant and reports directly to the council.

RSA 2000 cM-26 s280;2014 cC-10.2 s181

Auditor's reports

281(1) The auditor for the municipality must report to the council on the annual financial statements and financial information return of the municipality.

(2) The reports on the annual financial statements and financial information return must be in accordance with

(a) Canadian generally accepted accounting principles for municipal governments, which are the standards approved by the Public Sector Accounting Board included in the CPA Canada Public Sector Accounting Handbook, and

(b) any modifications of the principles referred to in clause (a) or any supplementary principles established by the Minister by regulation.

(3) The auditor must separately report to the council any improper or unauthorized transaction or non-compliance with this or another enactment or a bylaw that is noted during the course of an audit.

(4) The council or the Minister may require any further examination and report from the auditor.

RSA 2000 cM-26 s281;2014 cC-10.2 s181;2022 c16 s9(59)

282 Repealed 2022 c16 s9(60).

Access to information by auditors

283(1) An auditor appointed by the council is at all reasonable times and for any purpose related to an audit entitled to access to

(a) the records of the municipality, and

(b) data processing equipment owned or leased by the municipality.

(2) A councillor, chief administrative officer, designated officer, employee or agent of, or a consultant to, a municipality must give the auditor any information, reports or explanations the auditor considers necessary.

(3) An auditor who receives information from a person whose right to disclose that information is restricted by law holds that information under the same restrictions respecting disclosure that govern the person from whom the information was obtained.

RSA 2000 cM-26 s283;2022 c16 s9(61)

Financial Plans and Capital Plans

Required plans

283.1(1) In this section,

(a) "capital plan" means a plan referred to in subsection (3);

(b) "financial plan" means a plan referred to in subsection (2).

(2) Each municipality must prepare a written plan respecting its anticipated financial operations over a period of at least the next 3 financial years.

(3) Each municipality must prepare a written plan respecting its anticipated capital property additions over a period of at least the next 5 financial years.

(4) The 3 financial years referred to in subsection (2) and the 5 financial years referred to in subsection (3) do not include the financial year in which the financial plan or capital plan is prepared.

(5) Council may elect to include more than 3 financial years in a financial plan or more than 5 financial years in a capital plan.

(6) Council must annually review and update its financial plan and capital plan.

(7) The Minister may make regulations respecting financial plans and capital plans, including, without limitation, regulations

(a) respecting the form and contents of financial plans and capital plans;

(b) specifying the first financial year required to be reflected in a financial plan;

(c) specifying the first financial year required to be reflected in a capital plan.

2015 c8 s40

Part 9
Assessment of Property

Interpretation provisions for Parts 9 to 12

284(1) In this Part and Parts 10, 11 and 12,

(a) "assessed person" means a person who is named on an assessment roll in accordance with section 304;

(b) "assessed property" means property in respect of which an assessment has been prepared;

(c) "assessment" means a value of property determined in accordance with this Part and the regulations;

(d) "assessor" means

(i) the provincial assessor, or

(ii) a municipal assessor,

and includes any person to whom those duties and responsibilities are delegated by the person referred to in subclause (i) or (ii);

(e) "council" includes

(i) a collecting board that is authorized under section 177 of the *Education Act* to impose and collect taxes in a school division as defined in that Act, and

(ii) the Minister, in respect of an improvement district or special area;

(f) "Crown" means the Crown in right of Alberta, and includes a Provincial agency as defined in the *Financial Administration Act* and an agent of the Crown in right of Alberta;

(f.01) "designated industrial property" means

(i) facilities regulated by the Alberta Energy Regulator, the Alberta Utilities Commission or the Canadian Energy Regulator,

(ii) linear property,

(iii) property designated as a major plant by the regulations,

(iv) land and improvements in respect of a parcel of land where that parcel of land contains property described in subclause (i) or (iii), and

(v) land and improvements in respect of land in which a leasehold interest is held where the land is not registered in a land titles office and contains property described in subclause (i) or (iii);

(f.1) "designated manufactured home" means a manufactured home, mobile home, modular home or travel trailer;

(g) repealed 2016 c24 s21;

(g.1) repealed 2026 c10 s4(13);

(h) "farm building" has the meaning given to it in the regulations;

(i) "farming operations" has the meaning given to it in the regulations;

(j) "improvement" means

(i) a structure,

(ii) any thing attached or secured to a structure, that would be transferred without special mention by a transfer or sale of the structure,

(iii) a designated manufactured home,

(iii.1) linear property, and

(iv) machinery and equipment;

(k) "linear property" means

(i) electric power systems, which has the meaning given to that term in the regulations,

(ii) street lighting systems, which has the meaning given to that term in the regulations,

(iii) telecommunication systems, which has the meaning given to that term in the regulations,

(iv) pipelines, which has the meaning given to that term in the regulations,

(v) railway property, which has the meaning given to that term in the regulations, and

(vi) wells, which has the meaning given to that term in the regulations;

(l) "machinery and equipment" has the meaning given to it in the regulations;

(m) "manufactured home" means any structure, whether ordinarily equipped with wheels or not, that is manufactured to meet or exceed the Canadian Standards Association standard CSA Z240 and that is used as a residence or for any other purpose;

(n) "manufactured home community" means a parcel of land that

(i) is designated in the land use bylaw of a municipality as a manufactured home community, and

(ii) includes at least 3 designated manufactured home sites that are rented or available for rent;

(n.1) "mobile home" means a structure that is designed to be towed or carried from place to place and that is used as a residence or for any other purpose, but that does not meet Canadian Standards Association standard CSA Z240;

(n.2) "modular home" means a home that is constructed from a number of pre-assembled units that are intended for delivery to and assembly at a residential site;

(n.3) "municipal assessment roll" means the assessment roll prepared by a municipality under section 302(1);

(n.4) "municipal assessor" means a designated officer appointed under section 284.2 to carry out the functions, duties and powers of a municipal assessor under this Act;

(o) "municipality" includes

(i) a school division, as defined in the *Education Act*, in which a collecting board is authorized under section 177 of that Act to impose and collect taxes or, where the school division is authorized or required to act, the collecting board, and

(ii) an improvement district and a special area or, where the improvement district or special area is authorized or required to act, the Minister;

(o.1) "operational" has the meaning given to it in the regulations;

(p) "operator" has the meaning given to it in the regulations;

(q) "owner", in respect of a designated manufactured home, means the owner of the designated manufactured home and not the person in lawful possession of it;

(r) "property" means

(i) a parcel of land,

(ii) an improvement, or

(iii) a parcel of land and the improvements to it;

(r.1) "provincial assessment roll" means the assessment roll prepared by the provincial assessor under section 302(2);

(r.2) "provincial assessor" means the provincial assessor designated under section 284.1;

(s), (t) repealed 2016 c24 s21;

(u) "structure" means a building or other thing erected or placed in, on, over or under land, whether or not it is so affixed to the land as to become transferred without special mention by a transfer or sale of the land;

(u.1) repealed 2026 c10 s4(13);

(v), (w) repealed 2016 c24 s21;

(w.1) "travel trailer" means a trailer intended to provide accommodation for vacation use and licensed and equipped to travel on a road;

(x) "year" means a 12-month period beginning on January 1 and ending on the next December 31.

(2) In this Part and Parts 10, 11 and 12, a reference to a parcel of land that is held under a lease, licence or permit from the Crown in right of Alberta or Canada includes a part of the parcel.

(2.1) For the purposes of subsection (1)(f.01)(i), a facility regulated by the Alberta Energy Regulator, the Alberta Utilities Commission or the Canadian Energy Regulator includes all components of the facility, including any machinery and equipment, buildings and structures servicing or related to the facility and land on which the facility is located.

(3) For the purposes of this Part and Parts 10, 11 and 12, any document, including an assessment notice and a tax notice, that is required to be sent to a person is deemed to be sent on the day the document is mailed or otherwise delivered to that person.

(4) In this Part and Parts 11 and 12, "complaint deadline" means 60 days after the notice of assessment date set under section 308.1 or 324(2)(a.1).

RSA 2000 cM-26 s284;2007 cA-37.2 s82(17);2007 c42 s3;2009 c29 s2;2012 cE-0.3 s279;2015 c8 s41;2016 c24 ss21,140;2017 c13 s1(20);2021 c22 s2;2022 c16 s9(62);2026 c10 s4(13)

Provincial assessor

284.1(1) The Minister must designate a person having the qualifications set out in the regulations as the provincial assessor to carry out the functions, duties and powers of the provincial assessor under this Act.

(2) Subject to the regulations, the provincial assessor may delegate to any person any power or duty conferred or imposed on the provincial assessor by this Act.

(3) The provincial assessor is not liable for loss or damage caused by anything said or done or omitted to be done in good faith in the performance or intended performance of the provincial assessor's functions, duties or powers under this Act or any other enactment.

2016 c24 s22

Municipal assessor

284.2(1) A municipality must appoint a person having the qualifications set out in the regulations to the position of designated officer to carry out the functions, duties and powers of a municipal assessor under this Act.

(2) Subject to the regulations, a municipal assessor may delegate to any person any power or duty conferred or imposed on the municipal assessor by this Act.

(3) A municipal assessor is not liable for loss or damage caused by anything said or done or omitted to be done in good faith in the performance or intended performance of the municipal assessor's functions, duties or powers under this Act or any other enactment.

2016 c24 s22

Division 1
Preparation of Assessments

Preparing annual assessments

285 Each municipality must prepare annually an assessment for each property in the municipality, except designated industrial property and the property listed in section 298.

RSA 2000 cM-26 s285;2002 c19 s2;2016 c24 s135

286 Repealed 1994 cM-26.1 s286.

287 Repealed 1994 cM-26.1 s287.

288 Repealed 1994 cM-26.1 s288.

Assessments for property other than designated industrial property

289(1) Assessments for all property in a municipality, other than designated industrial property, must be prepared by the municipal assessor.

(2) Each assessment must reflect

(a) the characteristics and physical condition of the property on December 31 of the year prior to the year in which a tax is imposed under Part 10 in respect of the property, and

(b) the valuation and other standards set out in the regulations for that property.

(2.1) If the provincial assessor and a municipal assessor assess the same property, the municipality in which the property is situated must rescind the municipal assessment and notify the assessed person.

(3), **(4)** Repealed 2016 c24 s23.

RSA 2000 cM-26 s289;2009 c29 s3;2016 c24 s23

Land to be assessed as a parcel

290(1) If a parcel of land is located in more than one municipality, the assessor must prepare an assessment for the part of the parcel that is located in the municipality in which the assessor has the authority to act, as if that part of the parcel is a separate parcel of land.

(2) Any area of land forming part of a right of way for a railway, irrigation works as defined in the *Irrigation Districts Act* or drainage works as defined in the *Drainage Districts Act* but used for purposes other than the operation of the railway, irrigation works or drainage works must be assessed as if it is a parcel of land.

(3) Any area of land that is owned by the Crown in right of Alberta or Canada and is the subject of a grazing lease or grazing permit granted by either Crown must be assessed as if it is a parcel of land.

(4) Repealed 1995 c24 s37.

1994 cM-26.1 s290;1995 c24 s37;1999 cI-11.7 s214

Assessment of condominium unit

290.1(1) Each unit and the share in the common property that is assigned to the unit must be assessed

(a) in the case of a bare land condominium, as if it is a parcel of land, or

(b) in any other case, as if it is a parcel of land and the improvements to it.

(2) In this section, "unit" and "share in the common property" have the meanings given to them in the *Condominium Property Act*.

1995 c24 s38

Assessment of strata space

290.2 Each strata space as defined in section 86 of the *Land Titles Act* must be assessed as if it is a parcel of land and the improvements to it.

1995 c24 s38

Rules for assessing improvements

291(1) Unless subsection (2) applies, an assessment must be prepared for an improvement whether or not it is complete or capable of being used for its intended purpose.

(2) No assessment is to be prepared

(a) for new linear property that is not operational on or before October 31,

(b) for new improvements, other than designated industrial property improvements, that are intended to be used for or in connection with a manufacturing or processing operation and that are not operational on or before December 31,

(c) for new designated industrial property improvements, other than linear property, that are intended to be used for or in connection with a manufacturing or processing operation and that are not operational on or before October 31,

(d) for new improvements, other than designated industrial property improvements, that are intended to be used for the storage of materials manufactured or processed by the improvements referred to in clause (b), if the improvements referred to in clause (b) are not operational on or before December 31, or

(e) for new designated industrial property improvements, other than linear property, that are intended to be used for the storage of materials manufactured or processed by the improvements referred to in clause (c), if the improvements referred to in clause (c) are not operational on or before October 31.

(2.1) Notwithstanding subsection (2), an assessment must be prepared for new improvements, whether complete or not, on a property or a portion of a property where the improvements do not contain machinery and equipment intended to be used in connection with the manufacturing and processing operation even if another portion of the property contains a manufacturing or processing operation.

(3) to **(5)** Repealed 2016 c24 s24.

RSA 2000 cM-26 s291;2008 c24 s2;2016 c24 s24;
2019 c22 s10(8)

Assessments for designated industrial property

292(1) Assessments for designated industrial property must be prepared by the provincial assessor.

(2) Each assessment must reflect

(a) the valuation standard set out in the regulations for designated industrial property, and

(b) the specifications and characteristics of the designated industrial property as specified in the regulations.

(2.1) The specifications and characteristics of the designated industrial property referred to in subsection (2)(b) must reflect

(a) the records of the Alberta Energy Regulator, the Alberta Utilities Commission or the Canadian Energy Regulator, as the case may be, on October 31 of the year prior to the year in which the tax is imposed under Part 10 in respect of the designated industrial property, and

(b) any other source of information that the provincial assessor considers relevant, as at October 31 of the year prior to the year in which the tax is imposed under Part 10 in respect of the designated industrial property.

(2.2) Information received by the provincial assessor from the Alberta Energy Regulator, the Alberta Utilities Commission or the Canadian Energy Regulator is deemed to be correct for the purposes of preparing assessments.

(3) to **(5)** Repealed 2016 c24 s25.

RSA 2000 cM-26 s292;2007 cA-37.2 s82(17);
2008 c37 s2;2012 cR-17.3 s95;2016 c24 s25;
2022 c16 s9(62)

Duties of assessors

293(1) In preparing an assessment, an assessor must, in a fair and equitable manner,

(a) apply the valuation and other standards set out in the regulations, and

(b) follow the procedures set out in the regulations.

(1.1) For the purposes of subsection (1), an assessment of designated industrial property or machinery and equipment is not unfair or inequitable if

(a) the assessor has applied the valuation and other standards and followed the procedures set out in the regulations, and

(b) the assessment differs from the assessment of comparable properties or from the results that would be obtained by using other valuation standards.

(2) If there are no procedures set out in the regulations for preparing assessments, the assessor must take into consideration assessments of similar property in the same municipality in which the property that is being assessed is located.

(3) The municipal assessor must, in accordance with the regulations, provide the Minister or the provincial assessor with information that the Minister or the provincial assessor requires about property in the municipality.

RSA 2000 cM-26 s293;2002 c19 s3;2009 c29 s4; 2016 c24 s26;2026 c10 s4(14)

Right to enter on and inspect property

294(1) After giving reasonable notice to the owner or occupier of any property, an assessor may at any reasonable time, for the purpose of carrying out the duties and responsibilities of the assessor under Parts 9 to 12 and the regulations,

(a) enter on and inspect the property,

(b) request anything to be produced, and

(c) make copies of anything necessary to the inspection.

(2) When carrying out duties under subsection (1), an assessor must produce identification on request.

(3) An assessor must, in accordance with the regulations, inform the owner or occupier of any property of the purpose for which information is being collected under this section and section 295.

RSA 2000 cM-26 s294;2002 c19 s4;2017 c13 s1(21)

Duty to provide information

295(1) A person must provide, on request by an assessor, any information necessary for the assessor to carry out the duties and responsibilities of an assessor under Parts 9 to 12 and the regulations.

(1.1) Where the Minister is of the opinion that a person has failed to provide the information requested by the provincial assessor as required in subsection (1) within 60 days from the date of the request, the Minister may, by notice in writing, require that person to pay to the Crown an administrative penalty in accordance with the regulations.

(2) The Alberta Safety Codes Authority or an agency accredited under the *Safety Codes Act* must release, on request by an assessor, information or documents respecting a permit issued under the *Safety Codes Act*.

(3) An assessor may request information or documents under subsection (2) only in respect of a property within the municipality for which the assessor is preparing an assessment.

(4) No person may make a complaint in the year following the assessment year under section 460 or, in the case of designated industrial property, under section 492(1) about an assessment if the person has failed to provide any information requested under subsection (1) within 60 days from the date of the request.

(5) Information collected under this section must be reported to the Minister on the Minister's request.

(6) Despite section 294(1) and subsection (1) of this section, where an assessment of property is the subject of a complaint under Part 11 or 12 by the person assessed in respect of that property,

(a) the assessed person is not obligated to provide information or produce anything to an assessor in respect of that assessment, and

(b) the assessor has no authority under section 294(1)(c) to make copies of anything the assessed person refuses to provide or produce relating to that assessment

until after the complaint has been heard and decided by the assessment review board or the Land and Property Rights Tribunal, as the case may be.

RSA 2000 cM-26 s295;2002 c19 s5;2016 c24 s27;2017 c13 s2(6);
2020 cL-2.3 24(41);2026 c10 s4(15)

Assessor not bound by information received

295.1 An assessor is not bound by the information received under section 294 or 295 if the assessor has reasonable grounds to believe that the information is inaccurate.

2019 c22 s10(9)

Court authorized inspection and enforcement

296(1) The provincial assessor or a municipality may apply to the Court of King's Bench for an order under subsection (2) if any person

(a) refuses to allow or interferes with an entry or inspection by an assessor, or

(b) refuses to produce anything requested by an assessor to assist the assessor in preparing an assessment or determining if property is to be assessed.

(2) The Court may make an order

(a) restraining a person from preventing or interfering with an assessor's entry or inspection, or

(b) requiring a person to produce anything requested by an assessor under section 294 or 295.

(3) A copy of the application and each affidavit in support must be served at least 3 days before the day named in the application for the hearing.

RSA 2000 cM-26 s296;2009 c53 s119;2016 c24 s28;AR 217/2022

Assigning assessment classes to property

297(1) When preparing an assessment of property, the assessor must assign one or more of the following assessment classes to the property:

(a) class 1 - residential;

(b) class 2 - non-residential;

(c) class 3 - farm land;

(d) class 4 - machinery and equipment.

(2) Subject to subsection (2.01) and the regulations, a council may by bylaw divide class 1 into sub-classes on any basis it considers appropriate, and if the council does so, the assessor may assign one or more sub-classes to property in class 1.

(2.01) If a council establishes a class 1 sub-class that applies to residential property that is not a primary residence and does not meet the requirements of any other class 1 sub-class, the assessor shall not assign that sub-class to a residential property that is wholly or partially owned by one or more individuals that reside in Alberta.

(2.02) For the purposes of this section, an individual resides in Alberta if the person

(a) has lived in Alberta for at least 183 days in the current or previous calendar year, and

(b) does not have an intention of taking up residence outside Alberta.

(2.1) A council may by bylaw divide class 2 into the sub-classes prescribed by subsection (3.1), and if the council does so, the assessor must assign one or more of the prescribed sub-classes to a property in class 2.

(3) If more than one assessment class or sub-class is assigned to a property, the assessor must provide a breakdown of the assessment, showing each assessment class or sub-class assigned and the portion of the assessment attributable to each assessment class or sub-class.

(3.1) For the purposes of subsection (2.1), 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.

(3.2) The sub-classes referred to in subsection (3.1)(a), (b) and (c) may 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.

(3.3) For the purposes of subsection (3.1)(b), property in a municipality is small business property of a business if

(a) the property

(i) is owned or leased by the business, and

(ii) is not designated industrial property,

(b) the business is operating under a business licence or a municipal bylaw that identifies the business, and

(c) the business has, on December 31 of the relevant assessment year or on an alternative date specified in a municipal bylaw, a number of full-time employees across Canada that

(i) is less than 50, or

(ii) is less than any number less than 50 that is specified in a municipal bylaw,

whichever is lower.

(3.4) Despite subsection (3.3)(a)(i), a property that is leased by a business is not a small business property of a business if the business has subleased the property to someone else.

(3.5) 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.

(4) In this section,

(a) "farm land" means land used for farming operations as defined in the regulations;

(a.1) "machinery and equipment" does not include

(i) any thing that falls within the definition of linear property as set out in section 284(1)(k), or

(ii) any component of a manufacturing or processing facility that is used for the cogeneration of power;

(b) "non-residential", in respect of property, means linear property, components of manufacturing or processing facilities that are used for the cogeneration of power or other property on which industry, commerce or another use takes place or is permitted to take place under a land use bylaw passed by a council, but does not include farm land or land that is used or intended to be used for permanent living accommodation;

(c) "residential", in respect of property, means property that is not classed by the assessor as farm land, machinery and equipment or non-residential.

RSA 2000 cM-26 s297;2002 c19 s6; 2016 c24 s29; 2017 c13 s2(7);2022 c16 s9(63);2026 c10 s4(16)

Transitional

297.1(1) Within 45 days of the coming into force of this section, a municipality that has passed a bylaw under section 297(2) that establishes a class 1 sub-class or sub-classes that may be assigned

for the 2026 taxation year but does not comply with section 297(2.01) must, subject to subsection (8),

(a) amend the bylaw so that it does not conflict with section 297(2.01), and

(b) amend any other bylaw or resolution that no longer has its intended effect as a result of an amendment or change made in accordance with this section.

(2) An amendment made in accordance with subsection (1)(a) or (b) is deemed to come into force on January 1, 2026.

(3) A bylaw may be amended under subsection (1)(a) or (b) notwithstanding section 354(4).

(4) A municipality must, within 30 days after amending a bylaw under subsection (1)(a) or (b), provide the Minister with a copy of the amended bylaw.

(5) If, on the coming into force of this section, a sub-class has been assigned to a property for the 2026 taxation year in contravention of section 297(2.01), that assignment is deemed to be an error for the purposes of correcting the assessment roll under section 305(1).

(6) A municipality that prepares and sends an amended assessment notice as a result of a deemed error in accordance with subsection (5) must publish in one issue of a newspaper having general circulation in the municipality, or in any other manner considered appropriate by the municipality, a notice that amended assessment notices have been sent.

(7) The tax rate and amount of tax imposed in respect of a property for the 2026 taxation year is deemed to be an error for the purposes of section 330(1) if

(a) a municipality prepares an amended assessment notice as a result of a deemed error in accordance with subsection (5), and

(b) the amount of tax to be imposed in respect of a property as a result of the amended assessment notice is different from the amount of tax imposed in respect of the property as a result of an assessment with a deemed error in accordance with subsection (5).

(8) A municipality may not amend a bylaw or resolution in accordance with subsection (1)(a) or (b) unless

(a) on the coming into force of this section, the bylaw or resolution permits an assessor to assign a class 1 sub-class to a property, that assignment does not comply with section 297(2.01) and the bylaw or resolution is amended only to the extent required to comply with section 297(2.01), or

(b) the bylaw or resolution no longer has its intended effect as a result of an amendment made in accordance with this section and the bylaw or resolution is amended only to the extent required to restore the intended effect.

2026 c10 s4(17)

Non-assessable property

298(1) No assessment is to be prepared for the following property:

(a) a facility, works or system for

(i) the collection, treatment, conveyance or disposal of sanitary sewage, or

(ii) storm sewer drainage,

that is owned by the Crown in right of Alberta or Canada, a municipality or a regional services commission;

(b) a facility, works or system for the storage, conveyance, treatment, distribution or supply of water that is owned by the Crown in right of Alberta or Canada, a municipality or a regional services commission;

(b.1) a water supply and distribution system, including metering facilities, that is owned or operated by an individual or a corporation and used primarily to provide a domestic water supply service;

(c) irrigation works as defined in the *Irrigation Districts Act* and the land on which they are located when they are held by an irrigation district, but not including any residence or the land attributable to the residence;

(d) canals, dams, dikes, weirs, breakwaters, ditches, basins, reservoirs, cribs and embankments;

(e) flood-gates, drains, tunnels, bridges, culverts, headworks, flumes, penstocks and aqueducts

(i) located at a dam,

(ii) used in the operation of a dam, and

(iii) used for water conservation or flood control, but not for the generation of electric power;

(f) land on which any property listed in clause (d) or (e) is located

(i) if the land is a dam site, and

(ii) whether or not the property located on the land is used for water conservation, flood control or the generation of electric power;

(g) a water conveyance system operated in connection with a manufacturing or processing plant, including any facilities designed and used to treat water to meet municipal standards, but not including any improvement designed and used for

(i) the further treatment of the water supply to meet specific water standards for a manufacturing or processing operation,

(ii) water reuse,

(iii) fire protection, or

(iv) the production or transmission of a natural resource;

(h) a sewage conveyance system operated in connection with a manufacturing or processing plant, including any facilities designed and used to treat and dispose of domestic sewage, but not including any improvement designed and used for the treatment of other effluent from the manufacturing or processing plant;

(i) roads, but not including a road right of way that is held under a lease, licence or permit from the Crown in right of Alberta or Canada or from a municipality and that is used for a purpose other than as a road;

(i.1) weigh scales, inspection stations and other improvements necessary to maintain the roads referred to in clause (i) and to keep those roads and users safe, but not including a street lighting system owned by a corporation, a municipality or a corporation controlled by a municipality;

(j) property held by the Crown in right of Alberta or Canada in a municipal district, improvement district, special area or specialized municipality that

(i) is not used or actively occupied by the Crown, or

(ii) is not occupied under an interest or right granted by the Crown,

unless the property is located in a hamlet or in an urban service area as defined in an order creating a specialized municipality;

(k) any provincial park or recreation area, including any campground, day use area or administration and maintenance facility held by the Crown in right of Alberta or operated under a facility operation contract or service contract with the Crown in right of Alberta, but not including the following:

(i) a residence and the land attributable to it;

(ii) property that is the subject of a disposition under the *Provincial Parks Act* or the *Public Lands Act*;

(iii) a downhill ski hill, golf course, food concession, store or restaurant, and the land attributable to it, operated under a facility operation contract or a service contract with the Crown in right of Alberta;

(k.1) any national park held by the Crown in right of Canada, but not including a parcel of land, an improvement, or a parcel of land and the improvements to it held under a lease, licence or permit from the Crown in right of Canada;

(l) property held by the Crown in right of Alberta or Canada and forming part of an undertaking in respect of the conservation, reclamation, rehabilitation or reforestation of land, but not including any residence or the land attributable to the residence;

(m) property used for or in connection with a forestry tower that is not accessible by road;

(n) any interest under a timber disposition under the *Forests Act* and the timber harvest or cut authorized by the disposition;

(o) any interest under a permit or authorization for the grazing of stock under the *Forests Act* or the *Forest Reserves Act*;

(p) wheel loaders, wheel trucks and haulers, crawler type shovels, hoes and dozers;

(q) linear property used exclusively for farming operations;

(r) linear property forming part of a rural gas distribution system and gas conveyance pipelines situated in a rural municipality where that linear property is owned by a municipality or a rural gas co-operative association organized under the *Rural Utilities Act*, but not including gas conveyance pipelines owned by rural gas co-operative associations,

(i) from the regulating and metering station to an industrial customer consuming more than 10 000 gigajoules of gas during any period that starts on November 1 in one year and ends on October 31 in the next year and that precedes the year in which the assessment for those pipelines is to be used for the purpose of imposing a tax under Part 10, or

(ii) that serve or deliver gas to

(A) a city, town, village, summer village or hamlet, or

(B) an urban service area as defined in an order creating a specialized municipality

that has a population of more than 500 people;

(r.1) linear property forming part of a rural gas distribution system where that gas distribution system is subject to a franchise area approval under the *Gas Distribution Act*;

(s) cairns and monuments;

(t) property in Indian reserves;

(u) property in Metis settlements;

(v) minerals;

(w) growing crops;

(x) the following improvements owned or leased by a regional airports authority created under section 5(2) of the *Regional Airports Authorities Act*:

(i) runways;

(ii) paving;

(iii) roads and sidewalks;

(iv) reservoirs;

(v) water and sewer lines;

(vi) fencing;

(vii) conveyor belts, cranes, weigh scales, loading bridges and machinery and equipment;

(viii) pole lines, transmission lines, light standards and unenclosed communications towers;

(y) farm buildings;

(z) machinery and equipment, except to the extent prescribed in the regulations;

(aa) designated manufactured homes held in storage and forming part of the inventory of a manufacturer of or dealer in designated manufactured homes;

(bb) travel trailers that are

(i) not connected to any utility services provided by a public utility, and

(ii) not attached or connected to any structure.

(cc) repealed 2026 c10 s4(18).

(2) In subsection (1)(r)(i), "industrial customer" means a customer that operates a factory, plant, works or industrial process related to manufacturing and processing.

(3) Repealed 2026 c10 s4(18).

RSA 2000 cM-26 s298;2005 c14 s4;2015 c8 s42;2022 c16 s9(64); 2026 c10 s4(18)

Access to municipal assessment record

299(1) An assessed person may ask the municipality, in the manner required by the municipality, to let the assessed person see or receive information prescribed by the regulations that is in the municipal assessor's possession at the time of the request, showing how the municipal assessor prepared the assessment of that person's property.

(2) Subject to subsection (3) and the regulations, the municipality must comply with a request under subsection (1).

(3) Where a complaint is filed under section 461 by the person assessed in respect of property, a municipality is not obligated to respond to a request by that person for information under this

section in respect of an assessment of that property until the complaint has been heard and decided by an assessment review board.

(4) Subsection (3) does not apply if the request for information is in respect of an amended assessment and the amended assessment notice was issued during the complaint period.

RSA 2000 cM-26 s299;2009 c29 s5;2016 c24 s30;2017 c13 s2(8)

Access to provincial assessment record

299.1(1) An assessed person may ask the provincial assessor, in the manner required by the provincial assessor, to let the assessed person see or receive information prescribed by the regulations in the provincial assessor's possession at the time of the request, showing how the provincial assessor prepared the assessment of that person's designated industrial property.

(2) Subject to subsection (3) and the regulations, the provincial assessor must comply with a request under subsection (1).

(3) Where a complaint described in section 492(1) is filed under section 491(1) by the person assessed in respect of designated industrial property, the provincial assessor is not obligated to respond to a request by that person for information under this section in respect of an assessment of that designated industrial property until the complaint has been heard and decided by the Land and Property Rights Tribunal.

(4) Subsection (3) does not apply if the request for information is in respect of an amended assessment and the amended assessment notice was issued during the complaint period.

2016 c24 s30;2017 c13 s2(8);2020 cL-2.3 s24(41)

Municipal access to provincial assessment record

299.2(1) A municipality may ask the provincial assessor, in the manner required by the provincial assessor, to let the municipality see or receive information in the provincial assessor's possession at the time of the request, showing how the provincial assessor prepared the assessment of designated industrial property in the municipality.

(2) Subject to subsection (3) and the regulations, the provincial assessor must comply with a request under subsection (1).

(3) Where a complaint described in section 492(1) is filed under section 491(1) by a municipality in respect of designated industrial property, the provincial assessor is not obligated to respond to a request by that municipality for information under this section in respect of an assessment of that designated industrial property until

the complaint has been heard and decided by the Land and Property Rights Tribunal.

(4) Subsection (3) does not apply if the request for information is in respect of an amended assessment and the amended assessment notice was issued during the complaint period.

(5) Information obtained by a municipality under this section must be used only for assessment purposes and must not be disclosed except at the hearing of a complaint before the Land and Property Rights Tribunal.

2016 c24 s30;2017 c13 s2(8);2020 cL-2.3 s24(41)

Access to summary of municipal assessment

300(1) An assessed person may ask the municipality, in the manner required by the municipality, to let the assessed person see or receive a summary of the most recent assessment of any assessed property in the municipality of which the assessed person is not the owner.

(2) For the purposes of subsection (1), a summary of the most recent assessment must include the following information that is in the municipal assessor's possession or under the municipal assessor's control at the time of the request:

(a) a description of the parcel of land and any improvements, to identify the type and use of the property;

(b) the size and measurements of the parcel of land;

(c) the age and size or measurement of any improvements;

(d) the key attributes of any improvements to the parcel of land;

(e) the assessed value and any adjustments to the assessed value of the parcel of land;

(f) any other information prescribed or otherwise described in the regulations.

(3) The municipality must, in accordance with the regulations, comply with a request under subsection (1) if it is satisfied that necessary confidentiality will not be breached.

RSA 2000 cM-26 s300;2009 c29 s6;2016 c24 s31

Access to summary of provincial assessment

300.1(1) An assessed person may ask the provincial assessor, in the manner required by the provincial assessor, to let the assessed person see or receive a summary of the most recent assessment of

any assessed designated industrial property of which the assessed person is not the owner or operator.

(2) For the purposes of subsection (1), a summary of the most recent assessment must include the following information that is in the provincial assessor's possession or under the provincial assessor's control at the time of the request:

(a) a description of the designated industrial property;

(b) the assessed value associated with the designated industrial property;

(c) any other information prescribed or otherwise described in the regulations.

(3) The provincial assessor must, in accordance with the regulations, comply with a request under subsection (1) if the provincial assessor is satisfied that necessary confidentiality will not be breached.

2016 c24 s31

Right to release assessment information

301(1) A municipality may provide information in its possession about assessments if it is satisfied that necessary confidentiality will not be breached.

(2) The provincial assessor may provide information that is in the provincial assessor's possession about assessments if the provincial assessor is satisfied that necessary confidentiality will not be breached.

RSA 2000 cM-26 s301;2016 c24 s32

Relationship to Access to Information Act

301.1 Sections 299 to 301 prevail despite the *Access to Information Act*.

RSA 2000 cM-26 s301.1;AR 141/2025

Division 2
Assessment Roll

Preparation of roll

302(1) Each municipality must prepare annually, not later than February 28, an assessment roll for assessed property in the municipality other than designated industrial property.

(2) The provincial assessor must prepare annually, not later than February 28, an assessment roll for assessed designated industrial property.

(3) The provincial assessor must provide to each municipality a copy of that portion of the provincial assessment roll that relates to the designated industrial property situated in the municipality.

RSA 2000 cM-26 s302;2005 c14 s5;2016 c24 s33

Contents of roll

303 The assessment roll prepared by a municipality must show, for each assessed property, the following:

(a) a description sufficient to identify the location of the property;

(b) the name and mailing address of the assessed person;

(c) whether the property is a parcel of land, an improvement or a parcel of land and the improvements to it;

(d) if the property is an improvement, a description showing the type of improvement;

(e) the assessment;

(f) the assessment class or classes;

(f.1) repealed 2017 c13 s1(22);

(g) whether the property is assessable for public school purposes or separate school purposes, if notice has been given to the municipality under section 147 or 148 of the *Education Act*;

(g.1) repealed 2016 c24 s34;

(h) if the property is fully or partially exempt from taxation under Part 10, a notation of that fact;

(h.1) if a deferral of the collection of tax under section 364.1 or 364.2 is in effect for the property, a notation of that fact;

(i) any other information considered appropriate by the municipality or required by the Minister, as the case may be.

RSA 2000 cM-26 s303;2002 c19 s7;2005 c14 s6;
2012 cE-0.3 s279;2016 c24 s34;2017 c13 s1(22);
2019 c6 s3

Contents of provincial assessment roll

303.1 The provincial assessment roll must show, for each assessed designated industrial property, the following:

(a) a description of the type of designated industrial property;

(b) a description sufficient to identify the location of the designated industrial property;

(c) the name and mailing address of the assessed person;

(d) the assessment;

(e) the assessment class or classes;

(f) repealed 2017 c13 s2(9);

(g) whether the designated industrial property is assessable for public school purposes or separate school purposes, if notice has been given to the municipality under section 147 or 148 of the *Education Act*;

(h) if the designated industrial property is exempt from taxation under Part 10, a notation of that fact;

(h.1) if a deferral of the collection of tax under section 364.2 is in effect for the property, a notation of that fact;

(i) any other information considered appropriate by the provincial assessor.

2012 cE-0.3 s279;2016 c24 s35;2017 c13 s2(9);2019 c6 s4

Recording assessed persons

304(1) The name of the person described in column 2 must be recorded on the assessment roll as the assessed person in respect of the assessed property described in column 1.

	Column 1 Assessed property		**Column 2 Assessed person**
(a)	a parcel of land, unless otherwise dealt with in this subsection;	(a)	the owner of the parcel of land;
(b)	a parcel of land and the improvements to it, unless otherwise dealt with in this subsection;	(b)	the owner of the parcel of land;

	Column 1 Assessed property		Column 2 Assessed person
(c)	a parcel of land, an improvement or a parcel of land and the improvements to it held under a lease, licence or permit from the Crown in right of Alberta or Canada or a municipality;	(c)	the holder of the lease, licence or permit or, in the case of a parcel of land or a parcel of land and the improvements to it, the person who occupies the land with the consent of that holder or, if the land that was the subject of a lease, licence or permit has been sold under an agreement for sale, the purchaser under that agreement;
(d)	a parcel of land forming part of the station grounds of, or of a right of way for, a railway other than railway property, or a right of way for, irrigation works as defined in the *Irrigation Districts Act* or drainage works as defined in the *Drainage Districts Act*, that is held under a lease, licence or permit from the person who operates the railway, or from the irrigation district or the board of trustees of the drainage district;	(d)	the holder of the lease, licence or permit or the person who occupies the land with the consent of that holder;
(d.1)	railway property;	(d.1)	the owner of the railway property;
(e)	a parcel of land and the improvements to it held under a lease, licence or permit from a regional airports authority, where the land and improvements are used in connection with the operation of an airport;	(e)	the holder of the lease, licence or permit or the person who occupies the land with the consent of that holder;

	Column 1 Assessed property		Column 2 Assessed person
(f)	a parcel of land, or a part of a parcel of land, and the improvements to it held under a lease, licence or permit from the owner of the land where the land and the improvements are used for (i) drilling, treating, separating, refining or processing of natural gas, oil, coal, salt, brine or any combination, product or by-product of any of them, (ii) pipeline pumping or compressing, or (iii) working, excavating, transporting or storing any minerals in or under the land referred to in the lease, licence or permit or under land in the vicinity of that land.	(f)	the holder of the lease, licence or permit;
(g)	machinery and equipment used in the excavation or transportation of coal or oil sands as defined in the *Oil Sands Conservation Act*;	(g)	the owner of the machinery and equipment;
(h)	improvements to a parcel of land listed in section 298 for which no assessment is to be prepared;	(h)	the person who owns or has exclusive use of the improvements;
(i)	linear property;	(i)	the operator of the linear property;

	Column 1 Assessed property		Column 2 Assessed person
(j)	a designated manufactured home on a site in a manufactured home community and any other improvements located on the site and owned or occupied by the person occupying the designated manufactured home;	(j)	the owner of (i) the designated manufactured home, or (ii) the manufactured home community if the municipality passes a bylaw to that effect;
(k)	a designated manufactured home located on a parcel of land that is not owned by the owner of the designated manufactured home together with any other improvements located on the site that are owned or occupied by the person occupying the designated manufactured home;	(k)	the owner of the designated manufactured home if the municipality passes a bylaw to that effect;
(l)	a parcel of land, or a part of a parcel of land, and the improvements to it held under a lease, licence or permit from the owner of the land where the land and improvements are used in connection with an electric generation system as defined in the regulations.	(l)	the holder of the lease, licence or permit.

(2) When land is occupied under the authority of a right of entry order as defined in the *Surface Rights Act* or an order made under any other Act, it is, for the purposes of subsection (1), considered to be occupied under a lease or licence from the owner of the land.

(3) A person who purchases property or in any other manner becomes liable to be shown on the assessment roll as an assessed person

(a) must provide to the provincial assessor, in the case of designated industrial property, or

(b) must provide to the municipality, in the case of property other than designated industrial property,

written notice of a mailing address to which notices under this Part and Part 10 may be sent.

(4) Despite subsection (1)(c), no individual who occupies housing accommodation under a lease, licence or permit from a management body under the *Alberta Housing Act* is to be recorded as an assessed person if the sole purpose of the lease, licence or permit is to provide housing accommodation for that individual.

(5) Repealed 2016 c24 s36.

(6) A bylaw passed under subsection (1)(j)(ii)

(a) must be advertised,

(b) has no effect until the beginning of the year commencing at least 12 months after the bylaw is passed,

(c) must indicate the criteria used to designate the assessed person, and

(d) may apply to one or more manufactured home communities.

(7) When a bylaw is passed under subsection (1)(j)(ii), the owner of the designated manufactured home is the assessed person for the purpose of making a complaint under section 460(1) relating to the designated manufactured home.

RSA 2000 cM-26 s304;2005 c14 s7;2008 c37 s3;
2016 c24 s36;2017 c13 s1(23);2024 c11 s2(23)

Correction of roll

305(1) If it is discovered that there is an error, omission or misdescription in any of the information shown on the assessment roll,

(a) the assessor may correct the assessment roll for the current year only, and

(b) on correcting the roll, an amended assessment notice must be prepared and sent to the assessed person.

(1.1) Where an assessor corrects the assessment roll in respect of an assessment about which a complaint has been made, the assessor must send to the assessment review board or the Land and Property

Rights Tribunal, as the case may be, no later than the time required by the regulations,

(a) a copy of the amended assessment notice, and

(b) a statement containing the following information:

(i) the reason for which the assessment roll was corrected;

(ii) what correction was made;

(iii) how the correction affected the amount of the assessment.

(1.2) Where the assessor sends a copy of an amended assessment notice under subsection (1.1) before the date of the hearing in respect of the complaint,

(a) the complaint is cancelled,

(b) the complainant's complaint fees must be returned, and

(c) the complainant has a new right of complaint in respect of the amended assessment notice.

(2) If it is discovered that no assessment has been prepared for a property and the property is not listed in section 298, an assessment for the current year only must be prepared and an assessment notice must be prepared and sent to the assessed person.

(3) If exempt property becomes taxable or taxable property becomes exempt under section 364.1, 364.2 or 368, the assessment roll must be corrected for the current year only and an amended assessment notice must be prepared and sent to the assessed person.

(3.1) If the collection of tax on property is deferred under section 364.1 or 364.2 or a deferral under one of those sections is cancelled, the assessment roll must be corrected and an amended assessment notice must be prepared and sent to the assessed person.

(4) The date of every entry made on the assessment roll under this section or section 477 or 517 must be shown on the roll.

(5), **(6)** Repealed 2016 c24 s37.

RSA 2000 cM-26 s305;2002 c19 s8;2009 c29 s7;2015 c8 s43;
2016 c24 s37;2017 c13 s1(24);2019 c6 s5;2020 cL-2.3 s24(41)

Report to Minister

305.1 If an assessment roll is corrected under section 305 or changed under section 477 or 517, the municipality must, in the

form and within the time prescribed by the regulations, report the correction or change, as the case may be, to the Minister.

2002 c19 s9

Severability of roll

306 The fact that any information shown on the assessment roll contains an error, omission or misdescription does not invalidate any other information on the roll or the roll itself.

1994 cM-26.1 s306

Inspection of roll

307 Any person may inspect the municipal assessment roll during regular business hours on payment of the fee set by the council.

RSA 2000 cM-26 s307;2016 c24 s38

Division 3
Assessment Notices

Assessment notices

308(1) Each municipality must annually

(a) prepare assessment notices for all assessed property, other than designated industrial property, shown on the assessment roll referred to in section 302(1), and

(b) send the assessment notices to the assessed persons in accordance with the regulations.

(2) The provincial assessor must annually

(a) prepare assessment notices for all assessed designated industrial property shown on the provincial assessment roll,

(b) send the assessment notices to the assessed persons in accordance with the regulations, and

(c) send the municipality copies of the assessment notices.

(3) Repealed 2016 c24 s39.

(4) The assessment notice and the tax notice relating to the same property may be sent together or may be combined on one notice.

(5) Repealed 2016 c24 s39.

RSA 2000 cM-26 s308;2005 c14 s8;2016 c24 s39

Notice of assessment date

308.1(1) An assessor must annually set a notice of assessment date, which must be no earlier than January 1 and no later than July 1.

(2) An assessor must set additional notice of assessment dates for amended and supplementary assessment notices, but none of those notice of assessment dates may be later than the date that tax notices are required to be sent under Part 10.

2017 c13 s1(25)

Contents of assessment notice

309(1) An assessment notice or an amended assessment notice must show the following:

(a) the same information that is required to be shown on the assessment roll;

(b) the notice of assessment date;

(c) a statement that the assessed person may file a complaint not later than the complaint deadline;

(d) information respecting filing a complaint in accordance with the regulations.

(2) An assessment notice may be in respect of a number of assessed properties if the same person is the assessed person for all of them.

RSA 2000 cM-26 s309;2009 c29 s8; 2016 c24 s40;2017 c13 s2(10)

Sending assessment notices

310(1) Subject to subsections (1.1) and (3), assessment notices must be sent no later than July 1 of each year.

(1.1) An amended assessment notice must be sent no later than the date the tax notices are required to be sent under Part 10.

(2) If the mailing address of an assessed person is unknown,

(a) a copy of the assessment notice must be sent to the mailing address of the assessed property, and

(b) if the mailing address of the property is also unknown, the assessment notice must be retained by the municipality or the provincial assessor, as the case may be, and is deemed to have been sent to the assessed person.

(3) An assessment notice must be sent at least 7 days prior to the notice of assessment date.

(4) A designated officer must certify the date on which the assessment notice is sent.

(5) The certification of the date referred to in subsection (4) is evidence that the assessment notice has been sent.

RSA 2000 cM-26 s310;2009 c29 s9;2016 c24 s41;2017 c13 s1(26)

Publication of notice

311(1) Each municipality must publish in one issue of a newspaper having general circulation in the municipality, or in any other manner considered appropriate by the municipality, a notice that the assessment notices have been sent.

(2) All assessed persons are deemed as a result of the publication referred to in subsection (1) to have received their assessment notices.

(3) The provincial assessor must publish in The Alberta Gazette a notice that the assessment notices in respect of designated industrial property have been sent.

(4) All assessed persons are deemed as a result of the publication referred to in subsection (3) to have received their assessment notices in respect of designated industrial property.

RSA 2000 cM-26 s311;2005 c14 s9;2016 c24 s42

Correction of notice

312 If it is discovered that there is an error, omission or misdescription in any of the information shown on an assessment notice, an amended assessment notice may be prepared and sent to the assessed person.

1994 cM-26.1 s312

Division 4
Preparation of Supplementary Assessments

Bylaw

313(1) If a municipality wishes to require the preparation of supplementary assessments for improvements, the council must pass a supplementary assessment bylaw authorizing the assessments to be prepared for the purpose of imposing a tax under Part 10 in the same year.

(2) A bylaw under subsection (1) must refer

(a) to all improvements, or

(b) to all designated manufactured homes in the municipality.

(3) A supplementary assessment bylaw or any amendment to it applies to the year in which it is passed, only if it is passed before May 1 of that year.

(4) A supplementary assessment bylaw must not authorize assessments to be prepared by the municipal assessor for designated industrial property.

RSA 2000 cM-26 s313;2016 c24 s135;2018 c11 s13

Supplementary assessment

314(1) The municipal assessor must prepare supplementary assessments for machinery and equipment used in manufacturing and processing if those improvements are operational in the year in which they are to be taxed under Part 10.

(2) The municipal assessor must prepare supplementary assessments for other improvements if

(a) they are completed in the year in which they are to be taxed under Part 10,

(b) they are occupied during all or any part of the year in which they are to be taxed under Part 10, or

(c) they are moved into the municipality during the year in which they are to be taxed under Part 10 and they will not be taxed in that year by another municipality.

(2.1) The municipal assessor may prepare a supplementary assessment for a designated manufactured home that is moved into the municipality during the year in which it is to be taxed under Part 10 despite that the designated manufactured home will be taxed in that year by another municipality.

(3) A supplementary assessment must reflect

(a) the value of an improvement that has not been previously assessed, or

(b) the increase in the value of an improvement since it was last assessed.

(4) Supplementary assessments must be prepared in the same manner as assessments are prepared under Division 1, but must be prorated to reflect only the number of months during which the improvement is complete, occupied, located in the municipality or in operation, including the whole of the first month in which the improvement was completed, was occupied, was moved into the municipality or began to operate.

RSA 2000 cM-26 s314;2016 c24 s43

Supplementary assessment re designated industrial property

314.1(1) Subject to the regulations, the provincial assessor must prepare supplementary assessments for new designated industrial property that becomes operational after October 31 of the year prior to the year in which the designated industrial property is to be taxed under Part 10.

(2) Supplementary assessments must reflect the valuation standard set out in the regulations for designated industrial property.

(3) Subject to the regulations, supplementary assessments for designated industrial property must be prorated to reflect only the number of months, including the whole of the first month, during which the property is operational.

(4) Despite subsections (1) to (3),

(a) a supplementary assessment must be prepared only for designated industrial property that has not been previously assessed, and only when it becomes operational;

(b) a supplementary assessment must not be prepared in respect of designated industrial property that ceases to operate during the tax year.

2016 c24 s44

Supplementary assessment roll

315(1) Before the end of the year in which supplementary assessments are prepared, the municipality must prepare a supplementary assessment roll.

(2) Before the end of the year in which supplementary assessments are prepared, the provincial assessor must prepare a supplementary assessment roll for designated industrial property.

(3) A supplementary assessment roll must show, for each assessed improvement or designated industrial property, the following:

(a) the same information that is required to be shown on the assessment roll;

(b) in the case of an improvement, the date that the improvement

(i) was completed, occupied or moved into the municipality, or

(ii) became operational.

(4) Sections 304, 305, 306 and 307 apply in respect of a supplementary assessment roll.

(5) The provincial assessor must provide a copy of the supplementary assessment roll for designated industrial property to the municipality.

RSA 2000 cM-26 s315;2016 c24 s45

Supplementary assessment notices

316(1) Before the end of the year in which supplementary assessments are prepared other than for designated industrial property, the municipality must

(a) prepare a supplementary assessment notice for every assessed improvement shown on the supplementary assessment roll referred to in section 315(1), and

(b) send the supplementary assessment notices to the assessed persons.

(2) Before the end of the year in which supplementary assessments for designated industrial property are prepared, the provincial assessor must

(a) prepare supplementary assessment notices for all assessed designated industrial property shown on the supplementary assessment roll referred to in section 315(2),

(b) send the supplementary assessment notices to the assessed persons in accordance with the regulations, and

(c) send the municipality copies of the supplementary assessment notices.

RSA 2000 cM-26 s316;2009 c29 s10;2016 c24 s45

Contents of supplementary assessment notice

316.1(1) A supplementary assessment notice must show, for each assessed improvement, the following:

(a) the same information that is required to be shown on the supplementary assessment roll;

(b) the notice of assessment date;

(c) a statement that the assessed person may file a complaint not later than the complaint deadline;

(d) information respecting filing a complaint in accordance with the regulations.

(2) Sections 308(2), 309(2), 310(1.1) and (3) and 312 apply in respect of supplementary assessment notices.

2016 c24 s45;2017 c13 s2(11)

Division 5
Equalized Assessments

Definition

317 In this Division, "equalized assessment" means an assessment that is prepared by the Minister in accordance with this Division for an entire municipality and reflects

(a) assessments of property in the municipality that is taxable under Part 10,

(b) repealed 2016 c24 s46,

(c) assessments of property in the municipality in respect of which a grant may be paid by the Crown in right of Canada under the *Payments in Lieu of Taxes Act* (Canada),

(d) assessments of property in the municipality made taxable or exempt as a result of a council passing a bylaw under Part 10, except any property made taxable under section 363(3), and

(e) assessments of property in the municipality that is the subject of a tax agreement under section 333.1, 360 or 364.1,

from the year preceding the year in which the equalized assessment is effective.

RSA 2000 cM-26 s317;2015 c8 s44;2016 c24 s46; 2024 c19 s12

Supplementary assessments

317.1 Despite section 317, supplementary assessments prepared under a supplementary assessment bylaw under section 313 must not be included in the equalized assessment for a municipality.

1995 c24 s44

Preparation of equalized assessments

318 The Minister must prepare annually, in accordance with the regulations, an equalized assessment for each municipality.

1994 cM-26.1 s318

Duty to provide information

319(1) Each municipality must provide to the Minister annually, not later than the date required by regulations made under section 322(1) or guidelines made under section 322(2), a return containing

the information requested by the Minister in the form required by the Minister.

(2) If a municipality does not provide the information requested by the Minister, the Minister must prepare the equalized assessment using whatever information is available about the municipality.

RSA 2000 cM-26 s319;2015 c8 s45

Sending equalized assessments to municipalities

320 The Minister must send to each municipality annually, not later than November 1, a report of all the equalized assessments prepared.

1994 cM-26.1 s320

Appeal of equalized assessment

321 A municipality may make a complaint regarding the amount of an equalized assessment to the Land and Property Rights Tribunal not later than 30 days from the date the Minister sends the municipality the report described in section 320.

RSA 2000 cM-26 s321;2002 c19 s12;2009 c29 s11;2015 c8 s46; 2020 cL-2.3 s24(41)

Division 6
General Powers of the Minister Relating to Assessments and Equalized Assessments

Regulations

322(1) The Minister may make regulations

(a) respecting qualifications to be met by persons authorized to carry out the duties and responsibilities of an assessor under this Act;

(b) defining “electric power systems”, “facilities”, “farming operations”, “farm building”, “machinery and equipment”, “operator”, “pipelines”, “railway property”, “street lighting systems”, “telecommunication systems” and “wells”;

(b.01) respecting when property is to be considered operational for the purposes of one or more provisions of this Part;

(b.1) repealed 2026 c10 s4(19);

(c) respecting the extent to which farm buildings and machinery and equipment may be assessed under section 298;

(c.1) repealed 2026 c10 s4(19);

(d) establishing valuation standards for property;

(d.1) respecting the delegation of the powers, duties and functions of the provincial assessor under section 284.1 or of a municipal assessor under section 284.2;

(d.2) designating major plants and other property as designated industrial property;

(d.3) respecting designated industrial property, including, without limitation, regulations respecting the specifications and characteristics of designated industrial property;

(d.4) respecting designated industrial property and machinery and equipment, including, without limitation, regulations

(i) dividing designated industrial property or machinery and equipment into categories on any basis the Minister considers appropriate,

(ii) respecting processes and procedures for assigning one or more categories to designated industrial property or machinery and equipment, and

(iii) respecting the valuation and other standards that must be applied by an assessor when preparing an assessment for each category of designated industrial property and machinery and equipment;

(e) respecting processes and procedures for preparing assessments;

(e.1) respecting the manner in which an assessor must inform an owner or occupier of any property of the purpose for which information is being collected under sections 294 and 295;

(e.101) respecting the application of previous valuation standards and procedures, with or without modifications, to the assessment of designated industrial property or machinery and equipment, including

(i) distinguishing between comparable designated industrial property or comparable machinery and equipment on the basis of the date of their previous or current assessments, in whole or in part, and

(ii) the use of previous assessments, in whole or in part, to prepare assessments of designated industrial property or machinery and equipment, notwithstanding the current valuation standards and procedures;

(e.102) respecting administrative penalties for the purposes of section 295(1.1), including

(i) penalty amounts,

(ii) the contents of notices of administrative penalties,

(iii) timelines for payment of penalties,

(iv) appeals of administrative penalties,

(v) limitation periods,

(vi) service of notices and documents, and

(vii) enforcement of administrative penalties;

(e.11) respecting the providing of information by the provincial assessor to a municipality under section 299.2, including, without limitation, regulations

(i) requiring the provincial assessor and the municipality to enter into a confidentiality agreement with respect to that information, and

(ii) respecting the terms and conditions of a confidentiality agreement;

(e.2) respecting assessment rolls and assessment notices including, without limitation, regulations

(i) respecting the information to be shown on an assessment roll and on an assessment notice;

(ii) providing for the method of determining the assessed person for the purposes of section 304(1);

(iii) respecting the sending of assessment notices;

(f) respecting the allowance of depreciation on machinery and equipment;

(g) prescribing standards to be met by assessors in the preparation of assessments;

(g.01) repealed 2026 c10 s4(19);

(g.02) to prohibit the application of class 1 sub-classes under section 297(2) that would result in a higher tax rate being

applied to a residential property that is wholly or partially owned by one or more individuals that reside in Alberta;

(g.03) to remedy any confusion, difficulty, inconsistency or impossibility resulting from the retroactive application of section 297(2.01) or any other matter the Minister considers necessary or advisable, including making regulations with retroactive effect;

(g.1) prescribing or otherwise describing information for the purposes of sections 299(1), 299.1(1), 300(2)(f) and 300.1(2)(c);

(g.2) respecting procedures and time-lines to be followed by a municipality in dealing with a request for information under section 299 or a request for a summary of an assessment under section 300;

(g.3) respecting the imposition of penalties or other sanctions against a municipality for failing to comply with a request for information under section 299 or a request for a summary of an assessment under section 300;

(g.4) respecting the dates by which returns referred to in section 319(1) must be provided to the Minister;

(h) respecting equalized assessments;

(h.1) respecting the audit of any matters relating to assessments;

(h.2) respecting the providing of information to an assessor under section 295(1);

(h.3) respecting procedures and time-lines to be followed by a provincial assessor in dealing with a request for information under section 299.1 or 299.2 or a request for a summary of an assessment under section 300.1;

(h.4) respecting supplementary assessments;

(h.5) defining any term or expression that is used but not defined in this Part;

(i) respecting any other matter considered necessary to carry out the intent of this Act.

(2) Where the Minister considers it advisable to do so, the Minister may by order establish guidelines respecting any matter for which the Minister may make a regulation under subsection (1).

(3) A guideline established under subsection (2) is a regulation for the purposes of this Act, but is exempted from the application of the *Regulations Act*.

(4) The Minister must

(a) publish in The Alberta Gazette a notice of any guideline established under subsection (2) and information about where copies of the guideline may be obtained or are available to the public;

(b) ensure that any guideline established under subsection (2) is published in a form and manner that the Minister considers appropriate.

(5) Subsection (4) applies only to guidelines established under subsection (2) on or after July 1, 2007.

(6) In designating by regulation a major plant as designated industrial property, the Minister may include as a major plant any parcel of land, improvements or other property.

(7) The inclusion of property pursuant to subsection (6) is not invalid even if the property is used for residential or agricultural purposes, or is vacant.

(8) If an application is made to a court in respect of the validity of a regulation designating a major plant as designated industrial property,

(a) the application shall be limited to whether a specific parcel of land, improvement or other property for which the applicant is the assessed person is or is not all or a part of a major plant;

(b) evidence of the inclusion of property pursuant to subsection (6) or of property not designated as a major plant pursuant to subsection (6) is not admissible to demonstrate the invalidity of the regulation or any part of it.

RSA 2000 cM-26 s322;2002 c19 s14;2005 c14 s10;2007 c16 s2; 2009 c29 s12;2015 c8 s47;2016 c24 s47;2017 c13 ss1(27),2(12); 2026 c10 s4(19)

Validation of Minister's Guidelines

322.1(1) In this section,

(a) "Minister's Guidelines" means

(i) the following guidelines referred to in the *Matters Relating to Assessment and Taxation Regulation* (AR 220/2004):

(A) Alberta Assessment Quality Minister's Guidelines;

(B) Alberta Farm Land Assessment Minister's Guidelines;

(C) Alberta Linear Property Assessment Minister's Guidelines;

(D) Alberta Machinery and Equipment Assessment Minister's Guidelines;

(E) Alberta Railway Assessment Minister's Guidelines,

(ii) any previous versions of the guidelines named in subclause (i) that are referred to in the previous regulations, and

(iii) the 2005 Construction Cost Reporting Guide established by the Minister and any previous versions of the Construction Cost Reporting Guide established by the Minister,

and includes any manuals, guides and handbooks referred to or incorporated into any of the guidelines or guides referred to in subclauses (i) to (iii);

(b) "previous regulations" means

(i) the *Matters Relating to Assessment and Taxation Regulation* (AR 289/99), and

(ii) the *Standards of Assessment Regulation* (AR 365/94).

(2) The Minister's Guidelines are declared valid as of the dates on which they were established, and no assessment prepared pursuant to the Minister's Guidelines shall be challenged on the basis of the validity of the Minister's Guidelines

(a) in any existing or future proceeding under this or any other Act, or

(b) in any existing or future action, matter or proceeding before a court.

(3) The Minister's Guidelines are deemed to be guidelines established under section 322(2).

2007 c16 s3

Minister's power to prepare assessments

323 If it appears to the Minister that in any year a council will be unable to carry out its obligation under section 285, the Minister may cause any or all of the assessments in the municipality to be prepared and the council is responsible for the costs.

1994 cM-26.1 s323

Minister's power to quash assessments

324(1) If, after an inspection under section 571 or an audit under the regulations is completed, the Minister is of the opinion that an assessment

(a) has not been prepared in accordance with the rules and procedures set out in this Part and the regulations,

(b) is not fair and equitable, taking into consideration assessments of similar property, or

(c) does not meet the standards required by the regulations,

the Minister may quash the assessment and direct that a new assessment be prepared.

(2) On quashing an assessment, the Minister must provide directions as to the manner and times in which

(a) the new assessment is to be prepared,

(a.1) a new notice of assessment date is to be established,

(b) the new assessment is to be placed on the assessment roll, and

(c) amended assessment notices are to be sent to the assessed persons.

(3) The Minister must specify the effective date of a new assessment prepared under this section.

RSA 2000 cM-26 s324;2002 c19 s15;2017 c13 s1(28)

Minister's power to alter an equalized assessment

325 Despite anything in this Act, the Minister may adjust an equalized assessment at any time.

Continuous bylaws — assessment

325.1 Bylaws enacted under section 297 or 313 remain in force after the year in which they are enacted and apply in respect of subsequent years until they are repealed.

2019 c22 s10(10)

Part 10
Taxation

Division 1
General Provisions

Definitions

326(1) In this Part,

(a) "requisition" means

(i) repealed 1995 c24 s45,

(ii) any part of the amount required to be paid into the Alberta School Foundation Fund under section 167 of the *Education Act* that is raised by imposing a rate referred to in section 167 of the *Education Act*,

(iii) any part of the requisition of school boards under Part 6, Division 3 of the *Education Act*,

(iv) repealed 2008 cE-6.6 s55,

(v) the amount required to be paid to a management body under section 7 of the *Alberta Housing Act*, or

(vi) the amount required to recover the costs incurred for matters related to

(A) the assessment of designated industrial property, and

(B) any other matters related to the provincial assessor's operations;

(b) "student dormitory" means a housing unit

(i) that is used in connection with a purpose referred to in section 362(1)(c), (d) or (e) or with a college incorporated under a private Act of the Legislature, and

(ii) the residents of which are students of a facility used in connection with a purpose referred to in section 362(1)(c), (d) or (e) or with a college incorporated under a private Act of the Legislature,

but does not include a single family residence and the land attributable to that residence;

(c) "tax arrears" means taxes that remain unpaid after December 31 of the year in which they are imposed.

(2) For purposes of Divisions 3 and 4, "business" does not include a constituency office of a Member of the Legislative Assembly or any other office used by one or more Members of the Legislative Assembly to carry out their duties and functions as Members.

RSA 2000 cM-26 s326;2008 cE-6.6 s55;2012 cE-0.3 s279; 2015 c8 s48;2016 c24 s48

Tax roll

327(1) Each municipality must prepare a tax roll annually.

(2) The tax roll may consist of one roll for all taxes imposed under this Part or a separate roll for each tax imposed under this Part.

(3) The tax roll for property tax may be a continuation of the assessment roll prepared under Part 9 or may be separate from the assessment roll.

(4) The fact that any information shown on the tax roll contains an error, omission or misdescription does not invalidate any other information on the roll or the roll itself.

1994 cM-26.1 s327

Duty to provide information

328 Taxpayers must provide, on request by the municipality, any information necessary for the municipality to prepare its tax roll.

1994 cM-26.1 s328

Contents of tax roll

329 The tax roll must show, for each taxable property or business, the following:

(a) a description sufficient to identify the location of the property or business;

(b) the name and mailing address of the taxpayer;

(c) the assessment;

(d) the name, tax rate and amount of each tax imposed in respect of the property or business;

(e) the total amount of all taxes imposed in respect of the property or business;

(f) the amount of tax arrears, if any;

(g) if any property in the municipality is the subject of an agreement between the taxpayer and the municipality under section 347(1) relating to tax arrears, a notation of that fact;

(g.1) if any property in the municipality is the subject of a bylaw or agreement under section 364.1 to defer the collection of tax, a notation of the amount deferred and the taxation year or years to which the amount relates;

(g.2) if any property in the municipality is the subject of a deferral granted under section 364.2, a notation of the amount deferred and the taxation year or years to which the amount relates;

(h) any other information considered appropriate by the municipality.

RSA 2000 cM-26 s329;2016 c24 s49;2019 c6 s6

Correction of roll

330(1) If it is discovered that there is an error, omission or misdescription in any of the information shown on the tax roll, the municipality may correct the tax roll for the current year only and on correcting the roll, it must prepare and send an amended tax notice to the taxpayer.

(2) If it is discovered that no tax has been imposed on a taxable property or business, the municipality may impose the tax for the current year only and prepare and send a tax notice to the taxpayer.

(3) If exempt property becomes taxable or taxable property becomes exempt under section 368, the municipality must correct the tax roll and on correcting the roll, it must send an amended tax notice to the taxpayer.

(4) The date of every entry made on the tax roll under this section must be shown on the roll.

1994 cM-26.1 s330

Person liable to pay taxes

331(1) Subject to subsection (3) and the regulations, the person liable to pay a property tax imposed under this Part is the person who

(a) at the time the assessment is prepared under Part 9, is the assessed person, or

(b) subsequently becomes the assessed person.

(2) The person liable to pay any other tax imposed under this Part is the person who

(a) at the time the tax is imposed, is liable in accordance with this Part or a regulation made under this Part to pay the tax, or

(b) subsequently becomes liable in accordance with this Part or a regulation made under this Part to pay it.

(3) If a tax on linear property or on machinery and equipment remains unpaid after the due date shown on the tax notice, the owner of the linear property or the machinery and equipment becomes liable, jointly and severally with the person who is the assessed person in respect of the linear property or machinery and equipment, to pay the tax debt.

RSA 2000 cM-26 s331;2005 c14 s11;2021 c22 s3

Taxes imposed on January 1

332 Taxes imposed under this Part, other than a supplementary property tax and a supplementary business tax, are deemed to have been imposed on January 1.

1994 cM-26.1 s332

Tax notices

333(1) Each municipality must annually

(a) prepare tax notices for all taxable property and businesses shown on the tax roll of the municipality, and

(b) send the tax notices to the taxpayers.

(2) A tax notice may include a number of taxable properties and taxable businesses if the same person is the taxpayer for all of them.

(3) A tax notice may consist of one notice for all taxes imposed under this Part, a separate notice for each tax or several notices showing one or more taxes.

(4) The assessment notice and the tax notice relating to the same property may be sent together or may be combined on one notice.

1994 cM-26.1 s333

Tax agreements

333.1(1) The council of a municipality may make a tax agreement with an assessed person who occupies or manages

(a) the municipality's property, including property under the direction, control and management of

(i) the municipality, or

(ii) a non-profit organization that holds the property on behalf of the municipality,

or

(b) property for the purpose of operating a professional sports franchise.

(2) A tax agreement may provide that, instead of paying the taxes imposed under this Part and any other fees or charges payable to the municipality, the assessed person may make an annual payment to the municipality calculated under the agreement.

(3) A tax agreement under this section must provide that the municipality accepts payment of the amount calculated under the agreement in place of the taxes and other fees or charges specified in the agreement.

1998 c24 s24

Contents of tax notice

334(1) A tax notice must show the following:

(a) the same information that is required to be shown on the tax roll;

(b) the date the tax notice is sent to the taxpayer;

(c) the amount of the requisitions, any one or more of which may be shown separately or as part of a combined total;

(d) except when the tax is a property tax, the date by which a complaint must be made, which date must not be less than 30 days after the tax notice is sent to the taxpayer;

(e) the name and address of the designated officer with whom a complaint must be filed;

(f) the dates on which penalties may be imposed if the taxes are not paid;

(f.1) information on how to request a receipt for taxes paid;

(g) any other information considered appropriate by the municipality.

(2) A tax notice may show

(a) one tax rate that combines all of the tax rates set by the property tax bylaw, or

(b) each of the tax rates set by the property tax bylaw.

(3) Despite subsection (2), a tax notice must show, separately from all other tax rates shown on the notice, the tax rates set by the property tax bylaw to raise the revenue to pay the requisitions referred to in section 326(1)(a)(ii) or (vi).

(4) Despite subsection (2), a tax notice may show, separately from all other tax rates shown on the notice,

(a) the portion of the tax rates set by the property tax bylaw that is required to raise the revenue to pay the amounts owing under section 4(1) of the *Police Act* or under an agreement referred to in section 22(1) of the *Police Act*, and

(b) the amount of tax imposed in respect of the portion of the tax rates referred to in clause (a).

RSA 2000 cM-26 s334;2016 c24 s50;2017 c13 s1(29);2026 c10 s4(21)

Sending tax notices

335(1) The tax notices must be sent before the end of the year in which the taxes are imposed.

(2) If the mailing address of a taxpayer is unknown

(a) a copy of the tax notice must be sent to the mailing address of the taxable property or business, and

(b) if the mailing address of the taxable property or business is also unknown, the tax notice must be retained by the municipality and is deemed to have been sent to the taxpayer.

1994 cM-26.1 s335

Certification of date of sending tax notice

336(1) A designated officer must certify the date the tax notices are sent under section 335.

(2) The certification of the date referred to in subsection (1) is evidence that the tax notices have been sent and that the taxes have been imposed.

1994 cM-26.1 s336

Deemed receipt of tax notice

337 A tax notice is deemed to have been received 7 days after it is sent.

1994 cM-26.1 s337

Correction of tax notice

338 If it is discovered that there is an error, omission or misdescription in any of the information shown on a tax notice, the municipality may prepare and send an amended tax notice to the taxpayer.

1994 cM-26.1 s338

Incentives

339 A council may by bylaw provide incentives for payment of taxes by the dates set out in the bylaw.

1994 cM-26.1 s339

Instalments

340(1) A council may by bylaw permit taxes to be paid by instalments, at the option of the taxpayer.

(2) A person who wishes to pay taxes by instalments must make an agreement with the council authorizing that method of payment.

(3) When an agreement under subsection (2) is made, the tax notice, or a separate notice enclosed with the tax notice, must state

(a) the amount and due dates of the instalments to be paid in the remainder of the year, and

(b) what happens if an instalment is not paid.

1994 cM-26.1 s340

Deemed receipt of tax payment

341 A tax payment that is sent by mail to a municipality is deemed to have been received by the municipality on the date of the postmark stamped on the envelope.

1994 cM-26.1 s341

Receipt for payment of taxes

342 When taxes are paid to a municipality and the person who paid the tax requests a receipt, the municipality must provide a receipt.

RSA 2000 cM-26 s342;2017 c13 s1(30);2021 c22 s4

Application of tax payment

343(1) A tax payment must be applied first to tax arrears.

(2) If a person does not indicate to which taxable property or business a tax payment is to be applied, a designated officer must decide to which taxable property or business owned by the taxpayer the payment is to be applied.

1994 cM-26.1 s343

Penalty for non-payment in current year

344(1) A council may by bylaw impose penalties in the year in which a tax is imposed if the tax remains unpaid after the date shown on the tax notice.

(2) A penalty under this section is imposed at the rate set out in the bylaw.

(3) The penalty must not be imposed sooner than 30 days after the tax notice is sent out.

1994 cM-26.1 s344

Penalty for non-payment in other years

345(1) A council may by bylaw impose penalties in any year following the year in which a tax is imposed if the tax remains unpaid after December 31 of the year in which it is imposed.

(2) A penalty under this section is imposed at the rate set out in the bylaw.

(3) The penalty must not be imposed sooner than January 1 of the year following the year in which the tax was imposed or any later date specified in the bylaw.

1994 cM-26.1 s345

Penalties

346 A penalty imposed under section 344 or 345 is part of the tax in respect of which it is imposed.

1994 cM-26.1 s346

Cancellation, reduction, refund or deferral of taxes

347(1) If a council considers it equitable to do so, it may, generally or with respect to a particular taxable property or business or a class of taxable property or business, do one or more of the following, with or without conditions:

(a) cancel or reduce tax arrears;

(b) cancel or refund all or part of a tax;

(c) defer the collection of a tax.

(2) A council may phase in a tax increase or decrease resulting from the preparation of any new assessment.

1994 cM-26.1 s347

Tax becomes debt to municipality

348 Taxes due to a municipality

(a) are an amount owing to the municipality,

(b) are recoverable as a debt due to the municipality,

(c) take priority over the claims of every person except the Crown, and

(d) are a special lien

(i) on land and any improvements to the land, if the tax is a property tax, a community revitalization levy, a special tax, a clean energy improvement tax, a local improvement tax or a community aggregate payment levy, or

(ii) on goods, if the tax is a business tax, a community revitalization levy, a well drilling equipment tax, a community aggregate payment levy or a property tax imposed in respect of a designated manufactured home in a manufactured home community.

RSA 2000 cM-26 s348;2005 c14 s12;2018 c6 s5

Special priority lien for tax debt on linear property or machinery and equipment

348.1(1) In this section,

(a) "assessable", in respect of property or improvements, means property or improvements that have been or are subject to being assessed under Part 9;

(b) "debtor" means a person who owes a debt to a municipality for tax on linear property or on machinery and equipment.

(2) Notwithstanding section 348(c) and (d), taxes due to a municipality on linear property or on machinery and equipment

(a) take priority over the claims of every person except the Crown, and

(b) are a special lien on all the debtor's assessable property located within the municipality, including any assessable improvements to that property.

(3) A lien referred to in subsection (2)(b)

(a) arises when the debtor fails to satisfy the debt when due, and

(b) expires on full satisfaction of the debt.

(4) This section applies to a debt for taxes referred to in subsection (2) regardless of whether the debt became due before or after the coming into force of this section.

2021 c22 s5

Fire insurance proceeds

349(1) Taxes that have been imposed in respect of improvements are a first charge on any money payable under a fire insurance policy for loss or damage to those improvements.

(2) Taxes that have been imposed in respect of a business are a first charge on any money payable under a fire insurance policy for loss or damage to any personal property

(a) that is located on the premises occupied for the purposes of the business, and

(b) that is used in connection with the business and belongs to the taxpayer.

1994 cM-26.1 s349

Tax certificates

350 On request, a designated officer must issue a tax certificate showing

(a) the amount of taxes imposed in the year in respect of the property or business specified on the certificate and the amount of taxes owing,

(b) the total amount of tax arrears, if any, and

(c) the total amount of tax, if any, in respect of which collection is deferred under this Part.

RSA 2000 cM-26 s350;2016 c24 s51

Non-taxable property

351(1) The following are exempt from taxation under this Part:

(a) property listed in section 298;

(b) any property or business in respect of which an exemption from assessment or taxation, or both, was granted before January 1, 1995

(i) by a private Act, or

(ii) by an order of the Lieutenant Governor in Council based on an order of the Local Authorities Board.

(2) A council may by bylaw cancel an exemption referred to in subsection (1)(b), with respect to any property or business.

(3) A council proposing to pass a bylaw under subsection (2) must notify the person or group that will be affected of the proposed bylaw.

(4) A bylaw under subsection (2) has no effect until the expiration of one year after it is passed.

(5) A copy of a bylaw under subsection (2) must be sent to the Minister and if the bylaw amends a private Act the Minister must send a copy to the clerk of the Legislative Assembly.

1994 cM-26.1 s351

Limitation on time for starting proceedings

352(1) An action, suit or other proceedings for the return by a municipality of any money paid to the municipality, whether under protest or otherwise, as a result of a claim by the municipality, whether valid or invalid, for payment of taxes or tax arrears must be started within 6 months after the payment of the money to the municipality.

(2) If no action, suit or other proceeding is started within the period referred to in subsection (1), the payment made to the municipality is deemed to have been a voluntary payment.

1994 cM-26.1 s352

Division 2
Property Tax

Property tax bylaw

353(1) Each council must pass a property tax bylaw annually.

(2) The property tax bylaw authorizes the council to impose a tax in respect of property in the municipality to raise revenue to be used toward the payment of

(a) the expenditures and transfers set out in the budget of the municipality, and

(b) the requisitions.

(3) The tax must not be imposed in respect of property

(a) that is exempt under section 351, 361, 362 or 364, or

(b) that is exempt under section 363, unless the bylaw passed under that section makes the property taxable.

RSA 2000 cM-26 s353;2024 c19 s12

Tax rates

354(1) The property tax bylaw must set and show separately all of the tax rates that must be imposed under this Division to raise the revenue required under section 353(2).

(2) A tax rate must be set for each assessment class or sub-class referred to in section 297.

(3) The tax rate may be different for each assessment class or sub-class referred to in section 297.

(3.1) Despite subsection (3),

(a) the tax rate set for the class referred to in section 297(1)(d) to raise the revenue required under section 353(2)(a) must be equal to the tax rate set for property referred to in section 297(3.1)(c) to raise revenue for that purpose, and

(b) the tax rate set for property referred to in section 297(3.1)(b)

(i) must not be less than 75% of the tax rate for property referred to in section 297(3.1)(c), and

(ii) must not be greater than the tax rate for property referred to in section 297(3.1)(c).

(4) The tax rates set by the property tax bylaw must not be amended after the municipality sends the tax notices to the taxpayers unless subsection (5) applies.

(5) If after sending out the tax notices the municipality discovers an error or omission that relates to the tax rates set by the property tax bylaw, the municipality may

(a) amend the property tax bylaw to the extent necessary to correct the error or omission, and

(b) send out amended tax notices, if required as a result of the corrections to the property tax bylaw.

(6) A municipality must, within 30 days after passing a property tax bylaw amendment under subsection (5), provide the Minister with a copy of the amended bylaw.

RSA 2000 cM-26 s354;2016 c24 s52;2019 c22 s10(11);2022 c16 s9(65)

Calculating tax rates

355 A tax rate is calculated by dividing the amount of revenue required by the total assessment of all property on which that tax rate is to be imposed.

1994 cM-26.1 s355;1995 c24 s47

Calculating amount of tax

356 The amount of tax to be imposed under this Division in respect of a property is calculated by multiplying the assessment for the property by the tax rate to be imposed on that property.

1994 cM-26.1 s356

Special provision of property tax bylaw

357(1) Despite anything in this Division, the property tax bylaw may specify a minimum amount payable as property tax.

(1.1) Despite section 353, a council may pass a bylaw separate from the property tax bylaw that provides for compulsory tax instalment payments for designated manufactured homes.

(2) If the property tax bylaw specifies a minimum amount payable as property tax, the tax notice must indicate the tax rates set by the property tax bylaw that raise the revenue required to pay the requisition referred to in section 326(1)(a)(ii).

RSA 2000 cM-26 s357;2016 c24 s53

Tax rate for residential property

357.1 The tax rate to be imposed by a municipality on residential property or on any sub-class of residential property must be greater than zero.

2016 c24 s54

358 Repealed 2016 c24 s55.

Maximum tax ratio

358.1(1) In this section,

(a) "non-conforming municipality" means a municipality that has a tax ratio greater than 5:1 as calculated using the property tax rates set out in its most recently enacted property tax bylaw as at May 31, 2016;

(b) "non-residential" means non-residential as defined in section 297(4);

(c) "tax ratio", in respect of a municipality, means the ratio of the highest non-residential tax rate set out in the municipality's property tax bylaw for a year to the lowest residential tax rate set out in the municipality's property tax bylaw for the same year.

(2) No municipality other than a non-conforming municipality shall in any year have a tax ratio greater than 5:1.

(3) A non-conforming municipality shall not in any year have a tax ratio that is greater than the tax ratio as calculated using the property tax rates set out in its most recently enacted property tax bylaw as at May 31, 2016.

(3.1) If in any year after 2016 a non-conforming municipality has a tax ratio that is greater than 5:1, the non-conforming municipality shall reduce its tax ratio for subsequent years in accordance with the regulations.

(4) If in any year after 2016 a non-conforming municipality has a tax ratio that is less than the tax ratio it had in the previous year but greater than 5:1, the non-conforming municipality shall not in any subsequent year have a tax ratio that is greater than that new tax ratio.

(5) If in any year after 2016 a non-conforming municipality has a tax ratio that is equal to or less than 5:1, the non-conforming municipality shall not in any subsequent year have a tax ratio greater than 5:1.

(6) Where an order to annex land to a municipality contains provisions respecting the tax rate or rates that apply to the annexed land, the tax rate or rates shall not be considered for the purposes of determining the municipality's tax ratio.

(7) For the purposes of this section,

(a) the tax set out in a municipality's property tax bylaw to raise revenue to be used toward the payment of

(i) the expenditures and transfers set out in the budget of the municipality, and

(ii) the requisitions,

shall be considered to be separate tax rates, and

(b) the tax rate for the requisitions shall not be considered for the purposes of determining the municipality's tax ratio.

(8) The Lieutenant Governor in Council may, for the purposes of subsection (3.1), make regulations establishing one or more ranges of tax ratios that must be reduced to 5:1 within a specified period.

2016 c24 s56;2017 c13 s1(31)

Requisitions

359(1) When a requisition applies to only part of a municipality, the revenue needed to pay it must be raised by imposing a tax

under this Division in respect of property in that part of the municipality.

(2) In calculating the tax rate required to raise sufficient revenue to pay the requisitions, a municipality may include an allowance for non-collection of taxes at a rate not exceeding the actual rate of taxes uncollected from the previous year's tax levy as determined at the end of that year.

(3) If in any year the property tax imposed to pay the requisitions results in too much or too little revenue being raised for that purpose, the council must accordingly reduce or increase the amount of revenue to be raised for that purpose in the next year.

1994 cM-26.1 s359;1995 c24 s49

Alberta School Foundation Fund requisitions

359.1(1) In this section, "Alberta School Foundation Fund requisition" means a requisition referred to in section 326(1)(a)(ii).

(2) In 1995 and subsequent years, when an Alberta School Foundation Fund requisition applies only to

(a) one of the assessment classes referred to in section 297,

(b) a combination of the assessment classes referred to in section 297, or

(c) designated industrial property,

the revenue needed to pay it must be raised by imposing a tax under this Division only in respect of property to which that one assessment class has been assigned, property to which any assessment class in that combination has been assigned or designated industrial property, as the case may be.

(3) Despite subsection (2), if a council has passed bylaws under sections 364(1.1) and 371, the council may apply an appropriate amount received under the business tax to the payment of the Alberta School Foundation Fund requisition on the non-residential assessment class referred to in section 297 to offset the increase in the tax rate applicable to that class that would otherwise result.

(4) The tax rate required to raise the revenue needed to pay the Alberta School Foundation Fund requisition

(a) must be the same within the assessment class to which the requisition applies if it applies to only one class,

(b) must be the same for all assessment classes that are to be combined if the requisition applies to a combination of assessment classes, and

(c) must be the same for all designated industrial property.

(5), **(6)** Repealed by Revision.

(7) In calculating the tax rate required to raise sufficient revenue to pay an Alberta School Foundation Fund requisition, a municipality

(a) must not include the allowances referred to in section 359(2),

(b) may impose a separate tax to raise the revenue to pay for the allowances referred to in section 359(2), and

(c) may include the amounts referred to in section 359(3).

(8) Section 354 does not apply to tax rates required to raise revenue needed to pay an Alberta School Foundation Fund requisition.

RSA 2000 cM-26 s359.1;2016 c24 s135;2017 c13 s1(32)

School board requisitions

359.2(1) In this section, "school board requisition" means a requisition referred to in section 326(1)(a)(iii).

(2) In 1995 and subsequent years, when a school board requisition applies only to

(a) one of the assessment classes referred to in section 297,

(b) a combination of the assessment classes referred to in section 297, or

(c) designated industrial property,

the revenue needed to pay it must be raised by imposing a tax under this Division only in respect of property to which that one assessment class has been assigned, property to which any assessment class in that combination has been assigned or designated industrial property, as the case may be.

(3) Despite subsection (2), if a council has passed bylaws under sections 364(1.1) and 371, the council may apply an appropriate amount received under the business tax to the payment of the school board requisition on the non-residential assessment class referred to in section 297 to offset the increase in the tax rate applicable to that class that would otherwise result.

(4) The tax rate required to raise the revenue needed to pay the school board requisitions

(a) must be the same within the assessment class to which the requisition applies if it applies to only one class,

(b) must be the same for all assessment classes that are to be combined if the requisition applies to a combination of assessment classes, and

(c) must be the same for all designated industrial property.

(5), **(6)** Repealed by Revision.

(7) In calculating the tax rate required to raise sufficient revenue to pay a school board requisition, a municipality

(a) may include the allowances referred to in section 359(2), and

(b) may include the amounts referred to in section 359(3).

(8) Section 354 does not apply to tax rates required to raise revenue needed to pay school board requisitions.

RSA 2000 cM-26 s359.2;2016 c24 s135;2017 c13 s1(33)

Designated industrial property assessment requisitions

359.3(1) In this section, "designated industrial property requisition" means a requisition referred to in section 326(1)(a)(vi).

(2) The Minister must set the property tax rate for the designated industrial property requisition.

(3) The property tax rate for the designated industrial property requisition must be the same for all designated industrial property.

2016 c24 s57

Cancellation, reduction, refund or deferral of taxes

359.4 If the Minister considers it equitable to do so, the Minister may, generally or with respect to a particular municipality, cancel or reduce the amount of a requisition payable under section 326(1)(a)(vi).

2016 c24 s57

Tax agreement

360(1) In this section, "electric distribution system", "electricity" and "transmission system" have the meanings given to them in the *Electric Utilities Act*.

(1.1) A council may make a tax agreement with an operator of a public utility or of linear property who occupies the municipality's property, including property under the direction, control and management of the municipality.

(2) Instead of paying the tax imposed under this Division and any other fees or charges payable to the municipality, the tax agreement may provide for an annual payment to the municipality by the operator calculated as provided in the agreement.

(3) A tax agreement must provide that the municipality accepts payment of the amount calculated under the agreement in place of the tax and other fees or charges specified in the agreement.

(4) If a tax agreement with the operator of a public utility that supplies fuel provides for the calculation of the payment as a percentage of the gross revenue of the public utility, that gross revenue is the gross revenue of the public utility for the year.

(4.01) No tax agreement with an operator referred to in subsection (4) may provide for the use, in calculating the whole or part of the payment, of a price per gigajoule of fuel that varies periodically according to the market price for fuel.

(4.1) If a tax agreement with the operator of a public utility that transports electricity by way of a transmission system, an electric distribution system or both provides for the calculation of the payment as a percentage of the gross revenue of the public utility, that gross revenue is the gross revenue received by the public utility under its distribution tariff for the year.

(4.2) No tax agreement with an operator referred to in subsection (4.1) may provide for the use, in calculating the whole or part of the payment, of a price per kilowatt hour of electricity that varies periodically according to the market price for electricity.

(5) An agreement under this section with an operator who is subject to regulation by the Alberta Utilities Commission is of no effect unless it is approved by the Alberta Utilities Commission.

(6) An agreement made under this section before the coming into force of this subsection, and that continues in effect after the coming into force of this subsection, with an operator referred to in subsection (4) or (4.1) who was not, before the coming into force of this subsection, subject to regulation by the Alberta Utilities Commission must be submitted to the Alberta Utilities Commission for approval by the Alberta Utilities Commission.

RSA 2000 cM-26 s360;2007 cA-37.2 s82(17);2024 c8 s5

Exemptions based on use of property

361 The following are exempt from taxation under this Division:

(a) repealed 1996 c30 s27;

(b) residences and farm buildings to the extent prescribed in the regulations;

(c) environmental reserves, conservation reserves, municipal reserves, school reserves, municipal and school reserves and other undeveloped property reserved for public utilities.

RSA 2000 cM-26 s361;2017 c13 s1(34)

Exemptions for Government, churches and other bodies

362(1) The following are exempt from taxation under this Division:

(a) any interest held by the Crown in right of Alberta or Canada in property other than property that is held by a Provincial corporation as defined in the *Financial Administration Act*;

(b) property held by a municipality, except the following:

(i) property from which the municipality earns revenue and which is not operated as a public benefit;

(ii) property that is operated as a public benefit but that has annual revenue that exceeds the annual operating costs;

(iii) an electric power system;

(iv) a telecommunications system;

(v) a natural gas or propane system located in a hamlet, village, summer village, town or city or in a school division that is authorized under the *Education Act* to impose taxes and has a population in excess of 500 people;

(c) property, other than a student dormitory, used in connection with school purposes and held by

(i) the board of trustees of a school division,

(i.1) the Francophone regional authority of a Francophone education region established under the *Education Act*,

(i.2) the operator of a charter school established under the *Education Act*, or

(ii) the person responsible for the operation of an independent school registered under the *Education Act*;

(d) property, other than a student dormitory, used in connection with educational purposes and held by any of the following:

(i) the board of governors of a university, polytechnic institution or comprehensive community college under the *Post-secondary Learning Act*;

(ii) the governing body of an educational institution affiliated with a university under the *Post-secondary Learning Act*;

(iii) a students association or graduate students association of a university under the *Post-secondary Learning Act*;

(iv) a students association of a polytechnic institution or comprehensive community college under the *Post-secondary Learning Act*;

(v) the board of governors of the Banff Centre under the *Post-secondary Learning Act*;

(e) property, other than a student dormitory, used in connection with hospital purposes and held by a hospital operator that receives financial assistance from the Crown;

(f) property held by a regional services commission;

(g) repealed by RSA 2000;

(g.1) property used in connection with the purposes of a provincial health agency, regional health authority or provincial health corporation and held by a provincial health agency, regional health authority or provincial health corporation under the *Provincial Health Agencies Act* that receives financial assistance from the Crown under any Act;

(h) property

(i) used in connection with the purposes of a continuing care home in respect of which a type A continuing care home licence has been issued under the *Continuing Care Act*, and

(ii) held by the owner or under a lease from the owner of a continuing care home referred to in subclause (i);

(i) repealed 1998 c24 s29;

(j) property used in connection with library purposes and held by a library board established under the *Libraries Act*;

(k) property held by a religious body and used chiefly for divine service, public worship or religious education and any parcel of land that is held by the religious body and used only as a parking area in connection with those purposes;

(l) property consisting of any of the following:

(i) a parcel of land, to a maximum of 10 hectares, that is used as a cemetery as defined in the *Cemeteries Act*;

(ii) any additional land that has been conveyed by the owner of the cemetery to individuals to be used as burial sites;

(iii) any improvement on land described in subclause (i) or (ii) that is used for burial purposes;

(m) property held by

(i) a foundation constituted under the *Senior Citizens Housing Act*, RSA 1980 cS-13, before July 1, 1994, or

(ii) a management body established under the *Alberta Housing Act*,

and used to provide senior citizens with lodge accommodation as defined in the *Alberta Housing Act*;

(n) property that is

(i) owned by a municipality and held by a non-profit organization in an official capacity on behalf of the municipality,

(ii) held by a non-profit organization and used solely for community games, sports, athletics or recreation for the benefit of the general public,

(iii) used for a charitable or benevolent purpose that is for the benefit of the general public, and owned by

(A) the Crown in right of Alberta or Canada, a municipality or any other body that is exempt from taxation under this Division and held by a non-profit organization, or

(B) by a non-profit organization,

(iv) held by a non-profit organization and used to provide senior citizens with lodge accommodation as defined in the *Alberta Housing Act*, or

(v) held by and used in connection with a society as defined in the *Agricultural Societies Act* or with a community association as defined in the regulations,

and that meets the qualifications and conditions in the regulations and any other property that is described and that meets the qualifications and conditions in the regulations;

(o) property

(i) owned by a municipality and used solely for the operation of an airport by the municipality, or

(ii) held under a lease, licence or permit from a municipality and used solely for the operation of an airport by the lessee, licensee or permittee;

(p) a municipal seed cleaning plant constructed under an agreement authorized by section 7 of the *Agricultural Service Board Act*, to the extent of 2/3 of the assessment prepared under Part 9 for the plant, but not including the land attributable to the plant.

(2) Except for properties described in subsection (1)(n)(i), (ii) or (iv), a council may by bylaw make any property that is exempt from taxation under subsection (1)(n) subject to taxation under this Division to any extent the council considers appropriate.

(3) A council proposing to pass a bylaw under subsection (2) must notify, in writing, any person or group that will be affected of the proposed bylaw.

(4) A bylaw under subsection (2) has no effect until one year after it is passed.

RSA 2000 cM-26 s362;2003 cP-19.5 s142;2012 cE-0.3 s279;2017 c13 s1(35);2018 c19 s71;2022 cC-26.7 s74.1;2024 c10 s31;2025 c6 s38;2025 c10 s39

Electric energy generation systems exemptions

362.1 Despite sections 359.1(4) and 359.2(4), the Minister may by order exempt, in respect of a taxation year, to any extent the Minister considers appropriate, one or more electric power systems used or intended for use in the generation or gathering of electricity from taxation for the purpose of raising the revenue needed to pay the requisitions referred to in section 326(1)(a)(ii) and (iii).

2017 c13 s1(36)

Exempt property that can be made taxable

363(1) The following are exempt from taxation under this Division:

(a) property held by and used in connection with Ducks Unlimited (Canada) under a lease, licence or permit from the Crown in right of Alberta or Canada;

(b) property held by and used in connection with

(i) the Canadian Hostelling Association -- Northern Alberta District,

(ii) the Southern Alberta Hostelling Association,

(iii) Hostelling International -- Canada -- Northern Alberta, or

(iv) Hostelling International -- Canada -- Southern Alberta,

unless the property is operated for profit or gain;

(c) property held by and used in connection with a branch or local unit of the Royal Canadian Legion, the Army, Navy and Air Force Veterans in Canada or other organization of former members of any allied forces;

(d) student dormitories;

(e) affordable housing accommodation as defined in the *Alberta Housing Act* that is not exempt under section 361 of this Act.

(2) A council may by bylaw make any property listed in subsection (1)(a), (b) or (c) subject to taxation under this Division to any extent the council considers appropriate.

(3) A council may by bylaw make any property referred to in subsection (1)(d) or (e) subject to taxation to any extent the council considers appropriate other than for the purpose of raising revenue needed to pay the requisitions referred to in section 326(1)(a).

(4) A council proposing to pass a bylaw under subsection (2) must notify, in writing, the person or group that will be affected of the proposed bylaw.

(5) A bylaw under subsection (2) has no effect until the expiration of one year after it is passed.

RSA 2000 cM-26 s363;2017 c13 s1(37);2024 c11 s2(25)

Exemptions granted by bylaw

364(1) A council may by bylaw exempt from taxation under this Division property held by a non-profit organization.

(1.1) A council may by bylaw exempt from taxation under this Division machinery and equipment used for manufacturing or processing.

(2) Property is exempt under this section to any extent the council considers appropriate.

1994 cM-26.1 s364;1995 c24 s53

Brownfield tax incentives

364.1(1) In this section, "brownfield property" means property, other than designated industrial property, that

(a) is a commercial or industrial property when a bylaw under subsection (2) is made or an agreement under subsection (11) is entered into in respect of the property, or was a commercial or industrial property at any earlier time, and

(b) in the opinion of the council making the bylaw,

(i) is, or possibly is, contaminated,

(ii) is vacant, derelict or under-utilized, and

(iii) is suitable for development or redevelopment for the general benefit of the municipality when a bylaw under subsection (2) is made or an agreement under subsection (11) is entered into in respect of the property.

(2) A council may by bylaw, for the purpose of encouraging development or redevelopment for the general benefit of the municipality, provide for

(a) full or partial exemptions from taxation under this Division for brownfield properties, or

(b) deferrals of the collection of tax under this Division on brownfield properties.

(3) A bylaw under subsection (2)

(a) must identify the brownfield properties in respect of which an application may be made for a full or partial exemption or for a deferral,

(b) may set criteria to be met for a brownfield property to qualify for an exemption or deferral,

(c) must specify the taxation year or years for which the identified brownfield properties may qualify for an exemption or deferral, and

(d) must specify any conditions the breach of which cancels an exemption or deferral and the taxation year or years to which the condition applies.

(4) Before giving second reading to a bylaw proposed to be made under subsection (2), a council must hold a public hearing with respect to the proposed bylaw in accordance with section 216.4 after giving notice of it in accordance with section 606.

(5) An owner of brownfield property identified in a bylaw under subsection (2) may apply in the form and manner required by the municipality for an exemption or deferral in respect of the property.

(6) If after reviewing the application a designated officer of the municipality determines that the brownfield property meets the requirements of the bylaw for a full or partial exemption or for a deferral of the collection of tax under this Division, the designated officer may issue a certificate granting the exemption or deferral.

(7) The certificate must set out

(a) the taxation years to which the exemption or deferral applies, which must not include any tax year earlier than the tax year in which the certificate is issued,

(b) in the case of a partial exemption, the extent of the exemption, and

(c) all criteria, conditions and taxation years specified in the bylaw in accordance with subsection (3).

(8) If at any time after an exemption or deferral is granted under a bylaw under this section a designated officer of the municipality determines that the property did not meet or has ceased to meet a criterion referred to in subsection (3)(b) or that a condition referred to in subsection (3)(d) has been breached, the designated officer must cancel the exemption or deferral for the taxation year or years in which the criterion was not met or to which the condition applies.

(9) Where a designated officer refuses to grant an exemption or deferral, a written notice of the refusal must be sent to the applicant stating the reasons for the refusal and the date by which any complaint must be made, which date must be 60 days after the written notice of refusal is sent.

(10) An exemption or deferral granted under a bylaw under this section remains valid, subject to subsection (8) and the criteria and conditions on which it was granted, regardless of whether the bylaw is subsequently amended or repealed or otherwise ceases to have effect.

(11) Despite subsections (2) to (10), a council may enter into an agreement with the owner of a brownfield property

(a) exempting, either fully or partially, the brownfield property from taxation under this Division, or

(b) deferring the collection of tax under this Division on the brownfield property.

(12) The agreement must specify

(a) the taxation years to which the exemption or deferral applies, which must not include any tax year earlier than the one in which the agreement is entered into,

(b) the conditions on which the exemption or deferral is granted, and

(c) the consequences, rights and remedies arising in the event of any breach.

(13) Before voting on a resolution to enter into an agreement referred to in subsection (11), a council must hold a public hearing with respect to the proposed agreement in accordance with section 216.4 after giving notice of it in accordance with section 606.

2016 c24 s58;2022 c16 s9(83)

Tax incentives for property

364.2(1) In this section,

(a) "deferral" means a deferral under this section;

(b) "exemption" means an exemption under this section.

(c) repealed 2019 c21 s2.

(1.1) A council may, by bylaw, for the purpose of encouraging residential development and the provision of housing in an assessment class specified in section 297(1)(a) for the general benefit of the municipality, provide for

(a) full or partial exemptions from taxation under this Division for property in that assessment class, or

(b) deferrals of the collection of tax under this Division on property referred to in clause (a).

(2) A council may, by bylaw, for the purpose of encouraging the development or revitalization of properties in an assessment class specified in section 297(1)(b) or (d) for the general benefit of the municipality, provide for

(a) full or partial exemptions from taxation under this Division for property in one or both of those assessment classes, or

(b) deferrals of the collection of tax under this Division on property referred to in clause (a).

(3) A bylaw under subsection (1.1) or (2)

(a) must set criteria to be met for property to qualify for an exemption or deferral,

(b) must establish a process for the submission and consideration of applications for an exemption or deferral,

(c) must not provide for an exemption or deferral to have effect in respect of a property for more than 15 consecutive taxation years, but may, if the council considers it appropriate, provide for subsequent exemptions or deferrals of 15 consecutive taxation years or less to be applied for and granted in respect of the property, and

(d) if the bylaw provides for any person other than the council, including a designated officer, to refuse to grant an exemption or deferral or to cancel an exemption or deferral, must establish a process for applications to the council for the review of those decisions and must specify the period of time within which the application must be made.

(4) If after reviewing an application the municipality determines that the property meets the requirements for a full or partial exemption or for a deferral, the municipality may grant the exemption or deferral.

(5) An exemption or deferral must be granted in a written form that specifies

(a) the taxation years to which the exemption or deferral applies, which must not include any taxation year earlier than the taxation year in which the exemption or deferral is granted,

(b) in the case of a partial exemption, the extent of the exemption, and

(c) any condition the breach of which will result in cancellation under subsection (6) and the taxation year or years to which the condition applies.

(6) If at any time after an exemption or deferral is granted under a bylaw under this section the municipality determines that the property did not meet or has ceased to meet a criterion referred to in subsection (3)(a) or that a condition referred to in subsection (5)(c) has been breached, the municipality may cancel the exemption or deferral for the taxation year or years in which the criterion was not met or to which the condition applies.

(7) Where a municipality refuses to grant or cancels an exemption or deferral, the municipality must send a written notice to the applicant stating the reasons for the refusal or cancellation and, if a review of the decision is available under subsection (3)(d), the date by which any application for that review must be made.

(8) Where a municipality grants or cancels an exemption or deferral in respect of designated industrial property, the municipality must notify the provincial assessor and provide any other information requested by the provincial assessor respecting the exemption, deferral or cancellation.

(9) Subject to subsection (6), any order referred to in section 127(1.1) and the criteria and conditions on which an exemption or deferral was granted, the exemption or deferral remains valid regardless of whether the bylaw under which it was granted is subsequently amended or repealed or otherwise ceases to have effect.

2019 c6 s7;2019 c21 s2;2024 c11 s2(26)

Judicial review of decision under section 364.2

364.3(1) Where a decision made under a bylaw under section 364.2 in respect of an exemption or deferral is the subject of an application for judicial review, the application must be filed with the Court of King's Bench and served not more than 60 days after the date of the decision.

(2) No councillor, designated officer or other person who makes a decision under a bylaw under section 364.2 is liable for costs by reason of or in respect of a judicial review of the decision.

2019 c6 s7;AR 217/2022

Licensed premises

365(1) Property that is licensed under the *Gaming, Liquor and Cannabis Act* is not exempt from taxation under this Division, despite sections 351(1)(b) and 361 to 364.1 and any other Act.

(2) Despite subsection (1), property listed in section 362(1)(n) in respect of which a licence that is specified in the regulations has been issued is exempt from taxation under this Division.

RSA 2000 cM-26 s365;2016 c24 s59;2017 c21 s28

Grants in place of taxes

366(1) Each year a municipality may apply to the Crown for a grant if there is property in the municipality that the Crown has an interest in.

(2) The Crown may pay to the municipality a grant not exceeding the amount that would be recoverable by the municipality if the property that the Crown has an interest in were not exempt from taxation under this Division.

(3) When calculating a grant under this section, the following must not be considered as Crown property unless subsection (4) applies:

(a) property listed in section 298;

(b) museums and historical sites;

(c) public works reserves;

(d) property used in connection with academic, trade, forestry or agricultural schools, colleges or universities, including student dormitories;

(e) property used in connection with approved hospitals under the *Provincial Health Agencies Act* and facilities under the *Mental Health Act*;

(f) property owned by an agent of the Crown in respect of which another enactment provides for payment of a grant in place of a property tax;

(g) property in respect of which the Crown is not the assessed person.

(4) If any of the property listed in subsection (3) is a single family residence, the property must be considered as Crown property when calculating a grant under this section.

(5) The Crown may pay a grant under this section in respect of property referred to in subsection (3)(g) if in the Crown's opinion it is appropriate to do so.

RSA 2000 cM-26 s366;2025 c10 s39

Property that is partly exempt and partly taxable

367 A property may contain one or more parts that are exempt from taxation under this Division, but the taxes that are imposed against the taxable part of the property under this Division are recoverable against the entire property.

1994 cM-26.1 s367

Changes in taxable status of property

368(1) An exempt property or part of an exempt property becomes taxable if

(a) the use of the property changes to one that does not qualify for the exemption, or

(b) the occupant of the property changes to one who does not qualify for the exemption.

(2) A taxable property or part of a taxable property becomes exempt if

(a) the use of the property changes to one that qualifies for the exemption, or

(b) the occupant of the property changes to one who qualifies for the exemption.

(3) If the taxable status of property changes, a tax imposed in respect of it must be prorated so that the tax is payable only for the part of the year in which the property, or part of it, is not exempt.

(4) When a designated manufactured home is moved out of a municipality,

(a) it becomes exempt from taxation by that municipality when it is moved, and

(b) it becomes taxable by another municipality when it is located in that other municipality.

1994 cM-26.1 s368;1996 c30 s32;1998 c24 s31

Supplementary property tax bylaw

369(1) If in any year a council passes a bylaw authorizing supplementary assessments to be prepared in respect of property, the council must, in the same year, pass a bylaw authorizing it to impose a supplementary tax in respect of that property.

(2) A council that passes a bylaw referred to in subsection (1) must use the tax rates set by its property tax bylaw as the supplementary tax rates to be imposed.

(2.01) A council may pass a bylaw authorizing it to impose a supplementary tax for designated industrial property only if it passes a bylaw authorizing it to impose a supplementary tax in respect of all other property in the municipality.

(2.1) Despite subsection (2), the tax rates required to raise the revenue to pay requisitions referred to in section 175 of the *Education Act* must not be applied as supplementary tax rates.

(3) The municipality must prepare a supplementary property tax roll, which may be a continuation of the supplementary property assessment roll prepared under Part 9 or may be separate from that roll.

(4) A supplementary property tax roll must show

(a) the same information that is required to be shown on the property tax roll, and

(b) the date for determining the tax that may be imposed under the supplementary property tax bylaw.

(5) Sections 327(4), 328, 330 and 331 apply in respect of a supplementary property tax roll.

(6) The municipality must

(a) prepare supplementary property tax notices for all taxable property shown on the supplementary property tax roll of the municipality, and

(b) send the supplementary property tax notices to the persons liable to pay the taxes.

(7) Sections 333(4), 334, 335, 336, 337 and 338 apply in respect of supplementary property tax notices.

RSA 2000 cM-26 s369;2012 cE-0.3 s279;2016 c24 s60

Continuous tax bylaws — tax

369.1 Bylaws enacted under section 369(1), 371 or 379 remain in force after the year in which they are enacted and apply in respect of subsequent years until they are repealed.

2019 c22 s10(12)

Regulations

370 The Minister may make regulations

(a) prescribing the extent to which residences and farm buildings are exempt from taxation under this Division;

(b) respecting the calculation of a tax rate to be imposed on linear property;

(b.1) repealed 2026 c10 s4(22);

(c) describing other property that is exempt from taxation pursuant to section 362(1)(n), and respecting the qualifications and conditions required for the purposes of section 362(1)(n);

(c.1) respecting tax rolls and tax notices including, without limitation, regulations

(i) respecting the information to be shown on a tax roll and a tax notice;

(ii) providing for the method of determining the person liable to pay a property or other tax imposed under this Part;

(iii) respecting the sending of tax notices;

(c.2) respecting designated industrial property assessment requisitions and designated industrial property requisition tax bylaws, including, without limitation, regulations respecting the application of any provision of this Act, with or without modification, to a designated industrial property assessment requisition or a designated industrial property requisition tax bylaw, or both;

(c.3) respecting tax exemptions and deferrals under section 364.1;

(d) specifying licences for the purposes of section 365(2);

(e) defining a community association for the purposes of this Act;

(f) respecting the circumstances in which property is to be considered to be used in connection with a purpose, activity or other thing for the purposes of one or more provisions of this Part;

(g) respecting the circumstances in which property is to be considered to be held by a person or entity for the purposes of one or more provisions of this Part.

RSA 2000 cM-26 s370;2005 c14 s13;2016 c24 s61;2017 c13 s1(38); 2026 c10 s4(22)

Division 3
Business Tax

Business tax bylaw

371(1) Each council may pass a business tax bylaw.

(2) A business tax bylaw or any amendment to it applies to the year in which it is passed, only if it is passed before May 1 of that year.

1994 cM-26.1 s371

Taxable business

372(1) The business tax bylaw authorizes the council to impose a tax in respect of all businesses operating in the municipality except businesses that are exempt in accordance with that bylaw.

(2) The tax must not be imposed in respect of a business that is exempt under section 351, 375 or 376.

1994 cM-26.1 s372

Person liable to pay business tax

373(1) A tax imposed under this Division must be paid by the person who operates the business.

(2) A person who purchases a business or in any other manner becomes liable to be shown on the tax roll as a taxpayer must give the municipality written notice of a mailing address to which notices under this Division may be sent.

1994 cM-26.1 s373

Contents of business tax bylaw

374(1) The business tax bylaw must

(a) require assessments of businesses operating in the municipality to be prepared and recorded on a business assessment roll;

(b) specify one or more of the following methods of assessment as the method or methods to be used to prepare the assessments:

(i) assessment based on a percentage of the gross annual rental value of the premises;

(i.1) assessment based on a percentage of the net annual rental value of the premises;

(ii) assessment based on storage capacity of the premises occupied for the purposes of the business;

(iii) assessment based on floor space, being the area of all of the floors in a building and the area outside the building that are occupied for the purposes of that business;

(iv) assessment based on a percentage of the assessment prepared under Part 9 for the premises occupied for the purposes of the business;

(c) specify the basis on which a business tax may be imposed by prescribing the following:

(i) for the assessment method referred to in clause (b)(i), the percentage of the gross annual rental value;

(i.1) for the assessment method referred to in clause (b)(i.1), the percentage of the net annual rental value;

(ii) for the assessment method referred to in clause (b)(ii), the dollar rate per unit of storage capacity;

(iii) for the assessment method referred to in clause (b)(iii), the dollar rate per unit of floor space;

(iv) for the assessment method referred to in clause (b)(iv), the percentage of the assessment;

(d) establish a procedure for prorating and rebating business taxes.

(2) A business tax bylaw may

(a) establish classes of business for the purpose of grouping businesses,

(b) specify classes of business that are exempt from taxation under this Division,

(c) require that taxes imposed under this Division be paid by instalments, or

(d) include any other information considered appropriate by the municipality.

(3) A business tax bylaw may provide that when a lessee who is liable to pay the tax imposed under this Division in respect of any leased premises sublets the whole or part of the premises, the municipality may require the lessee or the sub-lessee to pay the tax in respect of the whole or part of the premises.

1994 cM-26.1 s374;1999 c11 s19

Assessment not required

374.1 Despite section 374(1)(a), a municipality is not required to prepare an assessment for any business in a class of business that is exempt from taxation under the business tax bylaw.

1998 c24 s33

Exempt businesses

375 The following are exempt from taxation under this Division:

(a) a business operated by the Crown;

(b) an airport operated by a regional airports authority created under section 5(2) of the *Regional Airports Authorities Act*;

(c) property

(i) owned by a municipality and used solely for the operation of an airport by the municipality, or

(ii) held under a lease, licence or permit from a municipality and used solely for the operation of an airport by the lessee, licensee or permittee;

(d) a business operated by a non-profit organization on property that is exempt from taxation under section 362(1)(n).

1994 cM-26.1 s375;1995 c24 s57;1998 c24 s34

Exemption when tax is payable under Division 2

376(1) When machinery and equipment or linear property is located on premises occupied for the purposes of a business and a property tax has been imposed in respect of the machinery and equipment or linear property under Division 2 of this Part in any year, the premises on which that property is located are exempt from taxation under this Division in that year.

(2) If in any year the activities that result from the operation of the machinery and equipment or linear property are not the chief business carried on at the premises, the premises on which that property is located are not exempt from taxation under this Division in that year.

1994 cM-26.1 s376

Business tax rate bylaw

377(1) Each council that has passed a business tax bylaw must pass a business tax rate bylaw annually.

(2) The business tax rate bylaw must set a business tax rate.

(3) If the business tax bylaw establishes classes of business, the business tax rate bylaw must set a business tax rate for each class.

(4) The business tax rate may be different for each class of business established by the business tax bylaw.

(5) The tax rates set by the business tax rate bylaw must not be amended after the municipality sends the tax notices to the taxpayers.

1994 cM-26.1 s377

Calculating amount of tax

378 The amount of tax to be imposed under this Division in respect of a business is calculated by multiplying the assessment for the business by the tax rate to be imposed on that business.

1994 cM-26.1 s378

Supplementary business tax bylaw

379(1) If in any year a council passes a bylaw authorizing supplementary assessments to be prepared in respect of businesses, the council must, in the same year, pass a bylaw authorizing it to impose a supplementary tax in respect of those businesses.

(2) A council that passes a bylaw referred to in subsection (1) must use the tax rates set by its business tax rate bylaw as the supplementary tax rates to be imposed.

(3) The supplementary business tax must be imposed

(a) on each person who operates a business for a temporary period and whose name is not entered on the business tax roll,

(b) on each person who moves into new premises or opens new premises or branches of an existing business, although the person's name is entered on the business tax roll,

(c) on each person who begins operating a business and whose name is not entered on the business tax roll, and

(d) on each person who increases the storage capacity or floor space of the premises occupied for the purposes of a business after the business tax roll has been prepared.

(4) The municipality must prepare a supplementary business tax roll, which may be a continuation of the supplementary business assessment roll or may be separate from that roll.

(5) A supplementary business tax roll must show

(a) the same information that is required to be shown on the business tax roll, and

(b) the date for determining the tax that may be imposed under the supplementary business tax bylaw.

(6) Sections 327(4), 328, 330 and 331 apply in respect of a supplementary business tax roll.

(7) The municipality must

(a) prepare supplementary business tax notices for all taxable businesses shown on the supplementary business tax roll of the municipality, and

(b) send the supplementary business tax notices to the persons liable to pay the taxes.

(8) Sections 333(4), 334, 335, 336, 337 and 338 apply in respect of supplementary business tax notices.

1994 cM-26.1 s379

Grants in place of taxes

380(1) Each year a municipality may apply to the Crown for a grant if there is a business in the municipality operated by the Crown.

(2) The Crown may pay to the municipality a grant not exceeding the amount that would be recoverable by the municipality if the business operated by the Crown were not exempt from taxation under this Division.

1994 cM-26.1 s380

Division 4
Business Improvement Area Tax

Regulations

381 The Minister may make regulations respecting a business improvement area tax.

RSA 2000 cM-26 s381;2015 c8 s50

Division 4.1
Community Revitalization Levy

Definitions

381.1 In this Division,

(a) "incremental assessed value" means the increase in the assessed value of property located in a community revitalization levy area after the date the community revitalization levy bylaw is approved by the Minister under section 381.2(3);

(b) "levy" means a community revitalization levy imposed under section 381.2(2).

2005 c14 s14;2022 c16 s9(66)

Community revitalization levy bylaw

381.2(1) Each council may pass a community revitalization levy bylaw.

(2) A community revitalization levy bylaw authorizes the council to impose a levy in respect of the incremental assessed value of property in a community revitalization levy area to raise revenue to be used toward the payment of infrastructure and other costs associated with the redevelopment of property in the community revitalization levy area.

(3) A community revitalization levy bylaw, or any amendment to it, has no effect unless it is approved by the Minister.

(4) The Minister may approve a community revitalization levy bylaw in whole or in part or with variations and subject to conditions.

2005 c14 s14;2022 c16 s9(67)

Person liable to pay levy

381.3 A levy imposed under this Division must be paid by the assessed persons of the property in the community revitalization levy area.

2005 c14 s14

Incremental assessed value not subject to equalized assessment or requisition

381.4(1) Subject to subsection (2), the incremental assessed value of property in a community revitalization levy area shall not be included for the purpose of calculating

(a) an equalized assessment under Part 9, or

(b) the amount of a requisition under Part 10.

(2) Subsection (1) applies in respect of property in a community revitalization levy area

(a) for a period of 20 years, or

(b) for such other period as determined by the Lieutenant Governor in Council under section 381.5(1)(e.1), which period may not exceed 40 years,

from the year in which the community revitalization levy bylaw is made.

2005 c14 s14;2018 c20 s12

Regulations

381.5(1) The Lieutenant Governor in Council may make regulations

(a) establishing any area in Alberta as a community revitalization levy area;

(b) respecting a levy including, without limitation, regulations respecting the minimum and maximum levy that may be imposed and the application of the levy;

(c) respecting the assessment of property, including identifying or otherwise describing the assessed person in respect of the property, in a community revitalization levy area;

(d) respecting assessment rolls, assessment notices, tax rolls and tax notices in respect of property in a community revitalization levy area;

(e) respecting the application of any provision of this Act, with or without modification, to a community revitalization levy bylaw or a community revitalization levy, or both;

(e.1) determining the period for which section 381.4(1) applies to a community revitalization levy area;

(f) respecting any other matter necessary or advisable to carry out the intent and purpose of this Division.

(2) A regulation under subsection (1) may be specific to a municipality or general in its application.

2005 c14 s14;2018 c20 s12

Division 5
Special Tax

Special tax bylaw

382(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.

RSA 2000 cM-26 s382;2008 cE-6.6 s55

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.

(2) The tax must not be imposed in respect of property that is exempt under section 351.

1994 cM-26.1 s383

Contents of special tax bylaw

384 The special tax bylaw must

(a) state the specific service or purpose for which the bylaw is passed,

(b) describe the area of the municipality that will benefit from the service or purpose and in which the special tax is to be imposed,

(c) state the estimated cost of the service or purpose, and

(d) state whether the tax rate is to be based on

(i) the assessment prepared in accordance with Part 9,

(ii) each parcel of land,

(iii) each unit of frontage, or

(iv) each unit of area,

and set the tax rate to be imposed in each case.

1994 cM-26.1 s384

Condition

385 A special tax bylaw must not be passed unless the estimated cost of the specific service or purpose for which the tax is imposed is included in the budget of the municipality as an estimated expenditure.

1994 cM-26.1 s385

Use of revenue

386(1) The revenue raised by a special tax bylaw must be applied to the specific service or purpose stated in the bylaw.

(2) If there is any excess revenue, the municipality must advertise the use to which it proposes to put the excess revenue.

1994 cM-26.1 s386

Person liable to pay special tax

387 The person liable to pay the tax imposed in accordance with a special tax bylaw is the owner of the property in respect of which the tax is imposed.

1994 cM-26.1 s387;1999 c11 s20

Division 6
Well Drilling Equipment Tax

Well drilling equipment tax bylaw

388(1) Each council may pass a well drilling equipment tax bylaw.

(2) The well drilling equipment tax bylaw authorizes the council to impose a tax in respect of equipment used to drill a well for which a licence is required under the *Oil and Gas Conservation Act*.

1994 cM-26.1 s388

Person liable to pay the tax

389 A tax imposed under this Division must be paid by the person who holds the licence required under the *Oil and Gas Conservation Act* in respect of the well being drilled.

1994 cM-26.1 s389

Calculation of the tax

390(1) The Minister may make regulations prescribing the well drilling equipment tax rate.

(2) A tax imposed under this Division must be calculated in accordance with the tax rate prescribed under subsection (1).

1994 cM-26.1 s390

Division 6.1
Clean Energy Improvement Tax

Interpretation

390.1(1) In this Division, "clean energy improvement" means, subject to the regulations, a renovation, adaptation or installation on eligible private property that

(a) will increase energy efficiency or the use of renewable energy on that property, and

(b) will be paid for in whole or in part by a tax imposed under this Division,

but does not include improvements referred to in section 284(1)(j)(iii), (iii.1) or (iv).

(2) For the purposes of this Division, the amount required to recover the costs of a clean energy improvement may include

(a) the capital cost of undertaking the clean energy improvement,

(b) the cost of professional services needed for the clean energy improvement,

(c) a proportionate share of the costs associated with the administration of a clean energy improvement program,

(d) the cost of financing the clean energy improvement, and

(e) other expenses incidental to the undertaking of the clean energy improvement and to the raising of revenue to pay for it.

2018 c6 s6;2021 c22 s6

Eligibility of properties for clean energy improvements

390.2 Subject to section 390.3(4)(a), property is eligible for a clean energy improvement if the property is

(a) located in a municipality that has passed a clean energy improvement tax bylaw,

(b) one of the following types of private property:

(i) residential;

(ii) non-residential;

(iii) farm land,

and

(c) not designated industrial property.

2018 c6 s6

Clean energy improvement tax bylaw

390.3(1) Each council may pass a clean energy improvement tax bylaw

(a) to establish a clean energy improvement program,

(b) notwithstanding section 251, to authorize the municipality to make a borrowing for the purpose of financing clean energy improvements, and

(c) to enable clean energy improvements to be made to eligible properties.

(2) Before a clean energy improvement is made to any property, a council must pass a clean energy improvement tax bylaw.

(3) A clean energy improvement tax bylaw authorizes the council to impose a clean energy improvement tax in respect of each clean energy improvement made to a property to raise revenue to pay the amount required to recover the costs of those clean energy improvements.

(4) A clean energy improvement tax bylaw must, subject to the regulations,

(a) set out

(i) the types of private property that are eligible for a clean energy improvement, and

(ii) eligible clean energy improvements,

(b) set out

(i) the amount of money to be borrowed for the purpose of financing clean energy improvements,

(ii) the maximum rate of interest, the term and the terms of repayment of the borrowing, and

(iii) the source or sources of money to be used to pay the principal and interest owing under the borrowing,

(c) indicate that, where a municipality has entered into a clean energy improvement agreement with the owner of a property, a clean energy improvement tax will be charged based on the clean energy improvement agreement,

(d) identify the period over which the cost of each eligible clean energy improvement will be spread, which period may vary from improvement to improvement, but the period shall not exceed the probable lifetime of the improvement,

(e) indicate the process by which the owner of a property can apply to the municipality for a clean energy improvement,

(f) include any other information the council considers necessary or advisable, and

(g) include any requirements imposed by the regulations.

(5) Before giving second reading to a proposed clean energy improvement tax bylaw, the council must hold a public hearing with respect to the proposed bylaw in accordance with section 216.4 after giving notice of it in accordance with section 606.

2018 c6 s6;2022 c16 s9(83)

Clean energy improvement agreement

390.4(1) A municipality and the owner of a property shall enter into a clean energy improvement agreement before a clean energy improvement is made to that property.

(2) A clean energy improvement agreement must, subject to the regulations,

(a) describe the proposed clean energy improvement,

(b) identify the property in respect of which the clean energy improvement tax will be imposed,

(c) indicate that the owner of the property will be liable to pay the clean energy improvement tax,

(d) include the amount required to recover the costs of the clean energy improvement and the method of calculation used to determine that amount,

(e) state the period over which the amount required to recover the costs of the clean energy improvement will be paid,

(f) state the portion of the amount required to recover the costs of the clean energy improvement to be paid

(i) by the municipality,

(ii) from revenue raised by the clean energy improvement tax, and

(iii) from other sources of revenue,

(g) describe how the clean energy improvement tax will be revised in the event of a subdivision of the property or a consolidation of the property with any other property, and

(h) include any other information the municipality considers necessary or advisable.

2018 c6 s6

Person liable to pay clean energy improvement tax

390.5(1) The person liable to pay a tax imposed in accordance with a clean energy improvement tax bylaw is the owner of the property in respect of which the tax is imposed.

(2) Repealed 2023 c9 s19(6).

2018 c6 s6;2023 c9 s19(6)

Paying off a clean energy improvement tax

390.6 The owner of a property in respect of which a clean energy improvement tax is imposed may pay the tax at any time.

2018 c6 s6

Refinancing of debt by council

390.7 If, after a clean energy improvement agreement has been made, the council refinances the debt created to pay for the clean energy improvement that is the subject of that agreement at an interest rate other than the rate estimated when the clean energy improvement agreement was made, the council, with respect to future years, may revise the amount required to recover the costs of the clean energy improvement included in that agreement to reflect the change in the interest rate.

2018 c6 s6

Petitions

390.8(1) Notwithstanding section 232(2), electors of a municipality may petition the municipality to

(a) pass a clean energy improvement tax bylaw, or

(b) amend or repeal a clean energy improvement tax bylaw.

(2) For greater certainty, the amendment or repeal of a clean energy improvement tax bylaw does not affect clean energy improvement agreements entered into prior to the passage of that bylaw or the imposition of a clean energy improvement tax in relation to a property where a clean energy improvement has been made.

2018 c6 s6

Regulations

390.9 The Minister may make regulations respecting clean energy improvements, including, without limitation, regulations

(a) respecting eligibility requirements for clean energy improvements;

(b) respecting clean energy improvement agreements;

(c) respecting clean energy improvement tax bylaws;

(d) respecting types of renovations, adaptations or installations for which clean energy improvement agreements may be made and types of renovations, adaptations or installations for which clean energy improvement agreements may not be made;

(e) respecting the disclosure of clean energy improvement agreements to prospective purchasers of property;

(f) respecting limits on the number of improvements to a single property or a type of eligible property for which a tax may be imposed under this Division;

(g) respecting limits on the capital costs of undertaking clean energy improvements on a single property or a type of eligible property under this Division;

(h) respecting clean energy improvement programs, including the administration of clean energy improvement programs.

2018 c6 s6

Division 7
Local Improvement Tax

Definition

391 In this Division, "local improvement" means a project

(a) that the council considers to be of greater benefit to an area of the municipality than to the whole municipality, and

(b) that is to be paid for in whole or in part by a tax imposed under this Division.

1994 cM-26.1 s391

Petitioning rules

392(1) Sections 222 to 226 apply to petitions under this Division, except as they are modified by this section.

(2) A petition is not a sufficient petition unless

(a) it is signed by 2/3 of the owners who would be liable to pay the local improvement tax, and

(b) the owners who sign the petition represent at least 1/2 of the value of the assessments prepared under Part 9 for the parcels of land in respect of which the tax will be imposed.

(3) If a parcel of land is owned by more than one owner, the owners are considered as one owner for the purpose of subsection (2).

(4) If a municipality, school division or provincial health agency or regional health authority under the *Provincial Health Agencies Act* is entitled to sign a petition under this Division, it may give notice to the council prior to or at the time the petition is presented to the council that its name and the assessment prepared for its land under Part 9 are not to be counted in determining the sufficiency of a petition under subsection (2), and the council must comply with the notice.

(5) If a corporation, church, organization, estate or other entity is entitled to sign a petition under this Division, the petition may be signed on its behalf by a person who

(a) is at least 18 years old, and

(b) produces on request a certificate authorizing the person to sign the petition.

RSA 2000 cM-26 s392;2012 cE-0.3 s279;2024 c10 s31

Proposal of local improvement

393(1) A council may on its own initiative propose a local improvement.

(2) A group of owners in a municipality may petition the council for a local improvement.

1994 cM-26.1 s393

Local improvement plan

394 If a local improvement is proposed, the municipality must prepare a local improvement plan.

1994 cM-26.1 s394

Contents of plan

395(1) A local improvement plan must

(a) describe the proposed local improvement and its location,

(b) identify

(i) the parcels of land in respect of which the local improvement tax will be imposed, and

(ii) the person who will be liable to pay the local improvement tax,

(c) state whether the tax rate is to be based on

(i) the assessment prepared in accordance with Part 9,

(ii) each parcel of land,

(iii) each unit of frontage, or

(iv) each unit of area,

(d) include the estimated cost of the local improvement,

(e) state the period over which the cost of the local improvement will be spread,

(f) state the portion of the estimated cost of the local improvement proposed to be paid

(i) by the municipality,

(ii) from revenue raised by the local improvement tax, and

(iii) from other sources of revenue,

and

(g) include any other information the proponents of the local improvement consider necessary.

(2) The estimated cost of a local improvement may include

(a) the actual cost of buying land necessary for the local improvement,

(b) the capital cost of undertaking the local improvement,

(c) the cost of professional services needed for the local improvement,

(d) the cost of repaying any existing debt on a facility that is to be replaced or rehabilitated, and

(e) other expenses incidental to the undertaking of the local improvement and to the raising of revenue to pay for it.

1994 cM-26.1 s395

Procedure after plan is prepared

396(1) When a local improvement plan has been prepared, the municipality must send a notice to the persons who will be liable to pay the local improvement tax.

(2) A notice under subsection (1) must include a summary of the information included in the local improvement plan.

(3) Subject to subsection (3.1), if a petition objecting to the local improvement is filed with the chief administrative officer within 30 days from the notices' being sent under subsection (1) and the chief administrative officer declares the petition to be sufficient, the council must not proceed with the local improvement.

(3.1) The council may, after the expiry of one year after the petition is declared to be sufficient, re-notify in accordance with subsections (1) and (2) the persons who would be liable to pay the local improvement tax.

(4) If a sufficient petition objecting to the local improvement is not filed with the chief administrative officer within 30 days from sending the notices under subsection (1), the council may undertake the local improvement and impose the local improvement tax at any time in the 3 years following the sending of the notices.

(5) When a council is authorized under subsection (4) to undertake a local improvement and

(a) the project has not been started, or

(b) the project has been started but is not complete,

the council may impose the local improvement tax for one year, after which the tax must not be imposed until the local improvement has been completed or is operational.

1994 cM-26.1 s396;1995 c24 s58

Local improvement tax bylaw

397(1) A council must pass a local improvement tax bylaw in respect of each local improvement.

(2) A local improvement tax bylaw authorizes the council to impose a local improvement tax in respect of all land in a particular area of the municipality to raise revenue to pay for the local improvement that benefits that area of the municipality.

(2.1) Despite subsection (2), where the local improvement that is the subject of a local improvement tax bylaw of a council of a municipality is a road to benefit Crown land within an area of the municipality, the local improvement tax bylaw does not authorize the council to impose a local improvement tax to raise revenue to pay for the local improvement unless, before it receives second reading, the bylaw is approved by the Minister responsible for the administration of the Crown land.

(3) Despite section 351(1), no land is exempt from taxation under this section.

RSA 2000 cM-26 s397;2015 c8 s51

Contents of bylaw

398(1) A local improvement tax bylaw must

(a) include all of the information required to be included in the local improvement plan,

(b) provide for equal payments during each year in the period over which the cost of the local improvement will be spread,

(c) set a uniform tax rate to be imposed on

(i) the assessment prepared in accordance with Part 9,

(ii) each parcel of land,

(iii) each unit of frontage, or

(iv) each unit of area,

based on the cost of the local improvement less any financial assistance provided to the municipality by the Crown in right of Canada or Alberta, and

(d) include any other information the council considers necessary.

(2) The local improvement tax bylaw may set the uniform tax rate based on estimated average costs throughout the municipality for a

similar type of local improvement and that rate applies whether the actual cost of the local improvement is greater or less than the uniform tax rate.

1994 cM-26.1 s398

Start-up of a local improvement

399 The undertaking of a local improvement may be started, the local improvement tax bylaw may be passed and debentures may be issued before or after the actual cost of the local improvement has been determined.

1994 cM-26.1 s399

Person liable to pay local improvement tax

400 The person liable to pay the tax imposed in accordance with a local improvement tax bylaw is the owner of the parcel of land in respect of which the tax is imposed.

1994 cM-26.1 s400

Paying off a local improvement tax

401(1) The owner of a parcel of land in respect of which a local improvement tax is imposed may pay the tax at any time.

(2) If the local improvement tax rate is subsequently reduced under section 402 or 403, the council must refund to the owner the appropriate portion of the tax paid.

1994 cM-26.1 s401

Variation of local improvement tax bylaw

402(1) If, after a local improvement tax has been imposed, there is

(a) a subdivision affecting a parcel of land, or

(b) a consolidation of 2 or more parcels of land,

in respect of which a local improvement tax is payable, the council, with respect to future years, must revise the local improvement tax bylaw so that each of the new parcels of land bears an appropriate share of the local improvement tax.

(2) If, after a local improvement tax has been imposed,

(a) there is a change in a plan of subdivision affecting an area that had not previously been subject to a local improvement tax, and

(b) the council is of the opinion that as a result of the change the new parcels of land receive a benefit from the local improvement,

the council, with respect to future years, must revise the local improvement tax bylaw so that each benefitting parcel of land bears an appropriate share of the local improvement tax.

1994 cM-26.1 s402

Variation of local improvement tax rate

403(1) If, after a local improvement tax rate has been set, the council

(a) receives financial assistance from the Crown in right of Canada or Alberta or from other sources that is greater than the amount estimated when the local improvement tax rate was set, or

(b) refinances the debt created to pay for the local improvement at an interest rate lower than the rate estimated when the local improvement tax rate was set,

the council, with respect to future years, may revise the rate so that each benefitting parcel of land bears an appropriate share of the actual cost of the local improvement.

(2) If, after a local improvement tax rate has been set, an alteration is necessary following a complaint under Part 11 or an appeal under Part 12 that is sufficient to reduce or increase the revenue raised by the local improvement tax bylaw in any year by more than 5%, the council, with respect to future years, may revise the rate so that the local improvement tax bylaw will raise the revenue originally anticipated for those years.

(3) If, after a local improvement tax rate has been set, it is discovered that the actual cost of the local improvement is higher than the estimated cost on which the local improvement tax rate is based, the council may revise, once only over the life of the local improvement, the rate with respect to future years so that the local improvement tax bylaw will raise sufficient revenue to pay the actual cost of the local improvement.

1994 cM-26.1 s403;1999 c11 s21

Unusual parcels

404 If some parcels of land in respect of which a local improvement tax is to be imposed appear to call for a smaller or larger proportionate share of the tax because they are corner lots or are differently sized or shaped from other parcels, those parcels may be assigned the number of units of measurement the council considers appropriate to ensure that they will bear a fair portion of the local improvement tax.

1994 cM-26.1 s404

Municipality's share of the cost

405(1) A council may by bylaw require the municipality to pay the cost of any part of a local improvement that the council considers to be of benefit to the whole municipality.

(2) A bylaw under subsection (1) must be advertised if the cost to be paid by the municipality exceeds 50% of the cost of the local improvement less any financial assistance provided to the municipality by the Crown in right of Canada or Alberta.

(3) If financial assistance is provided to the municipality by the Crown in right of Canada or Alberta for a local improvement, the council must apply the assistance to the cost of the local improvement.

1994 cM-26.1 s405

Land required for local improvement

406(1) If a parcel of land is required before a local improvement can be proceeded with, the council may agree with the owner of the parcel that in consideration of

(a) the dedication or gift to the municipality of the parcel of land required, or

(b) a release of or reduction in the owner's claim for compensation for the parcel of land,

the remainder of the owner's land is exempt from all or part of the local improvement tax that would otherwise be imposed.

(2) The tax roll referred to in section 327 must be prepared in accordance with an agreement under this section, despite anything to the contrary in this Act.

1994 cM-26.1 s406

Exemption from local improvement tax

407(1) If a sanitary or storm sewer or a water main is constructed along a road or constructed in addition to or as a replacement of an existing facility

(a) along which it would not have been constructed except to reach some other area of the municipality, or

(b) in order to provide capacity for future development and the existing sanitary and storm sewers and water mains are sufficient for the existing development in the area,

the council may exempt from taxation under the local improvement tax bylaw, to the extent the council considers fair, the parcels of land abutting the road or place.

(2) If a local improvement tax is imposed for a local improvement that replaces a similar type of local improvement,

(a) the balance owing on the existing local improvement tax must be added to the cost of the new local improvement, or

(b) the council must exempt the parcels of land in respect of which the existing local improvement tax is imposed from the tax that would be imposed for the new local improvement.

1994 cM-26.1 s407

Sewers

408(1) A municipality may construct a local improvement for sewer if

(a) the council approves the construction,

(b) the construction is recommended by the Minister of Health or the medical health officer, and

(c) the council considers it to be in the public interest to do so.

(2) The owners of the parcels of land that benefit from a local improvement for sewer have no right to petition against its construction.

RSA 2000 cM-26 s408;2013 c10 s37

Private connection to a local improvement

409(1) If a local improvement for sewer or water has been constructed, the municipality may construct private connections from the local improvement to the street line if the council approves the construction.

(2) The cost of constructing a private connection must be imposed against the parcel of land that benefits from it and the owner of the parcel has no right to petition against its construction.

1994 cM-26.1 s409

Division 7.1
Community Aggregate Payment Levy

Community aggregate payment levy bylaw

409.1(1) Each council may pass a community aggregate payment levy bylaw.

(2) A community aggregate payment levy bylaw authorizes the council to impose a levy in respect of all sand and gravel businesses operating in the municipality to raise revenue to be used

toward the payment of infrastructure and other costs in the municipality.

2005 c14 s15

Person liable to pay levy

409.2 A levy imposed under this Division must be paid by the persons who operate sand and gravel operations in the municipality.

2005 c14 s15

Regulations

409.3(1) The Minister may make regulations

(a) respecting a levy referred to in section 409.1(2), including, without limitation, regulations respecting the maximum levy that may be imposed and the application of the levy;

(b) respecting the application of any provision of this Act, with or without modification, to a community aggregate payment levy bylaw or a community aggregate payment levy, or both;

(c) respecting any other matter necessary or advisable to carry out the intent and purpose of this Division.

(2) A regulation under subsection (1) may be specific to a municipality or general in its application.

2005 c14 s15

Division 8
Recovery of Taxes Related to Land

Definitions

410 In this Division,

(a) "encumbrance" means an encumbrance as defined in the *Land Titles Act*;

(b) "encumbrancee" means the owner of an encumbrance;

(b.1) "parcel of land" means a parcel of land and the improvements on it;

(c) "Registrar" means the Registrar, as defined in the *Land Titles Act*, of the appropriate Land Titles Office;

(c.1) "remedial costs" means all expenses incurred by the Government of Alberta to perform work under an environmental protection order or an enforcement order

issued under the *Environmental Protection and Enhancement Act*;

(d) "reserve bid" means the minimum price at which a municipality is willing to sell a parcel of land at a public auction;

(e) "tax" means a property tax, a community revitalization levy, a special tax, a clean energy improvement tax, a local improvement tax or a community aggregate payment levy;

(f) "tax recovery notification" means a notice, in writing, that part or all of the taxes imposed in respect of a parcel of land by a municipality are in arrears.

RSA 2000 cM-26 s410;2005 c14 s16;2018 c6 s7

Methods of recovering taxes in arrears

411(1) A municipality may attempt to recover tax arrears in respect of a parcel of land

(a) in accordance with this Division, and

(b) subject to subsection (2), in accordance with any other Act or common law right.

(2) A municipality may start an action under subsection (1)(b) at any time before

(a) the parcel is sold at a public auction under section 418, or

(b) the parcel is disposed of in accordance with section 425,

whichever occurs first.

1994 cM-26.1 s411

Tax arrears list

412(1) A municipality must annually, not later than March 31,

(a) prepare a tax arrears list showing the parcels of land in the municipality in respect of which there are tax arrears for more than one year,

(b) send 2 copies of the tax arrears list to the Registrar,

(b.1) send a copy of the tax arrears list to the Minister responsible for the *Unclaimed Personal Property and Vested Property Act*, and

(c) post a copy of the tax arrears list in a place that is accessible to the public during regular business hours.

(2) A tax arrears list must not include a parcel of land in respect of which there is in existence a tax recovery notification from previous years, unless that notification has been removed from the certificate of title for that parcel.

(3) The municipality must notify the persons who are liable to pay the tax arrears that a tax arrears list has been prepared and sent to the Registrar.

RSA 2000 cM-26 s412;2007 cU-1.5 s73

Tax recovery notification

413(1) The Registrar must endorse on the certificate of title for each parcel of land shown on the tax arrears list a tax recovery notification.

(2) The Registrar must certify, on a copy of the tax arrears list, that tax recovery notifications have been endorsed in accordance with subsection (1) and return the certified copy of the tax arrears list to the municipality with a statement of the costs payable to the Land Titles Office by the municipality.

(3) The municipality is responsible for the payment of the costs referred to in subsection (2) but may add the costs to the taxes owing in respect of the parcels of land shown on the tax arrears list.

(4) The Registrar must not remove a tax recovery notification from a certificate of title until the municipality at whose request it was endorsed on the certificate of title requests its removal.

1994 cM-26.1 s413

Removal of improvements

414 When a tax recovery notification has been endorsed on a certificate of title for a parcel of land, the person who is liable to pay the taxes must not remove from the parcel, unless the municipality at whose request the notification was endorsed on the certificate of title consents, any improvements for which that person is also liable to pay the taxes.

1994 cM-26.1 s414

Right to pay tax arrears

415(1) After a tax recovery notification has been endorsed on the certificate of title for a parcel of land, any person may pay the tax arrears in respect of the parcel.

(2) On payment of the tax arrears under subsection (1), the municipality must ask the Registrar to remove the tax recovery notification.

(3) Subject to section 423(3), a person may exercise the right under subsection (1) at any time before the municipality disposes of the parcel in accordance with section 425.

1994 cM-26.1 s415

Right to collect rent to pay tax arrears

416(1) After a tax recovery notification has been endorsed on the certificate of title for a parcel of land, the municipality may send a notice to any person who holds the parcel under a lease from the owner, requiring that person to pay the rent as it becomes due to the municipality until the tax arrears have been paid.

(2) Not less than 14 days before a municipality sends a notice under subsection (1), it must send a notice to the owner of the parcel of land advising the owner of the municipality's intention to proceed under subsection (1).

(2.1) When a parcel of land shown on a tax arrears list is land described in section 304(1)(c) in respect of another municipality, or in section 304(1)(d) or (e), the municipality may send a notice to any person who holds the parcel or a portion of it under a lease, licence or permit from the assessed person to pay the rent, licence fees or permit fees, as the case may be, to the municipality as they become due until the tax arrears have been paid.

(2.2) Not less than 14 days before a municipality sends a notice under subsection (2.1), it must send a notice to the assessed person advising the person of the municipality's intention to proceed under subsection (2.1).

(2.3) Where a parcel of land described in section 304(1)(c) is held under a lease, licence or permit from the Crown in right of Alberta,

(a) the Crown must, on a quarterly basis, notify the municipality in which the parcel is located of any changes in the status of the lease, licence or permit, as the case may be, and

(b) the municipality must send to the Crown that portion of the tax arrears list showing the parcels of land described in section 304(1)(c) that are held by the Crown.

(3) This section does not prevent the municipality from exercising any other right it has to collect the tax arrears.

RSA 2000 cM-26 s416;2015 c8 s52

Warning of sale

417(1) Not later than the August 1 following receipt of a copy of the tax arrears list, the Registrar must, in respect of each parcel of land shown on the tax arrears list, send a notice to

(a) the owner of the parcel of land,

(b) any person who has an interest in the parcel that is evidenced by a caveat registered by the Registrar, and

(c) each encumbrancee shown on the certificate of title for the parcel.

(2) The notice must state

(a) that if the tax arrears in respect of the parcel of land are not paid before March 31 in the next year, the municipality will offer the parcel for sale at a public auction, and

(b) that the municipality may become the owner of the parcel after the public auction if the parcel is not sold at the public auction.

(3) The notice must be sent to the address shown on the records of the Land Titles Office for each person referred to in subsection (1).

1994 cM-26.1 s417;1995 c24 s61

Offer of parcel for sale

418(1) Each municipality must offer for sale at a public auction any parcel of land shown on its tax arrears list if the tax arrears are not paid.

(2) Unless subsection (4) applies, the public auction must be held in the period beginning on the date referred to in section 417(2)(a) and ending on March 31 of the year immediately following that date.

(3) Subsection (1) does not apply to a parcel in respect of which the municipality has started an action under section 411(2) to recover the tax arrears before the date of the public auction.

(4) The municipality may enter into an agreement with the owner of a parcel of land shown on its tax arrears list providing for the payment of the tax arrears over a period not exceeding 3 years, and in that event the parcel need not be offered for sale under subsection (1) until

(a) the agreement has expired, or

(b) the owner of the parcel breaches the agreement,

whichever occurs first.

1994 cM-26.1 s418;1995 c24 s62;1996 c30 s35

Reserve bid and conditions of sale

419 The council must set

(a) for each parcel of land to be offered for sale at a public auction, a reserve bid that is as close as reasonably possible to the market value of the parcel, and

(b) any conditions that apply to the sale.

1994 cM-26.1 s419

Right to possession

420(1) From the date on which a parcel of land is offered for sale at a public auction, the municipality is entitled to possession of the parcel.

(2) For the purposes of obtaining possession of a parcel of land, a designated officer may enter the parcel and take possession of it for and in the name of the municipality and, if in so doing resistance is encountered, the municipality may apply to the Court of King's Bench for an order for the possession of the parcel.

RSA 2000 cM-26 s420;2009 c53 s119;AR 217/2022

Advertisement of public auction

421(1) The municipality must advertise the public auction

(a) in one issue of The Alberta Gazette, not less than 40 days and not more than 90 days before the date on which the public auction is to be held, and

(b) in one issue of a newspaper having general circulation in the municipality, not less than 10 days and not more than 20 days before the date on which the public auction is to be held.

(2) The advertisement must specify the date, time and location of the public auction, the conditions of sale and a description of each parcel of land to be offered for sale.

(3) The advertisement must state that the municipality may, after the public auction, become the owner of any parcel of land not sold at the public auction.

(4) Not less than 30 days before the date of the public auction, the municipality must send a copy of the advertisement referred to in subsection (1)(a) to

(a) the owner of each parcel of land to be offered for sale,

(b) each person who has an interest in any parcel to be offered for sale that is evidenced by a caveat registered by the Registrar, and

(c) each encumbrancee shown on the certificate of title for each parcel to be offered for sale.

RSA 2000 cM-26 s421;2023 c9 s19(7)

Adjournment of auction

422(1) The municipality may adjourn the holding of a public auction to any date within 60 days after the advertised date.

(2) If a public auction is adjourned, the municipality must post a notice in a place that is accessible to the public during regular business hours, showing the new date on which the public auction is to be held.

(3) If a public auction is cancelled as a result of the tax arrears being paid, the municipality must post a notice in a place that is accessible to the public during regular business hours stating that the auction is cancelled.

RSA 2000 cM-26 s422;2023 c9 s19(8)

Right to a clear title

423(1) A person who purchases a parcel of land at a public auction acquires the land free of all encumbrances, except

(a) encumbrances arising from claims of the Crown in right of Canada,

(b) irrigation or drainage debentures,

(c) caveats referred to in section 39.2(11) of the *Condominium Property Act*,

(d) registered easements and instruments registered pursuant to section 69 of the *Land Titles Act*,

(e) right of entry orders as defined in the *Surface Rights Act* registered under the *Land Titles Act*,

(e.1) a caveat that, pursuant to section 3(1.2), 3.01(4) or 3.1(5) of the *New Home Buyer Protection Act*, remains registered against the certificate of title to the land,

(f) a notice of lien filed pursuant to section 38 of the *Rural Utilities Act*,

(g) a notice of lien filed pursuant to section 20 of the *Rural Electrification Loan Act*, and

(h) liens registered pursuant to section 21 of the *Rural Electrification Long-term Financing Act*.

(2) A parcel of land is sold at a public auction when the person who is acting as the auctioneer declares the parcel sold.

(3) There is no right under section 415 to pay the tax arrears in respect of a parcel after it is declared sold.

RSA 2000 cM-26 s423;2014 c10 s59;2015 c8 s53;2025 c13 s2(12)

Transfer of parcel to municipality

424(1) The municipality at whose request a tax recovery notification was endorsed on the certificate of title for a parcel of land may become the owner of the parcel after the public auction, if the parcel is not sold at the public auction.

(2) If the municipality wishes to become the owner of the parcel of land, it must request the Registrar to cancel the existing certificate of title for the parcel of land and issue a certificate of title in the name of the municipality.

(3) A municipality that becomes the owner of a parcel of land pursuant to subsection (1) acquires the land free of all encumbrances, except

(a) encumbrances arising from claims of the Crown in right of Canada,

(b) irrigation or drainage debentures,

(c) registered easements and instruments registered pursuant to section 69 of the *Land Titles Act*,

(d) right of entry orders as defined in the *Surface Rights Act* registered under the *Land Titles Act*,

(e) a notice of lien filed pursuant to section 38 of the *Rural Utilities Act*,

(f) a notice of lien filed pursuant to section 20 of the *Rural Electrification Loan Act*, and

(g) liens registered pursuant to section 21 of the *Rural Electrification Long-term Financing Act*.

(4) A certificate of title issued to the municipality under this section must be marked "Tax Forfeiture" by the Registrar.

1994 cM-26.1 s424;1995 c24 s64;1996 c30 s36;1998 c24 s38;1999 c11 s23

Right to dispose of parcel

425(1) A municipality that becomes the owner of a parcel of land pursuant to section 424 may dispose of the parcel

(a) by selling it at a price that is as close as reasonably possible to the market value of the parcel, or

(b) by depositing in the account referred to in section 427(1)(a) an amount of money equal to the price at which the municipality would be willing to sell the parcel under clause (a).

(2) The municipality may grant a lease, licence or permit in respect of the parcel.

(3) Repealed 1995 c24 s65.

(4) If a parcel of land is disposed of under subsection (1), the municipality must request the Registrar to delete the words "Tax Forfeiture" from the certificate of title issued in the name of the municipality for the parcel.

1994 cM-26.1 s425;1995 c24 s65

Minister's authority to transfer parcel

425.1(1) The Minister may administer, transfer to another Minister, transfer to the municipality in which the land is situated or, subject to section 425, dispose of any parcel of land acquired by the Minister under this Part or a predecessor of this Part.

(2) The Minister may cancel the tax arrears on any land referred to in subsection (1) and require the Registrar to remove the tax recovery notification caveat respecting those tax arrears.

1995 c24 s66

Revival of title on payment of arrears

426(1) If the tax arrears in respect of a parcel of land are paid after the municipality becomes the owner of the parcel under section 424 but before the municipality disposes of the parcel under section 425(1), the municipality must notify the Registrar.

(2) The Registrar must cancel the certificate of title issued under section 424(2) and revive the certificate of title that was cancelled under section 424(2).

(3) A certificate of title revived by the Registrar is subject

(a) to the same notifications, charges and encumbrances to which it would have been subject if it had not been cancelled under section 424(2), and

(b) to any estate, interest or encumbrance created while the parcel was registered in the name of the municipality.

1994 cM-26.1 s426;1996 c30 s37

Separate account for sale proceeds

427(1) The money paid for a parcel of land at a public auction or pursuant to section 425

(a) must be deposited by the municipality in an account that is established solely for the purpose of depositing money from the sale or disposition of land under this Division, and

(b) must be paid out in accordance with this section and section 428.

(2) The following must be paid first and in the following order:

(a) any remedial costs relating to the parcel;

(a.1) the tax arrears in respect of the parcel;

(b) any lawful expenses of the municipality in respect of the parcel;

(c) any expenses owing to the Crown that have been charged against the parcel of land under section 553;

(d) an administration fee of 5% of the amount paid for the parcel, payable to the municipality.

(3) If there is any money remaining after payment of the tax arrears and costs listed in subsection (2), the municipality must notify the previous owner that there is money remaining.

(3.1) Subject to subsection (3.3), if the municipality is satisfied that there are no debts that are secured by an encumbrance on the certificate of title for the parcel of land, the municipality may pay the money remaining to the previous owner.

(3.2) If the municipality is not satisfied that there are no debts that are secured by an encumbrance on the certificate of title for the parcel of land, the municipality must notify the previous owner that an application may be made under section 428(1) to recover all or part of the money.

(3.3) For the purposes of this Division, "previous owner" includes the Crown in right of Alberta if the municipality has been notified by the Minister responsible for the *Unclaimed Personal Property and Vested Property Act* that the land has vested in the Crown, and any money remaining after payment of the tax arrears and costs set out in subsection (2) must be paid to the Minister responsible for the *Unclaimed Personal Property and Vested Property Act*.

(4) Money paid to a municipality under a lease, licence or permit granted under section 425(2) must be placed in the account referred to in subsection (1) and distributed in accordance with this section and section 428.

RSA 2000 cM-26 s427;2007 cU-1.5 s73

Distribution of surplus sale proceeds

428(1) A person may apply to the Court of King's Bench for an order declaring that the person is entitled to a part of the money in the account referred to in section 427(1).

(2) An application under this section must be made within 10 years after

(a) the date of the public auction, if the parcel was sold at a public auction, or

(b) the date of a sale under section 425, if the parcel was sold at a sale under that section.

(3) The Court must decide if notice must be given to any person other than the applicant and in that event the hearing must be adjourned to allow notice to be given.

(4) In making an order, the Court must have regard to the priorities in which sale proceeds are distributed in a foreclosure action.

RSA 2000 cM-26 s428;2009 c53 s119;AR 217/2022

Payment of undistributed money to municipality

428.1 If no application is made under section 428 within the 10-year period referred to in section 428(2), the municipality may, for any purpose, use the money deposited in accordance with section 427 that remains undistributed.

1995 c24 s68

Transfer to municipality after 15 years

428.2(1) Despite anything in this Division, where a parcel of land has been offered for sale but not sold at a public auction and the certificate of title for the parcel has been marked "Tax Forfeiture" by the Registrar, the municipality may request the Registrar to cancel the existing certificate of title for the parcel of land and

issue a certificate of title in the name of the municipality on the expiry of 15 years following the date of the public auction.

(1.1) This section does not apply to land respecting which the Minister responsible for the *Unclaimed Personal Property and Vested Property Act* has notified the municipality that the land has vested in the Crown.

(2) On the issuance of a certificate of title in the name of the municipality, all responsibilities of the municipality under this Division to the previous owner of the parcel of land cease.

(3) Where a certificate of title is issued to a municipality under subsection (1) and there are remedial costs owing in respect of the parcel of land, the municipality must reimburse the Crown in right of Alberta the lesser of

(a) the fair market value of the parcel of land, and

(b) the amount of the remedial costs.

(4) A municipality that becomes the owner of a parcel of land pursuant to subsection (1) acquires the land free of all encumbrances, except

(a) encumbrances arising from claims of the Crown in right of Canada,

(b) irrigation or drainage debentures,

(c) registered easements and instruments registered pursuant to section 69 of the *Land Titles Act*,

(d) right of entry orders as defined in the *Surface Rights Act* registered under the *Land Titles Act*,

(e) a notice of lien filed pursuant to section 38 of the *Rural Utilities Act*,

(f) a notice of lien filed pursuant to section 20 of the *Rural Electrification Loan Act*, and

(g) liens registered pursuant to section 21 of the *Rural Electrification Long-term Financing Act*.

RSA 2000 cM-26 s428.2;2007 cU-1.5 s73;2019 c20 s23

Prohibited bidding and buying

429(1) When a municipality holds a public auction or another sale under section 425, the auctioneer, the councillors, the chief administrative officer and the designated officers and employees of

the municipality must not bid for or buy, or act as an agent in buying, any parcel of land offered for sale, unless subsection (2) applies.

(2) A municipality may direct a designated officer or employee of the municipality to bid for or buy a parcel of land that the municipality wishes to become the owner of.

1994 cM-26.1 s429

Right to place tax arrears on new parcels of land

429.1 When there are tax arrears in respect of a parcel of land that is to be subdivided, the municipality may distribute the tax arrears and any taxes that may be imposed in respect of the parcel among the parcels of land that are created by the subdivision in a manner the municipality considers appropriate.

1995 c24 s69

Minerals

430 If, as a result of proceedings under this Act or any other Act providing for the forfeiture of land or minerals, or both, for arrears of taxes, minerals are vested in the Minister or in a municipality that later passed or passes to the control of the Minister, the minerals are the property of the Crown and no person has any claim to or interest in them, despite anything in this Act or the Act under which the minerals were forfeited.

1994 cM-26.1 s430

Acquisition of minerals

431(1) In respect of any parcel of land or minerals

(a) acquired by a municipality before or after March 5, 1948, pursuant to a tax recovery notification or caveat endorsed on the certificate of title by the Registrar, and

(b) subsequently registered in the name of the municipality,

the municipality is deemed to have taken or to take title only to those minerals that the municipality was authorized and empowered to assess at the time of the issuance of the certificate of title in the name of the municipality, and any corrections to the records of any Land Titles Office made before March 5, 1948 to effect this purpose are hereby confirmed and validated.

(2) A municipality must not transfer, lease, mortgage or otherwise dispose of or deal in any minerals or any interest in minerals without first obtaining the written consent of the Minister, and any disposition or dealing made without the consent of the Minister has no effect.

(3) Any certificate of title issued in the name of a municipality before or after March 5, 1948 to or including any minerals, other than minerals that the municipality was authorized and empowered to assess at the time of the acquisition, may be corrected under the *Land Titles Act* to limit the certificate of title to the minerals the municipality was authorized and empowered to acquire, and all other necessary corrections may be made under the *Land Titles Act* on other certificates of title.

(4) This section does not affect an interest in minerals acquired by any person from a municipality before March 5, 1948.

1994 cM-26.1 s431

Right of way

432 After the date on which a municipality becomes the owner of a parcel of land under section 424, if an application is made to a municipality

(a) for a right of entry by an operator entitled to apply for a right of entry order under the *Surface Rights Act*, or

(b) for a right of way for a railway, pipeline, transmission line, pole line, conduit, irrigation or drainage ditch or other similar purpose, by an applicant entitled to expropriate for that purpose under any Act,

the municipality may grant the right of entry or right of way.

1994 cM-26.1 s432

When parcel becomes part of another municipality

433(1) If proceedings affecting a parcel of land have been started under this Division and the parcel of land later becomes part of another municipality, the proceedings must be continued by that municipality as if the parcel had always been included in it, and that municipality must pay to the municipality that started the proceedings, to the extent that municipality receives sufficient money to do so, the costs incurred by the original municipality in connection with the parcel.

(2) When a parcel of land becomes part of another municipality, the Registrar must, on receipt of an order of the Minister, issue a new certificate of title showing the parcel to be registered in the name of that municipality.

1994 cM-26.1 s433

Non-liability for condition of land

434 If the Minister becomes the owner of a parcel of land pursuant to this Division, the Minister is not liable in respect of the state and condition of the parcel or any improvements to it.

1994 cM-26.1 s434

Action for condition of land prohibited

434.1(1) No action for damages may be commenced against a municipality with respect to the state and condition of a parcel of land, or any improvements to it, shown on the tax arrears list of the municipality unless

(a) after the date on which the municipality is entitled to possession of the parcel under section 420, or

(b) after the date on which the municipality becomes the owner of the parcel under section 424,

the municipality releases on that parcel a new or additional substance into the environment that may cause, is causing or has caused an adverse effect or the municipality aggravates the adverse effect of the release of a substance into the environment on that parcel.

(2) Subsection (1) does not relieve a municipality of liability respecting a parcel of land, or any improvement to it, that was owned by the municipality before the parcel was placed on the municipality's tax arrears list.

1996 c30 s40

Continuation of proceedings

435(1) With respect to Edmonton, Calgary and Medicine Hat, all proceedings taken or that were required to be taken under any predecessor of this Act, as modified or varied by any special provisions of the charters of the respective cities, must be continued or taken, as the case may be, under this Division wherever possible.

(2) The Minister may make regulations or orders for the purpose of overcoming any procedural or other difficulty occasioned by the differences between this Division and the charters of Edmonton, Calgary and Medicine Hat.

1994 cM-26.1 s435

Deemed compliance with Act

436 Any municipality that acquired land under a predecessor of this Act is deemed to have complied with the requirements of that Act.

1994 cM-26.1 s436

Division 8.1
Recovery of Taxes Related to Designated Manufactured Homes

Definitions

436.01 In this Division,

(a) "financing change statement" means a financing change statement as defined in the *Personal Property Security Act*;

(b) "financing statement" means a financing statement as defined in the *Personal Property Security Act*;

(c) "register", except where the context otherwise requires, means to register by means of a financing statement in the Registry in accordance with the *Personal Property Security Act* and the regulations made under that Act;

(d) "Registry" means the Personal Property Registry;

(e) "reserve bid" means the minimum price at which a municipality is willing to sell a designated manufactured home at a public auction;

(f) "security interest" means a security interest as defined in the *Personal Property Security Act*;

(g) "tax" means a property tax or a community revitalization levy imposed in respect of property referred to in section 304(1)(j)(i) or (k);

(h) "tax arrears list" means a tax arrears list prepared by a municipality under section 436.03(1)(a);

(i) "tax recovery lien" means a charge to secure the amount of taxes owing to a municipality in respect of a designated manufactured home.

RSA 2000 cM-26 s436.01;2005 c14 s17

Methods of recovering taxes in arrears

436.02(1) A municipality may attempt to recover tax arrears in respect of a designated manufactured home

(a) in accordance with this Division, or

(b) subject to subsection (2), in accordance with Division 9 or with any other Act or common law right.

(2) A municipality may start an action under subsection (1)(b) at any time before

(a) the designated manufactured home is sold at a public auction under section 436.09, or

(b) the designated manufactured home is disposed of in accordance with section 436.15(a),

whichever occurs first.

1998 c24 s40

Tax arrears list

436.03(1) A municipality must annually, not later than March 31,

(a) prepare a tax arrears list that shows the designated manufactured homes in the municipality in respect of which there are tax arrears for more than one year, and that may also show the designated manufactured homes in the municipality in respect of which there are tax arrears for less than one year,

(b) register a tax recovery lien against each designated manufactured home shown on the tax arrears list, and

(c) post a copy of the tax arrears list in a place that is accessible to the public during regular business hours.

(2) A municipality must not register a tax recovery lien against a designated manufactured home in respect of which there exists a tax recovery lien registered from previous years unless that lien has first been discharged.

(3) If a subsequent tax recovery lien is registered in error, it is deemed to be of no effect.

(4) The municipality must give written notice to the owner of each designated manufactured home shown on the tax arrears list that a tax recovery lien has been registered against the designated manufactured home.

(5) The municipality must give written notice to the owner of each manufactured home community containing one or more designated manufactured homes shown on the tax arrears list that a tax recovery lien has been registered against the designated manufactured home or homes.

1998 c24 s40

Costs of recovery

436.04(1) A municipality is responsible for the payment of the costs it incurs in carrying out the measures referred to in section 436.03, but it may add the costs to the tax roll in respect of the designated manufactured home shown on the tax arrears list.

(2) No person shall register a financing change statement to discharge the registration of a tax recovery lien against a designated manufactured home without the authorization of the municipality in whose favour the lien is registered.

(3) If a tax recovery lien is discharged in error, the municipality may, within 30 days after the discharge and without any administration fee charged by the Government of Alberta, re-register the tax recovery lien, which has the same effect as if the original tax recovery lien had not been discharged.

1998 c24 s40

Removal of designated manufactured home or improvements

436.05 When a tax recovery lien has been registered against a designated manufactured home, no person shall remove from the site the designated manufactured home or any other improvements located on the site for which the owner of the designated manufactured home is also liable to pay the taxes, unless the municipality that registered the lien consents.

1998 c24 s40

Right to pay tax arrears

436.06(1) When a tax recovery lien has been registered against a designated manufactured home, any person may pay the tax arrears in respect of that designated manufactured home.

(2) On payment of the tax arrears under subsection (1), the municipality must register a financing change statement to discharge the registration of the tax recovery lien.

(3) A person may exercise the right under subsection (1) at any time before

(a) the designated manufactured home is sold at a public auction under section 436.09, or

(b) the designated manufactured home is disposed of in accordance with section 436.15(a).

1998 c24 s40

Right to collect rent to pay tax arrears

436.07(1) When a tax recovery lien has been registered against a designated manufactured home, the municipality may send a written notice to any person who rents or leases the designated manufactured home from the owner of the designated manufactured home, requiring that person to pay the rent or lease payments, as the case may be, to the municipality until the tax arrears have been paid.

(2) Not less than 14 days before a municipality sends a notice under subsection (1), it must send a notice to the owner of the designated manufactured home advising the owner of the municipality's intention to proceed under subsection (1).

(3) The municipality must send a copy of the notice under subsection (2) to the owner of the manufactured home community where the designated manufactured home is located.

(4) This section does not prevent the municipality from exercising any other right it has to collect the tax arrears.

1998 c24 s40

Warning of sale

436.08(1) Not later than August 1 following preparation of the tax arrears list, the municipality must, in respect of each designated manufactured home shown on the tax arrears list, send a written notice to

(a) the owner of the designated manufactured home,

(b) the owner of the manufactured home community where the designated manufactured home is located, and

(c) each person who has a security interest in or a lien, writ, charge or other encumbrance against the designated manufactured home as disclosed by a search of the Registry using the serial number of the designated manufactured home.

(2) The notice must state that if the tax arrears in respect of the designated manufactured home are not paid before March 31 in the next year, the municipality will offer the designated manufactured home for sale at a public auction.

(3) The notice under subsection (1) must be sent to the address shown on the records of the Registry for each person referred to in subsection (1)(c).

1998 c24 s40;1999 c11 s25

Offer of designated manufactured home for sale

436.09(1) Each municipality must offer for sale at a public auction any designated manufactured home shown on its tax arrears list if the tax arrears are not paid.

(2) Unless subsection (4) applies, the public auction must be held in the period beginning on the date referred to in section 436.08(2) and ending on March 31 of the year immediately following that date.

(3) Subsection (1) does not apply to a designated manufactured home in respect of which the municipality has started an action under section 436.02(2) to recover the tax arrears before the date of the public auction.

(4) The municipality may enter into an agreement with the owner of a designated manufactured home shown on its tax arrears list providing for the payment of the tax arrears over a period not exceeding 3 years, and in that event the designated manufactured home need not be offered for sale under subsection (1) until

(a) the agreement has expired, or

(b) the owner of the designated manufactured home breaches the agreement,

whichever occurs first.

1998 c24 s40

Reserve bid and conditions for sale

436.1 The council must set for each designated manufactured home to be offered for sale at a public auction,

(a) a reserve bid that is as close as reasonably possible to the market value of the designated manufactured home, and

(b) any conditions that apply to the sale.

1998 c24 s40

Right to possession

436.11(1) From the date on which a designated manufactured home is offered for sale at a public auction, the municipality is entitled to possession of the designated manufactured home.

(2) For the purpose of obtaining possession of a designated manufactured home, a designated officer may enter the designated manufactured home and take possession of it for and in the name of the municipality, and if in so doing the designated officer encounters resistance, the municipality may apply to the Court of King's Bench for an order for possession of the designated manufactured home.

RSA 2000 cM-26 s436.11;2009 c53 s119;AR 217/2022

Advertisement of public auction

436.12(1) The municipality must advertise the public auction in at least one issue of a newspaper having general circulation in the municipality, not less than 10 days and not more than 30 days before the date on which the public auction is to be held.

(2) The advertisement must specify the date, time and location of the public auction, the conditions of sale and a description of each designated manufactured home to be offered for sale.

(3) Not less than 30 days before the date of the public auction, the municipality must send a copy of the advertisement referred to in subsection (1) to each person referred to in section 436.08(1).

RSA 2000 cM-26 s436.12;2023 c9 s19(9)

Adjournment of auction

436.13(1) The municipality may adjourn the holding of a public auction to any date within 60 days after the advertised date.

(2) If a public auction is adjourned, the municipality must

(a) post a notice in a place that is accessible to the public during regular business hours, showing the new date on which the public auction is to be held, and

(b) send a copy of the notice to each person referred to in section 436.08(1).

(3) If a public auction is cancelled as a result of the payment of the tax arrears, the municipality must

(a) post a notice in a place that is accessible to the public during regular business hours stating that the auction is cancelled, and

(b) send a copy of the notice to each person referred to in section 436.08(1).

RSA 2000 cM-26 s436.13;2023 c9 s19(10)

Unencumbered ownership

436.14(1) A person who purchases a designated manufactured home at a public auction or pursuant to section 436.15(a) acquires the designated manufactured home free of all security interests, liens, writs, charges and other encumbrances, except encumbrances arising from claims of the Crown in right of Canada, and all obligations secured by the security interests, liens, writs, charges and other encumbrances are, as regards the purchaser, deemed performed.

(2) When a person purchases a designated manufactured home at a public auction or pursuant to section 436.15(a), the municipality must, in respect of any security interest in or lien, writ, charge or other encumbrance against the designated manufactured home that exists on the date of sale as disclosed by a search of the Registry using the serial number of the designated manufactured home, register a financing change statement

(a) to amend the collateral description in the registration to exclude the designated manufactured home, or

(b) if the designated manufactured home is the only collateral described in the registration, to discharge the registration.

(3) Subsection (2) does not apply to a registration for which the purchaser is named as a debtor in a registered financing statement.

(4) Subsection (2) operates despite section 68 of the *Personal Property Security Act*.

(5) A designated manufactured home is sold at a public auction when the person who is acting as the auctioneer declares the designated manufactured home sold.

1998 c24 s40

Right to sell or dispose of designated manufactured home

436.15 If a designated manufactured home is not sold at a public auction under section 436.09, the municipality may

(a) dispose of it

(i) by selling it at a price that is as close as reasonably possible to the market value of the designated manufactured home, or

(ii) by depositing in the account referred to in section 436.17(1)(a) an amount of money equal to the price at which the municipality would be willing to sell the designated manufactured home under subclause (i),

or

(b) grant a lease in respect of it.

1998 c24 s40

Payment of tax arrears

436.16(1) If the tax arrears in respect of a designated manufactured home are paid before the municipality disposes of it under section 436.15(a) or while the designated manufactured home is being leased under section 436.15(b), the municipality must return the designated manufactured home to its owner.

(2) Before returning the designated manufactured home to its owner under subsection (1), the municipality must send a written notice

(a) to each person referred to in section 436.08(1), and

(b) if the municipality has leased the designated manufactured home under section 436.15(b), to the person leasing it.

(3) The notice must state that

(a) the designated manufactured home will be returned to the owner after 30 days from the date of the notice, and

(b) despite any provision to the contrary in a lease agreement in respect of the designated manufactured home, the lease expires 30 days after the date of the notice.

(4) Subsection (3) applies despite anything contained in the *Residential Tenancies Act*.

1998 c24 s40

Separate account for sale proceeds

436.17(1) The money paid for a designated manufactured home at a public auction or pursuant to section 436.15(a)

(a) must be deposited by the municipality in an account that is established solely for the purpose of depositing money from the sale or disposition of designated manufactured homes under this Division, and

(b) must be paid out in accordance with this section and section 436.18.

(2) Money paid to a municipality as rent under a lease granted under section 436.15(b) must be placed in the account referred to in subsection (1) and distributed in accordance with this section and section 436.18.

(3) The following must be paid first and in the following order:

(a) the tax arrears in respect of the designated manufactured home;

(b) any lawful expenses of the municipality in respect of the designated manufactured home;

(c) an administration fee of 5% of the amount deposited in respect of the designated manufactured home pursuant to subsection (1), payable to the municipality.

(4) If there is any money remaining after payment of the tax arrears and costs listed in subsection (3), the municipality must notify the previous owner of the designated manufactured home that there is money remaining.

(5) If the municipality is satisfied after a search of the Registry using the serial number of the designated manufactured home that there are no security interests in or liens, writs, charges or other encumbrances against the designated manufactured home, the municipality may pay the money remaining after the payments under subsection (3) to the previous owner of the designated manufactured home.

(6) If the municipality is not satisfied after a search of the Registry using the serial number of the designated manufactured home that there are no security interests in or liens, writs, charges or other encumbrances against the designated manufactured home, the municipality must notify the previous owner that an application may be made under section 436.18 to recover all or part of the money.

1998 c24 s40

Distribution of surplus sale proceeds

436.18(1) A person may apply to the Court of King's Bench for an order declaring that the person is entitled to a part of the money in the account referred to in section 436.17(1).

(2) An application under this section must be made within 5 years after

(a) the date of the public auction, if the designated manufactured home was sold at a public auction, or

(b) the date of a sale under section 436.15(a), if the designated manufactured home was sold under that section.

(3) The Court must decide if notice must be given to any person other than the applicant and in that event the hearing must be adjourned to allow notice to be given.

RSA 2000 cM-26 s436.18;2009 c53 s119;AR 217/2022

Payment of undistributed money to municipality

436.19 If no application is made under section 436.18 within the 5-year period referred to in section 436.18, the municipality may, for any purpose, use the money deposited in accordance with section 436.17 that remains undistributed.

1998 c24 s40

Transfer to municipality after 10 years

436.2(1) Despite anything in this Division, where a designated manufactured home has been offered for sale but not sold at a public auction and the municipality has not disposed of it under section 436.15(a) within 10 years following the date of the public auction,

(a) sections 436.16, 436.17 and 436.18 cease to apply with respect to that designated manufactured home, and

(b) the municipality becomes the owner of the designated manufactured home free of all security interests, liens, writs, charges and other encumbrances, except encumbrances arising from claims of the Crown in right of Canada, and all obligations secured by the security interests, liens, writs, charges or encumbrances are, as regards the municipality, deemed performed.

(2) When the municipality becomes the owner of a designated manufactured home under subsection (1), the municipality may, in respect of any security interest in or lien, writ, charge or other encumbrance against the designated manufactured home as disclosed by a search of the Registry using the serial number of the designated manufactured home, register a financing change statement

(a) to amend the collateral description in the registration to exclude the designated manufactured home, or

(b) if the designated manufactured home is the only collateral described in the registration, to discharge the registration.

(3) Subsection (2) operates despite section 68 of the *Personal Property Security Act*.

1998 c24 s40

Prohibited bidding and buying

436.21(1) When a municipality holds a public auction under section 436.09 or a sale under section 436.15(a), the auctioneer, the councillors, the chief administrative officer and the designated officers and employees of the municipality must not bid for or buy, or act as an agent in buying, any designated manufactured home offered for sale, unless subsection (2) applies.

(2) A municipality may direct a designated officer or employee of the municipality to bid for or buy a designated manufactured home of which the municipality wishes to become the owner.

1998 c24 s40

Manufactured home moved to another municipality

436.22 If, after tax recovery proceedings affecting a designated manufactured home are started under this Division, the designated manufactured home is moved to another municipality or its site becomes part of another municipality,

(a) the proceedings must be continued by that other municipality as if the designated manufactured home had always been included in it, and

(b) the other municipality must pay to the municipality that commenced the proceedings, to the extent that the other municipality receives sufficient money to do so, the costs incurred by the original municipality in connection with the tax recovery proceedings.

1998 c24 s40

Regulations

436.23 The Minister may make regulations

(a) respecting the rights and obligations of a municipality in relation to its possession of a designated manufactured home under this Division;

(b) respecting any other matter related to the recovery of taxes under this Division that the Minister considers necessary to carry out the intent of this Division.

1998 c24 s40

Reporting requirements

436.24(1) Unless a municipality passes a bylaw to the contrary, the owner of a manufactured home community must provide monthly reports to the chief administrative officer or a designated officer of the municipality regarding

(a) the ownership of all designated manufactured homes in the manufactured home community, including the serial numbers of the designated manufactured homes, and

(b) the movement of all designated manufactured homes in and out of the manufactured home community.

(2) Despite subsection (1), a municipality may pass a bylaw requiring the owner of the manufactured home community to provide the reports required under subsection (1) to the municipality on the dates specified by the municipality, but not more than once a month.

1998 c24 s40

Division 9
Recovery of Taxes Not Related to Land

Definitions

437 In this Division,

(a) "distress warrant" means a written instruction to seize goods of the person named in the warrant;

(b) "period for payment" means,

(i) in respect of tax imposed on linear property, machinery and equipment or property referred to in section 304(1)(f), the 120 days following the sending of the tax notice by the municipality, or

(ii) in respect of tax imposed on any other property,

(A) if the person liable to pay the tax is a resident of the municipality, the 14 days following the sending of the tax notice by the municipality, or

(B) if the person liable to pay the tax is not a resident of the municipality, the 30 days following the sending of the tax notice by the municipality;

(c) "tax" means

(i) a business tax,

(ii) a well drilling equipment tax,

(ii.1) a community aggregate payment levy, or

(iii) a property tax or community revitalization levy imposed in respect of property referred to in section 304(1)(c), (f), (g), (h), (i), (j)(i), (k) or (l);

(d) "tax arrears" means taxes that remain unpaid after the expiry of the period for payment.

RSA 2000 cM-26 s437;2005 c14 s18;2021 c22 s7;2024 c11 s2(27)

Methods of recovering taxes in arrears

438(1) A municipality may attempt to recover tax arrears

(a) in accordance with this Division, and

(b) subject to subsection (2), in accordance with any other Act or common law right.

(2) A municipality may start an action under subsection (1)(b) at any time before the goods are sold at a public auction or the municipality becomes the owner of the goods under section 448, whichever occurs first.

1994 cM-26.1 s438

Right to issue distress warrant

439(1) A municipality wishing to recover tax arrears pursuant to this Division may issue a distress warrant.

(2) Each municipality may, in writing, authorize a designated officer or appoint a person to the position of designated officer to prepare and issue distress warrants and seize goods pursuant to distress warrants on behalf of the municipality.

1994 cM-26.1 s439

Seizure of goods

440(1) When a distress warrant has been issued, a civil enforcement agency or a person referred to in section 439(2) must place sufficient goods under seizure to satisfy the amount of the claim shown in the warrant.

(2) The person placing goods under seizure may ask the person who owns or has possession of the seized goods to sign a bailee's undertaking agreeing to hold the seized goods for the municipality.

(3) If a person refuses to sign a bailee's undertaking, the person placing goods under seizure may remove the goods from the premises.

(4) When a bailee's undertaking has been signed under subsection (2), the goods specified in it are deemed to have been seized.

(5) A seizure under this section continues until the municipality

(a) abandons the seizure by written notice, or

(b) sells the goods.

(6) The municipality is not liable for wrongful or illegal seizure or for loss of or damage to goods held under a seizure under this section if a bailee's undertaking relating to the seized goods has been signed pursuant to subsection (2).

1994 cM-26.1 s440;1994 cC-10.5 s146;1997 c19 s3

Goods affected by distress warrant

441(1) A person may seize the following goods pursuant to a distress warrant:

(a) goods belonging to the person who is liable to pay the tax arrears or in which that person has an interest;

(b) goods of a business that is liable to pay business tax arrears, even if the goods have been sold to a purchaser of the business;

(c) goods of a corporation that are in the hands of

(i) a receiver appointed for the benefit of creditors,

(ii) an authorized trustee in bankruptcy, or

(iii) a liquidator appointed under a winding-up order.

(2) If a person who is liable to pay tax arrears is in possession of goods belonging to others for the purpose of storing the goods, those goods must not be seized pursuant to the distress warrant.

1994 cM-26.1 s441

Date for issuing distress warrant

442(1) A distress warrant must not be issued until the period for payment expires, unless subsection (2) applies.

(2) If, before the period for payment expires, a municipality has reason to believe that a person is about to move out of the municipality goods that are to be seized under a distress warrant, the municipality may apply to a justice of the peace for an order authorizing the municipality to issue the distress warrant before the period for payment expires.

1994 cM-26.1 s442

Right to pay tax arrears

443(1) After goods have been seized under a distress warrant, any person may pay the tax arrears.

(2) On payment of the tax arrears under subsection (1), the municipality must release the goods from seizure.

(3) A person may exercise the right under subsection (1) at any time before the municipality sells the goods at a public auction or becomes the owner of the goods under section 448.

1994 cM-26.1 s443

Right to collect rent to pay tax arrears

444(1) If a distress warrant has been issued to recover tax arrears in respect of a business and the person who is liable to pay the business tax arrears owns property that is leased to one or more tenants, the municipality may send a notice to each tenant requiring the tenant to pay the rent as it becomes due to the municipality until the business tax arrears have been paid.

(2) Not less than 14 days before a municipality sends a notice under subsection (1), it must send a notice to the owner of the property advising the owner of the municipality's intention to proceed under subsection (1).

(3) This section does not prevent the municipality from exercising any other right it has to collect the tax arrears.

1994 cM-26.1 s444

Sale of property

445(1) The municipality must offer for sale at a public auction goods that have been seized under a distress warrant if the tax arrears are not paid, unless the municipality starts an action under section 438(2) to recover the tax arrears before the date of the public auction.

(2) The municipality must advertise a public auction by posting a notice in at least 3 public places in the municipality near the goods to be sold not less than 10 days before the date of the auction.

(3) The advertisement must specify the date, time and location of the public auction, the conditions of sale, a description of the goods to be sold and the name of the person whose goods are to be sold.

(4) The advertisement must state that the municipality will become the owner of any goods not sold at the public auction, immediately after the public auction.

1994 cM-26.1 s445

Date of public auction

446(1) The public auction must be held not more than 60 days after the goods are seized under the distress warrant.

(2) The municipality may adjourn the holding of a public auction but must post a notice in accordance with section 445(2) showing the new date on which the public auction is to be held.

1994 cM-26.1 s446

Exception to sale at auction

447 Despite section 445(1), a municipality may have grain seized under a distress warrant hauled to the nearest elevator or other convenient place of storage and may dispose of the grain at the current market price.

1994 cM-26.1 s447

Transfer to municipality

448 The municipality becomes the owner of any goods offered for sale but not sold at a public auction, immediately after the public auction and may dispose of the goods by selling them.

1994 cM-26.1 s448

Separate account for sale proceeds

449(1) The money paid for goods at a public auction or pursuant to section 448

(a) must be deposited by the municipality in an account that is established solely for the purpose of depositing money from the sale of goods under this Division, and

(b) must be paid out in accordance with this section and section 450.

(2) The following must be paid first and in the following order:

(a) the tax arrears;

(b) any lawful expenses of the municipality in respect of the goods.

(3) If there is any money remaining after payment of the tax arrears and expenses listed in subsection (2), the municipality must notify the previous owner that there is money remaining and that an application may be made under section 450 to recover all or part of the money.

1994 cM-26.1 s449

Distribution of surplus sale proceeds

450(1) A person may apply to the Court of King's Bench for an order declaring that the person is entitled to a part of the money in the account referred to in section 449(1).

(2) An application under this section may be made within 5 years after the date of the public auction.

(3) The Court must decide if notice must be given to any person other than the applicant and in that event the hearing must be adjourned to allow notice to be given.

RSA 2000 cM-26 s450;2009 c53 s119;AR 217/2022

Seizure of designated manufactured home

451 Part 10 of the *Civil Enforcement Act* does not apply to a designated manufactured home in a manufactured home community that has been seized under a distress warrant.

1994 cM-26.1 s451;1994 cC-10.5 s146;1998 c24 s41

Regulations

452 The Minister may make regulations respecting any other matter related to the recovery of taxes under this Division that is considered necessary to carry out the intent of this Division.

1994 cM-26.1 s452

Part 11
Assessment Review Boards

Division 1
Establishment and Function of Assessment Review Boards

Interpretation

453(1) In this Part,

(a) "assessment notice" includes an amended assessment notice and a supplementary assessment notice;

(b) "assessment roll" includes a supplementary assessment roll;

(c) "chair" means the member of an assessment review board designated as chair under section 454.1(2), 454.2(2) or 455(2);

(d) "clerk", in respect of a local assessment review board or composite assessment review board having jurisdiction in one or more municipalities, means the clerk appointed under section 456;

(e) "composite assessment review board" means a composite assessment review board established by a council under section 454(b) or jointly established by 2 or more councils under section 455;

(f) "local assessment review board" means a local assessment review board established by a council under section 454(a) or jointly established by 2 or more councils under section 455;

(g) "provincial member" means a person appointed by the Minister under section 454.21(2);

(h) "tax notice" includes a supplementary tax notice;

(i) "tax roll" includes a supplementary tax roll.

(2) In this Part, a reference to an assessment review board

(a) means a local assessment review board or a composite assessment review board, as the case requires, and

(b) includes a panel of the board convened under section 454.11 or 454.21.

2016 c24 s62;2019 c22 s10(13)

Assessment review boards to be established

454 A council must by bylaw establish

(a) a local assessment review board to hear complaints referred to in section 460.1(1), and

(b) a composite assessment review board to hear complaints referred to in section 460.1(2).

2016 c24 s62

Appointment of members to local assessment review board

454.1(1) A council must

(a) appoint at least 3 persons as members of the local assessment review board,

(b) prescribe the term of office of each member appointed under clause (a), and

(c) prescribe the remuneration and expenses, if any, payable to each member appointed under clause (a).

(2) The council must designate one of the members appointed under subsection (1) as the chair of the local assessment review board and must prescribe the chair's term of office and the remuneration and expenses, if any, payable to the chair.

(3) The chair may delegate to any other member appointed under subsection (1) any of the powers, duties or functions of the chair.

2016 c24 s62

Panels of local assessment review board

454.11(1) Where a hearing is to be held in respect of a complaint referred to in section 460.1(1), the chair of the local assessment review board must convene a panel of 3 of its members to hear the complaint.

(2) Despite subsection (1) but subject to subsection (3)(b) and any conditions prescribed by the regulations under section 484.1(c), a panel of a local assessment review board may consist of only one member appointed by the chair.

(3) Unless an order of the Minister authorizes otherwise, the chair must not appoint

(a) more than one councillor to a 3-member panel, or

(b) a councillor as the only member of a one-member panel.

(4) Where a panel consists of 3 members, the panel members must choose a presiding officer from among themselves.

(5) Where a panel has only one member, that member is the presiding officer.

2016 c24 s62;2018 c11 s13

Appointment of members to composite assessment review board

454.2(1) A council must

(a) appoint at least 2 persons as members of the composite assessment review board,

(b) prescribe the term of office of each member appointed under clause (a), and

(c) prescribe the remuneration and expenses, if any, payable to each member appointed under clause (a).

(2) The council must designate one of the members appointed under subsection (1) as the chair of the composite assessment review board and must prescribe the chair's term of office and the remuneration and expenses, if any, payable to the chair.

(3) The chair may delegate to another member appointed under subsection (1) any of the powers, duties or functions of the chair.

2016 c24 s62

Panels of composite assessment review board

454.21(1) Where a hearing is to be held in respect of a complaint referred to in section 460.1(2), the chair of the composite assessment review board must convene a panel to hear the complaint.

(2) The panel must consist of 2 members of the composite assessment review board appointed by the chair and one provincial member appointed by the Minister in accordance with the regulations.

(3) Unless an order of the Minister authorizes otherwise, the chair must not appoint more than one councillor to a panel.

(4) Despite subsection (2) but subject to any conditions prescribed by the regulations under section 484.1(d), a panel of a composite assessment review board may consist of only the provincial member.

(5) The provincial member is the presiding officer of every panel of a composite assessment review board.

2016 c24 s62

Qualifications of members

454.3 A member of an assessment review board may not participate in a hearing of the board unless the member is qualified as provided for in the regulations.

2016 c24 s62

Joint establishment of assessment review boards

455(1) Two or more councils may agree to jointly establish the local assessment review board or the composite assessment review board, or both, to have jurisdiction in their municipalities.

(2) Where an assessment review board is jointly established,

(a) the councils must jointly designate one of the board members as chair and must jointly prescribe the chair's term of office and the remuneration and expenses, if any, payable to the chair, and

(b) the chair may delegate any of the powers, duties or functions of the chair to another board member but not to the provincial member of a panel of the board.

2016 c24 s62

Clerk

456(1) The council of a municipality must appoint a person as the clerk of the assessment review boards having jurisdiction in the municipality.

(2) Where an assessment review board is jointly established, the councils must jointly appoint the clerk.

(3) The clerk must not be an assessor or a designated officer having authority to grant or cancel tax exemptions or deferrals under section 364.1.

(4) The council or councils appointing the clerk must prescribe the clerk's remuneration and duties.

2016 c24 s62;2019 c22 s10(14)

Replacement of panel members

457 In circumstances provided for by the regulations, the chair of an assessment review board may replace a member of a panel.

2016 c24 s62

Quorum

458(1) Where a panel of a local assessment review board consists of 3 members, a quorum is 2 members.

(2) Where a panel of a composite assessment review board consists of 3 members, a quorum is 2 members, one of whom must be the provincial member.

2016 c24 s62

Decision

459 A decision of a panel of an assessment review board is the decision of the assessment review board.

2016 c24 s62

Complaints

460(1) A person wishing to make a complaint about any assessment or tax must do so in accordance with this section.

(2) A complaint must be in the form prescribed in the regulations and must be accompanied with the fee set by the council under section 481(1), if any.

(3) A complaint may be made only by an assessed person or a taxpayer.

(4) A complaint may relate to any assessed property or business.

(5) A complaint may be about any of the following matters, as shown on an assessment or tax notice:

(a) the description of a property or business;

(b) the name and mailing address of an assessed person or taxpayer;

(c) an assessment;

(d) an assessment class;

(e) an assessment sub-class;

(f) the type of property;

(g) the type of improvement;

(h) school support;

(i) whether the property is assessable;

(j) whether the property or business is exempt from taxation under Part 10;

(k) any extent to which the property is exempt from taxation under a bylaw under section 364.1;

(l) whether the collection of tax on the property is deferred under a bylaw under section 364.1.

(6) A complaint may be made about a designated officer's refusal to grant an exemption or deferral under a bylaw under section 364.1.

(7) Despite subsection (5)(j),

(a) there is no right to make a complaint about an exemption or deferral given by agreement under section 364.1(11) unless the agreement expressly provides for that right, and

(b) there is no right to make a complaint about a decision made under a bylaw under section 364.2 in respect of an exemption or deferral.

(8) There is no right to make a complaint about any tax rate.

(9) A complaint under subsection (5) must

(a) indicate what information shown on an assessment notice or tax notice is incorrect,

(b) explain in what respect that information is incorrect,

(c) indicate what the correct information is, and

(d) identify the requested assessed value, if the complaint relates to an assessment.

(9.1) A complaint about a tax imposed in accordance with a clean energy improvement tax bylaw must be made within one year after the tax is first imposed.

(10) A complaint about a local improvement tax must be made within one year after it is first imposed.

(11) Despite subsection (10), where a local improvement tax rate has been revised under section 403(3), a complaint may be made about the revised local improvement tax whether or not a complaint was made about the tax within the year after it was first imposed.

(12) A complaint under subsection (11) must be made within one year after the local improvement tax rate is revised.

(13) A complaint must include the mailing address of the complainant except where, in the case of a complaint under subsection (5), the correct mailing address of the complainant is shown on the assessment notice or tax notice.

(14) An assessment review board has no jurisdiction to deal with a complaint about designated industrial property or an amount prepared by the Minister under Part 9 as the equalized assessment for a municipality.

(15) An assessment review board has no jurisdiction to deal with a complaint about any matter relating to an exemption or deferral under section 364.2, including a refusal to grant an exemption or deferral or a cancellation of an exemption or deferral under that section.

2016 c24 s62;2019 c6 s8;2023 c9 s19(11)

Jurisdiction of assessment review boards

460.1(1) A local assessment review board has jurisdiction to hear complaints about any matter referred to in section 460(5) that is shown on

(a) an assessment notice for

(i) residential property with 3 or fewer dwelling units, or

(ii) farm land,

or

(b) a tax notice other than a property tax notice, business tax notice or improvement tax notice.

(2) Subject to section 460(14) and (15), a composite assessment review board has jurisdiction to hear complaints about

(a) any matter referred to in section 460(5) that is shown on

(i) an assessment notice for property other than property described in subsection (1)(a), or

(ii) a business tax notice or an improvement tax notice,

or

(b) a designated officer's decision to refuse to grant an exemption or deferral under section 364.1.

(3) In this section, a reference to "improvement tax" includes a business improvement area tax in Part 10, Division 4 and a local improvement tax in Part 10, Division 7.

2016 c24 s62;2017 c22 s37;2019 c6 s9

Address to which a complaint is sent

461(1) A complaint must be filed with the assessment review board at the address shown on the assessment or tax notice for the property

(a) in the case of a complaint about a designated officer's decision to refuse to grant an exemption or deferral under section 364.1, not later than the date stated on the written notice of refusal under section 364.1(9), or

(b) in any other case, not later than the complaint deadline.

(1.1) A complaint filed after the complaint deadline is invalid.

(2) The applicable filing fee must be paid when a complaint is filed.

(3) On receiving a complaint, the clerk must set a date, time and location for a hearing before an assessment review board in accordance with the regulations.

2016 c24 s62;2017 c13 s2(13)

Notice of assessment review board hearing

462(1) If a complaint is to be heard by a local assessment review board, the clerk must

(a) within 30 days after receiving the complaint, provide the municipality with a copy of the complaint, and

(b) within the time prescribed by the regulations, notify the municipality, the complainant and any assessed person other than the complainant who is directly affected by the complaint of the date, time and location of the hearing.

(2) If a complaint is to be heard by a composite assessment review board, the clerk must

(a) within 30 days after receiving the complaint, provide the municipality with a copy of the complaint, and

(b) within the time prescribed by the regulations, notify the Minister, the municipality, the complainant and any assessed person other than the complainant who is directly affected by the complaint of the date, time and location of the hearing.

2016 c24 s62

Absence from hearing

463 If any person who is given notice of the hearing does not attend, the assessment review board must proceed to deal with the complaint if

(a) all persons required to be notified were given notice of the hearing, and

(b) no request for a postponement or an adjournment was received by the board or, if a request was received, no postponement or adjournment was granted by the board.

2016 c24 s62

Proceedings before assessment review board

464(1) Assessment review boards are not bound by the rules of evidence or any other law applicable to court proceedings and have power to determine the admissibility, relevance and weight of any evidence.

(2) Assessment review boards may require any person giving evidence before them to do so under oath.

(3) Members of assessment review boards, including provincial members of panels of composite assessment review boards, are commissioners for oaths while acting in their official capacities.

2016 c24 s62

Hearings open to public

464.1(1) Subject to subsections (2) and (3), all hearings by an assessment review board are open to the public.

(2) If an assessment review board considers it necessary to prevent the disclosure of intimate personal, financial or commercial matters or other matters because, in the circumstances, the need to protect the confidentiality of those matters outweighs the desirability of an open hearing, the assessment review board may conduct all or part of the hearing in private.

(3) If all or any part of a hearing is to be held in private, no party may attend the hearing unless the party files an undertaking stating that the party will hold in confidence any evidence heard in private.

(4) Subject to subsection (5), all documents filed in respect of a matter before an assessment review board must be placed on the public record.

(5) An assessment review board may exclude a document from the public record

(a) if the assessment review board is of the opinion that disclosure of the document could reasonably be expected to disclose intimate personal, financial or commercial matters or other matters, and

(b) the assessment review board considers that a person's interest in confidentiality outweighs the public interest in the disclosure of the document.

(6) Nothing in this section limits the operation of any statutory provision that protects the confidentiality of information or documents.

2016 c24 s62

Notice to attend or produce

465(1) If, in the opinion of an assessment review board hearing a complaint,

(a) the attendance of a person, or

(b) the production of a document or thing,

is required for the purpose of the hearing, the board may, on application, cause a notice to be served on a person requiring a person to attend or to attend and produce the document or thing.

(2) An application under subsection (1) must be made in accordance with the regulations made under section 484.1(n.1).

(3) If a person fails or refuses to comply with a notice served under subsection (1), the assessment review board may apply to the Court of King's Bench and the Court may issue a warrant requiring the attendance of the person or the attendance of the person to produce a document or thing.

2016 c24 s62;AR 217/2022

Protection of witnesses

466 A witness may be examined under oath on anything relevant to a matter that is before an assessment review board and is not excused from answering any question on the ground that the answer might tend to

(a) incriminate the witness,

(b) subject the witness to punishment under this or any other Act, or

(c) establish liability of the witness

(i) to a civil proceeding at the instance of the Crown or of any other person, or

(ii) to prosecution under any Act,

but if the answer so given tends to incriminate the witness, subject the witness to punishment or establish liability of the witness, it must not be used or received against the witness in any civil proceedings or in any other proceedings under this or any other Act, except in a prosecution for or proceedings in respect of perjury or the giving of contradictory evidence.

2016 c24 s62

Division 2
Decisions of Assessment Review Boards

Decisions of assessment review board

467(1) An assessment review board may, with respect to any matter referred to in section 460(5), make a change to an assessment roll or tax roll or decide that no change is required.

(1.1) For greater certainty, the power to make a change under subsection (1) includes the power to increase or decrease an assessed value shown on an assessment roll or tax roll.

(2) An assessment review board must dismiss a complaint that was not made within the proper time or that does not comply with section 460(9).

(3) An assessment review board must not alter any assessment that is fair and equitable, taking into consideration

(a) the valuation and other standards set out in the regulations,

(b) the procedures set out in the regulations, and

(c) the assessments of similar property or businesses in the same municipality.

(4) An assessment review board must not alter any assessment of farm land, machinery and equipment or railway property that has been prepared correctly in accordance with the regulations.

RSA 2000 cM-26 s467;2009 c29 s24;2018 c11 s13;2019 c22 s10(15)

Appeal to composite assessment review board

467.1 A complaint about a designated officer's decision to refuse to grant an exemption or deferral under section 364.1 is an appeal of the decision and a composite assessment review board may, after hearing the complaint, confirm the designated officer's decision or replace it with the board's decision.

2016 c24 s63

Assessment review board decisions

468(1) Subject to the regulations, an assessment review board must, in writing, render a decision and provide reasons, including any dissenting reasons,

(a) within 30 days from the last day of the hearing, or

(b) before the end of the taxation year to which the complaint that is the subject of the hearing applies,

whichever is earlier.

(2) Despite subsection (1), in the case of a complaint about a supplementary assessment notice, an amended assessment notice or any tax notice other than a property tax notice, an assessment review board must render its decision in writing in accordance with the regulations.

RSA 2000 cM-26 s468;2009 c29 s25

Costs of proceedings

468.1 A composite assessment review board may, or in the circumstances set out in the regulations must, order that costs of and incidental to any hearing before it be paid by one or more of the parties in the amount specified in the regulations.

2009 c29 s26

Effect of order relating to costs

468.2 An order of the composite assessment review board under section 468.1 may be registered in the Personal Property Registry and at any land titles office and, on registration, has the same effect as if it were a registered writ of enforcement issued after judgment has been entered in an action by the Court of King's Bench.

2009 c29 s26;AR 217/2022

Notice of decision

469 The clerk must, within 7 days after an assessment review board renders a decision, send the board's written decision and reasons, including any dissenting reasons, to the persons notified of the hearing under section 462(1)(b) or (2)(b), as the case may be.

RSA 2000 cM-26 s469;2009 c29 s27;2016 c24 s64

Judicial review

470(1) Where a decision of an assessment review board is the subject of an application for judicial review, the application must be filed with the Court of King's Bench and served not more than 60 days after the date of the decision.

(2) Notice of an application for judicial review must be given to

(a) the assessment review board that made the decision,

(b) the complainant, other than an applicant for the judicial review,

(c) an assessed person who is directly affected by the decision, other than the complainant,

(d) a municipality, if the decision that is the subject of the judicial review relates to property that is within the boundaries of that municipality, and

(e) the Minister.

(3) If an applicant for judicial review of an assessment review board decision makes a written request for materials to the assessment review board for the purposes of the application, the assessment review board must provide the materials requested within 14 days from the date on which the written request is served.

(4) An assessment review board whose decision is the subject of an application for judicial review must, within 30 days from the date on which the board is served with the application, forward to the clerk of the Court of King's Bench the certified record of proceedings prepared under Part 3 of the Alberta Rules of Court.

(5) Documents excluded from the public record of a hearing by an assessment review board remain excluded from the public record on judicial review unless otherwise ordered by the Court of King's Bench.

(6) No member of an assessment review board, including a provincial member appointed to a panel of a composite assessment review board, is liable for costs by reason of or in respect of a judicial review under this Act.

RSA 2000 cM-26 s470;2009 c29 s28;2014 c13 s35;2016 c24 s65; AR 217/2022

470.1 Repealed 2016 c24 s65.

Technical irregularities

471(1) If there has been substantial compliance with this Part, the decision of an assessment review board is not invalid because of a defect in form, a technical irregularity or informality.

(2) An assessment review board may correct any error or omission in its decision.

1994 cM-26.1 s471;1996 c30 s44

472 to **476** Repealed 1995 c24 s73.

Division 4
General Matters

Referral of unfair assessment to Minister

476.1 An assessment review board may refer any assessment that it considers unfair and inequitable to the Minister and the Minister may deal with it under sections 324 and 571.

2009 c29 s29

Required changes to rolls

477 The municipality must make any changes to its assessment roll or tax roll, or both, that are necessary to reflect the decision of an assessment review board.

1994 cM-26.1 s477;1995 c24 s74

Right to continue proceedings

478 A person who becomes an assessed person or taxpayer in respect of a property or business when a complaint about the property or business is being dealt with under this Part may become a party to any proceedings started by the previous assessed person or taxpayer.

1994 cM-26.1 s478

Obligation to pay taxes

479 Making a complaint under this Part does not relieve any person from the obligation to pay any taxes owing on any property or business or any penalties imposed for late payment of taxes.

1994 cM-26.1 s479

Prohibition

480(1) A member of an assessment review board must not hear or vote on any decision that relates to a matter in respect of which the member has a pecuniary interest.

(2) For the purposes of subsection (1), a member of an assessment review board has a pecuniary interest in a matter to the same extent

that a councillor would have a pecuniary interest in the matter as determined in accordance with section 170.

RSA 2000 cM-26 s480;2009 c29 s30

Fees

481(1) Subject to the regulations made pursuant to section 484.1(q), the council may set fees payable by persons wishing to make complaints or to be involved as a party or intervenor in a hearing before an assessment review board and for obtaining copies of an assessment review board's decisions and other documents.

(2) If the assessment review board makes a decision in favour of the complainant, the fees paid by the complainant under subsection (1) must be refunded.

(3) If

(a) the assessment review board makes a decision that is not in favour of the complainant, and

(b) on judicial review, the Court of King's Bench makes a decision in favour of the complainant,

the fees paid by the complainant under subsection (1) must be refunded.

RSA 2000 cM-26 s481;2009 c29 s31;2016 c24 s66;AR 217/2022

Admissible evidence at hearing

482(1) A copy of

(a) an assessment roll or tax roll or part of it, or

(b) an assessment notice or tax notice,

that is certified by a designated officer as being a true copy of the original roll, part of the roll or notice is proof, in the absence of evidence to the contrary, of the existence and validity of the roll, part of the roll or notice and is admissible in evidence without proof of the appointment or signature of the designated officer.

(2) A statutory declaration signed by a designated officer is admissible in evidence as proof, in the absence of evidence to the contrary, that

(a) an assessment notice was sent at least 7 days prior to the notice of assessment date, or

(b) a tax notice was sent on the date shown on the tax notice.

RSA 2000 cM-26 s482;2017 c13 s1(42)

Decision admissible on judicial review

483 A copy of a decision of an assessment review board that is certified by the clerk as being a true copy of the original decision is proof, in the absence of evidence to the contrary, of the decision and is admissible in evidence without proof of the appointment or signature of the clerk.

RSA 2000 cM-26 s483;2016 c24 s67

Immunity

484 The members of an assessment review board, including a provincial member appointed to a panel of a composite assessment review board, are not personally liable for anything done or omitted to be done in good faith in the exercise or purported exercise of a power, duty or function under this Part.

RSA 2000 cM-26 s484; 2016 c24 s68

Regulations

484.1 The Minister may make regulations

(a) respecting the eligibility of persons to be provincial members;

(b) respecting the appointment of provincial members to panels of composite assessment review boards;

(c) prescribing the conditions under which a chair may convene a panel of a local assessment review board consisting of only one member;

(d) prescribing the conditions under which a chair may convene a panel of a composite assessment review board consisting of only a provincial member;

(e) respecting the training and qualifications of members of assessment review boards and clerks;

(f) respecting the setting by the clerk of the date, time and location of a hearing before an assessment review board;

(g) prescribing the period of time for purposes of section 462(1)(b) and (2)(b);

(h) respecting the procedures and functions of assessment review boards;

(h.1) respecting the replacement of members of a panel of an assessment review board;

(i) governing the disclosure of evidence in a hearing before an assessment review board;

(i.1) governing hearings held in private before an assessment review board;

(i.2) governing the excluding of documents from the public record by an assessment review board;

(j) respecting the jurisdiction of assessment review boards;

(k) respecting the authority of assessment review boards to hear complaints and the manner in which the boards are to hear complaints;

(l) respecting costs that may or must be imposed by a composite assessment review board in respect of a hearing, including, without limitation, regulations respecting

(i) the circumstances in which costs must be imposed, and

(ii) the amount of costs;

(m) respecting the rendering of decisions by assessment review boards;

(n) respecting the circumstances under which a person may act as an agent for an assessed person or taxpayer at a hearing before an assessment review board;

(n.1) respecting applications referred to in section 465(1);

(o) respecting any other matter relating to assessment review boards;

(p) respecting applications for judicial review referred to in section 470;

(q) setting amounts for any fees that a council may set pursuant to section 481(1).

RSA 2000 cM-26 s484.1;2009 c29 s32;2016 c24 s69

Part 12
Land and Property Rights Tribunal

Definitions

485 In this Part,

(a) "chair" means the chair of the Tribunal;

(b) "Tribunal" means the Land and Property Rights Tribunal.

RSA 2000 cM-26 s485;2016 c24 s70;2020 cL-2.3 s24(9)

Division 1
Jurisdiction of the Land and Property Rights Tribunal

486 and **487** Repealed 2020 cL-2.3 s24(11).

Hearing related to assessment

487.1 A member or a panel of the Tribunal may not participate in a hearing related to assessment matters unless the member is or the members of the panel are qualified to do so in accordance with the regulations.

2009 c29 s33;2020 cL-2.3 s24(12)

487.2 Repealed 2020 cL-2.3 s24(13).

Jurisdiction of the Tribunal

488(1) The Tribunal has jurisdiction

(a) to hear complaints about assessments for designated industrial property,

(b) to hear any complaint relating to the amount set by the Minister under Part 9 as the equalized assessment for a municipality,

(c) repealed 2009 c29 s34,

(d) to decide disputes between a management body and a municipality or between 2 or more management bodies, referred to it by the Minister under the *Alberta Housing Act*,

(e) to inquire into and make recommendations about any matter referred to it by the Lieutenant Governor in Council or the Minister,

(e.1) to perform any duties assigned to it by the Minister or the Lieutenant Governor in Council,

(f) to deal with annexations in accordance with Part 4,

(g) to decide disputes involving regional services commissions under section 602.2,

(h) to hear appeals pursuant to section 619,

(i) to hear appeals from subdivision decisions pursuant to section 678(2)(a),

(i.1) to hear appeals from development permit decisions pursuant to section 685(2.1)(a),

(j) to decide intermunicipal disputes pursuant to section 690,

(k) to hear appeals pursuant to section 648.1, and

(l) to hear appeals from decisions made under an appeal mechanism or dispute resolution mechanism established by a growth management board under section 708.08.

(2) The Tribunal must hold a hearing under Division 2 of this Part in respect of the matters set out in subsection (1)(a) and (b).

(3) Sections 495 to 498, 501 to 504 and 507 apply when the Tribunal holds a hearing to decide a dispute, or to hear an appeal, referred to in subsection (1).

RSA 2000 cM-26 s488;2009 c29 s34;2015 c8 s54;2016 c24 s74;2020 c25 s11;2020 cL-2.3 s24(14);2020 c39 s10(2);2022 c16 s9(68)

ALSA regional plans

488.01 In carrying out its functions and in exercising its jurisdiction under this Act and other enactments, the Tribunal must act in accordance with any applicable ALSA regional plan.

2009 cA-26.8 s83;2020 cL-2.3 s24(39)

Limit on Tribunal's jurisdiction

488.1(1) The Tribunal has no jurisdiction under section 488(1) to hear a complaint relating to an equalized assessment set by the Minister under Part 9 if the reason for the complaint is

(a) that the equalized assessment fails to reflect a loss in value where the loss in value has not been reflected in the assessments referred to in section 317,

(b) that information provided to the Minister by a municipality in accordance with section 319(1) does not properly reflect the relationship between assessments and the value of property in the municipality for the year preceding the year in which the assessments were used for the purpose of imposing a tax under Part 10, or

(c) that information relied on by the Minister pursuant to section 319(2) is incorrect.

(2) The Tribunal must not hear a complaint about any issue regarding the validity of a regulation or guideline under this Act as it relates to property.

RSA 2000 cM-26 s488.1;2009 c29 s35;2016 c24 s75;
2020 cL-2.3 s24(39)

489 and **490** Repealed 2020 cL-2.3 s24(15).

Division 2
Hearings Before the Tribunal

Form of complaint

491(1) A complaint about an assessment for designated industrial property or relating to the amount of an equalized assessment that is to be dealt with by a hearing before the Tribunal must be in the form prescribed by the regulations and must be filed with the chair within the following periods:

(a) for a complaint about an assessment for designated industrial property, not later than the complaint deadline;

(b) for a complaint relating to the amount of an equalized assessment, not later than 30 days from the date the Minister sends the municipality the report described in section 320.

(1.1) The form referred to in subsection (1) must be accompanied with the fee, if any, set by regulation under section 527.1.

(2) The form referred to in subsection (1) must include

(a) the reason the matter is being referred to the Tribunal,

(b) a brief explanation of the issues to be decided by the Tribunal, and

(c) an address to which any notice or decision of the Tribunal is to be sent.

(3) In addition to the information described in subsection (2), in respect of a complaint about an assessment for designated industrial property, the form referred to in subsection (1) must

(a) indicate what information on an assessment notice is incorrect,

(b) explain in what respect that information is incorrect,

(c) indicate what the correct information is, and

(d) identify the requested assessed value, if the complaint relates to an assessment.

(4) In addition to the information described in subsection (2), in respect of a complaint about an amount of an equalized assessment, the form referred to in subsection (1) must

(a) explain in what respect the amount is incorrect, and

(b) indicate what the correct amount should be.

RSA 2000 cM-26 s491;2009 c29 s36;2016 c24 s76;2017 c13 s1(43); 2020 cL-2.3 s24(17)

Complaints about designated industrial property

492(1) A complaint about an assessment for designated industrial property may be about any of the following matters, as shown on the assessment notice:

(a) the description of any designated industrial property;

(b) the name and mailing address of an assessed person;

(c) an assessment;

(c.1) an assessment class;

(d) the type of improvement;

(e) school support;

(f) whether the designated industrial property is assessable;

(g) whether the designated industrial property is exempt from taxation under Part 10.

(1.1) Any of the following may make a complaint about an assessment for designated industrial property:

(a) an assessed person;

(b) a municipality, if the complaint relates to property that is within the boundaries of that municipality.

(2) Repealed 1995 c24 s76.

RSA 2000 cM-26 s492;2016 c24 s77

Duty of chair on receiving a form

493(1) On receiving a form referred to in section 491(1), the chair must set a date, time and location for a hearing before the Tribunal in accordance with the regulations.

(2) If the form relates to a complaint about an assessment for designated industrial property, the chair must advise the provincial assessor that the form has been received.

RSA 2000 cM-26 s493;2009 c29 s37;2016 c24 s78;2017 c13 ss1(44),2(14);2020 cL-2.3 s24(39)

Notice of hearing before the Tribunal

494(1) If a matter is to be heard by the Tribunal, the chair must

(a) within 30 days after receiving a form under section 491(1), provide the municipality with a copy of the form, and

(b) within the time prescribed by the regulations, notify

(i) the municipality,

(ii) the person who sent the form to the chair,

(iii) the provincial assessor, and

(iv) any assessed person who is directly affected by the matter

of the date, time and location of the hearing.

(2) Repealed 2009 c29 s38.

RSA 2000 cM-26 s494;2009 c29 s38;2016 c24 s79;2017 c13 ss1(45),2(15);2020 cL-2.3 s24(39)

Absence from hearing

495(1) If any person who is given notice of the hearing does not attend, the Tribunal must proceed to deal with the matter if

(a) all persons required to be notified were given notice of the hearing, and

(b) no request for a postponement or an adjournment was received by the Tribunal or, if a request was received, no postponement or adjournment was granted by the Tribunal.

RSA 2000 cM-26 s495;2009 c29 s39;2020 cL-2.3 s24(18)

496 to **498** Repealed 2020 cL-2.3 s24(19).

Decisions of the Tribunal

499(1) On concluding a hearing, the Tribunal may make any of the following decisions:

(a) make a change with respect to any matter referred to in section 492(1), if the hearing relates to a complaint about an assessment for designated industrial property;

(b) make a change to any equalized assessment, if the hearing relates to an equalized assessment;

(c) decide that no change to an equalized assessment or an assessment roll is required;

(d) decide that a property is not designated industrial property and direct the municipality to appoint an assessor to assess the property.

(2) The Tribunal must dismiss a complaint

(a) that was not made within the proper time or that does not comply with section 491(1), (2) or (3), or

(b) from a person referred to in section 295(4).

(3) The Tribunal must not alter

(a) any assessment of designated industrial property that has been prepared correctly in accordance with the regulations, and

(b) any equalized assessment that is fair and equitable, taking into consideration equalized assessments in similar municipalities.

(4) The Tribunal may, in its decision,

(a) include terms and conditions, and

(b) make the decision effective on a future date or for a limited time.

RSA 2000 cM-26 s499;2009 c29 s40;2016 c24 s80;
2020 cL-2.3 s24(39);2026 c10 s4(24)

Tribunal decisions

500(1) Subject to the regulations, if the hearing relates to a complaint about an assessment for designated industrial property, the Tribunal must, in writing, render a decision and provide reasons, including any dissenting reasons,

(a) within 30 days from the last day of the hearing, or

(b) before the end of the taxation year to which the assessment that is the subject of the hearing applies,

whichever is earlier.

(2) Subject to the regulations, if the hearing relates to a complaint about the amount of an equalized assessment, the Tribunal must, in writing, render a decision and provide reasons, including any dissenting reasons,

(a) within 30 days from the last day of the hearing, or

(b) within 150 days from the date the Minister sends the municipality the report described in section 320,

whichever is earlier.

RSA 2000 cM-26 s500;2002 c19 s18;2009 c29 s41;2016 c24 s135; 2020 cL-2.3 s24(39)

Costs of proceedings

501 The Tribunal may, or in the circumstances set out in the regulations must, order that costs of and incidental to any hearing before it be paid by one or more of the parties in the amount specified in the regulations.

RSA 2000 cM-26 s501;2009 c29 s42;2020 cL-2.3 s24(39)

Effect of decision relating to costs

502 An order of the Tribunal under section 501 may be registered in the Personal Property Registry and at any land titles office and, on registration, has the same effect as if it were a registered writ of enforcement issued after judgment has been entered in an action by the Court of King's Bench.

RSA 2000 cM-26 s502;2009 c29 s43;2020 cL-2.3 s24(39); AR 217/2022

503 Repealed 2020 cL-2.3 s24(19).

Rehearing

504 The Tribunal may rehear any matter before making its decision, and may review, rescind or vary any decision made by it.

RSA 2000 cM-26 s504;2020 cL-2.3 s24(39)

Notice of decision

505 The Tribunal must, within 7 days after it renders a decision, send its written decision and reasons, including any dissenting reasons, to the persons notified of the hearing under section 494(1)(b).

RSA 2000 cM-26 s505;2009 c29 s44;2020 cL-2.3 s24(39)

506 and **506.1** Repealed 2016 c24 s81.

507 Repealed 2020 cL-2.3 s24(19).

Intervention by municipality

508(1) When the council of a municipality considers that the interests of the public in the municipality or in a major part of the municipality are sufficiently concerned, the council may authorize the municipality to become a complainant or intervenor in a hearing before the Tribunal.

(2) For the purposes of subsection (1), a council may take any steps, incur any expense and take any proceedings necessary to place the question in dispute before the Tribunal for a decision.

RSA 2000 cM-26 s508;2020 cL-2.3 s24(39)

Division 3

Repealed 2020 cL-2.3 s24(20).

Division 4
Inquiries by the Tribunal

Referrals to the Tribunal

514(1) The Lieutenant Governor in Council may refer any matter to the Tribunal for its recommendations.

(2) The Minister may by order refer any question or other matter to the Tribunal for its recommendations.

RSA 2000 cM-26 s514;2020 cL-2.3 s24(39)

Report

515(1) On concluding an inquiry, the Tribunal must prepare a report that includes its recommendations.

(2) The Tribunal may make any recommendations it considers appropriate.

(3) The report must be delivered to the Minister.

RSA 2000 cM-26 s515;2020 cL-2.3 s24(39)

Division 5
General Matters

Referral of unfair assessment to Minister

516 The Tribunal may refer any assessment that it considers unfair and inequitable to the Minister and the Minister may deal with it under sections 571 and 324.

RSA 2000 cM-26 s516;2020 cL-2.3 s24(39)

Required changes to rolls

517(1) The municipality must make any changes to its assessment roll or tax roll, or both, that are necessary to reflect the decision of the Tribunal.

(2) The Minister must make any changes to the Minister's assessment roll for designated industrial property that are necessary to reflect the decision of the Tribunal.

RSA 2000 cM-26 s517;2009 c29 s46;2016 c24 s135;2020 cL-2.3 s24(39)

Right to continue proceedings

518 A person who becomes an assessed person or taxpayer in respect of a property or business when a complaint or an appeal about the property or business is being dealt with under this Part may become a party to any proceedings started by the previous assessed person or taxpayer.

1994 cM-26.1 s518

Obligation to pay taxes

519 Sending a form to the Tribunal under section 491(1) does not relieve any person from the obligation to pay any taxes owing on the property or business or any penalties imposed for late payment of taxes.

RSA 2000 cM-26 s519;2017 c13 s1(46);2020 cL-2.3 s24(39)

520 and **521** Repealed 2020 cL-2.3 s24(22).

522 Repealed 2009 c29 s48.

523 Repealed 2020 cL-2.3 s24(22).

Powers of the Tribunal

524(1) The Tribunal may request copies of statements, reports, documents or information of any kind from the designated officers of any local authority.

(2) The Tribunal may request, in writing, copies of any certificates or certified copies of documents from the Registrars of Titles in the different land registration districts, the Minister responsible for this Act or the Minister of Transportation and Economic Corridors.

(3) The Tribunal or any member of the Tribunal may at any time search the public records of the Land Titles Offices.

RSA 2000 cM-26 s524;2007 c16 s5;2013 c10 s21;2020 cL-2.3 s24(23); 2022 c21 s57

Admissible evidence at hearing

525(1) A document purporting to have been issued by a corporation or any officer, agent or employee of a corporation, or by any other person for or on its behalf, may be considered by the Tribunal as proof, in the absence of evidence to the contrary, that the document was issued by the corporation.

(2) A copy of

(a) an assessment roll or tax roll or part of it, or

(b) an assessment notice or tax notice,

that is certified by a designated officer as being a true copy of the original roll, part of the roll or notice is proof, in the absence of evidence to the contrary, of the existence and validity of the roll, part of the roll or notice and is admissible in evidence without proof of the appointment or signature of the designated officer.

(3) A statutory declaration signed by a designated officer is admissible in evidence as proof, in the absence of evidence to the contrary, that

(a) an assessment notice was sent at least 7 days prior to the notice of assessment date, or

(b) a tax notice was sent on the date shown on the tax notice.

RSA 2000 cM-26 s525;2017 c13 s1(47);2020 cL-2.3 s24(39)

Hearings open to public

525.1(1) Subject to subsections (2) and (3), all hearings are open to the public.

(2) If the Tribunal considers it necessary to prevent the disclosure of intimate personal, financial or commercial matters or other matters because, in the circumstances, the need to protect the confidentiality of those matters outweighs the desirability of an open hearing, the Tribunal may conduct all or part of the hearing in private.

(3) If all or any part of a hearing is to be held in private, no party may attend the hearing unless the party files an undertaking stating that the party will hold in confidence any evidence heard in private.

(4) Subject to subsection (5), all documents filed in respect of a matter before the Tribunal must be placed on the public record.

(5) The Tribunal may exclude a document from the public record

(a) if the Tribunal is of the opinion that disclosure of the document could reasonably be expected to disclose intimate personal, financial or commercial matters or other matters, and

(b) the Tribunal considers that a person's interest in confidentiality outweighs the public interest in the disclosure of the document.

(6) Nothing in this section limits the operation of any statutory provision that protects the confidentiality of information or documents.

2016 c24 s83;2020 cL-2.3 s24(24)

526 and **527** Repealed 2020 cL-2.3 s24(25).

Regulations

527.1 The Minister may make regulations

(a) prescribing the period of time for the purposes of section 494(1)(b);

(b) respecting costs that may or must be imposed by the Tribunal in respect of a hearing, including, without limitation, regulations respecting

(i) the circumstances in which costs must be imposed, and

(ii) the amount of costs;

(c) respecting the circumstances under which a person may act as an agent for an assessed person or taxpayer at a hearing before the Tribunal;

(d) setting fees payable by complainants, or by parties, intervenors or others who appear at hearings before the Tribunal or at inquiries conducted by the Tribunal, and for obtaining copies of the Tribunal's decisions and other documents.

RSA 2000 cM-26 s527.1;2009 c29 s49;2016 c24 s84; 2020 cL-2.3 s24(26)

Part 13
Liability of Municipalities, Enforcement of Municipal Law and Other Legal Matters

Division 1
Liability of Municipalities

Acting in accordance with statutory authority

527.2 Subject to this and any other enactment, a municipality is not liable for damage caused by any thing done or not done by the municipality in accordance with the authority of this or any other enactment unless the cause of action is negligence or any other tort.

1999 c11 s29

Non-negligence actions

528 A municipality is not liable in an action based on nuisance, or on any other tort that does not require a finding of intention or negligence, if the damage arises, directly or indirectly, from roads or from the operation or non-operation of

(a) a public utility, or

(b) a dike, ditch or dam.

1994 cM-26.1 s528

Exercise of discretion

529 A municipality that has the discretion to do something is not liable for deciding not to do that thing in good faith or for not doing that thing.

1994 cM-26.1 s529

Inspections and maintenance

530(1) A municipality is not liable for damage caused by

(a) a system of inspection, or the manner in which inspections are to be performed, or the frequency, infrequency or absence of inspections, and

(b) a system of maintenance, or the manner in which maintenance is to be performed, or the frequency, infrequency or absence of maintenance.

(2) Repealed 1995 c24 s80.

1994 cM-26.1 s530;1995 c24 s80

Snow on roads

531(1) A municipality is only liable for an injury to a person or damage to property caused by snow, ice or slush on roads or sidewalks in the municipality if the municipality is grossly negligent.

(2) A person who brings an action claiming gross negligence described in subsection (1) must notify the municipality of the event that gives rise to the action within 21 days after the occurrence of the event.

(3) Failure to notify the municipality bars the action unless

(a) there is a reasonable excuse for the lack of notice, and the municipality is not prejudiced by the lack of notice,

(b) death is the result of the event complained of, or

(c) the municipality waives in writing the requirement for notice.

1994 cM-26.1 s531;1996 c30 s49

Repair of roads, public places and public works

532(1) Every road or other public place that is subject to the direction, control and management of the municipality, including all public works in, on or above the roads or public place put there by the municipality or by any other person with the permission of the municipality, must be kept in a reasonable state of repair by the municipality, having regard to

(a) the character of the road, public place or public work, and

(b) the area of the municipality in which it is located.

(2) The municipality is liable for damage caused by the municipality failing to perform its duty under subsection (1).

(3) This section does not apply to any road made or laid out by a private person or any work made or done on a road or place by a private person until the road or work is subject to the direction, control and management of the municipality.

(4) A municipality is not liable under this section unless the claimant has suffered by reason of the default of the municipality a particular loss or damage beyond what is suffered by the claimant in common with all other persons affected by the state of repair.

(5) A municipality is not liable under this section in respect of acts done or omitted to be done by persons exercising powers or authorities conferred on them by law, and over which the municipality has no control, if the municipality is not a party to those acts or omissions.

(6) A municipality is liable under this section only if the municipality knew or should have known of the state of repair.

(7) A municipality is not liable under this section if the municipality proves that it took reasonable steps to prevent the disrepair from arising.

(8) When a traffic control device has been defaced, removed or destroyed by someone other than a designated officer or employee or agent of the municipality, the municipality is liable under this section only if the municipality

(a) had actual notice of the defacement, removal or destruction, and

(b) failed to restore, repair or replace the traffic control device in a reasonable period of time.

(9) A person who brings an action under this section must notify the municipality of the event that gives rise to the action within 30 days after the occurrence of the event.

(10) Failure to notify the municipality bars the action unless

(a) there is a reasonable excuse for the lack of notice, and the municipality is not prejudiced by the lack of notice,

(b) death is the result of the event complained of, or

(c) the municipality waives in writing the requirement for notice.

1994 cM-26.1 s532

Things on or adjacent to roads

533 A municipality is not liable for damage caused

(a) by the presence, absence or type of any wall, fence, guardrail, railing, curb, pavement markings, traffic control device, illumination device or barrier adjacent to or in, along or on a road, or

(b) by or on account of any construction, obstruction or erection or any situation, arrangement or disposition of any earth, rock, tree or other material or thing adjacent to or in, along or on a road that is not on the travelled portion of the road.

1994 cM-26.1 s533

Public works affecting land

534(1) In this section, "injurious affection" means, in respect of land, the permanent reduction in the appraised value of land as a result of the existence, but not the construction, erection or use, of a public work or structure for which the municipality would be liable if the existence of the public work or structure were not under the authority of an enactment.

(2) Within one year after the construction or erection of a public work or structure is completed, as signified by the construction completion certificate, the municipality must deliver or mail to every owner of land that abuts land on which the public work or structure is situated, and place in a newspaper circulating in the municipality, a notice that

(a) identifies the public work or structure,

(b) gives the date of completion, and

(c) states that claims for compensation under this section must be received within 60 days after the notice is published in the newspaper.

(3) Subject to subsection (4), an owner of land that abuts land on which a public work or structure is situated is entitled to compensation from the municipality for injurious affection to the owner's land.

(4) An owner of land described in subsection (3) is entitled to compensation under this section only if the owner files with the municipality a claim within 60 days after notice of the completion of the public work or structure is published in the newspaper.

(5) A claim must state the amount claimed and the particulars of the claim to prove the claim.

(6) The value of any advantage to a claimant's land derived from the existence of the public work or structure must be set off against the amount otherwise payable as compensation for injurious affection.

(7) No compensation is payable for injurious affection caused by

(a) the existence of boulevards or dividers on a road for the purpose of channelling traffic, or

(b) the restriction of traffic to one direction only on any road.

(8) No action or claim for injurious affection may be made except under this section.

(9) If the claimant and the municipality are not able to agree on the amount of compensation for injurious affection, the claimant and the municipality may agree to have the amount determined by binding arbitration under the *Arbitration Act*.

(10) If the claimant and the municipality do not agree to have the amount of compensation for injurious affection determined by binding arbitration, the amount of compensation for injurious affection must be determined by the Land and Property Rights Tribunal.

(11) Subject to the regulations made under subsection (15), the Land and Property Rights Tribunal may follow the practices and procedures used under the *Expropriation Act*.

(12) Except in exceptional circumstances, the Land and Property Rights Tribunal may not award legal costs on a solicitor-client basis in respect of a proceeding under this section.

(13) An appeal lies to the Court of Appeal from any determination or order of the Land and Property Rights Tribunal under this section.

(14) Section 37 of the *Expropriation Act* applies to an appeal under subsection (13).

(15) The Minister may make regulations

(a) respecting the practice and procedure of a proceeding before the Land and Property Rights Tribunal under this section;

(b) subject to subsection (12), respecting costs that may be awarded by the Land and Property Rights Tribunal in respect of a proceeding under this section.

(16) This section applies only in respect of public works and structures for which a construction completion certificate is issued after this section comes into force.

RSA 2000 cM-26 s534;2007 c16 s4;2020 cL-2.3 s24(40)

Division 2
Liability of Councillors and Others

Protection of councillors and municipal officers

535(1) In this section,

(a) "municipal officers" means

(i) the chief administrative officer and designated officers, and

(ii) employees of the municipality;

(b) "volunteer worker" means a volunteer member of a fire or ambulance service or emergency measures organization established by a municipality, or any other volunteer performing duties under the direction of a municipality.

(2) Councillors, council committee members, municipal officers and volunteer workers are not liable for loss or damage caused by anything said or done or omitted to be done in good faith in the performance or intended performance of their functions, duties or powers under this Act or any other enactment.

(3) Subsection (2) is not a defence if the cause of action is defamation.

(4) This section does not affect the legal liability of a municipality.

RSA 2000 cM-26 s535;2002 c19 s19

Protection of sporting commissions

535.1(1) In this section, "commission" means a commission established by bylaw for controlling and regulating any of the following:

(a) boxing;

(b) wrestling;

(c) full contact karate;

(d) kickboxing;

(e) any other sport that holds contests where opponents strike each other with a hand, foot, knee, elbow or other part of the body.

(2) A commission and its members, officers, employees and any volunteers and officials performing duties under the direction of any of them are not liable for anything said or done or omitted to be done in good faith in the performance or intended performance of their functions, duties or powers under this Act or any other enactment.

(3) Subsection (2) is not a defence if the cause of action is defamation.

2002 c19 s19;2003 c43 s2

Protection of fire service organizations

535.2(1) In this section,

(a) "fire service organization" means

(i) a municipality that provides, through a department, branch or other part of the municipality, fire services for that municipality or on behalf of one or more municipal authorities;

(ii) a regional services commission that provides fire services within its service area;

(iii) a special areas board or the Minister, in the case of a special area or an improvement district, who provides fire services for the special area or improvement district or on behalf of one or more municipal authorities;

(iv) a corporation or other entity, other than a municipal authority or regional services commission, that provides fire services in one or more municipal authorities in

accordance with an agreement with, or at the request of, the municipal authority or municipal authorities;

(b) "firefighter" means a member, including a volunteer, of a fire service organization whose functions, duties or powers are to carry out fire services, notwithstanding that the member may carry out other functions, duties or powers for the fire service organization;

(c) "fire services" means services related to the suppression or prevention of fires, rescue and emergency services and other activities of a firefighter.

(2) Fire service organizations, members of a regional services commission and firefighters are not liable for loss or damage caused by anything done or omitted to be done in good faith in the performance or intended performance of their functions, duties or powers in providing or carrying out fire services.

(3) Subsection (2) does not apply in the case of an accident involving a motor vehicle.

2009 c49 s2

Division 3
Challenging Bylaws and Resolutions

Application to the Court of King's Bench

536(1) A person may apply to the Court of King's Bench for

(a) a declaration that a bylaw or resolution is invalid, or

(b) an order requiring a council to amend or repeal a bylaw as a result of a vote by the electors on the amendment or repeal.

(2) A judge may require an applicant to provide security for costs in an amount and manner established by the judge.

RSA 2000 cM-26 s536;2009 c53 s119;AR 217/2022

Procedure

537 A person who wishes to have a bylaw or resolution declared invalid on the basis that

(a) the proceedings prior to the passing of the bylaw or resolution, or

(b) the manner of passing the bylaw or resolution

does not comply with this or any other enactment must make an application within 60 days after the bylaw or resolution is passed.

1994 cM-26.1 s537

Validity relating to public participation

538 Despite section 537, a person may apply at any time

(a) for a declaration that a bylaw is invalid if

(i) the bylaw is required to be put to a vote of electors and the vote has not been conducted or if the bylaw was not given the required approval in such a vote,

(ii) the bylaw is required to be advertised and it was not advertised, or

(iii) a public hearing is required to be held in respect of the bylaw and the public hearing was not held,

or

(b) for an order requiring a council to pass a bylaw as a result of a vote by the electors.

1994 cM-26.1 s538

Reasonableness

539 No bylaw or resolution may be challenged on the ground that it is unreasonable.

1994 cM-26.1 s539

Effect of councillor being disqualified

540 No bylaw, resolution or proceeding of a council and no resolution or proceeding of a council committee may be challenged on the ground that

(a) a person sitting or voting as a councillor

(i) is not qualified to be on council,

(ii) was not qualified when the person was elected, or

(iii) after the election, ceased to be qualified, or became disqualified,

(b) the election of one or more councillors is invalid,

(c) a councillor has resigned because of disqualification,

(d) a person has been declared disqualified from being a councillor,

(d.1) a councillor is no longer a member of the council as the result of a recall petition declared to be sufficient in accordance with section 240.91(1),

(e) a councillor did not take the oath of office,

(f) a person sitting or voting as a member of a council committee

(i) is not qualified to be on the committee,

(ii) was not qualified when the person was appointed, or

(iii) after being appointed, ceased to be qualified, or became disqualified,

or

(g) there was a defect in the appointment of a councillor or other person to a council committee.

RSA 2000 cM-26 s540;2021 cR-5.7 s71;2024 c11 s2(28)

Division 4
Enforcement of Municipal Law

Definitions

541 In this Division,

(a) "emergency" includes a situation in which there is imminent danger to public safety or of serious harm to property;

(b) "structure" means a structure as defined in section 284;

(c) "unsightly condition",

(i) in respect of a structure, includes a structure whose exterior shows signs of significant physical deterioration, and

(ii) in respect of land, includes land that shows signs of a serious disregard for general maintenance or upkeep.

RSA 2000 cM-26 s541;2023 c9 s19(12)

Municipal inspections and enforcement

542(1) If this or any other enactment or a bylaw authorizes or requires anything to be inspected, remedied, enforced or done by a municipality, a designated officer of the municipality may, after giving reasonable notice to the owner or occupier of land or the structure to be entered to carry out the inspection, remedy, enforcement or action,

(a) enter on that land or structure at any reasonable time, and carry out the inspection, enforcement or action authorized or required by the enactment or bylaw,

(b) request anything to be produced to assist in the inspection, remedy, enforcement or action, and

(c) make copies of anything related to the inspection, remedy, enforcement or action.

(1.1) A consent signed under section 653 is deemed to be a reasonable notice for the purposes of subsection (1).

(2) The designated officer must display or produce on request identification showing that the person is authorized to make the entry.

(3) In an emergency or in extraordinary circumstances, the designated officer need not give reasonable notice or enter at a reasonable hour and may do the things in subsection (1)(a) and (c) without the consent of the owner or occupant.

(4) Nothing in this section authorizes the municipality to remedy the contravention of an enactment or bylaw.

1994 cM-26.1 s542;1995 c24 s81

Court authorized inspections and enforcement

543(1) If a person

(a) refuses to allow or interferes with the entry, inspection, enforcement or action referred to in section 542, or

(b) refuses to produce anything to assist in the inspection, remedy, enforcement or action referred to in section 542,

the municipality may apply to the Court of King's Bench for an order under subsection (2).

(2) The Court may issue an order

(a) restraining a person from preventing or interfering with the entry, inspection, enforcement or action, or

(b) requiring the production of anything to assist in the inspection, remedy, enforcement or action.

(3) A copy of the application and a copy of each affidavit in support must be served at least 3 days before the day named in the application for the hearing.

(4) In an emergency or in extraordinary circumstances, the Court may hear the application without notice to any person.

RSA 2000 cM-26 s543;2009 c53 s119;AR 217/2022

Inspecting meters

544(1) If a designated officer of a municipality believes that a meter that measures a public utility has been tampered with, the designated officer may apply to a judge of the Court of Justice for an order authorizing one or more employees of the municipality

(a) to enter on any land or structure in which the meter is located, and

(b) to inspect and test the meter.

(2) The judge of the Court of Justice may issue the order on being satisfied by evidence of the designated officer under oath that there are reasonable grounds to believe the meter has been tampered with.

(3) The judge of the Court of Justice may hear the application without notice to any person.

RSA 2000 cM-26 s544;2008 c32 s21;AR 75/2023

Order to remedy contraventions

545(1) If a designated officer finds that a person is contravening this or any other enactment that the municipality is authorized to enforce or a bylaw, the designated officer may, by written order, require the person responsible for the contravention to remedy it if the circumstances so require.

(2) The order may

(a) direct a person to stop doing something, or to change the way in which the person is doing it;

(b) direct a person to take any action or measures necessary to remedy the contravention of the enactment or bylaw, including the removal or demolition of a structure that has been erected or placed in contravention of a bylaw, and, if necessary, to prevent a re-occurrence of the contravention;

(c) state a time within which the person must comply with the directions;

(d) state that if the person does not comply with the directions within a specified time, the municipality will take the action or measure at the expense of the person.

1994 cM-26.1 s545

Order to remedy dangers and unsightly property

546(0.1) In this section, "detrimental to the surrounding area" includes causing the decline of the market value of property in the surrounding area.

(1) If, in the opinion of a designated officer, a structure, excavation or hole is dangerous to public safety or property or because of its unsightly condition is detrimental to the surrounding area, the designated officer may by written order

(a) require the owner of the structure to

(i) eliminate the danger to public safety in the manner specified, or

(ii) remove or demolish the structure and level the site;

(b) require the owner of the land that contains the excavation or hole to

(i) eliminate the danger to public safety in the manner specified, or

(ii) fill in the excavation or hole and level the site;

(c) require the owner of the property that is in an unsightly condition to

(i) improve the appearance of the property in the manner specified, or

(ii) if the property is a structure, remove or demolish the structure and level the site.

(2) The order may

(a) state a time within which the person must comply with the order;

(b) state that if the person does not comply with the order within a specified time, the municipality will take the action or measure at the expense of the person.

RSA 2000 cM-26 s546;2023 c9 s19(13);2026 c10 s4(25)

Caveat

546.1(1) A municipality may register a caveat under the *Land Titles Act* in respect of an order made under section 545 or 546 dealing with a dangerous structure, excavation or hole or unsightly property against the certificate of title for the land that is the subject of the order.

(2) If a municipality registers a caveat under subsection (1), the municipality must discharge the caveat when the order has been complied with or when the municipality has performed the actions or measures referred to in the order.

1999 c11 s32

Review by council

547(1) A person who receives a written order under section 545 or 546 may by written notice request council to review the order within

(a) 14 days after the date the order is received, in the case of an order under section 545, and

(b) 7 days after the date the order is received, in the case of an order under section 546,

or any longer period as specified by bylaw.

(2) After reviewing the order, the council may confirm, vary, substitute or cancel the order.

1994 cM-26.1 s547;1999 c11 s33

Appeal to Court of King's Bench

548(1) A person affected by the decision of a council under section 547 may appeal to the Court of King's Bench if

(a) the procedure required to be followed by this Act is not followed, or

(b) the decision is patently unreasonable.

(1.1) The appeal must be made,

(a) in the case of an appeal of an order under section 545, within 30 days after the date the decision under section 547 is served on the person affected by the decision, and

(b) in the case of an appeal of an order under section 546, within 15 days after the date the decision under section 547 is served on the person affected by the decision.

(2) The application for the appeal must state the reasons for the appeal.

(3) The Court may

(a) confirm the decision, or

(b) declare the decision invalid and send the matter back to the council with directions.

RSA 2000 cM-26 s548;AR 217/2022

Municipality remedying contraventions, dangers and unsightly property

549(1) Subject to subsection (2), a municipality may take whatever actions or measures are necessary to

(a) remedy a contravention of this Act, an enactment that the municipality is authorized to enforce or a bylaw or to prevent a reoccurrence of the contravention, or

(b) eliminate the danger to public safety caused by a structure, excavation or hole or to deal with the unsightly condition of property.

(2) No action or measure shall be taken under subsection (1) unless

(a) the municipality has first given a written order under section 545 or 546 that contains a statement referred to in section 545(2)(d) or 546(2)(b), as the case may be,

(b) the person to whom the order is directed has not complied with the order within the time specified in the order, and

(c) the appeal periods respecting the order have expired or, if an appeal has been made, the appeal has been decided and the decision allows the municipality to take the action or measures.

(3) If an order under section 545(1) directed that premises be put and maintained in a sanitary condition, the municipality may, under this section, close the premises and use reasonable force to remove any occupants.

(4) If a structure is being removed or demolished by a municipality under subsection (1)(b), the municipality may use reasonable force to remove any occupants.

(5) The expenses and costs of an action or measure taken by a municipality under this section are an amount owing to the municipality

(a) in the case of an action or measure taken under subsection (1)(a), by the person who contravened the enactment or bylaw, or

(b) in the case of an action or measure taken under subsection (1)(b), by the person who did not comply with the order under section 546(1) within the time specified in the order.

(6) If the municipality sells all or a part of a structure that has been removed under subsection (1)(b), the proceeds of the sale must be used to pay the expenses and costs of the removal and any excess proceeds must be paid to the person entitled to them.

RSA 2000 cM-26 s549;2022 c16 s9(69)

550 Repealed 2022 c16 s9(70).

Emergencies

551(1) Despite section 549, in an emergency a municipality may take whatever actions or measures are necessary to eliminate the emergency.

(2) This section applies whether or not the emergency involves a contravention of this Act, an enactment that the municipality is authorized to enforce or a bylaw.

(3) A person who receives an oral or written order under this section requiring the person to provide labour, services, equipment or materials must comply with the order.

(4) Any person who provides labour, services, equipment or materials under this section who did not cause the emergency is entitled to reasonable remuneration from the municipality.

(5) The expenses and costs of the actions or measures, including the remuneration referred to in subsection (4), are an amount owing to the municipality by the person who caused the emergency.

RSA 2000 cM-26 s551;2022 c16 s9(71)

Recovery of amounts owing by civil action

552 Except as provided in this or any other enactment, an amount owing to a municipality may be collected by civil action for debt in a court of competent jurisdiction.

1994 cM-26.1 s552

Adding amounts owing to tax roll

553(1) A council may add the following amounts to the tax roll of a parcel of land:

(a) unpaid costs referred to in section 35(4) or 39(2) relating to service connections of a municipal public utility that are owing by the owner of the parcel;

(b) unpaid charges referred to in section 42 for a municipal utility service provided to the parcel by a municipal public utility that are owing by the owner of the parcel;

(c) unpaid expenses and costs referred to in section 549(5)(a), if the parcel's owner contravened the enactment or bylaw and the contravention occurred on all or a part of the parcel;

(d), (e) repealed 1999 c11 s35;

(f) costs associated with tax recovery proceedings related to the parcel;

(g) if the municipality has passed a bylaw making the owner of a parcel liable for expenses and costs related to the municipality extinguishing fires on the parcel, unpaid costs and expenses for extinguishing fires on the parcel;

(g.1) if the municipality has passed a bylaw requiring the owner or occupant of a parcel to keep the sidewalks adjacent to the parcel clear of snow and ice, unpaid expenses and costs incurred by the municipality for removing the snow and ice in respect of the parcel;

(h) unpaid costs awarded by a composite assessment review board under section 468.1 or the Land and Property Rights Tribunal under section 501, if the composite assessment review board or the Land and Property Rights Tribunal has awarded costs against the owner of the parcel in favour of the municipality and the matter before the composite assessment review board or the Land and Property Rights Tribunal was related to the parcel;

(h.1) the expenses and costs of carrying out an order under section 646;

(i) any other amount that may be added to the tax roll under an enactment.

(2) Subject to section 659, when an amount is added to the tax roll of a parcel of land under subsection (1), the amount

(a) is deemed for all purposes to be a tax imposed under Division 2 of Part 10 from the date it was added to the tax roll, and

(b) forms a special lien against the parcel of land in favour of the municipality from the date it was added to the tax roll.

RSA 2000 cM-26 s553;2009 c29 s50;2020 cL-2.3 s24(27); 2022 c16 s9(72)

Adding amounts owing to property tax roll

553.1(1) If a person described in any of the following clauses owes money to a municipality in any of the circumstances described in the following clauses, the municipality may add the amount owing to the tax roll of any property for which the person is the assessed person:

(a) a person who was a licensee under a licence of occupation granted by the municipality and who, under the licence, owes the municipality for the costs incurred by the municipality in restoring the land used under the licence;

(b) an agreement holder referred to in section 27.2(2) who owes money to the municipality under section 27.2(2);

(c) a person who owes money to the municipality under section 549(5)(b) or 551(5).

(2) Subject to section 659, when an amount is added to the tax roll of property under subsection (1), the amount

(a) is deemed for all purposes to be a tax imposed under Division 2 of Part 10 from the date it was added to the tax roll, and

(b) forms a special lien against the property in favour of the municipality from the date it was added to the tax roll.

RSA 2000 cM-26 s553.1;2022 c16 s9(73);2023 c5 s8

Adding amounts owing to business tax roll

553.2(1) In this section, "business tax roll" means the portion of a municipality's tax roll for taxable businesses.

(2) If a person described in any of the following clauses owes money to a municipality in any of the circumstances described in the following clauses, the municipality may add the amount owing to the business tax roll against any business operated by the person:

(a) a person who was a licensee under a licence of occupation granted by the municipality and who, under the licence, owes the municipality for the costs incurred by the municipality in restoring the land used under the licence;

(b) a person who owes money to the municipality under section 549(5)(b) or 551(5).

(3) Subject to section 659, when an amount is added to the business tax roll under subsection (2) against a business, the

amount is deemed for all purposes to be a tax imposed under Division 3 of Part 10 from the date it was added to the tax roll.

RSA 2000 cM-26 s553.2;2022 c16 s9(74)

Injunction

554(1) When

(a) a structure is being constructed in contravention of an enactment that a municipality is authorized to enforce or a bylaw,

(b) a contravention of this Act, another enactment that a municipality is authorized to enforce or a bylaw is of a continuing nature, or

(c) any person is carrying on business or is doing any act, matter or thing without having paid money required to be paid by a bylaw,

in addition to any other remedy and penalty imposed by this or any other enactment or a bylaw, the municipality may apply to the Court of King's Bench for an injunction or other order.

(2) The Court may grant or refuse the injunction or other order or may make any other order that in its opinion the justice of the case requires.

RSA 2000 cM-26 s554;2009 c53 s119;AR 217/2022

Municipality's costs in actions

554.1(1) A municipality is entitled to collect lawful costs in all actions and proceedings to which the municipality is a party.

(2) The costs of a municipality in an action or proceeding in which the municipality is a party are not to be disallowed or reduced because the municipality's lawyer in the action or proceeding is an employee of the municipality.

RSA 2000 cM-26 s554.1;2009 c53 s119

Bylaw enforcement officers

555(1) A person who is appointed as a bylaw enforcement officer is, in the execution of enforcement duties, responsible for the preservation and maintenance of the public peace.

(2) Bylaw enforcement officers must take the official oath prescribed by the *Oaths of Office Act* before starting their duties.

1994 cM-26.1 s555

Powers and duties of bylaw enforcement officers

556 Every council must by bylaw

(a) specify the powers and duties of bylaw enforcement officers, and

(b) establish disciplinary procedures for misuse of power, including penalties and an appeal process applicable to misuse of power by bylaw enforcement officers.

1994 cM-26.1 s556

Division 5
Offences and Penalties

General offences

557 A person who contravenes or does not comply with

(a) a provision of this Division,

(a.1) a provision of Part 17 or the regulations under Part 17,

(a.2) a land use bylaw as defined in Part 17,

(a.3) an order under section 645,

(a.4) a development permit or subdivision approval or a condition of a permit or approval under Part 17,

(a.5) a decision of a subdivision and development appeal board or the Land and Property Rights Tribunal under Part 17,

(a.6) section 436.24,

(b) a direction or order of the Minister,

(c) an order under section 545, 546, 551 or 567,

(d) section 436.05, or

(e) section 146.04,

or who obstructs or hinders any person in the exercise or performance of the person's powers under Part 17 or the regulations under Part 17, is guilty of an offence.

RSA 2000 cM-26 s557;2020 cL-2.3 s24(41);2026 c10 s4(26)

Offences applicable to officials

558 No chief administrative officer or designated officer may

(a) fail to discharge the duties of office imposed by this or any other enactment or bylaw,

(b) sign any statement, report or return required by this or any other enactment or bylaw knowing that it contains a false statement, or

(c) fail to hand over to a successor in office, or to the persons designated in writing by the council or the Minister, all money, books, papers and other property of a municipality.

1994 cM-26.1 s558

Unauthorized use of heraldic emblems

559 No person may use the heraldic emblem of the municipality or anything that is intended to resemble the heraldic emblem without the permission of council.

1994 cM-26.1 s559

Documents used to enforce bylaws

560(1) No person may issue a form that a municipality uses to enforce its bylaws unless the person has the authority to enforce those bylaws.

(2) No person may use a form that resembles a form that a municipality uses to enforce its bylaws with the intent of making others think that the form was issued by the municipality.

1994 cM-26.1 s560

561 Repealed 1994 cM-26.1 s738.

Obstructing construction of public work or utilities

562 No person may interfere with the construction, maintenance, operation or repair of a public work or public utility.

1994 cM-26.1 s562

Stop-cock

563 If a municipality has placed a stop-cock in a building as part of a municipal public utility, no owner or occupant of the building may use the stop-cock except to prevent damage to the building or the system or works of the public utility or to prevent or stop the flooding of the building.

1994 cM-26.1 s563

Operating a business without a licence

564 In a prosecution for contravention of a bylaw against engaging in or operating a business without a licence, proof of one transaction in the business or that the business has been advertised is sufficient to establish that a person is engaged in or operates the business.

1994 cM-26.1 s564

Prosecutions

565 A prosecution under this Act or a bylaw may be commenced within 2 years after the date of the alleged offence, but not afterwards.

1994 cM-26.1 s565

Penalty

566(1) Subject to subsection (2), a person who is found guilty of an offence under this Act is liable to a fine of not more than $10 000 or to imprisonment for not more than one year, or to both fine and imprisonment.

(2) The minimum fine for a person who is found guilty of contravening or not complying with an order under section 546 or 551 is $300.

1994 cM-26.1 s566

Order for compliance

567 If a person is found guilty of an offence under this Act or a bylaw, the court may, in addition to any other penalty imposed, order the person to comply with this Act or bylaw or a licence, permit or other authorization issued under the bylaw, or a condition of any of them.

1994 cM-26.1 s567

Fines and penalties

568 Fines and penalties imposed on a conviction for an offence under this Act or a bylaw are an amount owing to the municipality in which the offence occurred.

1994 cM-26.1 s568

Civil liability not affected

569 A person who is guilty of an offence under this Act may also be liable in a civil proceeding.

1994 cM-26.1 s569

Part 14
General Ministerial Powers

Intermunicipal disagreements

570 If a disagreement between municipalities is referred to the Minister by a council of a municipality or if the Minister is satisfied that it is desirable for the Minister to become involved in a disagreement between municipalities, the Minister may do one or more of the following:

(a) conduct any investigation or inquiry that the Minister considers to be appropriate;

(b) appoint a mediator to assist the municipalities in resolving the disagreement;

(c) make a decision to settle the disagreement and order the municipalities to implement the decision.

1994 cM-26.1 s570;1996 c30 s50

Measures to ensure compliance with ALSA regional plans

570.01(1) If the Minister considers that a municipal authority, regional services commission or growth management board has not complied with an ALSA regional plan, the Minister may take any necessary measures to ensure that the municipal authority, regional services commission or growth management board, as the case may be, complies with the ALSA regional plan.

(2) In subsection (1), all necessary measures includes, without limitation, an order by the Minister

(a) suspending the authority of a council to make bylaws in respect of any matter specified in the order;

(b) exercising bylaw-making authority in respect of all or any of the matters for which bylaw-making authority is suspended under clause (a);

(c) removing a suspension of bylaw-making authority, with or without conditions;

(d) withholding money otherwise payable by the Government to the municipal authority, regional services commission or growth management board pending compliance with an order of the Minister;

(e) repealing, amending and making policies and procedures with respect to the municipal authority, regional services commission or growth management board;

(f) suspending the authority of a development authority or subdivision authority and providing for a person to act in its place pending compliance with conditions specified in the order;

(g) requiring or prohibiting any other action as necessary to ensure an ALSA regional plan is complied with.

2009 cA-26.8 s83;2013 c17 s3

Information

570.1 The Minister may provide a municipality with any information on the assessment of property the Minister may have whether the property is located in the municipality or elsewhere.

1995 c24 s85

Inspection

571(1) The Minister may require any matter connected with the management, administration or operation of any municipality or any assessment prepared under Part 9 to be inspected

(a) on the Minister's initiative,

(b) on the request of the council of the municipality, or

(c) if the Minister receives a sufficient petition requesting the inspection that is signed,

(i) in the case of a municipality other than a summer village, by electors of the municipality equal in number to at least 20% of the population, and

(ii) in the case of a summer village, by a number of electors of the summer village equal to at least 30% of the number of summer village residences in the summer village.

(1.1) For the purposes of subsection (1), the management, administration or operation of a municipality includes

(a) the affairs of the municipality,

(b) the conduct of a councillor or of an employee or agent of the municipality, and

(c) the conduct of a person who has an agreement with the municipality relating to the duties or obligations of the municipality or the person under the agreement.

(2) The Minister may appoint one or more persons as inspectors for the purpose of carrying out inspections under this section.

(3) An inspector

(a) may require the attendance of any officer of the municipality or of any other person whose presence the inspector considers necessary during the course of the inspection, and

(b) has the same powers, privileges and immunities as a commissioner under the *Public Inquiries Act*.

(4) When required to do so by an inspector, the chief administrative officer of the municipality must produce for examination and inspection all books and records of the municipality.

(5) After the completion of the inspection, the inspector must make a report to the Minister and, if the inspection was made at the request of a council, to the council.

RSA 2000 cM-26 s571;2016 c24 s85

Inquiry

572(1) The Minister may, on the Minister's initiative, order an inquiry described in subsection (2).

(2) An inquiry may be conducted into

(a) the affairs of the municipality,

(b) the conduct of a councillor, or an employee or agent of the municipality, or

(c) the conduct of a person who has an agreement with the municipality relating to the duties or obligations of the municipality or a person under the agreement.

(3) The Minister may appoint one or more persons to conduct an inquiry under this section.

(4) The person or persons appointed to conduct an inquiry are entitled to the fees and expenses specified by the Minister and the Minister may direct who is to pay for the inquiry.

(5) The person or persons appointed to conduct an inquiry have all the powers and duties of a commissioner appointed under the *Public Inquiries Act*.

(6) The person or persons appointed to conduct an inquiry must report to the Minister and the council.

RSA 2000 cM-26 s572;2016 c24 s86

Bank accounts

573 A bank, an agency of a bank or any other financial institution carrying on business in Alberta must, on request of the Minister, furnish the Minister with a statement showing the balance or condition of the accounts of any municipality having an account with the bank, agency or institution, together with any particulars of the accounts that may be required.

1994 cM-26.1 s573

Directions and dismissal

574(1) If, because of an inspection under section 571, a report of an official administrator under section 575.1, an inquiry under section 572 or an investigation by the Ombudsman, the Minister considers that a municipality is managed in an irregular, improper or improvident manner, the Minister may by order direct the council, the chief administrative officer or a designated officer of the municipality to take any action that the Minister considers proper in the circumstances.

(2) If an order of the Minister under subsection (1) is not carried out to the satisfaction of the Minister and the Minister considers that the municipality continues to be managed in an irregular, improper or improvident manner or if an order of the Minister under section 570(c) is not carried out to the satisfaction of the Minister, and all reasonable efforts to resolve the situation have been attempted and have been unsuccessful, the Minister may make one or more of the following orders:

(a) an order suspending the authority of the council to make bylaws in respect of any matter specified in the order;

(b) an order exercising bylaw-making authority in respect of all or any of the matters for which bylaw-making authority is suspended under clause (a);

(c) an order removing a suspension of bylaw-making authority, with or without conditions;

(d) an order withholding money otherwise payable by the Government to the municipal authority pending compliance with an order of the Minister;

(e) an order repealing, amending and making policies and procedures with respect to the municipal authority;

(f) an order suspending the authority of a development authority or subdivision authority and providing for a person to act in its place pending compliance with conditions specified in the order;

(g) an order requiring or prohibiting any other action as necessary to ensure an order is complied with;

(h) an order dismissing the council or any member of it or the chief administrative officer.

(2.1) Before making an order under subsection (2), the Minister must give the municipal authority notice of the intended order and at least 14 days in which to respond.

(3) On the dismissal of the council or of any member of it, the Minister may direct the election of a new council or of a member of council to take the place of any member that has been dismissed.

(4) On the dismissal of the chief administrative officer, the Minister may appoint another officer and specify the remuneration that is payable to the officer by the municipality.

(5) The Minister may appoint an official administrator

(a) on the dismissal of a council, or

(b) on the dismissal of one or more councillors if the remaining councillors do not constitute a quorum.

(6) An official administrator appointed under subsection (5) has all the powers and duties of the council.

RSA 2000 cM-26 s574;2016 c24 s87;2017 c13 s1(48);
2022 c16 s9(75)

Official administrator as supervisor

575(1) The Minister may at any time appoint an official administrator to supervise a municipality and its council.

(2) So long as the appointment of an official administrator under this section continues,

(a) no bylaw or resolution that authorizes the municipality to incur a liability or to dispose of its money or property has any effect until the bylaw or resolution has been approved in writing by the official administrator,

(b) the official administrator may at any time within 30 days after the passing of any bylaw or resolution disallow it, and the bylaw or resolution so disallowed becomes and is deemed to have always been void,

(c) the official administrator

(i) must be notified by council of any regularly scheduled or special council meetings,

(ii) may be present during all meetings of council that are closed to the public except where matters subject to legal privilege are being discussed,

(iii) may direct the municipality to provide a copy of any records, except records subject to legal privilege, in the municipality's possession to the official administrator within the time specified by the official administrator, and

(iv) must sign or authorize agreements, cheques and other negotiable instruments of the municipality or council in addition to the person signing or authorizing those agreements, cheques and other negotiable instruments under section 213(4).

RSA 2000 cM-26 s575;2025 c13 s2(13)

Reports of official administrators

575.1 An official administrator appointed under this Part shall on request of the Minister, and may at any other time, report to the Minister on any matter respecting the municipality or its council or administration or any intermunicipal matter.

2017 c13 s1(49)

Enforcement where municipality under supervision

575.2(1) If the Minister considers that a municipality has, while under the supervision of an official administrator,

(a) incurred a liability or disposed of money or property without the written approval of the official administrator required by section 575(2)(a), or

(b) acted on a bylaw or resolution that has been disallowed by the official administrator under section 575(2)(b),

the Minister may take any necessary measures to address the situation, including, without limitation, making one or more orders referred to in section 574(2)(a) to (h).

(2) Before making an order under subsection (1), the Minister must give the municipal authority notice of the intended order and at least 14 days in which to respond.

2017 c13 s1(49)

Remuneration for official administrator

576 When an official administrator is appointed for a municipality by the Minister under this Act, the remuneration and

expenses of the official administrator as set by the Minister must, if required by the Minister, be paid by the municipality.

1994 cM-26.1 s576

Providing Minister with copies and information

577(1) The Minister may direct a municipality to provide a copy of any document in the possession of the municipality to the Minister within the time specified by the Minister.

(2) The Minister may direct a municipality to provide information or statistics respecting the municipality to the Minister within the time specified by the Minister.

(3) A municipality must comply with a direction of the Minister under this section and provide the copy, information or statistics to the Minister without charge.

(4) This section does not apply to documents that have been prepared or information acquired by a municipality that is subject to any type of legal privilege, including solicitor-client privilege.

1994 cM-26.1 s577

Delegation

578(1) The Minister may delegate in writing to any person any power, duty or function of the Minister under this Act, including any power, duty or function that involves the Minister forming an opinion or belief.

(2) Subsection (1) does not apply to any power or duty to make regulations.

1994 cM-26.1 s578

Fees

579(1) The Minister may charge fees in connection with any service, program or other thing done by or under the authority of the Minister under this Act or the regulations.

(2) A person who receives a service, program or other thing done by or under the authority of the Minister is liable to pay the fee established under subsection (1) to the Government of Alberta and the fee may be collected by civil action for debt in a court of competent jurisdiction.

1994 cM-26.1 s579

Minister's decisions

579.1(1) An applicant seeking injunctive relief from a court against any order, decision or direction of the Minister under this Part must give the Minister at least 10 days' notice of the application.

(2) An order, decision or direction of the Minister under this Part is not stayed by an application for judicial review but remains in effect pending the court's decision on the judicial review application.

2017 c13 s1(50)

Regulations

580 The Minister may make regulations requiring a municipality to publish in a specified manner any information respecting the municipality that is specified in the regulations.

1994 cM-26.1 s580

Part 15
Improvement Districts

Formation order

581 The Lieutenant Governor in Council, on the recommendation of the Minister, may by order form an improvement district.

1994 cM-26.1 s581

Contents of order

582 The formation order must

(a) describe the boundaries of the improvement district, and

(b) give the improvement district an official name.

1994 cM-26.1 s582

Changes to improvement districts

583(1) The Minister may by order

(a) amalgamate 2 or more improvement districts;

(b) divide an improvement district into 2 or more improvement districts;

(c) annex land from an improvement district to another improvement district;

(d) change the name of an improvement district;

(e) establish industrial improvement areas within improvement districts;

(f) dissolve an improvement district.

(2) An order under this section may contain terms and conditions and provisions dealing with transitional matters that the Minister considers to be appropriate that operate despite this or any other enactment.

1994 cM-26.1 s583

Orders published

584 An order of the Lieutenant Governor in Council under section 581 and the Minister under section 583 must be published in The Alberta Gazette.

1994 cM-26.1 s584

Regulations Act

585 The *Regulations Act* does not apply to an order of the Lieutenant Governor in Council under section 581 or to an order of the Minister under this Part.

1994 cM-26.1 s585

Application of other enactments

586 The Minister may by order

(a) provide that provisions of this or any other enactment do not apply to an improvement district,

(b) provide that provisions of this or any other enactment apply to an improvement district with or without modifications, and

(c) specify provisions that are to be added to or replace the provisions of this or any other enactment in respect of an improvement district.

1994 cM-26.1 s586

General power of Minister

587 The Minister may by order do anything in respect of an improvement district that a council of a municipality may do under this or another enactment.

1994 cM-26.1 s587

Council

588(1) The Minister may establish a council for an improvement district.

(2) Unless subsection (3) applies, a council is composed of one or more councillors appointed by the Minister.

(3) The Minister may by order

(a) direct that some or all of the councillors are to be elected,

(b) establish wards for the elected councillors, and

(c) provide for any matter dealing with the transition from an appointed council to a council with some or all elected members.

(4) If the Minister orders that some or all of the councillors are to be elected, the *Local Authorities Election Act* applies to the election as modified by directions given by the Minister.

1994 cM-26.1 s588

588.1 Repealed 2020 c25 s11.

Delegation by Minister

589(1) The Minister may, in writing, delegate to any person or to a council of an improvement district any of the powers, duties and functions of the Minister under this or any other enactment relating to an improvement district, including the powers, duties and functions of being a trustee under section 595.

(2) The Minister may not delegate the power or duty to make a regulation as defined in the *Regulations Act*.

1994 cM-26.1 s589

Hamlets

590(1) The Minister may designate an unincorporated community that is within the boundaries of an improvement district to be a hamlet.

(2) The designation of a hamlet must specify the hamlet's name and boundaries.

1994 cM-26.1 s590

Employees

591 In accordance with the *Public Service Act*, there may be appointed any person necessary for the administration of an improvement district.

1994 cM-26.1 s591

Roads

592(1) The Minister of Transportation and Economic Corridors and the Minister responsible for this Act may enter into an agreement providing that all or part of the direction, control and management of roads within an improvement district is transferred to the Minister responsible for this Act.

(2) An agreement under subsection (1) may provide for the payment of costs with respect to roads within the improvement district.

RSA 2000 cM-26 s592;2013 c10 s21;2022 c21 s57

Estimate of expenditures

593 Before January 1 in each year, every Minister charged with the duty of expending any part of the taxes collected in an improvement district must send to the Minister responsible for this Act a statement, with reference to each improvement district, of the estimated amount required to be expended by the expending Minister in each improvement district during the current year.

1994 cM-26.1 s593

Machinery and equipment and designated industrial property

594(1) The definitions of "designated industrial property" and "machinery and equipment" in Part 9 apply to this section.

(2) The Minister may by order impose, in addition to any other taxes imposed under Part 10, an additional tax on machinery and equipment and designated industrial property located in an industrial improvement area.

(3) The provisions in Parts 9 to 12 relating to machinery and equipment and designated industrial property apply to the additional tax imposed under this section.

RSA 2000 cM-26 s594;2016 c24 s135

Trust account for revenue

595 The taxes and all other revenues collected on behalf of an improvement district must be deposited in a treasury branch, bank or other similar institution to be held in trust by the Minister.

1994 cM-26.1 s595

Expenditures

596(1) The taxes and all other revenues collected on behalf of an improvement district may be expended under the direction of the Minister

(a) to meet the requirements of the improvement district,

(b) to pay requisitions made under the *Education Act* and the *Provincial Health Agencies Act*,

(c) to pay the estimated amounts referred to in section 593 or an equally proportionate part of those amounts if the taxes and revenues collected on behalf of the improvement district are not sufficient to cover all of the improvement district's expenditures, or

(d) to pay to other municipalities any portion of the taxes levied and collected that the Minister may by order determine.

(2) The expenses incidental to the assessment and collection of taxes on behalf of an improvement district and any other necessary expenses in connection with the administration of affairs in an improvement district are a first charge on the taxes and other revenue collected on behalf of the district.

RSA 2000 cM-26 s596;2012 cE-0.3 s279;2017 c13 s1(51);
2024 c10 s31;2025 c10 s39

Public accounts

597 The details of expenditures for an improvement district must be published in the public accounts annually submitted to the Legislative Assembly.

1994 cM-26.1 s597

Settlement of accounts

598 If the Minister considers it equitable, the Minister may settle in whole or in part any amounts owing to the Crown or to the Minister under this Act or any other Act relating to an improvement district for rentals, fees or other charges, other than taxes imposed under Part 10.

1994 cM-26.1 s598

Investments

599 With the consent of the President of Treasury Board and Minister of Finance, the Minister may invest any taxes or revenue collected on behalf of an improvement district in investments that the President of Treasury Board and Minister of Finance is authorized to invest in under section 43(1) of the *Financial Administration Act*.

RSA 2000 cM-26 s599;2006 c23 s57;2013 c10 s21

Borrowing

600 The Minister may borrow on the security of the taxes and other revenues of an improvement district any sums required to meet the requirements of the district under this or any other enactment.

1994 cM-26.1 s600

Acquisition of land

601 The Minister may purchase, expropriate or otherwise acquire land required for or in connection with the administration of an improvement district or for the purposes of an agreement entered into under section 602 and the Minister may encumber, lease or otherwise dispose of the land as the circumstances require.

1994 cM-26.1 s601

Agreements for services

602 The Minister may enter into agreements with the Government of Canada or its agencies or with any other public body or person for the purpose of obtaining any service, benefit or other advantages for the whole or part of an improvement district or for its residents.

1994 cM-26.1 s602

Part 15.1
Regional Services Commissions

Interpretation

602.01(1) In this Part,

(a) "board" means the board of directors of a commission;

(b) "borrowing" means a borrowing as defined in section 241(a.1);

(c) "bylaws" means the bylaws of a commission;

(d) "capital property" means capital property as defined in section 241(c);

(e) "commission" means a regional services commission;

(e.1) "debt limit" means the debt limit for a commission determined in accordance with the regulations under section 602.32;

(f) "member" means, in respect of a commission, a municipal authority that is a member of the commission;

(g) "municipal authority" means a municipal authority as defined in section 1(1)(p), and includes a Metis settlement, an Indian reserve and an armed forces base;

(h) "public utility" means a public utility as defined in section 1(1)(y), excluding public transportation operated by or on behalf of a municipality;

(i) "resolution" means a resolution passed by a municipal authority or commission under this Part;

(j) "service" means, in respect of a commission, a service that the bylaws authorize the commission to provide;

(k) "transportation service" means a service to transport people or goods by vehicle, including a vehicle that runs on rails.

(2) A reference to a bylaw or resolution in this Act outside this Part does not include a bylaw or resolution passed by a commission.

RSA 2000 cM-26 s602.1;2020 c25 s11;2023 c9 s19(14)

Division 1
Establishment and Operation

Establishing commissions

602.02(1) Two or more municipal authorities may agree to jointly establish a commission by passing resolutions.

(2) Before being passed under subsection (1), the proposed resolutions must be advertised in accordance with section 606.

(3) Within 60 days of the resolutions being passed under subsection (1), the Minister must be notified of the resolutions.

(4) A notification under subsection (3) must include copies of all the resolutions passed under subsection (1) and provide the commission's office location and contact information.

(5) A commission is not established until an order listing the commission is issued by the Minister under section 602.04.

RSA 2000 cM-26 s602.02;2016 c24 s88;2020 c25 s11

Resolution and notification

602.03(1) A resolution establishing a commission must specify

(a) the name of the commission, and

(b) the names of the members, the first board of directors and the first chair of the commission.

(2) The commission must notify the Minister within 60 days of any change to any of the information provided under section 602.02(4).

(3) If a commission is to be disestablished under section 602.09(1)(g), the commission must notify the Minister within 60 days of the commission's being disestablished.

2020 c25 s11

List of commissions

602.04 The Minister may issue an order listing or updating the list of the names of all the commissions established or disestablished each time the Minister receives a notification under section 602.02(3) or 602.03(2) or (3), as the case may be.

2020 c25 s11

Corporation

602.05 A commission is a corporation.

RSA 2000 cM-26 s602.03;2020 c25 s11

Board of directors

602.06(1) A commission is governed by a board.

(2) Subject to sections 602.03(1)(b) and 602.07, the directors of the board are to be appointed and the chair of the commission designated in accordance with the commission's bylaws.

RSA 2000 cM-26 s602.04;2020 c25 s11

Directors representing Province

602.07(1) If, in the Minister's opinion, a service that a commission is authorized to provide is a service that is provided by the Government of Alberta or that may affect a service provided by the Government of Alberta, the Minister may, despite the bylaws, appoint as many directors of the commission as the Minister considers necessary.

(2) A director appointed under this section has the powers, duties and functions of a director appointed in accordance with the commission's bylaws.

RSA 2000 cM-26 s602.05;2020 c25 s11

Delegation

602.08(1) Subject to subsection (2), a board may delegate any of its or the commission's powers, duties or functions under this Act or any other enactment.

(2) A board may not delegate

(a) the power or duty to pass bylaws,

(b) the power to expropriate,

(c) the power to authorize a borrowing,

(d) the power to adopt budgets, and

(e) the power to approve financial statements.

RSA 2000 cM-26 s602.06;2020 c25 s11

Bylaws

602.09(1) Each board must pass bylaws

(a) respecting the provision of the commission's services;

(b) respecting the administration of the commission;

(c) respecting the process for changing the directors of the board and the chair of the commission and for setting the terms of office of the board and the chair;

(d) respecting the process for adding or removing members;

(e) respecting the fees to be charged by the commission for services provided to its customers or to any class of its customers;

(f) respecting the disposal of assets by the commission;

(g) respecting the process for disestablishment of the commission, including the treatment of assets and liabilities on disestablishment.

(2) The *Regulations Act* does not apply to the bylaws passed under subsection (1).

RSA 2000 cM-26 s602.07;2020 c25 s11

Meetings

602.1(1) Subject to subsection (2), sections 197 and 199 apply to the meetings of a commission.

(2) Notwithstanding sections 197 and 199, for the purposes of this Part, a reference in sections 197 and 199 to a council, councils and council committees shall be read as a reference to a board, boards and board committees, respectively.

RSA 2000 cM-26 s602.08;2015 c8 s55;2019 c22 s10(16);2020 c25 s11

Compliance with growth plan and ALSA regional plan

602.11 In carrying out its functions and in exercising its jurisdiction under this Act and other enactments, a commission must act in accordance with any applicable growth plan under Part 17.1 and any applicable ALSA regional plan.

RSA 2000 cM-26 s602.021;2020 c25 s11

Control of profit corporations

602.12 Division 9 of Part 3 does not apply to a commission.

RSA 2000 cM-26 s602.09;2016 c24 s89;2020 c25 s11

Division 2
Powers and Duties

Natural person powers

602.13 A commission has natural person powers, except to the extent that they are limited by this Act or any other enactment.

RSA 2000 cM-26 s602.1;2020 c25 s11

Service area

602.14 A commission may, as authorized by its bylaws, provide services

(a) within the boundaries of its members, and

(b) outside the boundaries of its members with approval

(i) from the other municipal authority within whose boundaries the services are to be provided, and

(ii) in the case of services to be provided in a part of a province or territory adjoining Alberta, the authority from that province or territory whose jurisdiction includes the provision of the services in that part of the province or territory.

RSA 2000 cM-26 s602.11;2020 c25 s11

Profit and surpluses

602.15 A commission may not

(a) operate for the purposes of making a profit, or

(b) distribute any of its surpluses to its members.

2020 c25 s11

Traffic Safety Act

602.16 A commission that is authorized by its bylaws to provide transportation services is subject to the *Traffic Safety Act*.

RSA 2000 cM-26 s602.12;RSA 2000 cT-6 s205;2020 c25 s11

Acquisition of land

602.17(1) A commission may acquire an estate or interest in land in a province or territory adjoining Alberta if the local government within whose boundaries the land is located consents in writing to the acquisition.

(2) This section does not apply until the commission exercises the right of acquisition under subsection (1).

RSA 2000 cM-26 s602.125;2020 c25 s11

Expropriation

602.18(1) A commission may acquire by expropriation under the *Expropriation Act* an estate or interest in land for the purpose of providing a public utility or a transportation service.

(2) A commission may acquire by expropriation an estate or interest under subsection (1) in land that is outside the boundaries of its members only if the municipal authority in whose boundaries the land is located consents in writing to the acquisition.

RSA 2000 cM-26 s602.13;2020 c25 s11

Public utility disputes

602.19 If there is a dispute between a commission and another commission or a commission and any municipal authority with respect to

(a) rates, tolls or charges for a service that is a public utility,

(b) compensation for the acquisition by the commission of facilities used to provide a service that is a public utility, or

(c) the use of any road, square, bridge, subway or watercourse by the commission to provide a service that is a public utility,

any party involved in the dispute may submit the dispute to the Alberta Utilities Commission, and the Alberta Utilities Commission may issue an order on any terms and conditions that the Alberta Utilities Commission considers appropriate.

RSA 2000 cM-26 s602.14;2007 cA-37.2 s82(17);2020 c25 s11

Other disputes

602.2(1) If

(a) there is a dispute between a commission and another commission or a commission and any municipal authority and the matter in dispute is not under the jurisdiction of the Alberta Utilities Commission or any other board or tribunal created by an enactment, or

(b) there is a dispute between a commission and a municipal authority, other than an improvement district or special area, in respect of an expropriation that requires the consent of the municipal authority under section 602.18(2),

any party involved in the dispute may submit the dispute to the Land and Property Rights Tribunal.

(2) If a dispute is submitted to the Land and Property Rights Tribunal, each party involved in the dispute must submit a written statement to the Tribunal and to the other parties involved in the dispute that sets out

(a) a summary of the facts and its position in the dispute, and

(b) an address to which any notice or decision of the Tribunal is to be sent.

(3) The Land and Property Rights Tribunal must hold a hearing after the written statements have been submitted, or after the expiry of a time period established by the Tribunal for submission of the statements, whichever occurs first.

RSA 2000 cM-26 s602.15;RSA 2000 cT-6 s205;2007 cA-37.2 s82(17); 2020 cL-2.3 s24(28);2020 c25 s11;2023 c9 s19(15)

Order of Land and Property Rights Tribunal

602.21(1) After hearing a dispute under section 602.2(3), the Land and Property Rights Tribunal may make any order it considers appropriate.

(2) The order under subsection (1) may

(a) include terms and conditions, and

(b) be effective on a future date or for a limited time.

(3) The Land and Property Rights Tribunal must send its order, and its reasons if requested, to the parties involved in the dispute.

(4) An order of the Land and Property Rights Tribunal under this section is binding on the parties involved in the dispute.

RSA 2000 cM-26 s602.16;2020 cL-2.3 s24(41);2020 c25 s11

Division 3
Financial Matters

Financial year

602.22 The financial year of a commission is the calendar year.

RSA 2000 cM-26 s602.18;2020 c25 s11

Operating budget

602.23(1) A commission must adopt an operating budget for each calendar year.

(2) An operating budget must include the estimated amount of each of the following expenditures and transfers:

(a) the amount needed to enable the commission to provide its services;

(b) the amount needed to pay the debt obligations in respect of borrowings made to acquire, construct, remove or improve capital property;

(c) if necessary, the amount needed to provide for a depreciation or depletion allowance, or both, for any public utility the commission is authorized to provide;

(d) the amount to be transferred to reserves;

(e) the amount to be transferred to the capital budget;

(f) the amount needed to recover any shortfall as required under section 602.24.

(3) An operating budget must include the estimated amount of each of the following sources of revenue and transfers:

(a) fees for services provided;

(b) grants;

(c) transfers from the commission's accumulated surplus funds or reserves;

(d) any other source of revenue.

(4) The estimated revenue and transfers under subsection (3) must be at least sufficient to pay the estimated expenditures and transfers under subsection (2).

(5) The Minister may make regulations respecting budgets and that define terms used in this section that are not defined in section 602.01.

RSA 2000 cM-26 ss602.19,602.2;2020 c25 s11

Financial shortfall

602.24(1) Subject to subsection (2), section 244 applies to a commission.

(2) Notwithstanding section 244, for the purposes of this Part, a reference in section 244 to a municipality shall be read as a reference to a commission.

RSA 2000 cM-26 s602.21;2020 c25 s11

Capital budget

602.25(1) Subject to subsection (2), sections 245 and 246 apply to a commission.

(2) Notwithstanding sections 245 and 246, for the purposes of this Part, a reference in section 245 to each council shall be read as a reference to each board.

RSA 2000 cM-26 s602.22;2020 c25 s11

Expenditure of money

602.26(1) A commission may make an expenditure only if it is

(a) included in the commission's operating budget or capital budget or otherwise authorized by its board,

(b) for an emergency, or

(c) legally required to be paid.

(2) Each board must establish procedures to authorize and verify expenditures that are not included in a budget.

(3) If the Minister establishes a budget for a commission by virtue of section 244(3), the commission may not make an expenditure that is not included in the budget unless the expenditure is

(a) authorized by the Minister,

(b) for an emergency, or

(c) legally required to be paid.

RSA 2000 cM-26 s602.24;2020 c25 s11

Annual budget

602.27(1) For the purpose of this section, "annual budget" means an annual budget as defined in section 241(a.02).

(2) A commission may adopt an annual budget in a format that is consistent with its financial statements.

(3) For the purpose of section 602.26, the adoption of an annual budget is equivalent to the adoption of an operating budget under section 602.23 or the adoption of a capital budget under section 602.25.

2020 c25 s11

Civil liability of directors re expenditure

602.28(1) Subject to subsection (2), a director of a board who

(a) makes an expenditure that is not authorized under section 602.26,

(b) votes to spend money that has been obtained under a borrowing on something that is not within the purpose for which the money was borrowed, or

(c) votes to spend money that has been obtained under a grant on something that is not within the purpose for which the grant was given

is liable to the commission for the expenditure or amount spent.

(2) A director is not liable under subsection (1)(b) if spending the money is allowed under section 602.3.

(3) If more than one director of the board is liable to the commission under this section in respect of a particular expenditure or amount spent, the directors are jointly and severally liable to the commission for the expenditure or amount spent.

(4) The liability under this section may be enforced by action by

(a) the commission,

(b) a member of the commission,

(c) a taxpayer of a member of the commission, or

(d) a person who holds a security under a borrowing made by the commission.

RSA 2000 cM-26 s602.3;2020 c25 s11

Authorized investments

602.29 A commission may invest its money only in the investments referred to in section 250(2)(a) to (d).

RSA 2000 cM-26 s602.26;2020 c25 s11

Use of borrowed money

602.3(1) Subject to subsection (2), section 253 applies to a commission.

(2) Notwithstanding section 253, for the purposes of this Part, a reference in section 253 to a municipality shall be read as a reference to a commission.

RSA 2000 cM-26 s602.27;2020 c25 s11

Borrowing

602.31 No commission may make a borrowing if the borrowing will cause the commission to exceed its debt limit, unless the borrowing is approved by the Minister.

RSA 2000 cM-26 s602.28;2020 c25 s11

Debt limit regulations

602.32(1) The Minister may make regulations

(a) respecting how a debt limit for a commission is determined;

(b) defining debt for the purposes of determining whether a commission has exceeded its debt limit, and the definition may include anything related to a commission's finances.

(2) The regulations made under this section may establish different methods of determining debt limits and different definitions of debt for different commissions.

RSA 2000 cM-26 s602.29;2020 c25 s11

Civil liability of directors re borrowing

602.33(1) When a commission makes a borrowing that causes the commission to exceed its debt limit, a director of the board who voted to authorize the borrowing is liable to the commission for the amount borrowed, unless the borrowing has been approved by the Minister.

(2) If subsection (1) applies to more than one director of the board, the directors are jointly and severally liable to the commission for the amount borrowed.

(3) The liability under this section may be enforced by action by

(a) the commission,

(b) a member of the commission,

(c) a taxpayer of a member of the commission, or

(d) a person who holds a security under a borrowing made by the commission.

RSA 2000 cM-26 s602.3;2020 c25 s11

Loans and guarantees

602.34 A commission may not lend money or guarantee the repayment of a loan.

RSA 2000 cM-26 s602.31;2020 c25 s11

Financial information return

602.35(1) Each commission must prepare a financial information return respecting the financial affairs of the commission for the immediately preceding calendar year.

(2) The Minister may establish requirements respecting the financial information return, including requirements respecting the accounting principles and standards to be used in preparing the return.

RSA 2000 cM-26 s602.32;2020 c25 s11

Audited financial statements

602.36 Each commission must prepare audited annual financial statements for the immediately preceding calendar year.

RSA 2000 cM-26 s602.33;2020 c25 s11

Distribution of returns and statements

602.37 Each commission must submit its financial information return and audited annual financial statements to the Minister and each member of the commission by May 1 of the year following the year for which the return and statements have been prepared.

RSA 2000 cM-26 s602.34;2020 c25 s11

Division 4
Minister's Powers

Inspection

602.38(1) The Minister may require any matter connected with the management, administration or operation of any commission to be inspected

(a) on the Minister's initiative, or

(b) on the request of a member of the commission.

(2) For the purposes of subsection (1), the management, administration or operation of a commission includes

(a) the affairs of the commission,

(b) the conduct of a director of the board or of an employee or agent of the commission, and

(c) the conduct of a person who has an agreement with the commission relating to the duties or obligations of the commission or the person under the agreement.

(3) The Minister may appoint one or more persons as inspectors for the purposes of carrying out inspections under this section.

(4) An inspector

(a) may require the attendance of any director of the board, any officer of the commission or any other person whose presence the inspector considers necessary during the course of an inspection, and

(b) has the same powers, privileges and immunities as a commissioner under the *Public Inquiries Act*.

(5) When required to do so by an inspector, a commission must produce for examination and inspection all the books and records of the commission.

(6) After the completion of an inspection, the inspector must make a report to the Minister and, if the inspection was made at the request of a member of the commission, to the member and the commission.

RSA 2000 cM-26 s602.35;2020 c25 s11

Directions and dismissal

602.39(1) If because of an inspection under section 602.38 or a report of an official administrator under section 602.41 the Minister considers that a commission is managed in an irregular, improper or improvident manner, the Minister may by order direct the board to take any action that the Minister considers proper in the circumstances.

(2) If an order of the Minister under this section is not carried out to the satisfaction of the Minister and the Minister considers that the commission continues to be managed in an irregular, improper or improvident manner, and all reasonable efforts to resolve the situation have been attempted and have been unsuccessful, the Minister may make one or more of the following orders:

(a) an order suspending the authority of the board to make bylaws in respect of any matter specified in the order;

(b) an order exercising bylaw-making authority in respect of all or any of the matters for which bylaw-making authority is suspended under clause (a);

(c) an order removing a suspension of bylaw-making authority, with or without conditions;

(d) an order withholding money otherwise payable by the Government to the commission pending compliance with an order of the Minister;

(e) an order repealing, amending and making policies and procedures with respect to the commission;

(f) an order requiring or prohibiting any other action as necessary to ensure an order is complied with;

(g) an order dismissing the board or any director of the board.

(3) Before making an order under subsection (2), the Minister must give the commission notice of the intended order and at least 14 days in which to respond.

(4) If an order of the Minister under this section is not carried out to the satisfaction of the Minister, the Minister may dismiss the board or any director of the board.

(5) On the dismissal of the board or of any director of the board, the Minister may direct that a new board or director be appointed or may appoint a new board or director.

(6) The Minister may appoint an official administrator

(a) on the dismissal of a board, or

(b) on the dismissal of one or more directors of the board if the remaining directors do not constitute a quorum.

(7) An official administrator appointed under subsection (6) has all the powers and duties of the board.

RSA 2000 cM-26 s602.36;2017 c13 s1(52);2020 c25 s11

Official administrator as supervisor

602.4(1) The Minister may at any time appoint an official administrator to supervise a commission and the board.

(2) As long as the appointment of an official administrator under this section continues,

(a) no bylaw or resolution that authorizes the commission to incur a liability or to dispose of the money or property of the commission has any effect until the bylaw or resolution has been approved in writing by the official administrator, and

(b) the official administrator may at any time within 30 days after the passing of any bylaw or resolution disallow it, and the bylaw or resolution so disallowed becomes and is deemed to have always been void.

RSA 2000 cM-26 s602.37;2020 c25 s11

Reports of official administrators

602.41 An official administrator appointed under section 602.39(6) or 602.4 shall on request of the Minister, and may at any other time, report to the Minister on

(a) any matter respecting the commission, or the board or the administration of the commission,

(b) any matter respecting the provision of services by the commission, or

(c) any other matter that the Minister may consider necessary.

2017 c13 s1(53);2020 c25 s11

Enforcement when commission under supervision

602.42(1) If the Minister considers that a commission has, while under the supervision of an official administrator,

(a) incurred a liability or disposed of money or property without the written approval of the official administrator required by section 602.4(2)(a), or

(b) acted on a bylaw or resolution that has been disallowed by the official administrator under section 602.4(2)(b),

the Minister may take any necessary measures to address the situation, including, without limitation, making one or more orders referred to in section 602.39(2)(a) to (g).

(2) Before making an order under subsection (1), the Minister must give the commission notice of the intended order and at least 14 days in which to respond.

2017 c13 s1(53);2020 c25 s11

Remuneration for official administrator

602.43 When an official administrator is appointed for a commission by the Minister under this Part, the remuneration and expenses of the official administrator as set by the Minister must, if required by the Minister, be paid by the commission.

RSA 2000 cM-26 s602.38;2020 c25 s11

Providing Minister with copies and information

602.44(1) The Minister may direct a commission to provide

(a) a copy of any document in its possession, or

(b) any information or statistics respecting the commission

to the Minister within the time specified by the Minister.

(2) A commission must comply with a direction of the Minister under this section and provide any copy, information or statistics to the Minister without charge.

(3) This section does not apply to documents prepared or information acquired by a commission that is subject to any type of legal privilege, including solicitor-client privilege.

RSA 2000 cM-26 s602.381;2020 c25 s11

Ministerial orders

602.45(1) In addition to any other orders that the Minister may make under this Part, the Minister may

(a) by order take any action that a commission or a board may or must take under this Part, or

(b) make an order providing for any other matter that the Minister considers necessary for carrying out the purposes of this Part.

(2) If there is a conflict or inconsistency between an order made by the Minister under subsection (1) and an action taken by a commission or a board, the Minister's order prevails to the extent of the conflict or inconsistency.

(3) The *Regulations Act* does not apply to an order made by the Minister under this Part.

2020 c25 s11

Ministerial regulations

602.46(1) The Minister may make regulations

(a) authorizing and respecting the use of electronic, telephonic or other communication methods to conduct meetings of a regional services commission;

(b) to remedy any confusion or inconsistency in applying the provisions of this Part.

(2) Regulations under subsection (1)(a) may apply generally or specifically and may modify the requirements in this Part to any extent the Minister considers necessary or appropriate to give effect to the regulations.

2020 c25 s11;2022 c16 s9(76)

Division 5
Transitional Provisions and Ministerial Regulations

Transitional provisions

602.47(1) In this Division,

(a) "continued commissions" means the regional services commissions established and existing under the former provisions before this Part comes into force;

(b) "former provisions" means the provisions in Part 15.1 of this Act in force immediately before the coming into force of this Division.

(2) Continued commissions continue as regional services commissions as if the continued commissions are established under this Part.

(3) The bylaws and resolutions of the continued commissions continue until repealed, amended or replaced by the boards of the continued commissions.

(4) The members, the boards and the chairs of the continued commissions continue until changed according to the bylaws amended or replaced under subsection (3).

(5) On the coming into force of this Part, all liabilities, assets, rights, duties, functions and obligations of continued commissions continue to have effect until expired or amended under this Part or any other enactment.

(6) A reference to commissions in any enactment, regulation, order, bylaw, certificate of title, agreement or any other instrument is continued.

(7) Within one year after the coming into force of this Part, all continued commissions must ensure that the bylaws of the continued commissions conform to the requirements in section 602.09.

(8) The Minister may issue an order listing all the continued commissions continued under this section.

2020 c25 s11

Ministerial regulations

602.48 The Minister may make regulations to deal with any difficulty or impossibility resulting from transitioning to this Part from the former provisions.

2020 c25 s11

Part 16
Miscellaneous

Lieutenant Governor in Council regulations

603(1) The Lieutenant Governor in Council may make regulations

(a) for any matter that the Minister considers is not provided for or is insufficiently provided for in this Act;

(b) restricting the power or duty of a council to pass bylaws.

(2) A regulation made under subsection (1) is repealed on the earliest of

(a) the coming into force of an amendment that adds the matter to this Act;

(b) the coming into force of a regulation that repeals the regulation made under subsection (1);

(c) two years after the regulation comes into force.

(3) The repeal of a regulation under subsection (2)(b) or (c) does not affect anything done, incurred or acquired under the authority of the regulation before the repeal of the regulation.

1994 cM-26.1 s603

Direction to amend or repeal bylaws

603.01 The Lieutenant Governor in Council may by order direct a municipality, with or without conditions, to amend or repeal a bylaw that in the opinion of the Lieutenant Governor in Council

(a) exceeds the scope of the purposes of a municipality set out in section 3,

(b) exceeds the authority of the municipality to pass a bylaw under this or any other Act,

(c) contravenes the Constitution of Canada,

(d) conflicts or is inconsistent with this Act or another enactment of Alberta, or

(e) is contrary to a policy of the Government, unless the municipality obtains the prior consent of the Government to pass that bylaw.

2024 c11 s2(29)

Regulations

603.02 The Lieutenant Governor in Council may make regulations defining "policy of the Government" for the purposes of section 603.01(e).

2025 c13 s2(14)

Validation of regulations

603.1(1) Despite any decision of a court to the contrary made before or after the coming into force of this section,

(a) a regulation made under section 603(1) before the coming into force of this section, including a new regulation described in clause (c), is validated and declared for all purposes to have been validly made as of the date on which the regulation was made,

(b) everything done under a regulation referred to in clause (a) is validated and declared for all purposes to have been validly done, and

(c) where a regulation made under section 603(1) before the coming into force of this section (in this clause called the "former regulation") is repealed and another regulation made under section 603(1) (in this clause called the "new regulation") was substituted for it, the new regulation operates as a continuation of the former regulation except to the extent that the provisions of the new regulation are not in substance the same as those of the former regulation.

(2) For greater certainty and without limiting the generality of subsection (1)(b) and (c),

(a) the Minister's approval of the Capital Region Growth Plan under section 13(1) of the *Capital Region Board Regulation* (AR 49/2008)

(i) is validated and declared for all purposes to have been validly approved, and

(ii) continues to be valid as if it had been approved under section 13(1) of the *Capital Region Board Regulation* (AR 38/2012),

(b) the Minister's establishment of the Transitional Regional Evaluation Framework under section 20 of the *Capital Region Board Regulation* (AR 49/2008) is validated and declared for all purposes to have been validly established, and

(c) the Minister's establishment of the Regional Evaluation Framework under section 21 of the *Capital Region Board Regulation* (AR 17/2010)

(i) is validated and declared for all purposes to have been validly established, and

(ii) continues to be valid as if it had been established under section 21 of the *Capital Region Board Regulation* (AR 38/2012).

(3) Despite section 603(2), a regulation referred to in subsection (1) of this section that is in force on the coming into force of this section is repealed on the earliest of

(a) the coming into force of an amendment that adds the matter to this Act;

(b) the coming into force of a regulation that repeals the regulation;

(c) subject to subsection (3.1), June 30, 2017.

(3.1) For the purposes of the following regulations, subsection (3)(c) shall be read as June 30, 2018:

(a) *Alberta Central East Water Corporation Regulation* (AR 137/2013);

(b) *Aquatera Utilities Inc. Regulation* (AR 205/2013);

(c) *Aqueduct Utilities Corporation Regulation* (AR 92/2012);

(d) *Chestermere Utilities Incorporated Regulation* (AR 163/2013);

(e) *Extension of Linear Property Regulation* (AR 207/2012);

(f) *NEW water Ltd. Regulation* (AR 159/2012);

(g) *Newell Regional Services Corporation Regulation* (AR 153/2012);

(h) *Peace Regional Waste Management Company Regulation* (AR 41/2011).

(4) Subsection (3) does not apply to the following regulations:

(a) *Proceedings Before the Board Clarification Regulation* (AR 176/2011);

(b) *Equalized Assessment Variance Regulation, 2012* (AR 195/2011);

(c) *Capital Region Board Regulation* (AR 38/2012);

(d) *Municipal Emergency Exemption Regulation* (AR 142/2013).

2013 c17 s4;2017 c13 s1(54)

Ministerial regulations

604 The Minister may make regulations

(a) repealed 2022 c16 s9(77);

(b) respecting the determination of the population of a municipality or other geographic area and establishing requirements for a municipality to conduct a census and provide information concerning population to the Minister;

(c) respecting the administration, operation and management of specialized municipalities;

(d) prescribing forms for the purposes of this Act;

(e) respecting the content or form of anything required to be done by a municipality under this Act.

RSA 2000 cM-26 s604;2022 c16 s9(77)

Determining population

604.1(1) The Minister may determine and by order specify the population of a municipal authority or other geographic area for any purpose under this Act.

(2) Where the Minister considers it appropriate to do so, the Minister may adopt a determination of the population of a municipal authority or other geographic area made by another person or entity, and where the Minister does so the adoption of that determination is to be considered the Minister's determination of that population for the purposes of subsection (1).

2022 c16 s9(78)

Altering dates and time periods

605(1) When this Act, the regulations or a bylaw specifies a certain number of days or a day on or by which

(a) something is to be done, or

(b) certain proceedings are to be taken,

and the day that the thing is to be done or proceedings are to be taken is a holiday, the thing or proceedings must be done or taken on or by the next day that is not a holiday.

(2) When this Act or the regulations specify a certain number of days or a day on or by which

(a) something is to be done, or

(b) proceedings are to be taken,

the Minister may by order specify another number of days or another day for doing it or taking proceedings.

(3) An order under subsection (2) may be made at any time before or after the day that the thing is to be done or proceedings are to be taken and the time for doing any other thing that is determined in relation to that day is subject to a like delay.

(4) Anything done or proceedings taken within the number of days or by the day specified in an order under subsection (2) is as valid as if it had been done or taken within the number of days or by the day specified in this Act or the regulations.

1994 cM-26.1 s605

Requirements for advertising

606(1) The requirements of this section apply when this or another enactment requires a bylaw, resolution, meeting, public hearing or something else to be advertised by a municipality, unless this or another enactment specifies otherwise.

(2) Notice of the bylaw, resolution, meeting, public hearing or other thing must be

(a) published at least once a week for 2 consecutive weeks in at least one newspaper or other publication circulating in the area to which the proposed bylaw, resolution or other thing relates, or in which the meeting or hearing is to be held,

(b) mailed or delivered to every residence in the area to which the proposed bylaw, resolution or other thing relates, or in which the meeting or hearing is to be held, or

(c) given by a method provided for in a bylaw under section 606.1.

(3) A notice of a proposed bylaw must be advertised under subsection (2) before second reading.

(4) A notice of a proposed resolution must be advertised under subsection (2) before it is voted on by council.

(5) A notice of a meeting, public hearing or other thing must be advertised under subsection (2) at least 5 days before the meeting, public hearing or thing occurs.

(6) A notice must contain

(a) a statement of the general purpose of the proposed bylaw, resolution, meeting, public hearing or other thing,

(b) the address where a copy of the proposed bylaw, resolution or other thing, and any document relating to it or to the meeting or public hearing may be inspected,

(c) in the case of a bylaw or resolution, an outline of the procedure to be followed by anyone wishing to file a petition in respect of it, and

(d) in the case of a meeting or public hearing, the date, time and place where it will be held.

(7) A certificate of a designated officer certifying that something has been advertised in accordance with this section is proof, in the absence of evidence to the contrary, of the matters set out in the certificate.

(8) The certificate is admissible in evidence without proof of the appointment or signature of the person who signed the certificate.

RSA 2000 cM-26 s606;2015 c8 s56;2017 c13 s3

Advertisement bylaw

606.1(1) A council may by bylaw provide for one or more methods, which may include electronic means, for advertising proposed bylaws, resolutions, meetings, public hearings and other things referred to in section 606.

(2) Before making a bylaw under subsection (1), council must be satisfied that the method the bylaw would provide for is likely to bring proposed bylaws, resolutions, meetings, public hearings and other things advertised by that method to the attention of substantially all residents in the area to which the bylaw, resolution or other thing relates or in which the meeting or hearing is to be held.

(3) Council must conduct a public hearing before making a bylaw under subsection (1).

(4) A notice of a bylaw proposed to be made under subsection (1) must be advertised in a manner described in section 606(2)(a) or (b) or by a method provided for in a bylaw made under this section.

(5) A notice of a bylaw proposed to be made under subsection (1) must contain

(a) a statement of the general purpose of the proposed bylaw,

(b) the address or website where a copy of the proposed bylaw may be examined, and

(c) an outline of the procedure to be followed by anyone wishing to file a petition in respect of the proposed bylaw.

(6) A bylaw passed under this section must be made available for public inspection.

2015 c8 s57;2017 c13 s3

Service of documents

607 The service of a document on a municipality is sufficient if

(a) the document is served personally on the chief administrative officer or a person working for the municipality in the office of the chief administrative officer,

(b) the document is sent by certified or registered mail to the chief administrative officer at the municipality's office and the document is delivered to the municipality's office, or

(c) the document is sent to the municipality by electronic means in accordance with a bylaw made by the municipality.

RSA 2000 cM-26 s607;2015 c8 s58

Sending documents

608(1) Where this Act or a regulation or bylaw made under this Act requires a document to be sent to a person, the document may be sent by electronic means if

(a) the recipient has consented to receive documents from the sender by those electronic means and has provided an e-mail address, website or other electronic address to the sender for that purpose, and

(b) it is possible to make a copy of the document from the electronic transmission.

(2) In the absence of evidence to the contrary, a document sent by electronic means in accordance with subsection (1) is presumed to have been received 7 days after it was sent unless the regulations under subsection (4) provide otherwise.

(3) For greater certainty, a reference in this Act to a mailing address is to be interpreted as including an electronic address referred to in subsection (1)(a) if the requirements of subsection (1) are met.

(4) The Minister may make regulations respecting the circumstances in which the presumption in subsection (2) does not apply.

RSA 2000 cM-26 s608;2016 c24 s90

Bylaws for sending certain documents electronically

608.1(1) Despite section 608, a council may by bylaw establish a process for sending assessment notices, tax notices and other notices, documents and information under Part 9, 10 or 11 or the regulations under Part 9, 10 or 11 by electronic means.

(2) A council may by bylaw establish a process for sending forms of notice under section 149(2) or (3) of the *Education Act* by electronic means.

(3) Before making a bylaw under this section, the council must be satisfied that the proposed bylaw includes appropriate measures to ensure the security and confidentiality of the notices, documents and information being sent.

(4) Before making a bylaw under this section, the council must give notice of the proposed bylaw in a manner the council considers is likely to bring the proposed bylaw to the attention of substantially all persons that would be affected by it.

(5) A bylaw under subsection (1) or (2) must provide for a method by which persons may opt to receive the notice, document or information by electronic means.

(6) The sending by electronic means of any notice, document or information referred to in subsection (1) or (2) is valid only if the person to whom it is sent has opted under the bylaw to receive it by those means.

2019 c22 s10(17)

Adverse possession of land

609 No person can acquire an estate or interest in land owned by a municipality by adverse or unauthorized possession, occupation, enjoyment or use of the land.

1994 cM-26.1 s609

Lost or unclaimed property

610(1) Lost or unclaimed property coming into the possession of a municipality must be retained for at least 30 days from the date it comes into possession of the municipality unless it is unsafe, unsanitary or perishable, in which case it may be disposed of at any time.

(2) If property is not claimed within 30 days, it becomes the property of the municipality and the municipality may dispose of the property by public auction or as the council directs.

(3) The purchaser of lost or unclaimed property is the absolute owner of it.

(4) A prior owner of lost or unclaimed property is entitled to the proceeds of the sale less all expenses incurred by the municipality if the prior owner makes a claim to the municipality within 90 days after the date of the sale.

(5) If the sale proceeds are not claimed within 90 days from the date of sale, the rights of any prior owner to the sale proceeds are extinguished and the sale proceeds belong to the municipality.

1994 cM-26.1 s610

Unclaimed utility deposits

611(1) If money is deposited with a municipality as a deposit for the payment of an account for a service or product and remains unclaimed for one year after the depositor's account is discontinued, the amount of the deposit may be transferred to the general revenue of the municipality.

(2) The municipality is liable to repay the amount of the deposit to the person lawfully entitled to it for a period of 7 years following the discontinuance of the account.

1994 cM-26.1 s611

Certified copies

612(1) A copy of a bylaw, resolution or record of a municipality certified by a designated officer as a true copy of the original is proof, in the absence of evidence to the contrary, of the bylaw, resolution or record.

(2) The certificate of the designated officer is admissible in evidence without proof of the appointment or signature of the person who signed the certificate.

(3) When a copy of a bylaw or resolution certified in accordance with this section is filed with the clerk of a court, the court must take judicial notice of it when an action is brought in the court.

1994 cM-26.1 s612

Calgary Charter

613 The provisions of the Calgary Charter relating to the land, buildings, plants and equipment of the water supply and distribution system commonly known as the Glenmore Dam, and the provisions of the Calgary Charter relating in particular to the assessment and taxation of it by the Municipal District of Springbank, continue to apply.

1994 cM-26.1 s613

614 Repealed 1994 cR-9.07 s25(24).

615 Repealed 2023 c9 s19(16).

Municipal emergency exemption

615.1(1) In this section,

(a) "disaster" means a disaster as defined in section 1(e) of the *Emergency Management Act*;

(b) "emergency" means an emergency as defined in section 1(f) of the *Emergency Management Act*.

(2) Where it appears to the Minister that a disaster or an emergency exists in a municipal authority, the Minister may by order, with respect to that municipal authority or an adjacent municipal authority,

(a) modify one or more provisions of this Act as they apply to the municipal authority,

(b) exempt the municipal authority from one or more provisions of this Act or bylaws made pursuant to this Act, or

(c) provide the municipal authority with specified authority in addition to that set out in this Act.

(3) The Minister may, in an order made under subsection (2),

(a) impose terms, conditions and timelines on the modification or exemption of a provision of this Act or a bylaw or the exercise of additional authority, and

(b) specify a date on which the order or any provision of it expires.

(4) The *Regulations Act* does not apply to an order made under subsection (2).

2013 c21 s2

Requirement to take action

615.11(1) The Lieutenant Governor in Council, by order, may require a council to take any action that the Lieutenant Governor in Council considers necessary in the circumstances to protect public safety or health.

(2) If a council does not carry out an order under subsection (1) to the satisfaction of the Lieutenant Governor in Council, the Lieutenant Governor in Council may direct the Minister to make

(a) one or more orders referred to in section 574(2)(a) to (g), and

(b) an order dismissing the council or any member of it.

(3) Before making an order under subsection (2), the Minister must give the municipal authority notice of the intended order and at least 14 days in which to respond.

(4) Section 574(3), (5) and (6) apply to a dismissal under subsection (2)(b).

2024 c11 s2(30)

Agreements under Aeronautics Act (Canada)

615.2(1) A municipality may, if authorized by regulation, enter into an agreement under section 5.81 of the *Aeronautics Act* (Canada).

(2) The Lieutenant Governor in Council may make regulations

(a) authorizing a municipality to enter into an agreement under section 5.81 of the *Aeronautics Act* (Canada);

(b) specifying the terms and conditions under which a municipality may enter into the agreement.

(3) The *Aeronautics Act Agreements (City of Medicine Hat and Cypress County) Regulation* (AR 33/2014) is deemed to have been made under this section.

2015 c8 s60

Part 17
Planning and Development

Definitions

616 In this Part,

(a) "accredited independent school" means accredited independent school as defined under the *Education Act*;

(a.001) "adjacent land" means land that is contiguous to a parcel of land that is being subdivided or redesignated and includes

(i) land that would be contiguous if not for a highway, road, river or stream, and

(ii) any other land identified in a land use bylaw as adjacent land for the purpose of notification under sections 653, 679, 680 and 692;

(a.01) "agricultural operation" means an agricultural operation as defined in the *Agricultural Operation Practices Act*;

(a.1) "building" includes anything constructed or placed on, in, over or under land, but does not include a highway or road or a bridge that forms part of a highway or road;

(a.101) "charter school" means charter school as defined in the *Education Act*;

(a.11) "community recreation facilities" means indoor municipal facilities used primarily by members of the public to

participate in recreational activities conducted at the facilities;

(a.2) "community services reserve" means the land designated as community services reserve under Division 9;

(a.3) "conservation reserve" means the land designated as conservation reserve under Division 8;

(b) "development" means

(i) an excavation or stockpile and the creation of either of them,

(ii) a building or an addition to or replacement or repair of a building and the construction or placing of any of them on, in, over or under land,

(iii) a change of use of land or a building or an act done in relation to land or a building that results in or is likely to result in a change in the use of the land or building, or

(iv) a change in the intensity of use of land or a building or an act done in relation to land or a building that results in or is likely to result in a change in the intensity of use of the land or building;

(c) "development authority" means a development authority established pursuant to Division 3;

(d) "development permit" means a document that is issued under a land use bylaw and authorizes a development;

(e) "environmental reserve" means the land designated as environmental reserve under Division 8;

(f) "environmental reserve easement" means an easement created under Division 8;

(g) "former Act" means the *Planning Act*, RSA 1980 cP-9, *The Planning Act, 1977*, SA 1977 c89, *The Planning Act*, RSA 1970 c276 or *The Planning Act*, SA 1963 c43;

(h) "highway" means a provincial highway under the *Highways Development and Protection Act*;

(i) "instrument" means a plan of subdivision and an instrument as defined in the *Land Titles Act*;

(j) "intermunicipal service agency" means an intermunicipal service agency established under Division 3;

(j.1) "joint use and planning agreement" means an agreement under section 670.1;

(k) "land use bylaw" means a bylaw made under Division 5 and a bylaw made under section 27 of the *Historical Resources Act*;

(l) "land use policies" means the policies referred to in section 618.4;

(m) "lot" means

(i) a quarter section,

(ii) a river lot shown on an official plan, as defined in the *Surveys Act,* that is filed or lodged in a land titles office,

(iii) a settlement lot shown on an official plan, as defined in the *Surveys Act*, that is filed or lodged in a land titles office,

(iv) a part of a parcel of land described in a certificate of title if the boundaries of the part are described in the certificate of title other than by reference to a legal subdivision, or

(v) a part of a parcel of land described in a certificate of title if the boundaries of the part are described in a certificate of title by reference to a plan of subdivision;

(m.1) "mediation" means a process involving a neutral person as a mediator who assists the parties to a matter that may be appealed under this Part and any other person brought in with the agreement of the parties to reach their own mutually acceptable settlement of the matter by structuring negotiations, facilitating communication and identifying the issues and interests of the parties;

(n) "municipal planning commission" means a municipal planning commission established under Division 3;

(o) "municipal reserve" means the land designated as municipal reserve under Division 8;

(p) "municipal and school reserve" means the land designated as municipal and school reserve under Division 8;

(q) "non-conforming building" means a building

(i) that is lawfully constructed or lawfully under construction at the date a land use bylaw affecting the building or the land on which the building is situated becomes effective, and

(ii) that on the date the land use bylaw becomes effective does not, or when constructed will not, comply with the land use bylaw;

(r) "non-conforming use" means a lawful specific use

(i) being made of land or a building or intended to be made of a building lawfully under construction at the date a land use bylaw affecting the land or building becomes effective, and

(ii) that on the date the land use bylaw becomes effective does not, or in the case of a building under construction will not, comply with the land use bylaw;

(r.1) "non-profit", in respect of a day care, senior citizens or special needs facility, means that the facility is owned or operated by a corporation or other entity established under a law of Canada or Alberta for a purpose other than to make a profit;

(r.2) "off-site levy" means a levy referred to in subsection 648(1.1)(a);

(s) "parcel of land" means the aggregate of the one or more areas of land described in a certificate of title or described in a certificate of title by reference to a plan filed or registered in a land titles office;

(t) "*Planning Act*" means the *Planning Act*, RSA 1980 cP-9;

(u) "plan of subdivision" means a plan of survey prepared in accordance with the *Land Titles Act* for the purpose of effecting a subdivision;

(v) "public utility" means a public utility as defined in section 1(1)(y), excluding residential and commercial street lighting, and includes telecommunications;

(w) "public utility lot" means land required to be given under Division 8 for public utilities;

(x) "redevelopment area" means an area of land that is the subject of an area redevelopment plan;

(y) "Registrar" means Registrar as defined in the *Land Titles Act*;

(z) "reserve land" means environmental reserve, conservation reserve, municipal reserve, community services reserve, school reserve or municipal and school reserve;

(aa) "road" means road as defined in section 1(1), but does not include highway as defined in this Part;

(bb) "school board" means the board of trustees of a school division;

(bb.1) "school building project" has the same meaning as in the *Education Act*;

(bb.2) "school division" has the same meaning as in the *Education Act*;

(cc) "school reserve" means the land designated as school reserve under Division 8;

(dd) "statutory plan" means an intermunicipal development plan, a municipal development plan, an area structure plan and an area redevelopment plan adopted by a municipality under Division 4;

(ee) "subdivision" means the division of a parcel of land by an instrument and "subdivide" has a corresponding meaning;

(ff) "subdivision authority" means a subdivision authority established under Division 3;

(gg) "subdivision and development appeal board" means a subdivision and development appeal board established under Division 3;

(hh) "subdivision and development regulations" mean regulations made under section 694(1).

RSA 2000 cM-26 s616;RSA 2000 c21(Supp) s3;2004 cH-8.5 s69; 2008 c37 s4;2012 cE-0.3 s279;2016 c24 s91;2019 c22 s10; 2020 c39 s10(3);2023 c9 s19(17);2025 c13 s2(15);2026 c10 s4(27)

Purpose of this Part

617 The purpose of this Part and the regulations and bylaws under this Part is to provide means whereby plans and related matters may be prepared and adopted

(a) to achieve the orderly, economical and beneficial development, use of land and patterns of human settlement, and

(b) to maintain and improve the quality of the physical environment within which patterns of human settlement are situated in Alberta,

without infringing on the rights of individuals for any public interest except to the extent that is necessary for the overall greater public interest.

1995 c24 s95

Non-application of this Part

618(1) This Part and the regulations and bylaws under this Part do not apply when a development or a subdivision is effected only for the purpose of

(a) a highway or road,

(b) a well or battery within the meaning of the *Oil and Gas Conservation Act*, or

(c) a pipeline or an installation or structure incidental to the operation of a pipeline.

(2) This Part and the regulations and bylaws under this Part do not apply to

(a) the geographic area of a Metis settlement, or

(b) a designated area of Crown land in a municipal district or specialized municipality.

(2.1) This Part and the regulations and bylaws under this Part respecting development permits do not apply to a confined feeding operation or manure storage facility within the meaning of the *Agricultural Operation Practices Act* if the confined feeding operation or manure storage facility is the subject of an approval, registration or authorization under Part 2 of the *Agricultural Operation Practices Act*.

(3) The Minister responsible for the *Public Lands Act* may make regulations designating one or more areas of Crown land under that Minister's administration for the purposes of subsection (2)(b).

(4) The Lieutenant Governor in Council may, by regulation, exempt an action, person or thing from the application of all of or any provision of this Part or of the regulations or bylaws under this Part.

(5) The Lieutenant Governor in Council may include terms and conditions in a regulation under subsection (4).

RSA 2000 cM-26 s618;2020 c39 s10(4)

618.1 Repealed 2020 c39 s10(5).

Bylaws binding

618.2 No bylaw is binding in respect of a matter governed by this Part unless that bylaw is passed in accordance with this Part.

2016 c24 s92

ALSA regional plans

618.3(1) Anything done by any of the following under a provision in this Part or a regulation under this Part must be done in accordance with any applicable ALSA regional plan:

(a) a municipality;

(b) a council;

(c) a municipal planning commission;

(d) a subdivision authority;

(e) a development authority;

(f) a subdivision and development appeal board;

(g) the Land and Property Rights Tribunal;

(h) an entity to which authority is delegated under section 625(4).

(2) If there is a conflict or an inconsistency between anything that is done under a provision of this Part or a regulation under this Part and an applicable ALSA regional plan, the ALSA regional plan prevails to the extent of the conflict or the inconsistency.

2020 cL-2.3 s24(41);2020 c39 s10(6)

Land use policies

618.4(1) Every statutory plan, land use bylaw and action undertaken pursuant to this Part by a municipality, municipal planning commission, subdivision authority, development authority or subdivision and development appeal board or the Land and Property Rights Tribunal must be consistent with the land use policies established under subsection (2).

(2) The Lieutenant Governor in Council, on the recommendation of the Minister, may by regulation establish land use policies.

2020 cL-2.3 s24(41);2020 c39 s10(6)

Division 1
Other Authorizations, Compensation

NRCB, ERCB, AER, AEUB or AUC authorizations

619(1) A licence, permit, approval or other authorization granted by the NRCB, ERCB, AER, AEUB or AUC prevails, in accordance with this section, over any statutory plan, land use bylaw, subdivision decision or development decision by a subdivision authority, development authority, subdivision and development appeal board, or the Land and Property Rights Tribunal or any other authorization under this Part.

(2) When an application is received by a municipality for a statutory plan amendment, land use bylaw amendment, subdivision approval, development permit or other authorization under this Part and the application is consistent with a licence, permit, approval or other authorization granted by the NRCB, ERCB, AER, AEUB or AUC, the municipality must approve the application to the extent that it complies with the licence, permit, approval or other authorization granted under subsection (1).

(3) An approval of a statutory plan amendment or land use bylaw amendment under subsection (2)

(a) must be granted within 90 days after the application or a longer time agreed on by the applicant and the municipality, and

(b) is not subject to the requirements of section 692 unless, in the opinion of the municipality, the statutory plan amendment or land use bylaw amendment relates to matters not included in the licence, permit, approval or other authorization granted by the NRCB, ERCB, AER, AEUB or AUC.

(4) If a municipality that is considering an application under subsection (2) holds a hearing, the hearing may not address matters already decided by the NRCB, ERCB, AER, AEUB or AUC except as necessary to determine whether an amendment to a statutory plan or land use bylaw is required.

(5) If a municipality does not approve an application under subsection (2) to amend a statutory plan or land use bylaw or the municipality does not comply with subsection (3), the applicant may appeal to the Land and Property Rights Tribunal by filing with the Tribunal

(a) a notice of appeal, and

(b) a statutory declaration stating why mediation was unsuccessful or why the applicant believes that the municipality was unwilling to attempt to use mediation.

(6) The Land and Property Rights Tribunal, on receiving a notice of appeal and statutory declaration under subsection (5),

(a) must commence a hearing within 60 days after receiving the notice of appeal and statutory declaration and give a written decision within 30 days after concluding the hearing, and

(b) is not required to notify or hear from any person other than the applicant and the municipality against whom the appeal is launched.

(7) The Land and Property Rights Tribunal, in hearing an appeal under subsection (6), may only hear matters relating to whether the proposed statutory plan or land use bylaw amendment is consistent with the licence, permit, approval or other authorization granted under subsection (1).

(8) In an appeal under this section, the Land and Property Rights Tribunal may

(a) order the municipality to amend the statutory plan or land use bylaw in order to comply with a licence, permit, approval or other authorization granted by the NRCB, ERCB, AER, AEUB or AUC, or

(b) dismiss the appeal.

(9) Section 692 does not apply when the statutory plan or land use bylaw is amended pursuant to a decision of the Land and Property Rights Tribunal under subsection (8)(a).

(10) A decision under subsection (8) is final but may be appealed by the applicant or the municipality in accordance with section 688.

(11) In this section, "NRCB, ERCB, AER, AEUB or AUC" means the Natural Resources Conservation Board, Energy Resources Conservation Board, Alberta Energy Regulator, Alberta Energy and Utilities Board or Alberta Utilities Commission.

(12) Repealed 2020 c39 s10(7).

RSA 2000 cM-26 s619;2007 cA-37.2 s82(14);2009 cA-26.8 s83;
2012 cR-17.3 s95;2020 cL-2.3 s24(29);2020 c39 s10(7)

Conditions prevail

620 A condition of a licence, permit, approval or other authorization granted pursuant to an enactment by the Lieutenant

Governor in Council, a Minister, a Provincial agency or Crown-controlled organization as defined in the *Financial Administration Act* or a delegated person as defined in Schedule 10 to the *Government Organization Act* prevails over any condition of a development permit that conflicts with it.

1995 c24 s95

Compensation

621(1) Except as provided in this Part and in section 28 of the *Historical Resources Act*, nothing in this Part or the regulations or bylaws under this Part gives a person a right to compensation.

(2) Subsection (1) applies only to this Part and does not create, extinguish or affect rights created, extinguished or affected by the rest of this Act.

1995 c24 s95

622 Repealed 2020 c39 s10(8).

Division 3
Planning Authorities

Subdivision authority and development authority

623 A council must, by bylaw, provide for

(a) a subdivision authority to exercise subdivision powers and duties on behalf of the municipality, and

(b) subject to section 641, a development authority to exercise development powers and perform duties on behalf of the municipality.

RSA 2000 cM-26 s623;2020 c39 s10(9)

624 Repealed 2020 c39 s10(10).

Planning authorities

625(1) The council of a municipality may, by bylaw,

(a) establish a municipal planning commission, or

(b) authorize the municipality to enter into an agreement with one or more municipalities to establish

(i) an intermunicipal planning commission, or

(ii) an intermunicipal service agency.

(2) An intermunicipal planning commission is deemed to be a municipal planning commission for the purposes of this Part.

(3) Subject to subsection (3.1), the bylaw establishing a municipal planning commission and the agreement establishing an intermunicipal planning commission must

(a) provide for the applicable matters described in section 145(3),

(b) prescribe the functions and duties of the commission, including but not limited to subdivision and development powers and duties, and

(c) in the case of an intermunicipal planning commission, provide for its dissolution.

(3.1) Neither an order made under section 145(4) nor section 145(7) apply in respect of the requirement in subsection (3)(a) to provide for meeting procedures as an applicable matter described in section 145(3).

(4) The council of a municipality may make a bylaw authorizing a municipality to delegate, by agreement, any of its subdivision authority or development authority powers, duties or functions to

(a) a municipal planning commission,

(b) a regional services commission, or

(c) an intermunicipal service agency.

RSA 2000 cM-26 s625;2020 c39 s10(11);2023 c9 s19(19); 2025 c13 s2(16)

626 Repealed 2020 c39 s10(12).

Appeal board established

627(1) A council must by bylaw

(a) establish a subdivision and development appeal board, or

(b) authorize the municipality to enter into an agreement with one or more municipalities to establish an intermunicipal subdivision and development appeal board,

or both.

(2) An intermunicipal subdivision and development appeal board is a subdivision and development appeal board for the purposes of this Part.

(3) Unless an order of the Minister authorizes otherwise, a panel of a subdivision and development appeal board hearing an appeal must not have more than one councillor as a member.

(4) The following persons may not be appointed as members of a subdivision and development appeal board:

(a) an employee of the municipality;

(b) a person who carries out subdivision or development powers, duties and functions on behalf of the municipality;

(c) a member of a municipal planning commission.

(5) A member of a subdivision and development appeal board may not participate in a hearing of the subdivision and development appeal board unless the member is qualified to do so in accordance with the regulations made under section 627.3(b).

RSA 2000 cM-26 s627;2016 c24 s94;2020 c39 s10(13)

Clerks

627.1(1) A council that establishes or authorizes the establishment of a subdivision and development appeal board, including an intermunicipal subdivision and development appeal board, must appoint or authorize the appointment of one or more clerks of the subdivision and development appeal board.

(2) A person appointed as a clerk of a subdivision and development appeal board may also hold an appointment under section 456 as a clerk of an assessment review board.

(3) No person is eligible for appointment as a clerk of a subdivision and development appeal board unless that person has successfully completed a training program in accordance with the regulations made under section 627.3(a).

(4) No subdivision authority or development authority is eligible for appointment under this section.

2015 c8 s61;2017 c13 s3;2019 c22 s10(19);2020 c39 s10(14)

627.2 Repealed 2020 c39 s10(15).

Regulations

627.3(1) The Minister may make regulations

(a) respecting training programs for the purposes of section 627.1(3);

(b) respecting qualifications for the purposes of section 627(5);

(c) authorizing and respecting the use of electronic, telephonic or other communication methods to conduct hearings of a subdivision and development appeal board.

(2) Regulations under subsection (1)(c) may apply generally or specifically and may modify the requirements in this Division to any extent the Minister considers necessary or appropriate to give effect to the regulations.

2015 c8 s61;2020 c39 s10(16);2022 c16 s9(79)

628 Repealed 2020 c39 s10(17).

Immunity

628.1(1) The members of a subdivision and development appeal board are not personally liable for anything done or omitted to be done in good faith in the exercise or purported exercise of a power, duty or function under this Part.

(2) No member of a subdivision and development appeal board is liable for costs by reason of or in respect of an application for permission to appeal or an appeal under this Part.

2016 c24 s96

Appeal board evidence

629 A subdivision and development appeal board

(a) may, while carrying out its powers, duties and responsibilities, accept any oral or written evidence that it considers proper, whether admissible in a court of law or not, and is not bound by the laws of evidence applicable to judicial proceedings, and

(b) must make and keep a record of its proceedings, which may be in the form of a summary of the evidence presented at a hearing.

1995 c24 s95

Signature evidence

630(1) An order, decision, approval, notice or other thing made or given by a subdivision authority, development authority or subdivision and development appeal board may be signed on its behalf by a designated officer.

(2) An order, decision, approval, notice or other thing purporting to be signed by a designated officer pursuant to subsection (1) may be admitted in evidence as proof

(a) of the order, decision, approval, notice or other thing, and

(b) that the designated officer signing it was authorized to do so,

without proof of the signature or of the designation.

1995 c24 s95

Fees

630.1 A council may establish and charge fees for matters under this Part.

1996 c30 s55

630.2 Repealed 2020 c39 s10(18).

Division 4
Statutory Plans

Intermunicipal Development Plans

Intermunicipal development plans

631(1) Subject to subsections (2) and (3), 2 or more councils of municipalities that have common boundaries and that are not members of a growth region as defined in section 708.01 must, by each passing a bylaw in accordance with this Part or in accordance with sections 12 and 692, adopt an intermunicipal development plan to include those areas of land lying within the boundaries of the municipalities as they consider necessary.

(2) Subsection (1) does not require municipalities to adopt an intermunicipal development plan with each other if they agree that they do not require one, but any of the municipalities may revoke its agreement at any time by giving written notice to the other or others, and where that notice is given the municipalities must comply with subsection (1) within one year from the date of the notice unless an exemption is ordered under subsection (3).

(3) The Minister may, by order, exempt one or more councils from the requirement to adopt an intermunicipal development plan, and the order may contain any terms and conditions that the Minister considers necessary.

(4) Municipalities that are required under subsection (1) to adopt an intermunicipal development plan must have an intermunicipal

development plan providing for all of the matters referred to in subsection (8) in place by April 1, 2020.

(5) If 2 or more councils that are required to adopt an intermunicipal development plan under subsection (1) do not have an intermunicipal development plan in place by April 1, 2020 because they have been unable to agree on a plan, they must immediately notify the Minister and the Minister must, by order, refer the matter to the Land and Property Rights Tribunal for its recommendations in accordance with Part 12.

(6) Where the Minister refers a matter to the Land and Property Rights Tribunal under this section, Part 12 applies as if the matter had been referred to the Tribunal under section 514(2).

(7) Two or more councils of municipalities that are not otherwise required to adopt an intermunicipal development plan under subsection (1) may, by each passing a bylaw in accordance with this Part or in accordance with sections 12 and 692, adopt an intermunicipal development plan to include those areas of land lying within the boundaries of the municipalities as they consider necessary.

(8) An intermunicipal development plan

(a) must address

(i) the future land use within the area,

(ii) the manner of and the proposals for future development in the area,

(iii) the provision of transportation systems for the area, either generally or specifically,

(iv) the co-ordination of intermunicipal programs relating to the physical, social and economic development of the area,

(v) environmental matters within the area, either generally or specifically, and

(vi) any other matter related to the physical, social or economic development of the area that the councils consider necessary,

and

(b) must include

(i) a procedure to be used to resolve or attempt to resolve any conflict between the municipalities that have adopted the plan,

(ii) a procedure to be used, by one or more municipalities, to amend or repeal the plan, and

(iii) provisions relating to the administration of the plan.

(9) Despite subsection (8), to the extent that a matter is dealt with in a framework under Part 17.2, the matter does not need to be included in an intermunicipal development plan.

(10) In creating an intermunicipal development plan, municipalities must negotiate in good faith.

RSA 2000 cM-26 s631;2016 c24 s97;2019 c22 s10(20); 2020 cL-2.3 s24(30)

Order for intermunicipal development plan

631.1(1) The Minister may make regulations

(a) repealed 2019 c22 s10(21);

(b) respecting the matters to be included in an intermunicipal development plan.

(c) repealed 2019 c22 s10(21).

(1.1) After considering the recommendations of the Land and Property Rights Tribunal respecting a matter referred to the Tribunal under section 631(5), the Minister may, by order, require 2 or more municipal authorities to establish an intermunicipal development plan in accordance with the order by a date specified in the order.

(1.2) If the municipal authorities to whom an order under subsection (1.1) applies do not comply with the order, the Minister may make a further order establishing an intermunicipal development plan that is binding on the municipal authorities.

(2) Repealed 2019 c22 s10(21).

2009 cA-26.8 s83;2019 c22 s10(21);2020 cL-2.3 s24(31)

Municipal Development Plans

Municipal development plans

632(1) Every council of a municipality must by bylaw adopt a municipal development plan.

(2) Repealed 2016 c24 s98.

(2.1) Within 3 years after the coming into force of this subsection, a council of a municipality that does not have a municipal development plan must by bylaw adopt a municipal development plan.

(3) A municipal development plan

(a) must address

(i) the future land use within the municipality,

(ii) the manner of and the proposals for future development in the municipality,

(iii) the co-ordination of land use, future growth patterns and other infrastructure with adjacent municipalities if there is no intermunicipal development plan with respect to those matters in those municipalities,

(iv) the provision of the required transportation systems either generally or specifically within the municipality and in relation to adjacent municipalities, and

(v) the provision of municipal services and facilities either generally or specifically,

(b) may address

(i) proposals for the financing and programming of municipal infrastructure,

(ii) the co-ordination of municipal programs relating to the physical, social and economic development of the municipality,

(iii) environmental matters within the municipality,

(iv) the financial resources of the municipality,

(v) the economic development of the municipality, and

(vi) any other matter relating to the physical, social or economic development of the municipality,

(c) may contain statements regarding the municipality's development constraints, including the results of any development studies and impact analysis, and goals, objectives, targets, planning policies and corporate strategies,

(d) must contain policies compatible with the subdivision and development regulations to provide guidance on the type and location of land uses adjacent to sour gas facilities,

(e) must contain policies respecting the provision of municipal, school or municipal and school reserves, including but not limited to the need for, amount of and allocation of those reserves and the identification of school requirements in consultation with affected school boards,

(f) must contain policies respecting the protection of agricultural operations, and

(g) may contain policies respecting the provision of conservation reserve in accordance with section 664.2(1)(a) to (d).

(4) Repealed 2020 c39 s10(19).

RSA 2000 cM-26 s632;RSA 2000 c21(Supp) s4;2008 c37 s11; 2015 c8 s62;2016 c24 s98;2017 c13 s2(16);2020 c39 s10(19)

Area Structure Plans

Area structure plan

633(1) For the purpose of providing a framework for subsequent subdivision and development of an area of land, a council may by bylaw adopt an area structure plan.

(2) An area structure plan

(a) must describe

(i) the sequence of development proposed for the area,

(ii) the land uses proposed for the area, either generally or with respect to specific parts of the area,

(iii) the density of population proposed for the area either generally or with respect to specific parts of the area, and

(iv) the general location of major transportation routes and public utilities,

and

(b) may contain any other matters, including matters relating to reserves, as the council considers necessary.

(3) Repealed 2020 c39 s10(20).

RSA 2000 cM-26 s633;2015 c8 s63;2017 c13 s1(56);
2020 c39 s10(20)

Area Redevelopment Plans

Area redevelopment plans

634(1) A council may

(a) designate an area of the municipality as a redevelopment area for the purpose of any or all of the following:

(i) preserving or improving land and buildings in the area;

(ii) rehabilitating buildings in the area;

(iii) removing buildings from the area;

(iv) constructing or replacing buildings in the area;

(v) establishing, improving or relocating roads, public utilities or other services in the area;

(vi) facilitating any other development in the area,

(b) adopt, by bylaw, an area redevelopment plan,

(c) in accordance with this section and Division 6, provide for the imposition and collection of a levy to be known as a "redevelopment levy", and

(d) authorize a designated officer, with or without conditions, to perform any function with respect to the imposition and collection of that redevelopment levy.

(2) Repealed 2020 c39 s10(21).

RSA 2000 cM-26 s634;2015 c8 s64;2020 c39 s10(21)

Plan contents

635 An area redevelopment plan

(a) must describe

(i) the objectives of the plan and how they are proposed to be achieved,

(ii) the proposed land uses for the redevelopment area,

(iii) if a redevelopment levy is to be imposed, the reasons for imposing it, and

(iv) any proposals for the acquisition of land for any municipal use, school facilities, parks and recreation facilities or any other purposes the council considers necessary,

and

(b) may contain any other proposals that the council considers necessary.

1995 c24 s95

General Provisions

Statutory plan preparation

636(1) While preparing a statutory plan, a municipality must notify the following and provide a means for suggestions and representations to be made:

(a) any members of the public who may be affected by the plan;

(b) the school boards with jurisdiction in the area to which the plan preparation applies;

(c) in the case of a municipal development plan,

(i) any adjacent municipalities,

(ii) the Indian band of any adjacent Indian reserve, and

(iii) any adjacent Metis settlement;

(d) in the case of an area structure plan,

(i) where the land that is the subject of the plan is adjacent to another municipality, that municipality,

(ii) where the land that is the subject of the plan is within 1.6 kilometres of a provincial highway, the Minister responsible for the *Highways Development and Protection Act*, and

(iii) where the land that is the subject of the plan is adjacent to an Indian reserve or Metis settlement, the Indian band or Metis settlement.

(2) Subsection (1) does not apply to amendments to statutory plans.

RSA 2000 cM-26 s636;2008 c37 s11;2017 c13 s1(57); 2020 c39 s10(22)

Effect of plans

637 The adoption by a council of a statutory plan does not require the municipality to undertake any of the projects referred to in it.

1995 c24 s95

Consistency of plans

638(1) A municipal development plan must be consistent with any intermunicipal development plan in respect of land that is identified in both the municipal development plan and the intermunicipal development plan.

(2) An area structure plan and an area redevelopment plan must be consistent with

(a) any intermunicipal development plan in respect of land that is identified in both the area structure plan or area redevelopment plan, as applicable, and the intermunicipal development plan, and

(b) any municipal development plan.

(3) An intermunicipal development plan prevails to the extent of any conflict or inconsistency between

(a) a municipal development plan, an area structure plan or an area redevelopment plan, and

(b) the intermunicipal development plan

in respect of the development of the land to which the conflicting or inconsistent plans apply.

(4) A municipal development plan prevails to the extent of any conflict or inconsistency between

(a) an area structure plan or an area redevelopment plan, and

(b) the municipal development plan.

RSA 2000 cM-26 s638;2015 c8 s65;2020 c39 s10(23)

638.1 Repealed 2020 c39 s10(24).

Listing and publishing of policies

638.2(1) Every municipality must compile and keep updated a list of any policies that may be considered in making decisions under this Part

(a) that have been approved by council by resolution or bylaw, or

(b) that have been made by a body or person to whom powers, duties or functions are delegated under section 203 or 209,

and that do not form part of a bylaw made under this Part.

(2) The municipality must publish the following on the municipality's website:

(a) the list of the policies referred to in subsection (1);

(b) the policies described in subsection (1);

(c) a summary of the policies described in subsection (1) and of how they relate to each other and how they relate to any statutory plans and bylaws passed in accordance with this Part;

(d) any documents incorporated by reference in any bylaws passed in accordance with this Part.

(3) A development authority, subdivision authority, subdivision and development appeal board, the Land and Property Rights Tribunal or a court shall not have regard to any policy approved by a council or by a person or body referred to in subsection (1)(b) unless the policy is set out in the list prepared and maintained under subsection (1) and published in accordance with subsection (2).

(4) Repealed 2020 c39 s10(25).

2016 c24 s99;2020 cL-2.3 s24(41);2020 c39 s10(25)

Division 5
Land Use

639 Repealed 2020 c39 s10(26).

639.1 Repealed 2020 c39 s10(27).

Land use bylaw

640(1) Every municipality must pass a land use bylaw.

(1.1) A land use bylaw may prohibit or regulate and control the use and development of land and buildings in a municipality, including, without limitation, by

(a) imposing design standards,

(b) determining population density,

(c) regulating the development of buildings,

(d) providing for the protection of agricultural land, and

(e) providing for any other matter council considers necessary to regulate land use within the municipality.

(2) A land use bylaw

(a) must divide the municipality into districts of the number and area the council considers appropriate;

(b) must, unless the district is designated as a direct control district pursuant to section 641, prescribe with respect to each district,

(i) the one or more uses of land or buildings that are permitted in the district, with or without conditions, or

(ii) the one or more uses of land or buildings that may be permitted in the district at the discretion of the development authority, with or without conditions,

or both;

(c) must establish a method of making decisions on applications for development permits and issuing development permits for any development, including provision for

(i) the types of development permit that may be issued,

(ii) applying for a development permit,

(iii) processing an application for, or issuing, cancelling, suspending or refusing to issue, a development permit,

(iv) the conditions that are to be attached, or that the development authority may attach, to a development permit, either generally or with respect to a specific type of permit,

(v) how long any type of development permit remains in effect,

(vi) the discretion that the development authority may exercise with respect to development permits, and

(vii) any other matters necessary to regulate and control the issue of development permits that to the council appear necessary;

(c.1) may authorize the use of an automated system for making decisions on applications for development permits and issuing development permits, if applicable;

(d) must provide for how and to whom notice of the issuance of a development permit is to be given;

(e) must establish the number of dwelling units permitted on a parcel of land.

(2.1) Notwithstanding subsection (2)(c.1), the Minister may, by regulation, require a municipality to use an automated system referred to in clause (c.1).

(2.2) A regulation under subsection (2.1) may apply either generally or specifically.

(3) A land use bylaw may identify additional land as adjacent land for the purpose of notification under sections 653, 679, 680 and 692.

(4) Repealed 2020 c39 s10(28).

(5) A land use bylaw may provide that when an application for a development permit or change in land use designation is refused another application with respect to the same lot

(a) for a development permit for the same or a similar use, or

(b) for a change in land use designation

may not be made by the same or any other applicant until the time stated in the land use bylaw has expired.

(6) A land use bylaw may authorize a development authority to decide on an application for a development permit even though the proposed development does not comply with the land use bylaw or is a non-conforming building if, in the opinion of the development authority,

(a) the proposed development would not

(i) unduly interfere with the amenities of the neighbourhood, or

(ii) materially interfere with or affect the use, enjoyment or value of neighbouring parcels of land,

and

(b) the proposed development conforms with the use prescribed for that land or building in the land use bylaw.

(7) A land use bylaw must be consistent with the applicable requirements of the regulations under the *Gaming, Liquor and Cannabis Act* respecting the location of premises described in a cannabis licence and distances between those premises and other premises.

(8) Despite this section or any other provision of this Act, the authority to pass a land use bylaw does not include the authority to pass a bylaw in respect of the use of a building or part of a building for residential purposes that has the effect of distinguishing between any individuals on the basis of whether they are related or unrelated to each other.

(9) The Minister may by order direct a municipality to amend its land use bylaw in respect of the use of a building or part of a building for residential purposes if the land use bylaw has the effect of distinguishing between senior citizens on the basis of whether they are related or unrelated to each other.

RSA 2000 cM-26 s640;2016 c24 s100;2017 c21 s28;
2020 c39 s10(28);2026 c10 s4(29)

640.1 Repealed 2020 c39 s10(29).

Transitional — alternative time period in land use bylaw

640.2(1) In this section, "alternative time period" means an alternative time period authorized by section 640.1 of this Act as it read immediately before the coming into force of this section.

(2) Where, on the coming into force of this section, a land use bylaw providing for an alternative time period is in force, the provisions of the bylaw providing for the alternative time period continue to have effect for a period of 6 months beginning on the day this section comes into force.

2020 c39 s10(30)

Community design codes

640.3(1) In this section, "community design code" means a community design code established under subsection (2).

(2) The Minister may, by regulation, establish one or more community design codes for residential and commercial subdivision, development and redevelopment.

(3) A community design code may

(a) create rules regulating aspects of land use and development in all or part of a municipality, including

(i) architectural styles,

(ii) districting,

(iii) frontage standards and heights,

(iv) historical architectural styles,

(v) landscaping, parks and open spaces, or

(vi) parking and street design,

(b) create processes and procedures for a municipality to adopt the community design code by bylaw, or

(c) establish alternative criteria and timelines for subdivision and development approvals in those parts of a municipality where the community design code has been adopted.

(4) Unless the contrary is expressed in the community design code, the community design code

(a) operates despite any statutory plan, land use bylaw or other regulations under this Part, and

(b) is binding on a subdivision authority, development authority and subdivision and development appeal board and the Land and Property Rights Tribunal.

(5) A municipality may, by bylaw, adopt a community design code.

(6) Notwithstanding subsection (5), the Minister may by order require a municipality to pass a bylaw adopting a community design code in respect of all or part of the municipality.

2026 c10 s4(30)

Designation of direct control districts

641(1) The council of a municipality that has adopted a municipal development plan, if it wishes to exercise particular control over the use and development of land or buildings within an area of the municipality, may in its land use bylaw designate that area as a direct control district.

(2) If a direct control district is designated in a land use bylaw, the council may, subject to any applicable statutory plan, regulate and

control the use or development of land or buildings in the district in any manner it considers necessary.

(3) In respect of a direct control district, the council may decide on a development permit application or may delegate the decision to a development authority with directions that it considers appropriate.

(4) Repealed 2015 c8 s66.

RSA 2000 cM-26 s641;2015 c8 s66

Permitted and discretionary uses

642(1) When a person applies for a development permit in respect of a development provided for by a land use bylaw pursuant to section 640(2)(b)(i), the development authority must, if the application otherwise conforms to the land use bylaw and is complete in accordance with section 683.1, issue a development permit with or without conditions as provided for in the land use bylaw.

(2) When a person applies for a development permit in respect of a development that may, in the discretion of a development authority, be permitted pursuant to section 640(2)(b)(ii), the development authority may, if the application is complete in accordance with section 683.1, issue a development permit with or without conditions as provided for in the land use bylaw.

(3) A decision of a development authority on an application for a development permit must be in writing, and a copy of the decision, together with a written notice specifying the date on which the written decision was given and containing any other information required by the regulations, must be given or sent to the applicant on the same day the written decision is given.

(4) If a development authority refuses an application for a development permit, the development authority must issue to the applicant a notice, in the form and manner provided for in the land use bylaw, that the application has been refused and provide the reasons for the refusal.

(5) Despite subsections (1) and (2), a development authority must not issue a development permit if the proposed development does not comply with the applicable requirements of regulations under the *Gaming, Liquor and Cannabis Act* respecting the location of premises described in a cannabis licence and distances between those premises and other premises.

(6) A development authority that issues a development permit under subsection (1) or a notice under subsection (4) must do so in accordance with the regulations.

RSA 2000 cM-26 s642;2016 cs24 s102;2017 c13 s1(58);
2017 c21 s28;2018 c11 s13;2020 c39 s10(31);2026 c10 s4(31)

Non-conforming use and non-conforming buildings

643(1) If a development permit has been issued on or before the day on which a land use bylaw or a land use amendment bylaw comes into force in a municipality and the bylaw would make the development in respect of which the permit was issued a non-conforming use or non-conforming building, the development permit continues in effect in spite of the coming into force of the bylaw.

(2) A non-conforming use of land or a building may be continued but if that use is discontinued for a period of 6 consecutive months or more, any future use of the land or building must conform with the land use bylaw then in effect.

(3) A non-conforming use of part of a building may be extended throughout the building but the building, whether or not it is a non-conforming building, may not be enlarged or added to and no structural alterations may be made to it or in it.

(4) A non-conforming use of part of a lot may not be extended or transferred in whole or in part to any other part of the lot and no additional buildings may be constructed on the lot while the non-conforming use continues.

(5) A non-conforming building may continue to be used but the building may not be enlarged, added to, rebuilt or structurally altered except

(a) to make it a conforming building,

(b) for routine maintenance of the building, if the development authority considers it necessary, or

(c) in accordance with a land use bylaw that provides minor variance powers to the development authority for the purposes of this section.

(6) If a non-conforming building is damaged or destroyed to the extent of more than 75% of the value of the building above its foundation, the building may not be repaired or rebuilt except in accordance with the land use bylaw.

(7) The land use or the use of a building is not affected by a change of ownership or tenancy of the land or building.

1995 c24 s95

Acquisition of land designated for public use

644(1) If land is designated under a land use bylaw for use or intended use as a municipal public building, school facility, park or recreation facility and the municipality does not own the land, the municipality must within 6 months from the date the land is designated do one of the following:

(a) acquire the land or require the land to be provided as reserve land;

(b) commence proceedings to acquire the land or to require the land to be provided as reserve land and then acquire that land within a reasonable time;

(c) amend the land use bylaw to designate the land for another use or intended use.

(2) Subsection (1) does not apply if the Crown in right of Canada, the Crown in right of Alberta, an irrigation district, a board of a drainage district or a local authority, within 6 months from the date the land is designated under that subsection,

(a) acquires that land, or

(b) commences proceedings to acquire that land or requires that land to be provided as reserve land and then acquires it within a reasonable time.

(3) Subsection (1) does not apply to land designated by the municipality as conservation reserve.

RSA 2000 cM-26 s644;2016 cs24 s103

Stop order

645(1) Despite section 545, if a development authority finds that a development, land use or use of a building is not in accordance with

(a) this Part or a land use bylaw or regulations under this Part, or

(b) a development permit or subdivision approval,

the development authority may act under subsection (2).

(2) If subsection (1) applies, the development authority may, by written notice, order the owner, the person in possession of the land

or building or the person responsible for the contravention, or any or all of them, to

(a) stop the development or use of the land or building in whole or in part as directed by the notice,

(b) demolish, remove or replace the development, or

(c) carry out any other actions required by the notice so that the development or use of the land or building complies with this Part, the land use bylaw or regulations under this Part, a development permit or a subdivision approval,

within the time set out in the notice.

(2.1) A notice referred to in subsection (2) must specify the date on which the order was made, must contain any other information required by the regulations and must be given or sent to the person or persons referred to in subsection (2) on the same day the decision is made.

(3) A person who receives a notice referred to in subsection (2) may appeal the order in the notice in accordance with section 685.

RSA 2000 cM-26 s645;2017 c13 s1(59);2022 c16 s9(80)

Enforcement of stop order

646(1) If a person fails or refuses to comply with an order directed to the person under section 645 or an order of a subdivision and development appeal board under section 687, the municipality may, in accordance with section 542, enter on the land or building and take any action necessary to carry out the order.

(2) A municipality may register a caveat under the *Land Titles Act* in respect of an order referred to in subsection (1) against the certificate of title for the land that is the subject of the order.

(3) If a municipality registers a caveat under subsection (2), the municipality must discharge the caveat when the order has been complied with.

1995 c24 s95

Division 6
Development Levies and Conditions

Redevelopment levies

647(1) If a person applies for a development permit in respect of development in a redevelopment area and the area redevelopment plan contains proposals for residential, commercial or industrial development, a redevelopment levy may be imposed on the

applicant in accordance with the bylaw adopting the area redevelopment plan.

(2) A redevelopment levy imposed and collected must be used to provide, in respect of the redevelopment area,

(a) land for a park or land for school buildings designed for the instruction or accommodation of students, or

(b) land for new or expanded recreation facilities,

or both.

(3) On September 1, 1995 a redevelopment levy under the former Act continues as a redevelopment levy under this Part.

(4) A redevelopment levy imposed and collected under this Part or the former Act may be imposed and collected only once in respect of a development.

(5) A redevelopment levy imposed pursuant to this Part may vary between one class of development and another in a redevelopment area.

(6) If a redevelopment levy is collected, the municipality must pay that portion of the levy imposed to provide land for school buildings designed for the instruction or accommodation of students to the one or more school boards.

RSA 2000 cM-26 s647;2008 c37 s11

Off-site levy

648(1) In this section and sections 648.01 to 648.4,

(a) "facility" includes the facility, the associated infrastructure, the land necessary for the facility and related appurtenances referred to in subsection (2.1);

(b) "infrastructure" means the infrastructure, facilities and land required for the purposes referred to in subsection (2)(a) to (c.1);

(c) "stakeholder" means any person that will be required to pay an off-site levy when the bylaw is passed, or any other person the municipality considers is affected.

(1.1) For the purposes referred to in subsections (2) and (2.1), a council may by bylaw

(a) provide for the imposition and payment of a levy in respect of land that is to be developed or subdivided, and

(b) authorize an agreement to be entered into in respect of the payment of the levy.

(1.2) A bylaw may not impose an off-site levy on land required for a

(a) school building project that is owned by a school board or charter school,

(b) school building project that is leased to

(i) a school board in accordance with section 187.1(4)(b) of the *Education Act*, or

(ii) a charter school,

(c) development for a school building on land that is owned by an accredited independent school, or

(d) development for a school building on land that is leased by an accredited independent school.

(2) An off-site levy may be used only to pay for all or part of the capital cost of any or all of the following:

(a) new or expanded facilities for the storage, transmission, treatment or supplying of water;

(b) new or expanded facilities for the treatment, movement or disposal of sanitary sewage;

(c) new or expanded storm sewer drainage facilities;

(c.1) new or expanded roads required for or impacted by a subdivision or development;

(c.2) subject to the regulations, new or expanded transportation infrastructure required to connect, or to improve the connection of, municipal roads to provincial highways resulting from a subdivision or development;

(d) land required for or in connection with any facilities described in clauses (a) to (c.2).

(2.1) In addition to the capital cost of facilities described in subsection (2), an off-site levy may be used to pay for all or part of the capital cost for any of the following purposes, including the cost of any related appurtenances and any land required for or in connection with the purpose:

(a) new or expanded community recreation facilities;

(b) new or expanded fire hall facilities;

(c) new or expanded police station facilities;

(d) new or expanded libraries.

(2.11) An off-site levy may not be used to pay for the following:

(a) operational costs;

(b) capital costs relating to commercial retail facilities included in the design of a facility referred to in subsection (2) or (2.1) that are not required to deliver the facility's core services;

(c) anything not permanently affixed to a facility referred to in subsection (2) or (2.1);

(d) capital costs referred to in subsection (2) or (2.1) incurred to build to a standard higher than the standard required under any applicable building codes.

(2.2) Subject to an appeal under section 648.1, an off-site levy may be imposed and collected for a purpose referred to in subsection (2.1) only if no off-site levy has been previously imposed under subsection (1.1) for the same purpose with respect to the land on which the off-site levy is being imposed.

(3) On September 1, 1995 an off-site levy under the former Act continues as an off-site levy under this Part.

(4) An off-site levy imposed under this section or the former Act may be collected once for each purpose described in subsection (2) or (2.1), in respect of land that is the subject of a development or subdivision, if

(a) the purpose of the off-site levy is authorized in the bylaw referred to in subsection (1.1), and

(b) the collection of the off-site levy for the purpose authorized in the bylaw is specified in the agreement referred to in subsection (1.1).

(4.1) Nothing in subsection (4) prohibits the collection of an off-site levy by instalments or otherwise over time.

(5) An off-site levy collected under this section, and any interest earned from the investment of the levy,

(a) must be accounted for separately from other levies collected under this section, and

(b) must be used only for the specific purpose described in subsection (2)(a) to (c.2) or (2.1)(a) to (d) for which it is collected or for the land required for or in connection with that purpose.

(6) A bylaw under subsection (1.1) must be advertised in accordance with section 606 unless

(a) the bylaw is passed before January 1, 2004, or

(b) the bylaw is passed on or after January 1, 2004 but at least one reading was given to the proposed bylaw before that date.

(7) Where after March 1, 1978 and before January 1, 2004 a fee or other charge was imposed on a developer by a municipality pursuant to a development agreement entered into by the developer and the municipality for the purpose described in subsection (2)(c.1), that fee or charge is deemed

(a) to have been imposed pursuant to a bylaw under this section, and

(b) to have been validly imposed and collected

effective from the date the fee or charge was imposed.

(8) If, before the coming into force of this subsection, a fee or other charge was imposed on a developer by a municipality pursuant to a development agreement entered into by the developer and the municipality for one or more purposes described in subsection (2) or (2.1), that fee or charge is deemed

(a) to have been imposed pursuant to a bylaw under this section, and

(b) to have been validly imposed and collected effective from the date the fee or charge was imposed.

(9) If, before the coming into force of this subsection, a bylaw was made that purported to impose a fee or other charge on a developer for a purpose described in subsection (2) or (2.1),

(a) that bylaw is deemed to have been valid and enforceable to the extent that it imposed a fee or charge for a purpose described in subsection (2) or (2.1) before the coming into force of this subsection, and

(b) any fee or charge imposed pursuant to the bylaw before the coming into force of this subsection is deemed to have been validly imposed and collected effective from the date the fee or charge was imposed.

RSA 2000 cM-26 s648;2003 c43 s3;2012 cE-0.3 s279;2015 c8 s67;2016 c24 s104;2017 c13 ss1(60),2(17);2020 c39 s10(32);2025 c13 s2(17);2026 c10 s4(32)

Intermunicipal off-site levy

648.01(1) For the purpose of section 648(1.1) and subject to the requirements of section 12, 2 or more municipalities may provide for an off-site levy to be imposed on an intermunicipal basis.

(2) Where 2 or more municipalities provide for an off-site levy to be imposed on an intermunicipal basis, the municipalities shall enter into such agreements as are necessary to attain the purposes described in section 648(2) or (2.1) that are to be funded by an off-site levy under section 648(1.1), by a framework made under Part 17.2 or by any other agreement.

(3) Repealed 2020 c39 s10(33).

(4) If a bylaw providing for an off-site levy to be imposed on an intermunicipal basis is appealed under section 648.1, the corresponding bylaws of the other participating municipalities are deemed to also be appealed.

2016 c24 s105;2020 c39 s10(33);2026 c10 s4(33)

Appeal of off-site levy

648.1(1) Any person may, subject to and in accordance with the regulations, appeal any of the provisions of an off-site levy bylaw relating to an off-site levy for a purpose referred to in section 648(2) or (2.1) to the Land and Property Rights Tribunal on any of the following grounds:

(a) that the purpose for which the off-site levy is to be imposed is unlikely to benefit future occupants of the land who may be subject to the off-site levy to the extent required by the regulations;

(b) that the principles and criteria referred to in regulations made under section 694(4)(b) that must be applied by a municipality when passing the off-site levy bylaw have not been complied with;

(c) that the determination of the benefitting area was not determined in accordance with regulations made under section 694(4)(c);

(d) that the off-site levy or any portion of it is not for the payment of the capital costs of the purposes set out in section 648(2) or (2.1), as applicable;

(e) that the calculation of the off-site levy is inconsistent with regulations made under section 694(4) or is incorrect;

(f) that an off-site levy for the same purpose has already been imposed and collected with respect to the proposed development or subdivision.

(2) After hearing the appeal, the Land and Property Rights Tribunal may

(a) dismiss the appeal in whole or in part, or

(b) declare the off-site levy bylaw or a portion of the bylaw to be invalid and provide that the bylaw may be repassed or amended in a manner determined by the Tribunal.

(3) Where an off-site levy bylaw amends the amount of an off-site levy referred to in subsection (1), an appeal under this section may only be brought with respect to that amendment.

2016 c24 s105;2017 c13 s2(18);2020 cL-2.3 s24(32);2020 c39 s10(34)

Calculation of off-site levy

648.2(1) Subject to subsection (2), a municipality may determine the methodology on which to base the calculation of an off-site levy.

(2) Subject to subsection (7), the methodology on which a municipality bases its calculation of an off-site levy must

(a) take into account criteria such as area, density or intensity of use,

(b) recognize variation among infrastructure, facility and transportation infrastructure types,

(c) be consistent across the municipality for that type of infrastructure, facility or transportation infrastructure, and

(d) be clear and reasonable.

(3) Notwithstanding subsection (2)(c), the methodology used in determining the calculation of an off-site levy may be different for each specific type of infrastructure, facility or transportation infrastructure.

(4) The information that a municipality uses in the calculation of an off-site levy must be current.

(5) A bylaw imposing an off-site levy must include a requirement for a periodic review of the calculation of the off-site levy.

(6) A municipality that imposes an off-site levy must make the following publicly available:

(a) any information or data the municipality relied upon and any assumptions the municipality made in calculating the levy, including, without limitation, any information, data or assumptions the municipality used in models to complete calculations;

(b) the calculations that were performed in order to determine the amount of the levy;

(c) anything else that would be required in order to replicate the determination of the levy.

(7) Subsection (2) does not apply to the City of Calgary or the City of Edmonton.

2020 c39 s10(35)

Consultation with stakeholders

648.3(1) A municipality must consult, in good faith, with stakeholders

(a) before making a final determination on defining and addressing existing and future infrastructure, transportation infrastructure and facility requirements, and

(b) when determining the methodology on which to base an off-site levy.

(2) Before passing or amending a bylaw imposing an off-site levy, a municipality must consult, in good faith, on the calculation of the levy with stakeholders in the benefitting area where the off-site levy will apply.

(3) A consultation referred to in this section must begin at the earliest opportunity and must provide stakeholders with the ability to provide input on an ongoing basis.

(4) During a consultation referred to in this section, a municipality must make publicly available any calculations the municipality has made and any information the municipality has relied upon including, without limitation, any assumptions and data the municipality has used in models to complete calculations.

2020 c39 s10(35)

Annual report

648.4(1) A municipality must provide full and open disclosure of all off-site levy costs and payments.

(2) A municipality must, on an annual basis, make a report on an off-site levy publicly available and include in the report

(a) the details of all off-site levies received by each contributor for each type of facility and infrastructure within each benefitting area,

(b) the uses for each type of facility and infrastructure within each benefitting area for each capital project, and

(c) the balances retained for each type of facility and infrastructure within each benefitting area.

2020 c39 s10(35)

Levy bylaws

649 A bylaw that authorizes a redevelopment levy or an off-site levy must set out the purpose of each levy and indicate how the amount of the levy was determined.

RSA 2000 cM-26 s649;2015 c8 s68

Condition of issuing development permit

650(1) A council may in a land use bylaw require that, as a condition of a development permit's being issued, the applicant enter into an agreement with the municipality to do any or all of the following:

(a) to construct or pay for the construction of a road required to give access to the development;

(b) to construct or pay for the construction of

(i) a pedestrian walkway system to serve the development, or

(ii) pedestrian walkways to connect the pedestrian walkway system serving the development with a pedestrian walkway system that serves or is proposed to serve an adjacent development,

or both;

(c) to install or pay for the installation of a public utility described in section 616(v)(i) to (ix) that is necessary to serve the development, whether or not the public utility is, or will be, located on the land that is the subject of the development;

(d) to construct or pay for the construction of

(i) off-street or other parking facilities, and

(ii) loading and unloading facilities;

(e) to pay an off-site levy or redevelopment levy imposed by bylaw;

(f) to give security to ensure that the terms of the agreement under this section are carried out.

(2) A municipality may register a caveat under the *Land Titles Act* in respect of an agreement under this section against the certificate of title for the land that is the subject of the development.

(3) If a municipality registers a caveat under subsection (2), the municipality must discharge the caveat when the agreement has been complied with.

(4) Where, prior to the coming into force of this subsection, an agreement referred to in subsection (1) required the applicant to install a public utility or pay an amount for a public utility referred to in subsection (1)(c), that requirement is deemed to have been validly imposed, whether or not the public utility was located on the land that was the subject of the development.

RSA 2000 cM-26 s650;2015 c8 s69

Agreements re oversize improvements

651(1) An agreement referred to in section 648, 650 or 655 may require the applicant for a development permit or subdivision approval

(a) to pay for all or a portion of the cost of an improvement constructed or paid for in whole or in part by a municipality at any time prior to the date of approval of the development permit or subdivision approval application, or

(b) to construct or pay for all or a portion of an improvement with an excess capacity.

(2) An agreement referred to in subsection (1)(b) or (3) that obliges an applicant for a development permit or subdivision approval to construct or pay for an improvement with an excess capacity may also provide for the reimbursement of the cost incurred or payment made in respect of the excess capacity together with interest calculated at the rate fixed pursuant to subsection (4) on the amount of the cost until the land that benefits from the excess capacity is developed or subdivided.

(3) If a municipality has at any time, either before or after this section comes into force, or before or after section 77.1 of the *Planning Act* was deemed to come into force, entered into an agreement providing for reimbursement of payments made or costs incurred in respect of the excess capacity of an improvement by an applicant for a development permit or subdivision approval, the municipality must, when other land that benefits from the improvement is developed or subdivided, enter into an agreement with the applicant for a development permit or subdivision approval for the other land, and that agreement may require the applicant to pay an amount in respect of the improvement, as determined by the municipality, which may be in excess of the cost of the improvement required for the proposed development or subdivision.

(4) An agreement made in accordance with subsection (1)(a) or (3) may require that, in addition to paying for all or part of the cost of an improvement, an applicant for a development permit or subdivision approval must pay reasonable interest on the cost in an amount to be fixed by the municipality.

(5) In this section,

(a) "excess capacity" means any capacity in excess of that required for a proposed development or subdivision;

(b) "improvement" means

(i) a facility or land referred to in section 648(2), or

(ii) a road, pedestrian walkway, utility or facility referred to in section 650(1) or 655(1)(b),

whether or not located on the land to be developed or subdivided and whether or not constructed at the time of development or subdivision approval.

1995 c24 s95

Restrictive covenant

651.1(1) In this section, "restrictive covenant" means a condition or covenant under which land, or any specified portion of land, is not to be built on, or is to be or not to be used in a particular manner, or any other condition or covenant running with or capable of being legally annexed to land.

(2) Despite the *Land Titles Act* or any other enactment, a municipality may register a caveat under the *Land Titles Act* in respect of any restrictive covenant granted by the registered owner of a parcel of land to the municipality for the benefit of land that is under the direction, control and management of the municipality whether or not the municipality has been issued a certificate of title to that land.

(3) A caveat registered pursuant to subsection (2)

(a) shall be registered against the certificate of title to the parcel of land

(i) that is subject to the restrictive covenant, and

(ii) that was issued to the person who granted the restrictive covenant,

(b) has the same force and effect as if it had been a condition or covenant registered under section 48 of the *Land Titles Act*,

(c) may be discharged only by the municipality or an order of a court, and

(d) does not lapse pursuant to the provisions of the *Land Titles Act* governing the lapsing of caveats.

1999 c11 s43

Encroachment agreements

651.2(1) In this section, "encroachment agreement" means an agreement under which a municipality permits the encroachment onto a road that is under the direction, control and management of the municipality of improvements made on land that is adjoining that road.

(2) Despite the *Land Titles Act* or any other enactment, a municipality may register a caveat under the *Land Titles Act* in respect of any encroachment agreement entered into by the municipality with the registered owner of a parcel of land that adjoins a road that is under the direction, control and management of the municipality.

(3) A caveat registered pursuant to subsection (2)

(a) shall be registered against the certificate of title to the parcel of land

(i) that is adjoining the road, and

(ii) that was issued to the person who entered into the encroachment agreement with the municipality,

(b) has the same force and effect as if it had been an encroachment agreement registered under section 72 of the *Land Titles Act*,

(c) may be discharged only by the municipality or an order of a court, and

(d) does not lapse pursuant to the provisions of the *Land Titles Act* governing the lapsing of caveats.

1999 c11 s43

Division 7
Subdivision of Land

Subdivision approval required

652(1) A Registrar may not accept for registration an instrument that has the effect or may have the effect of subdividing a parcel of land unless the subdivision has been approved by a subdivision authority.

(2) Despite subsection (1) and subject to subsection (4), a Registrar may accept for registration without subdivision approval an instrument that has the effect or may have the effect of subdividing a parcel of land described in a certificate of title if registration of the instrument results in the issuing of one or more certificates of title and the parcel of land described in each certificate of title so issued would consist only of any or all of the following:

(a) a quarter section;

(b) a river lot shown on an official plan, as defined in the *Surveys Act*, that is filed or lodged in a land titles office;

(c) a lake lot shown on an official plan, as defined in the *Surveys Act*, that is filed or lodged in a land titles office;

(d) a settlement lot shown on an official plan, as defined in the *Surveys Act*, that is filed or lodged in a land titles office;

(e) a part of the parcel of land described in the existing title if the boundaries of the part are shown and delineated on a plan of subdivision;

(f) a parcel of land created pursuant to a bylaw passed by a municipality under section 665.

(3) For the purpose of subsection (2), a parcel of land is deemed to be a quarter section, river lot, lake lot or settlement lot if the parcel of land would consist of a quarter section, river lot, lake lot or settlement lot except that land has been removed from the parcel of land by a subdivision effected only for a purpose referred to in section 618(1) or by a plan of subdivision or any other instrument that effected a subdivision.

(4) Unless the subdivision of the parcel of land has been approved by a subdivision authority, the Registrar may not accept for registration an instrument that has the effect or may have the effect of subdividing a parcel of land

(a) if the parcel of land is described in a plan of subdivision that was registered in a land titles office before July 1, 1950, and

(b) if the parcel of land contains 2 or more lots one or more of which is less than 8.0 hectares in area.

(5) A Registrar may not accept a caveat for registration that relates to an instrument that has the effect or may have the effect of subdividing a parcel of land unless

(a) subdivision approval is not required in respect of that subdivision pursuant to subsection (2), or

(b) subdivision approval has been granted in respect of that subdivision.

1995 c24 s95

Application for subdivision approval

653(1) An application to a subdivision authority for subdivision approval

(a) must be in accordance with the subdivision and development regulations, and

(b) must include a proposed plan of subdivision or other instrument that describes the subdivision.

(2) If a subdivision application includes the signed consent of the applicant to the municipality or its delegate carrying out an inspection, at a reasonable time, of the land that is the subject of the

application, a notice of inspection is not required to be given under section 542(1).

(2.1) On receipt of an application, the subdivision authority must, in accordance with section 653.1, determine whether the application is complete.

(3) On receipt of an acknowledgment under section 653.1(5) or (7) that the application for subdivision approval is complete, or if the application is deemed to be complete under section 653.1(4), the subdivision authority must

(a) give a copy of the application to the Government departments, persons and local authorities required by the subdivision and development regulations, and

(b) give notice of the application to owners of adjacent land.

(4) Repealed 2016 c24 s107.

(4.1) Despite subsection (3)(b), a subdivision authority is not required to give notice to owners of adjacent lands if the land that is the subject of the application is contained within an area structure plan or a conceptual scheme and a public hearing has been held with respect to that plan or scheme.

(4.2) A notice under subsection (3)(b) must be given by at least one of the following methods:

(a) mailing the notice to each owner of adjacent land;

(b) posting the notice on the land that is the subject of the application;

(c) publishing a notice in a newspaper that has general circulation in the municipality that contains the land that is the subject of the application.

(4.3) A notice under subsection (3)(b) must include

(a) the municipal address, if any, and the legal address of the parcel of land, and

(b) a map showing the location of the parcel of land.

(4.4) Repealed 2020 c39 s10(36).

(5) A notice under subsection (3)(b) must describe the nature of the application, the method of obtaining further information about the application and the manner in which and time within which

written submissions may be made for the consideration of the subdivision authority.

(6) When considering an application under this section, a subdivision authority is not required to hold a hearing.

(6.1) For the purposes of this section,

(a) "conceptual scheme" means a conceptual scheme adopted by the municipality that

(i) relates a subdivision application to the future subdivision and development of adjacent areas, and

(ii) has been referred to the persons to whom the subdivision authority must send a copy of the complete application for subdivision pursuant to the subdivision and development regulations;

(b) "owner" means the person shown as the owner of land on the assessment roll prepared under Part 9.

(7) Repealed 1996 c30 s60.

RSA 2000 cM-26 s653;2016 c24 s107;2020 c39 s10(36)

Subdivision applications

653.1(1) A subdivision authority must, within 20 days after the receipt of an application for subdivision approval under section 653(1), determine whether the application is complete.

(2) An application is complete if, in the opinion of the subdivision authority, the application contains the documents and other information necessary to review the application.

(3) The time period referred to in subsection (1) may be extended by an agreement in writing between the applicant and the subdivision authority.

(4) If the subdivision authority does not make a determination referred to in subsection (1) within the time required under subsection (1) or (3), the application is deemed to be complete.

(5) If a subdivision authority determines that the application is complete, the subdivision authority must issue to the applicant an acknowledgment in the form and manner provided for in the land use bylaw that the application is complete.

(6) If the subdivision authority determines that the application is incomplete, the subdivision authority must issue to the applicant a notice in the form and manner provided for in the land use bylaw

that the application is incomplete and that any outstanding documents and information referred to in the notice must be submitted by a date set out in the notice or a later date agreed on between the applicant and the subdivision authority in order for the application to be considered complete.

(7) If the subdivision authority determines that the information and documents submitted under subsection (6) are complete, the subdivision authority must issue to the applicant an acknowledgment in the form and manner provided for in the land use bylaw that the application is complete.

(8) If the applicant fails to submit all the outstanding information and documents on or before the date referred to in subsection (6), the application is deemed to be refused.

(9) If an application is deemed to be refused under subsection (8), the subdivision authority must issue to the applicant a notice in the form and manner provided for in the land use bylaw that the application has been refused and the reason for the refusal.

(10) Despite that the subdivision authority has issued an acknowledgment under subsection (5) or (7), in the course of reviewing the application, the subdivision authority may request additional information or documentation from the applicant that the subdivision authority considers necessary to review the application.

(11) Repealed 2020 c39 s10(37).

2016 c24 s108;2020 c39 s10(37)

Approval of application

654(1) A subdivision authority must not approve an application for subdivision approval unless

(a) the land that is proposed to be subdivided is, in the opinion of the subdivision authority, suitable for the purpose for which the subdivision is intended,

(b) the proposed subdivision conforms to the provisions of any growth plan under Part 17.1, any statutory plan and, subject to subsection (2), any land use bylaw that affects the land proposed to be subdivided,

(c) the proposed subdivision complies with this Part and Part 17.1 and the regulations under those Parts, and

(d) all outstanding property taxes on the land proposed to be subdivided have been paid to the municipality where the land is located or arrangements satisfactory to the

municipality have been made for their payment pursuant to Part 10.

(1.1) Repealed 2018 c11 s13.

(1.2) If the subdivision authority is of the opinion that there may be a conflict or inconsistency between statutory plans, section 638 applies in respect of the conflict or inconsistency.

(2) A subdivision authority may approve an application for subdivision approval even though the proposed subdivision does not comply with the land use bylaw if, in its opinion,

(a) the proposed subdivision would not

(i) unduly interfere with the amenities of the neighbourhood, or

(ii) materially interfere with or affect the use, enjoyment or value of neighbouring parcels of land,

and

(b) the proposed subdivision conforms with the use prescribed for that land in the land use bylaw.

(3) A subdivision authority may approve or refuse an application for subdivision approval.

RSA 2000 cM-26 s654;2016 c24 s109;2018 c11 s13

Conditions of subdivision approval

655(1) A subdivision authority may impose the following conditions or any other conditions permitted to be imposed by the subdivision and development regulations on a subdivision approval issued by it:

(a) any conditions to ensure that this Part, including section 618.3(1), and the statutory plans and land use bylaws and the regulations under this Part affecting the land proposed to be subdivided are complied with;

(b) a condition that the applicant enter into an agreement with the municipality to do any or all of the following:

(i) to construct or pay for the construction of a road required to give access to the subdivision;

(ii) to construct or pay for the construction of

(A) a pedestrian walkway system to serve the subdivision, or

(B) pedestrian walkways to connect the pedestrian walkway system serving the subdivision with a pedestrian walkway system that serves or is proposed to serve an adjacent subdivision,

or both;

(iii) to install or pay for the installation of a public utility described in section 616(v)(i) to (ix) that is necessary to serve the subdivision, whether or not the public utility is, or will be, located on the land that is the subject of the subdivision approval;

(iv) to construct or pay for the construction of

(A) off-street or other parking facilities, and

(B) loading and unloading facilities;

(v) to pay an off-site levy or redevelopment levy imposed by bylaw;

(vi) to give security to ensure that the terms of the agreement under this section are carried out.

(2) A municipality may register a caveat under the *Land Titles Act* in respect of an agreement under subsection (1)(b) against the certificate of title for the parcel of land that is the subject of the subdivision.

(3) If a municipality registers a caveat under subsection (2), the municipality must discharge the caveat when the agreement has been complied with.

(4) Where a condition on a subdivision approval has, prior to the coming into force of this subsection, required the applicant to install a public utility or pay an amount for a public utility referred to in subsection (1)(b)(iii), that condition is deemed to have been validly imposed, whether or not the public utility was located on the land that was the subject of the subdivision approval.

RSA 2000 cM-26 s655;2009 cA-26.8 s83;2015 c8 s71;
2020 c39 s10(38)

Decision

656(1) A decision of a subdivision authority must be given in writing to the applicant and to the Government departments, persons and local authorities to which the subdivision authority is

required by the subdivision and development regulations to give a copy of the application.

(2) A decision of a subdivision authority must state

(a) whether an appeal lies to a subdivision and development appeal board or to the Land and Property Rights Tribunal, and

(b) if an application for subdivision approval is refused, the reasons for the refusal.

(3) If an application for subdivision approval is refused, the subdivision authority may refuse to accept for consideration, with respect to the same land or part of the same land, a further application for subdivision approval submitted to it within the 6-month period after the date of the subdivision authority's decision to refuse the application.

(4) Subsection (3) does not apply in the case of an application that was deemed to be refused under section 653.1(8).

RSA 2000 cM-26 s656;2016 c24 s111;2018 c11 s13;
2020 cL-2.3 s24(41)

Subdivision registration

657(1) An applicant for subdivision approval must submit to the subdivision authority the plan of subdivision or other instrument that effects the subdivision within one year from the latest of the following dates:

(a) the date on which the subdivision approval is given to the application;

(b) if there is an appeal to the subdivision and development appeal board or the Land and Property Rights Tribunal, the date of the decision of the appeal board or the Tribunal, as the case may be, or the date on which the appeal is discontinued;

(c) if there is an appeal to the Court of Appeal under section 688, the date on which the judgment of the Court is entered or the date on which the appeal is discontinued.

(2) On being satisfied that a plan of subdivision or other instrument complies with a subdivision approval and that any conditions imposed have been met, the subdivision authority must endorse the plan or other instrument in accordance with the subdivision and development regulations.

(3) On being satisfied that a plan of subdivision or other instrument complies with a subdivision approval but conditions to which the approval is subject have not been met, a subdivision authority may endorse the plan or other instrument in accordance with the subdivision and development regulations if the subdivision authority is satisfied that the conditions will be met.

(4) If the plan of subdivision or other instrument is not submitted to the subdivision authority within the time prescribed by subsection (1) or any longer period authorized by the council, the subdivision approval is void.

(5) If the plan of subdivision or other instrument is not registered in a land titles office within one year after the date on which it is endorsed pursuant to this section or within the extended period prescribed under subsection (6), the subdivision approval of the plan or instrument and the endorsement are void and the plan or instrument may not be accepted by a Registrar for registration.

(6) The council may grant one or more extensions of

(a) the one-year period referred to in subsection (1), or

(b) the one-year period referred to in subsection (5),

whether or not the time period under those subsections has expired.

RSA 2000 cM-26 s657;2020 cL-2.3 s24(33);2020 c39 s10(39)

Cancellation of plan of subdivision

658(1) On the application of one or more owners of a parcel of land in a plan of subdivision, a council may by bylaw order the plan cancelled, in whole or in part.

(2) A council may pass a bylaw under subsection (1) only with the consent of

(a) the owners of the parcel of land in the plan of subdivision,

(b) every person shown on the certificate of title of the land in the plan of subdivision as having an estate or interest in it, and

(c) the Crown in right of Alberta, if the plan of subdivision shows a highway or road or other right of way vested in the Crown for which no certificate of title has been issued.

(3) A plan cancellation may not be effected only or primarily for the purpose of disposing of reserves.

(3.1) If all of a plan is cancelled, deferred reserve caveats and environmental reserve easements are also cancelled.

(4) If all reserve land has been cancelled from a plan of subdivision, the resulting parcel of land, if it is subsequently subdivided, is subject to Division 8.

(5) If a plan is cancelled in part, a deferred reserve caveat may be placed against the consolidated certificate of title reflecting any reserve land that was cancelled and that will be owing if the parcel is subsequently subdivided.

RSA 2000 cM-26 s658;2016 c24 s112

Collection of taxes

659 When a plan of subdivision or part of it has been cancelled, all taxes, assessments or rates in arrears or due on the separate lots or blocks within the area of which the plan has been cancelled become taxes, assessments or rates on or in respect of the area, and all the remedies for the enforcement and collection of taxes, assessments and rates formerly applicable for the recovery of the taxes, assessments or rates on the separate lots or blocks apply as if the taxes, assessments or rates had been levied against the whole area of the cancelled plan.

1995 c24 s95

Cancellation registered

660 On receipt of a copy of a bylaw under section 658 and on payment of the applicable fees, the Registrar must

(a) cancel the plan of subdivision in whole or in part in accordance with the bylaw,

(b) cancel the certificate of title issued according to the original plan and issue any new certificates of title required by the bylaw, and

(c) make any other cancellations and registrations and do all things necessary to give effect to the bylaw.

1995 c24 s95

Division 8
Reserve Land, Land for Roads and Utilities

Land dedication

661 The owner of a parcel of land that is the subject of a proposed subdivision must provide, without compensation,

(a) to the Crown in right of Alberta or a municipality, land for roads and public utilities,

(a.1) subject to section 663, to the Crown in right of Alberta or a municipality, land for environmental reserve, and

(b) subject to section 663, to the Crown in right of Alberta, a municipality, one or more school boards or a municipality and one or more school boards, land for municipal reserve, school reserve, municipal and school reserve, money in place of any or all of those reserves or a combination of reserves and money,

as required by the subdivision authority pursuant to this Division.

RSA 2000 cM-26 s661;2008 c37 s11;2016 c24 s113

Land for conservation reserve

661.1 The owner of a parcel of land that is the subject of a proposed subdivision must provide to a municipality land for conservation reserve as required by the subdivision authority pursuant to this Division.

2016 c24 s114

Roads, utilities, etc.

662(1) A subdivision authority may require the owner of a parcel of land that is the subject of a proposed subdivision to provide part of that parcel of land for the purpose of roads, public utilities or both.

(2) The land to be provided under subsection (1) may not exceed 30% of the area of the parcel of land less the land taken as environmental reserve or as an environmental reserve easement.

(3) If the owner has provided sufficient land for the purposes referred to in subsection (1) but the land is less than the maximum amount authorized by subsection (2), the subdivision authority may not require the owner to provide any more land for those purposes.

1995 c24 s95

Reserves not required

663 A subdivision authority may not require the owner of a parcel of land that is the subject of a proposed subdivision to provide reserve land or money in place of reserve land if

(a) one lot is to be created from a quarter section of land,

(b) land is to be subdivided into lots of 16.0 hectares or more and is to be used only for agricultural purposes,

(c) the land to be subdivided is 0.8 hectares or less, or

(d) reserve land, environmental reserve easement or money in place of it was provided in respect of the land that is the subject of the proposed subdivision under this Part or the former Act.

1995 c24 s95;1996 c30 s62

Environmental reserve

664(1) Subject to section 663 and subsection (2), a subdivision authority may require the owner of a parcel of land that is the subject of a proposed subdivision to provide part of that parcel of land as environmental reserve if it consists of

(a) a swamp, gully, ravine, coulee or natural drainage course,

(b) land that is subject to flooding or is, in the opinion of the subdivision authority, unstable, or

(c) a strip of land, not less than 6 metres in width, abutting the bed and shore of any body of water.

(1.1) A subdivision authority may require land to be provided as environmental reserve only for one or more of the following purposes:

(a) to preserve the natural features of land referred to in subsection (1)(a), (b) or (c) where, in the opinion of the subdivision authority, those features should be preserved;

(b) to prevent pollution of the land or of the bed and shore of an adjacent body of water;

(c) to ensure public access to and beside the bed and shore of a body of water lying on or adjacent to the land;

(d) to prevent development of the land where, in the opinion of the subdivision authority, the natural features of the land would present a significant risk of personal injury or property damage occurring during development or use of the land.

(1.2) For the purposes of subsections (1)(c) and (1.1)(b) and (c), "bed and shore" means the natural bed and shore as determined under the *Surveys Act*.

(2) If the owner of a parcel of land that is the subject of a proposed subdivision and the municipality agree that any or all of the land that is to be taken as environmental reserve is instead to be the subject of an environmental reserve easement for the protection and enhancement of the environment, an easement may be registered against the land in favour of the municipality at a land titles office.

(3) The environmental reserve easement

(a) must identify which part of the parcel of land the easement applies to,

(b) must require that land that is subject to the easement remain in a natural state as if it were owned by the municipality, whether or not the municipality has an interest in land that would be benefitted by the easement,

(c) runs with the land on any disposition of the land,

(d) constitutes an interest in land in the municipality, and

(e) may be enforced by the municipality.

(4) An environmental reserve easement does not lapse by reason only of

(a) non-enforcement of it,

(b) the use of the land that is the subject of the easement for a purpose that is inconsistent with the purposes of the easement, or

(c) a change in the use of land that surrounds or is adjacent to the land that is the subject of the easement.

(5) When an easement is presented for registration under subsection (2), the Registrar must endorse a memorandum of the environmental reserve easement on any certificate of title relating to the land.

(6) Despite section 48(4) of the *Land Titles Act*, an easement registered under subsection (2) may be removed only pursuant to section 658(3.1).

(7) An environmental reserve easement is deemed to be a condition or covenant for the purposes of section 48(4) and (6) of the *Land Titles Act*.

(8) Subject to subsection (7), this section applies despite section 48 of the *Land Titles Act*.

(9) A caveat registered under this section prior to April 30, 1998 is deemed to be an environmental reserve easement registered under this section.

RSA 2000 cM-26 s664;2016 c24 s115;2023 c9 s19(20)

Agreement respecting environmental reserve

664.1(1) In this section, "subdivision approval application" means an application under section 653 for approval to subdivide a parcel of land referred to in subsection (2).

(2) A municipality and an owner of a parcel of land may, before a subdivision approval application is made or after it is made but before it is decided, enter into a written agreement

(a) providing that the owner will not be required to provide any part of the parcel of land to the municipality as environmental reserve as a condition of subdivision approval, or

(b) providing that the owner will be required to provide part of the parcel of land to the municipality as environmental reserve as a condition of subdivision approval, and specifying the boundaries of that part.

(3) Where the agreement provides that the owner will not be required to provide any part of the parcel of land to the municipality as environmental reserve, the subdivision authority must not require the owner to provide any part of the parcel as environmental reserve as a condition of approving a subdivision approval application.

(4) Where the agreement specifies the boundaries of the part of the parcel of land that the owner will be required to provide to the municipality as environmental reserve, the subdivision authority must not require the owner to provide any other part of the parcel as environmental reserve as a condition of approving a subdivision approval application.

(5) Subsections (3) and (4) do not apply on a subdivision approval application where either party to the agreement demonstrates that a material change affecting the parcel of land occurred after the agreement was made.

2016 c24 s116

Conservation reserve

664.2(1) A subdivision authority may require the owner of a parcel of land that is the subject of a proposed subdivision to provide part of that parcel of land to the municipality as conservation reserve if

(a) in the opinion of the subdivision authority, the land has environmentally significant features,

(b) the land is not land that could be required to be provided as environmental reserve,

(c) the purpose of taking the conservation reserve is to enable the municipality to protect and conserve the land, and

(d) the taking of the land as conservation reserve is consistent with the municipality's municipal development plan and area structure plan.

(2) Within 30 days after the Registrar issues a new certificate of title under section 665(2) for a conservation reserve, the municipality must pay compensation to the landowner in an amount equal to the market value of the land at the time the application for subdivision approval was received by the subdivision authority.

(3) If the municipality and the landowner disagree on the market value of the land, the matter must be determined by the Land and Property Rights Tribunal.

2016 c24 s116;2017 c13 s2(19);2020 cL-2.3 s24(40)

Designation of municipal land

665(1) A council may by bylaw require that a parcel of land or a part of a parcel of land that it owns or that it is in the process of acquiring be designated as municipal reserve, school reserve, municipal and school reserve, environmental reserve, conservation reserve or public utility lot.

(2) Subject to subsection (3), on receipt of a copy of a bylaw under this section and the applicable fees, the Registrar must do all things necessary to give effect to the order, including cancelling the existing certificate of title and issuing a new certificate of title for each newly created parcel of land with the designation of

(a) municipal reserve, which must be identified by a number suffixed by the letters "MR",

(b) public utility lot, which must be identified by a number suffixed by the letters "PUL",

(c) environmental reserve, which must be identified by a number suffixed by the letters "ER",

(c.1) conservation reserve, which must be identified by a number suffixed by the letters "CR",

(d) school reserve, which must be identified by a number suffixed by the letters "SR",

(e) municipal and school reserve, which must be identified by a number suffixed by the letters "MSR", or

(f) a lot, which must be identified by a number.

(3) The certificate of title for a municipal reserve, school reserve, municipal and school reserve, environmental reserve, conservation reserve or public utility lot under this section must be free of all encumbrances, as defined in the *Land Titles Act*.

(4) For greater certainty, where a bylaw of the council requires that land be designated as environmental reserve, the designation becomes effective on the day the Registrar issues a new certificate of title for the land under subsection (2)(c).

RSA 2000 cM-26 s665;2016 c24 s117;2019 c22 s10(22)

Municipal and school reserves

666(1) Subject to section 663, a subdivision authority may require the owner of a parcel of land that is the subject of a proposed subdivision

(a) to provide part of that parcel of land as municipal reserve, school reserve or municipal and school reserve,

(b) to provide money in place of municipal reserve, school reserve or municipal and school reserve, or

(c) to provide any combination of land or money referred to in clauses (a) and (b).

(2) The aggregate amount of land that may be required under subsection (1) may not exceed the percentage set out in the municipal development plan, which may not exceed 10% of the parcel of land less all land required to be provided as conservation reserve or environmental reserve or made subject to an environmental reserve easement.

(3) The total amount of money that may be required to be provided under subsection (1) may not exceed 10% of the appraised market value, determined in accordance with section 667, of the parcel of land less all land required to be provided as conservation reserve or environmental reserve or made subject to an environmental reserve easement.

(3.1) For greater certainty, for the purposes of calculating the 10% under subsection (2) or (3), the parcel of land includes any land required to be provided under section 662.

(4) When a combination of land and money is required to be provided, the sum of

(a) the percentage of land required under subsection (2), and

(b) the percentage of the appraised market value of the land required under subsection (3)

may not exceed 10% or a lesser percentage set out in the municipal development plan.

RSA 2000 cM-26 s666;2016 c24 s118

Money in place of municipal, school reserve

667(1) If money is required to be provided in place of municipal reserve, school reserve or municipal and school reserve, the applicant must provide

(a) a market value appraisal of the existing parcel of land as of a specified date occurring within the 35-day period following the date on which the application for subdivision approval is made

(i) as if the use proposed for the land that is the subject of the proposed subdivision conforms with any use prescribed in a statutory plan or land use bylaw for that land, and

(ii) on the basis of what might be expected to be realized if the land were in an unsubdivided state and sold in the open market by a willing seller to a willing buyer on the date on which the appraisal is made,

or

(b) if the applicant and the subdivision authority agree, a land value based on a method other than that described in clause (a).

(2) If money is required to be provided in place of municipal reserve, school reserve or municipal and school reserve, the subdivision authority must specify the amount of money required to be provided at the same time that subdivision approval is given.

1995 c24 s95

668 Repealed 2020 c39 s10(40).

Deferment of municipal and school reserves

669(1) Despite sections 661(b) and 666, instead of requiring municipal reserve, school reserve or municipal and school reserve or money in place of any of them, a subdivision authority may direct that the requirement to provide all or part of those reserves be deferred against

(a) the remainder of the parcel that is the subject of the proposed subdivision approval, or

(b) other land of the person applying for subdivision approval that is within the same municipality as that parcel of land,

or both.

(2) If a deferment is directed under subsection (1), the subdivision authority must file a caveat in a land titles office against the title of the land to which the direction relates.

(3) The direction for a deferment under subsection (1) must

(a) state the name of the applicant for subdivision approval,

(b) describe the land that is the subject of the application for subdivision approval,

(c) describe the land to which the deferment relates,

(d) state the area of the land referred to in clause (b), and

(e) state whether the deferment is in respect of municipal reserve, school reserve or municipal and school reserve.

(4) If an application for subdivision approval is made in respect of land against the title of which is filed a deferred reserve caveat under this section or a former Act, the subdivision authority may, in addition to requiring municipal reserve, school reserve or municipal and school reserve to be provided in accordance with this Division or a former Act, require to be provided all or part of the reserve land in respect of which a deferment was directed or required under this section or a former Act.

(5) If deferred reserve is provided in accordance with subsection (4), the caveat must be discharged or amended accordingly.

(6) If a deferred reserve caveat was registered in a land titles office under a former Act in respect of land in respect of which under section 663 no reserve land could be required to be provided, the registered owner may apply to the Registrar to endorse the certificate of title with a memorandum cancelling the registration of the caveat.

(7) On being satisfied that subsection (6) applies to the deferred reserve caveat, the Registrar must endorse a memorandum on the certificate of title cancelling the registration of the caveat.

1995 c24 s95;1996 c30 s64

Allocation of municipal and school reserve

670(1) When reserve land is required to be provided, the subdivision authority must specify the amount, type and location of reserve land that is to be provided, regardless of whether money is also required to be provided, and allocate the municipal reserve, school reserve and municipal and school reserve between the municipality and each school board concerned as joint owners or as separate owners

(a) in accordance with an agreement made between the municipality and the school boards, or

(b) in the absence of an agreement, in accordance with the needs of each of them as those needs are determined by the subdivision authority.

(2) When money is required to be provided in place of municipal reserve, school reserve or municipal and school reserve, the subdivision authority must allocate the money between the municipality and each school board concerned either jointly or separately

(a) in accordance with an agreement made between the municipality and the school boards, or

(b) in the absence of an agreement, in accordance with the needs of each of them as determined by the subdivision authority.

(3) When a combination of land and money is required to be provided, the subdivision authority must

(a) specify the amount, type and location of reserve land that is to be provided, and

(b) allocate the municipal reserve, school reserve or municipal and school reserve or money in place of any or all of them between the municipality and each school board concerned

in accordance with an agreement made between the municipality and the school boards, or in the absence of an agreement, in accordance with the needs of the municipality and the school boards as determined by the subdivision authority.

(4) A decision concerning the allocation of municipal reserve, school reserve, municipal and school reserve or money in place of any or all of them must be made before an application for subdivision approval is granted.

RSA 2000 cM-26 s670;2008 c37 ss10,11

Joint use and planning agreements

670.1(1) Where on the coming into force of this section a school board is operating within the municipal boundaries of a municipality, the municipality must, within 3 years after this section comes into force, enter into an agreement under this section with the school board.

(2) Where after the coming into force of this section a school board commences operating within the municipal boundaries of a municipality, the municipality must, within 3 years after the school board commences operating in the municipality, enter into an agreement under this section with the school board.

(3) An agreement under this section must contain provisions

(a) establishing a process for discussing matters relating to

(i) the planning, development and use of school sites on municipal reserves, school reserves and municipal and school reserves in the municipality,

(ii) transfers under section 672 or 673 of municipal reserves, school reserves and municipal and school reserves in the municipality,

(iii) disposal of school sites,

(iv) the servicing of school sites on municipal reserves, school reserves and municipal and school reserves in the municipality, and

(v) the use of school facilities, municipal facilities and playing fields on municipal reserves, school reserves and municipal and school reserves in the municipality, including matters relating to the maintenance of the facilities and fields and the payment of fees and other liabilities associated with them,

(b) respecting how the municipality and the school board will work collaboratively,

(c) establishing a process for resolving disputes, and

(d) establishing a time frame for regular review of the agreement,

and may, subject to this Act, the regulations, the *Education Act* and the regulations under that Act, contain any other provisions the parties consider necessary or advisable.

(4) More than one municipality may be a party to a joint use and planning agreement.

(5) A joint use and planning agreement may be amended from time to time as the parties consider necessary or advisable.

(6) The Minister may make regulations respecting joint use and planning agreement criteria, requirements and exemptions and any other matters respecting joint use and planning agreements.

2019 c22 s10;2024 c11 s2(31)

Division 9
Use and Disposal of Reserve Land

Use of reserve land, money

671(1) Subject to section 676(1), environmental reserve must be left in its natural state or be used as a public park.

(2) Municipal reserve, school reserve or municipal and school reserve may be used by a municipality or school board or by them jointly only for any or all of the following purposes:

(a) a public park;

(b) a public recreation area;

(c) school board purposes;

(d) to separate areas of land that are used for different purposes.

(2.01) A charter school may use municipal reserve, school reserve or municipal and school reserve for the operation of the charter school.

(2.1) Community services reserve may be used by a municipality for any or all of the following purposes:

(a) a public library;

(b) a police station, a fire station or an ambulance services facility, or a combination of them;

(c) a non-profit day care facility;

(d) a non-profit senior citizens facility;

(e) a non-profit special needs facility;

(f) a municipal facility providing service directly to the public;

(g) affordable housing.

(3) Despite that land is designated as municipal reserve, school reserve or municipal and school reserve, the municipality and one or more school boards may enter into any agreement they consider necessary with respect to a use referred to in subsection (2) or for any matter related to the use.

(4) Money provided in place of municipal reserve, school reserve or municipal and school reserve and the interest earned on that money

(a) must be accounted for separately, and

(b) may be used only for any or all of the purposes referred to in subsection (2).

(5) For the purposes of subsection (2)(c), "school board purposes" means those purposes as determined by the Minister of Education under subsection (6).

(6) The Minister of Education may, by order, determine school board purposes for the purposes of subsection (5).

(7) An order made under subsection (6) is exempt from the application of the *Regulations Act*.

(8) The Minister of Education must publish in The Alberta Gazette a notice of any order made under subsection (6) and information about where copies of the order may be obtained or are available to the public.

RSA 2000 cM-26 s671;2008 c37 ss5,10,11;2026 c10 s4(34)

Transfer of school and other reserves to municipality

672(1) If a school board holds an interest in a school reserve, municipal and school reserve or municipal reserve under this Part or the former Act and declares that the reserve is surplus to the school board's needs, the school board must transfer its interest in the land to the municipality where the reserve is located, for the consideration agreed on between them.

(2) On the registration in a land titles office of a transfer of land or an interest in land under subsection (1), the Registrar must designate the land as municipal reserve.

(3) Despite subsection (2), the council of a municipality may by bylaw require the school building footprint of the school reserve, municipal and school reserve or municipal reserve referred to in subsection (1) to be designated as community services reserve, in

which case the Registrar, on receipt of a copy of the bylaw and a survey plan on which the school building footprint is outlined, must

(a) issue a new certificate of title for the school building footprint with the designation of community services reserve, which must be identified by a number suffixed by the letters "CSR", and

(b) issue a new certificate of title for the remaining land with the designation of municipal reserve, which must be identified in accordance with section 665(2)(a).

(4) The certificate of title for a community services reserve or a municipal reserve under this section must be free of all encumbrances as defined in the *Land Titles Act*.

(5) In subsection (3), "school building footprint" means

(a) the portion of the reserve on which a school building and accompanying parking lot is situated, or

(b) if no school building is situated on the reserve, the area of land on which a school and accompanying parking lot would be located if they had been built as determined by the municipality.

RSA 2000 cM-26 s672;2008 c37 s6;2016 c24 s119

Transfer to school authority

673(1) A municipality may transfer municipal reserve or its interest in municipal and school reserve to a school board.

(2) On the registration in a land titles office of a transfer of land or an interest in land under subsection (1), the Registrar must designate the land as school reserve.

(3) If a transfer of land or an interest in land is effected pursuant to this section, the requirements of sections 674 and 675 do not apply to the transfer.

RSA 2000 cM-26 s673;2008 c37 s10

Requirement for hearing

674(1) Subject to subsection (1.1), before any of the following occurs, a public hearing must be held in accordance with section 216.4 and advertised in accordance with section 606:

(a) the sale, lease or other disposal of

(i) municipal reserve, community services reserve or municipal and school reserve by a council, or

(ii) municipal and school reserve by a council and a school board;

(b) the making of a bylaw requiring the school building footprint of a school reserve, municipal and school reserve or municipal reserve referred to in section 672(1) to be designated as community services reserve;

(c) the disposal of conservation reserve by a municipality as permitted by section 674.1.

(1.1) Subsection (1)(a) does not apply in respect of a parcel of land that is the subject of a transfer of ownership to the Crown under section 187.1(1) of the *Education Act*.

(2) Section 70 does not apply to a sale, lease or other disposal referred to in subsection (1)(a).

(3) In addition to the advertising requirement in subsection (1), notices containing the information required under section 606 must be posted on or near the municipal reserve, school reserve, municipal and school reserve or community services reserve that is the subject of the hearing.

RSA 2000 cM-26 s674;2008 c37 ss7,10;2020 c39 s10(41); 2022 c16 s9(83);2025 c13 s2(18)

Disposal of conservation reserve

674.1(1) Subject to this section, a municipality must not sell, lease or otherwise dispose of conservation reserve and must ensure that the land remains in its natural state.

(2) A municipality may dispose of conservation reserve if all of the features referred to in section 664.2(1)(a) are wholly or substantially destroyed by fire, flood or another event beyond the municipality's control with the result that, in the opinion of council, there is no remaining purpose in protecting or conserving the land.

(3) Repealed 2020 c39 s10(42).

(4) Despite subsection (2),

(a) if a municipality receives a notice under section 103 of a proposed amalgamation, the municipality must not dispose of conservation reserve lying within the municipality until after the report under section 106 is submitted to the Minister and the amalgamation proceedings, if any, are complete, and

(b) if a municipality receives a notice under section 116 of a proposed annexation of land, the municipality must not dispose of conservation reserve lying within the proposed annexation area until after the report under section 118 is submitted to the Land and Property Rights Tribunal and the annexation proceedings, if any, are complete.

2016 c24 s120;2020 cL-2.3 24(41);2020 c39 s10(42)

674.2 Repealed 2020 c39 s10(43).

Removal of designation

675(1) After taking into consideration the representations made at a public hearing under section 674(1),

(a) a council may direct a designated officer to notify the Registrar that the provisions of this Division have been complied with and request the Registrar to remove a designation of

(i) municipal reserve,

(ii) community services reserve, or

(ii) conservation reserve,

and

(b) a council and a school board may direct a designated officer to notify the Registrar that the provisions of this Division have been complied with and request the Registrar to remove a designation of municipal and school reserve.

(2) If the Registrar is satisfied that this Part has been complied with, the Registrar must remove the designation in accordance with the request made under subsection (1).

(3) On removal of the designation, the municipality, or the municipality and the school board, may sell, lease or otherwise dispose of the land, but the proceeds from the sale, lease or other disposition may only be used

(a) in the case of a municipal reserve or a municipal and school reserve, for any or all of the purposes referred to in section 671(2) or for any matter connected to those purposes,

(b) in the case of a community services reserve, for any or all of the purposes referred to in section 671(2.1) or for any matter connected to those purposes, and

(c) in the case of a conservation reserve, for the purpose of enabling the municipality to protect and conserve land that, in the opinion of council, has environmentally significant features or for a matter connected to that purpose.

RSA 2000 cM-26 s675;2008 c37 ss8,10;2020 c39 s10(44)

Changes to environmental reserve's use or boundaries

676(1) A council may by bylaw, after giving notice in accordance with section 606 and holding a public hearing in accordance with section 216.4,

(a) use an environmental reserve for a purpose not specified in section 671(1),

(b) transfer an environmental reserve to the Crown or an agent of the Crown for consideration, as agreed,

(c) lease or dispose of an environmental reserve other than by a sale for a term of not more than 3 years, and

(d) change the boundaries of an environmental reserve or environmental reserve easement in order to correct an omission, error or other defect in the certificate of title, or to rectify an encroachment problem or other concern.

(2) A council may include terms and conditions in a bylaw under subsection (1).

(3) Any proceeds from a lease or other disposition under subsection (1) may be used only to provide land for any or all of the purposes referred to in section 671(2).

(4) On receipt of a bylaw under subsection (1)(b) or (d), the Registrar must cancel the existing certificates of title or amend an environmental reserve easement affected by the bylaw and issue any new certificates of title required by the bylaw.

RSA 2000 cM-26 s676;2022 c16 s9(83)

Road, etc., over reserve land

677 Despite section 671, a municipality or a municipality and a school board may authorize

(a) the construction, installation and maintenance, or any of them, of a roadway, public utility, pipeline as defined in the *Oil and Gas Conservation Act* or transmission line as defined in the *Hydro and Electric Energy Act* on, in, over or under reserve land, or

(b) the maintenance and protection of reserve land,

if the interests of the public will not be adversely affected.

RSA 2000 cM-26 s677;2008 c37 s10

Division 10
Subdivision and Development Appeals

Appeal board bylaw

677.1(1) A bylaw or agreement under section 627 establishing a subdivision and development appeal board must

(a) provide for the applicable matters described in section 145(3), and

(b) prescribe the functions and duties of the subdivision and development appeal board.

(2) A bylaw or agreement referred to in subsection (1) may provide

(a) for the members of the subdivision and development appeal board to meet in panels,

(b) for 2 or more panels to meet simultaneously,

(c) that the panels have any or all the powers, duties and responsibilities of the subdivision and development appeal board, and

(d) that a decision of a panel is a decision of the subdivision and development appeal board.

2020 c39 s10(45);2023 c9 s19(21)

Subdivision Appeals

Appeals

678(1) The decision of a subdivision authority on an application for subdivision approval may be appealed

(a) by the applicant for the approval,

(b) by a Government department if the application is required by the subdivision and development regulations to be referred to that department,

(c) by the council of the municipality in which the land to be subdivided is located if the council, a designated officer of the municipality or the municipal planning commission of the municipality is not the subdivision authority, or

(d) by a school board with respect to

(i) the allocation of municipal reserve and school reserve or money in place of the reserve,

(ii) the location of school reserve allocated to it, or

(iii) the amount of school reserve or money in place of the reserve.

(2) An appeal under subsection (1) may be commenced by filing a notice of appeal within 14 days after receipt of the written decision of the subdivision authority or deemed refusal by the subdivision authority in accordance with section 681

(a) with the Land and Property Rights Tribunal

(i) unless otherwise provided in the regulations under section 694(1)(h.2)(i), where the land that is the subject of the application

(A) is within the Green Area as classified by the Minister responsible for the *Public Lands Act*,

(B) contains, is adjacent to or is within the prescribed distance of a highway, a body of water, a sewage treatment or waste management facility or a historical site,

(C) is the subject of a licence, permit, approval or other authorization granted by the Natural Resources Conservation Board, Energy Resources Conservation Board, Alberta Energy Regulator, Alberta Energy and Utilities Board or Alberta Utilities Commission, or

(D) is the subject of a licence, permit, approval or other authorization granted by the Minister of Environment and Protected Areas or the Minister of Forestry, Parks and Tourism,

or

(ii) in any other circumstances described in the regulations under section 694(1)(h.2)(ii),

or

(b) in all other cases, with the subdivision and development appeal board.

(2.1) Despite subsection (2)(a), if the land that is the subject-matter of the appeal would have been in an area described in subsection (2)(a) except that the affected Government department agreed, in writing, to vary the distance under the subdivision and development regulations, the notice of appeal must be filed with the subdivision and development appeal board.

(3) For the purpose of subsection (2), the date of receipt of the decision is deemed to be 7 days from the date the decision is mailed.

(4) A notice of appeal under this section must contain

(a) the legal description and municipal location, if applicable, of the land proposed to be subdivided, and

(b) the reasons for appeal, including the issues in the decision or the conditions imposed in the approval that are the subject of the appeal.

(5) If the applicant files a notice of appeal within 14 days after receipt of the written decision or the deemed refusal with the wrong board, that board must refer the appeal to the appropriate board and the appropriate board must hear the appeal as if the notice of appeal had been filed with it and it is deemed to have received the notice of appeal from the applicant on the date it receives the notice of appeal from the first board.

RSA 2000 cM-26 s678;2008 c37 s10;2016 c24 s121;
2020 cL-2.3 s24(41);2020 c39 s10(46);2022 c21 s57

Notice of hearing

679(1) The board hearing an appeal under section 678 must give at least 5 days' written notice of the hearing to

(a) the applicant for subdivision approval,

(b) the subdivision authority that made the decision,

(c) if land that is the subject of the application is adjacent to the boundaries of another municipality, that municipality,

(d) any school board to whom the application was referred, and

(e) repealed 1996 c30 s66,

(f) every Government department that was given a copy of the application pursuant to the subdivision and development regulations.

(2) The board hearing an appeal under section 678 must give at least 5 days' notice of the hearing in accordance with subsection (3) to owners of adjacent land.

(3) A notice under subsection (2) must be given in accordance with section 653(4.2).

(3.1) Subsections (1)(c), (d) and (f) and (2) do not apply to an appeal of the deemed refusal of an application under section 653.1(8).

(4) For the purposes of this section, "owner" has the same meaning as in section 653.

RSA 2000 cM-26 s679;2008 c37 s10;2016 c24 s122;
2020 c39 s10(47)

Hearing and decision

680(1) The board hearing an appeal under section 678 is not required to hear from any person or entity other than

(a) a person or entity that was notified pursuant to section 679(1), and

(b) each owner of adjacent land to the land that is the subject of the appeal,

or a person acting on any of those persons' behalf.

(1.1) For the purposes of subsection (1), "owner" has the same meaning as in section 653.

(2) In determining an appeal, the board hearing the appeal

(a) repealed 2020 c39 s10(48);

(a.1) must have regard to any statutory plan;

(b) must conform with the uses of land referred to in a land use bylaw;

(c) must be consistent with the land use policies;

(d) must have regard to but is not bound by the subdivision and development regulations;

(e) may confirm, revoke or vary the approval or decision or any condition imposed by the subdivision authority or make or substitute an approval, decision or condition of its own;

(f) may, in addition to the other powers it has, exercise the same power as a subdivision authority is permitted to exercise pursuant to this Part or the regulations or bylaws under this Part.

(2.1) In the case of an appeal of the deemed refusal of an application under section 653.1(8), the board must determine whether the documents and information that the applicant provided met the requirements of section 653.1(2).

(2.2) Subsection (1)(b) does not apply to an appeal of the deemed refusal of an application under section 653.1(8).

(3) A subdivision and development appeal board hearing an appeal under section 678 must hold the hearing within 30 days after receiving a notice of appeal and give a written decision together with the reasons for the decision within 15 days after concluding the hearing.

(4) The Land and Property Rights Tribunal hearing an appeal under section 678 must hold the hearing within 60 days after receiving a notice of appeal and give a written decision together with the reasons for the decision within 15 days after concluding the hearing.

RSA 2000 cM-26 s680;2009 cA-26.8 s83;2016 c24 s123;
2020 cL-2.3 s24(41);2020 c39 s10(48)

Failure to make decision

681(1) If a subdivision authority fails or refuses to make a decision on an application for subdivision approval within the time prescribed by the subdivision and development regulations, the applicant may, within 14 days after the expiration of the time prescribed,

(a) treat the application as refused and appeal it in accordance with section 678, or

(b) enter into a written agreement with the subdivision authority to extend the time prescribed in the subdivision and development regulations.

(2) If an agreement to extend is entered into pursuant to subsection (1)(b) and the subdivision authority fails or refuses to make a decision within the time prescribed in the agreement, the applicant may, within 14 days after the expiration of the extended period, treat the application as refused and appeal it in accordance with section 678.

(3) A subdivision authority may not deal with an application for subdivision approval after the expiration of the period of time

prescribed in the subdivision and development regulations for making the decision unless an agreement is entered into pursuant to subsection (1)(b).

RSA 2000 cM-26 s681;2015 c8 s72

Endorsement of subdivision plan

682(1) When on an appeal the Land and Property Rights Tribunal or the subdivision and development appeal board approves an application for subdivision approval, the applicant must submit the plan of subdivision or other instrument to the subdivision authority from whom the appeal was made for endorsement by it.

(2) If a subdivision authority fails or refuses to endorse a plan of subdivision or other instrument submitted to it pursuant to subsection (1), the member of the subdivision and development appeal board or Land and Property Rights Tribunal, as the case may be, that heard the appeal who is authorized to endorse the instrument may do so.

RSA 2000 cM-26 s682;2020 cL-2.3 s24(34)

Development Permits

Permit

683 Except as otherwise provided in a land use bylaw, a person may not commence any development unless the person has been issued a development permit in respect of it pursuant to the land use bylaw.

1995 c24 s95

Development applications

683.1(1) A development authority must, within 20 days after the receipt of an application for a development permit, determine whether the application is complete.

(2) Subject to the regulations, an application is complete if, in the opinion of the development authority, the application contains the documents and information necessary to review the application.

(3) The time period referred to in subsection (1) may be extended by an agreement in writing between the applicant and the development authority or, if applicable, in accordance with a land use bylaw made pursuant to section 640.1(a).

(4) If the development authority does not make a determination referred to in subsection (1) within the time required under subsection (1) or (3), the application is deemed to be complete.

(5) If a development authority determines that the application is complete, the development authority must issue to the applicant an

acknowledgment in the form and manner provided for in the land use bylaw that the application is complete.

(6) If the development authority determines that the application is incomplete, subject to the regulations, the development authority must issue to the applicant a notice in the form and manner provided for in the land use bylaw that the application is incomplete and that any outstanding documents and information referred to in the notice must be submitted by a date set out in the notice or a later date agreed on between the applicant and the development authority in order for the application to be considered complete.

(7) If the development authority determines that the documents and information submitted under subsection (6) are complete, the development authority must issue to the applicant an acknowledgment in the form and manner provided for in the land use bylaw that the application is complete.

(8) If the applicant fails to submit all the outstanding documents and information on or before the date referred to in subsection (6), the application is deemed to be refused.

(9) If an application is deemed to be refused under subsection (8), the development authority must issue to the applicant a notice in the form and manner provided for in the land use bylaw that the application has been refused and the reason for the refusal.

(10) Despite that the development authority has issued an acknowledgment under subsection (5) or (7), in the course of reviewing the application, the development authority may, subject to the regulations, request additional documents or information from the applicant that the development authority considers necessary to review the application.

(11) Repealed 2020 c39 s10(49).

2016 c24 s125;2020 c39 s10(49);2026 c10 s4(35)

Development statistics

683.2 Commencing in 2027, on or before March 31 of each year, each municipality with a population of more than 15 000 people must publish the following on the municipality's website in respect of the previous calendar year:

(a) the total number of applications for development permits that were received;

(b) the total number of development permits issued;

(c) the average and median number of days from when an application for a development permit was received to when the application is determined, deemed or acknowledged to be complete under section 683.1(1), (4) or (7), as the case may be, or deemed to be refused under section 683.1(8);

(d) the average and median number of days from when an application was determined, deemed or acknowledged to be complete under section 683.1(1), (4) or (7), as the case may be, to when a development permit is issued under section 642(1) or (2) or refused under section 642(2) or 684(3), as the case may be;

(e) a comparison between the averages in clauses (c) and (d) to required timelines in sections 683.1(1) and 684(1).

2026 c10 s4(36)

Development Appeals

Permit deemed refused

684(1) The development authority must make a decision on the application for a development permit within 40 days after the receipt by the applicant of an acknowledgment under section 683.1(5) or (7) or, if applicable, in accordance with a land use bylaw made pursuant to section 640.1(b).

(2) A time period referred to in subsection (1) may be extended by an agreement in writing between the applicant and the development authority.

(3) If the development authority does not make a decision referred to in subsection (1) within the time required under subsection (1) or (2), the application is, at the option of the applicant, deemed to be refused.

(4) Section 640(5) does not apply in the case of an application that was deemed to be refused under section 683.1(8).

RSA 2000 cM-26 s684;2016 c24 s126;2018 c11 s13

Grounds for appeal

685(1) If a development authority

(a) fails or refuses to issue a development permit to a person,

(b) issues a development permit subject to conditions, or

(c) issues an order under section 645,

the person applying for the permit or affected by the order under section 645 may appeal the decision in accordance with subsection (2.1).

(1.1) A decision of a development authority must state whether an appeal lies to a subdivision and development appeal board or to the Land and Property Rights Tribunal.

(2) In addition to an applicant under subsection (1), any person affected by an order, decision or development permit made or issued by a development authority may appeal the decision in accordance with subsection (2.1).

(2.1) An appeal referred to in subsection (1) or (2) may be made

(a) to the Land and Property Rights Tribunal

(i) unless otherwise provided in the regulations under section 694(1)(h.2)(i), where the land that is the subject of the application

(A) is within the Green Area as classified by the Minister responsible for the *Public Lands Act*,

(B) contains, is adjacent to or is within the prescribed distance of a highway, a body of water, a sewage treatment or waste management facility or a historical site,

(C) is the subject of a licence, permit, approval or other authorization granted by the Natural Resources Conservation Board, Energy Resources Conservation Board, Alberta Energy Regulator, Alberta Energy and Utilities Board or Alberta Utilities Commission, or

(D) is the subject of a licence, permit, approval or other authorization granted by the Minister of Environment and Protected Areas or the Minister of Forestry, Parks and Tourism,

or

(ii) in any other circumstances described in the regulations under section 694(1)(h.2)(ii),

or

(b) in all other cases, to the subdivision and development appeal board.

(3) Despite subsections (1) and (2), no appeal lies in respect of the issuance of a development permit for a permitted use unless the provisions of the land use bylaw were relaxed, varied or misinterpreted or the application for the development permit was deemed to be refused under section 683.1(8).

(4) Despite subsections (1), (2), (2.1) and (3), if a decision with respect to a development permit application in respect of a direct control district

(a) is made by a council, there is no appeal to the subdivision and development appeal board, or

(b) is made by a development authority, the appeal may only be made to the subdivision and development appeal board and is limited to whether the development authority followed the directions of council, and if the subdivision and development appeal board finds that the development authority did not follow the directions it may, in accordance with the directions, substitute its decision for the development authority's decision.

RSA 2000 cM-26 s685;2015 c8 s73;2016 c24 s127;2020 cL-2.3 s24(41); 2022 c16 s9(81);2022 c21 s57;2020 c39 s10(50)

Appeals

686(1) A development appeal is commenced by filing a notice of the appeal, containing reasons, with the board hearing the appeal

(a) in the case of an appeal made by a person referred to in section 685(1)

(i) with respect to an application for a development permit,

(A) within 21 days after the date on which the written decision is given under section 642, or

(B) if no decision is made with respect to the application within the 40-day period, or within any extension of that period under section 684, within 21 days after the date the period or extension expires,

or

(ii) with respect to an order under section 645, within 21 days after the date on which the order is made,

or

(b) in the case of an appeal made by a person referred to in section 685(2), within 21 days after the date on which the

notice of the issuance of the permit was given in accordance with the land use bylaw.

(1.1) Where a person files a notice of appeal with the wrong board, that board must refer the appeal to the appropriate board and the appropriate board must hear the appeal as if the notice of appeal had been filed with it and it is deemed to have received the notice of appeal from the applicant on the date it receives the notice of appeal from the first board, if

(a) in the case of a person referred to in subsection (1), the person files the notice with the wrong board within 21 days after receipt of the written decision or the deemed refusal, or

(b) in the case of a person referred to in subsection (2), the person files the notice with the wrong board within 21 days after the date on which the notice of the issuance of the permit was given in accordance with the land use bylaw.

(2) The board hearing an appeal referred to in subsection (1) must hold an appeal hearing within 30 days after receipt of a notice of appeal.

(3) The board hearing an appeal referred to in subsection (1) must give at least 5 days' notice in writing of the hearing

(a) to the appellant,

(b) to the development authority whose order, decision or development permit is the subject of the appeal, and

(c) to those owners required to be notified under the land use bylaw and any other person that the board hearing the appeal considers to be affected by the appeal and should be notified.

(4) The board hearing an appeal referred to in subsection (1) must make available for public inspection before the commencement of the hearing all relevant documents and materials respecting the appeal, including

(a) the application for the development permit, the decision and the notice of appeal, or

(b) the order under section 645.

(4.1) Subsections (1)(b) and (3)(c) do not apply to an appeal of a deemed refusal under section 683.1(8).

(5) In subsection (3), "owner" means the person shown as the owner of land on the assessment roll prepared under Part 9.

RSA 2000 cM-26 s686;2016 c24 s128;2017 c13 s1(65);2018 c11 s13;2020 c39 s10(51);2024 c19 s12

Hearing and decision

687(1) At a hearing under section 686, the board hearing the appeal must hear

(a) the appellant or any person acting on behalf of the appellant,

(b) the development authority from whose order, decision or development permit the appeal is made, or a person acting on behalf of the development authority,

(c) any other person who was given notice of the hearing and who wishes to be heard, or a person acting on behalf of that person, and

(d) any other person who claims to be affected by the order, decision or permit and that the subdivision and development appeal board agrees to hear, or a person acting on behalf of that person.

(2) The board hearing the appeal referred to in subsection (1) must give its decision in writing together with reasons for the decision within 15 days after concluding the hearing.

(3) In determining an appeal, the board hearing the appeal referred to in subsection (1)

(a) repealed 2020 c39 s10(52);

(a.1) must comply with any applicable land use policies;

(a.2) subject to section 638, must comply with any applicable statutory plans;

(a.3) subject to clauses (a.4) and (d), must comply with any land use bylaw in effect;

(a.4) must comply with the applicable requirements of the regulations under the *Gaming, Liquor and Cannabis Act* respecting the location of premises described in a cannabis licence and distances between those premises and other premises;

(b) must have regard to but is not bound by the subdivision and development regulations;

(c) may confirm, revoke or vary the order, decision or development permit or any condition attached to any of them or make or substitute an order, decision or permit of its own;

(d) may make an order or decision or issue or confirm the issue of a development permit even though the proposed development does not comply with the land use bylaw if, in its opinion,

(i) the proposed development would not

(A) unduly interfere with the amenities of the neighbourhood, or

(B) materially interfere with or affect the use, enjoyment or value of neighbouring parcels of land,

and

(ii) the proposed development conforms with the use prescribed for that land or building in the land use bylaw.

(4) In the case of an appeal of the deemed refusal of an application under section 683.1(8), the board must determine whether the documents and information that the applicant provided met the requirements of section 683.1(2).

RSA 2000 cM-26 s687;2009 cA-26.8 s83;2015 c8 s74;2017 c21 s28; 2018 c11 s13;2020 c39 s10(52)

Court of Appeal

Law, jurisdiction appeals

688(1) An appeal lies to the Court of Appeal on a question of law or jurisdiction with respect to

(a) a decision of the subdivision and development appeal board, and

(b) a decision made by the Land and Property Rights Tribunal

(i) under section 619 respecting whether a proposed statutory plan or land use bylaw amendment is consistent with a licence, permit, approval or other authorization granted under that section,

(ii) under section 648.1 respecting the imposition of an off-site levy or the amount of the levy,

(iii) under section 678(2)(a) respecting a decision of a subdivision authority,

(iii.1) under section 685(2.1)(a) respecting a decision of a development authority, or

(iv) under section 690 respecting an intermunicipal dispute.

(2) An application for permission to appeal must be filed and served within 30 days after the issue of the decision sought to be appealed, and notice of the application for permission to appeal must be given to

(a) the Land and Property Rights Tribunal or the subdivision and development appeal board, as the case may be, and

(b) any other persons that the judge directs.

(2.1) If an applicant makes a written request for materials to the Land and Property Rights Tribunal or the subdivision and development appeal board, as the case may be, for the purposes of the application for permission to appeal under subsection (2), the Land and Property Rights Tribunal or the subdivision and development appeal board, as the case may be, must provide the materials requested within 14 days from the date on which the written request is served.

(2.2) An applicant's written request under subsection (2.1) must not include a request for a transcript of the hearing, but if a transcript is available and the Court of Appeal is satisfied that the transcript is necessary for the purpose of determining the application, the Court may, on application or on its own motion, direct that the Land and Property Rights Tribunal or the subdivision and development appeal board provide the transcript within the time provided by the Court.

(3) On hearing the application and the representations of those persons who are, in the opinion of the judge, affected by the application, the judge may grant permission to appeal if the judge is of the opinion that the appeal involves a question of law of sufficient importance to merit a further appeal and has a reasonable chance of success.

(4) If a judge grants permission to appeal, the judge may

(a) direct which persons or other bodies must be named as respondents to the appeal,

(b) specify the questions of law or the questions of jurisdiction to be appealed, and

(c) make any order as to the costs of the application that the judge considers appropriate.

(4.1) On permission to appeal being granted by a judge of the Court of Appeal, the appeal must proceed in accordance with the practice and procedure of the Court of Appeal.

(4.2) The notice of appeal must be given to the parties affected by the appeal and to the Land and Property Rights Tribunal or the subdivision and development appeal board, as the case may be.

(4.3) Repealed 2020 c39 s10(53).

(4.4) Within 30 days from the date that permission is granted to appeal a decision of the Land and Property Rights Tribunal or the subdivision and development appeal board, the Land and Property Rights Tribunal or subdivision and development appeal board, as applicable, must forward to the Registrar of the Court of Appeal the transcript, if any, and record of the hearing, its findings and reasons for the decision.

(5) If an appeal is from a decision of a subdivision and development appeal board, the municipality must be given notice of the application for permission to appeal and the board and the municipality

(a) are respondents in the application and, if permission to appeal is granted, in the appeal, and

(b) are entitled to be represented by counsel at the application and, if permission to appeal is granted, at the appeal.

(6) The Land and Property Rights Tribunal

(a) is a respondent in any application for permission to appeal a decision of the Tribunal and, if permission to appeal is granted, in the appeal, and

(b) is entitled to be represented by counsel at any application for permission to appeal a decision of the Tribunal and, if permission to appeal is granted, at the appeal.

RSA 2000 cM-26 s688;2007 c3 s5;2014 c13 s35;2016 c24 s130;
2020 cL-2.3 s24(35);2020 c25 s11;2020 c39 s10(53)

Decision on appeal

689(1) On the hearing of the appeal,

(a) no evidence other than the evidence that was submitted to the Land and Property Rights Tribunal or the subdivision

and development appeal board may be admitted, but the Court may draw any inferences

(i) that are not inconsistent with the facts expressly found by the Land and Property Rights Tribunal or the subdivision and development appeal board, and

(ii) that are necessary for determining the question of law or the question of jurisdiction,

and

(b) the Court may confirm, vary, reverse or cancel the decision.

(2) In the event that the Court cancels a decision, the Court must refer the matter back to the Land and Property Rights Tribunal or the subdivision and development appeal board, and the relevant board must rehear the matter and deal with it in accordance with the opinion of or any direction given by the Court on the question of law or the question of jurisdiction.

(3) No member of the Land and Property Rights Tribunal or a subdivision and development appeal board is liable to costs by reason or in respect of an application for permission to appeal or an appeal under this Act.

(4) If the Court finds that the only ground for appeal established is a defect in form or technical irregularity and that no substantial wrong or miscarriage of justice has occurred, the Court may deny the appeal, confirm the decision of the Land and Property Rights Tribunal or a subdivision and development appeal board despite the defect and order that the decision takes effect from the time and on the terms that the Court considers proper.

RSA 2000 cM-26 s689;2014 c13 s35;2020 cL-2.3 s24(36)

Division 11
Intermunicipal Disputes

Intermunicipal disputes

690(1) A municipality that

(a) is of the opinion that a statutory plan or amendment or a land use bylaw or amendment adopted by an adjacent municipality has or may have a detrimental effect on it,

(b) has given written notice of its concerns to the adjacent municipality prior to second reading of the bylaw, and

(c) has, as soon as practicable after second reading of the bylaw, attempted to use mediation to resolve the matter,

may appeal the matter to the Land and Property Rights Tribunal.

(1.1) An appeal under subsection (1) is to be brought by

(a) filing a notice of appeal and statutory declaration described in subsection (2) with the Land and Property Rights Tribunal, and

(b) giving a copy of the notice of appeal and statutory declaration to the adjacent municipality

within 30 days after the passing of the bylaw to adopt or amend the statutory plan or land use bylaw.

(2) When appealing a matter to the Land and Property Rights Tribunal, the municipality must state the reasons in the notice of appeal why a provision of the statutory plan or amendment or land use bylaw or amendment has a detrimental effect and provide a statutory declaration stating

(a) the reasons why mediation was not possible,

(b) that mediation was undertaken and the reasons why it was not successful, or

(c) that mediation is ongoing and that the appeal is being filed to preserve the right of appeal.

(3) A municipality, on receipt of a notice of appeal and statutory declaration under subsection (1.1)(b), must, within 30 days, submit to the Land and Property Rights Tribunal and the municipality that filed the notice of appeal a statutory declaration stating

(a) the reasons why mediation was not possible,

(b) that mediation was undertaken and the reasons why it was not successful, or

(c) that mediation is ongoing and that if the mediation is not successful a further response will be provided within 30 days of its completion.

(4) When a notice of appeal and statutory declaration are filed under subsection (1.1)(a) with the Land and Property Rights Tribunal, the provision of the statutory plan or amendment or land use bylaw or amendment that is the subject of the appeal is deemed to be of no effect and not to form part of the statutory plan or land

use bylaw from the date the notice of appeal and statutory declaration are filed with the Tribunal under subsection (1.1)(a) until the date the Tribunal makes a decision under subsection (5).

(5) If the Land and Property Rights Tribunal receives a notice of appeal and statutory declaration under subsection (1.1)(a), it must, in accordance with subsection (5.1), decide whether the provision of the statutory plan or amendment or land use bylaw or amendment is detrimental to the municipality that made the appeal and may

(a) dismiss the appeal if it decides that the provision is not detrimental, or

(b) order the adjacent municipality to amend or repeal the provision, if it is of the opinion that the provision is detrimental.

(5.1) In determining under subsection (5) whether the provision of the statutory plan or amendment or land use bylaw or amendment is detrimental to the municipality that made the appeal, the Land and Property Rights Tribunal must disregard section 638.

(6) A provision with respect to which the Land and Property Rights Tribunal has made a decision under subsection (5) is,

(a) if the Tribunal has decided that the provision is to be amended, deemed to be of no effect and not to form part of the statutory plan or land use bylaw from the date of the decision until the date on which the plan or bylaw is amended in accordance with the decision, and

(b) if the Tribunal has decided that the provision is to be repealed, deemed to be of no effect and not to form part of the statutory plan or land use bylaw from and after the date of the decision.

(6.1) Any decision made by the Land and Property Rights Tribunal under this section in respect of a statutory plan or amendment or a land use bylaw or amendment adopted by a municipality must be consistent with any growth plan under Part 17.1 pertaining to that municipality.

(7) Section 692 does not apply when a statutory plan or a land use bylaw is amended or repealed according to a decision of the Tribunal under this section.

(8) The Land and Property Rights Tribunal's decision under this section is binding, subject to the rights of either municipality to appeal under section 688.

RSA 2000 cM-26 s690;2009 cA-26.8 s83;2013 c17 s5;2015 c8 s75; 2020 cL-2.3 s24(37);2020 c39 s10(54)

Tribunal hearing

691(1) The Land and Property Rights Tribunal, on receiving a notice of appeal and statutory declaration under section 690(1)(a), must

(a) commence a hearing within 60 days after receiving the notice of appeal or a later time to which all parties agree, and

(b) give a written decision within 30 days after concluding the hearing.

(2) The Land and Property Rights Tribunal is not required to give notice to or hear from any person other than the municipality making the appeal, the municipality against whom the appeal is launched and the owner of the land that is the subject of the appeal.

RSA 2000 cM-26 s691;2020 cL-2.3 s24(41)

Division 12
Bylaws, Regulations

Planning bylaws

692(1) Before giving second reading to

(a) a proposed bylaw to adopt an intermunicipal development plan,

(b) a proposed bylaw to adopt a municipal development plan,

(c) a proposed bylaw to adopt an area structure plan,

(d) a proposed bylaw to adopt an area redevelopment plan,

(e) a proposed land use bylaw, or

(f) a proposed bylaw amending a statutory plan or land use bylaw referred to in clauses (a) to (e),

a council must hold a public hearing with respect to the proposed bylaw in accordance with section 216.4 after giving notice of it in accordance with section 606.

(2) Despite subsection (1), if a proposed development relates to more than one proposed bylaw referred to in subsection (1), the council may hold a single public hearing.

(3) Despite subsection (1), in the case of a public hearing for a proposed bylaw adopting or amending an intermunicipal development plan,

(a) councils may hold a joint public hearing to which section 184 does not apply, and

(b) municipalities may act jointly to satisfy the advertising requirements of section 606.

(4) In the case of an amendment to a land use bylaw to change the district designation of a parcel of land, the municipality must, in addition to the requirements of subsection (1),

(a) include in the notice described in section 606(2)

(i) the municipal address, if any, and the legal address of the parcel of land, and

(ii) a map showing the location of the parcel of land,

(b) give written notice containing the information described in clause (a) and in section 606(6) to the assessed owner of that parcel of land at the name and address shown on the assessment roll of the municipality, and

(c) give a written notice containing the information described in clause (a) and in section 606(6) to each owner of adjacent land at the name and address shown for each owner on the assessment roll of the municipality.

(5) If the land referred to in subsection (4)(c) is in another municipality, the written notice must be given to that municipality and to each owner of adjacent land at the name and address shown for each owner on the tax roll of that municipality.

(6) Despite subsection (1), a bylaw referred to in subsection (1) may be amended without giving notice or holding a public hearing if the amendment corrects clerical, technical, grammatical or typographical errors and does not materially affect the bylaw in principle or substance.

(6.1) Subsection (1)(f) does not apply in respect of a proposed bylaw amending a statutory plan or land use bylaw to specify the purposes of a community services reserve.

(7) In this section,

(a) "adjacent land" means land that is contiguous to the parcel of land that is being redesignated and includes

(i) land that would be contiguous if not for a highway, road, river or stream, and

(ii) any other land identified in the land use bylaw as adjacent land for the purpose of notifications under this section;

(b) "owner" means the person shown as the owner of land on the assessment roll prepared under Part 9.

(8) If an ALSA regional plan requires a council to pass a bylaw referred to in this section, the council must

(a) consider whether, in view of the requirement in the ALSA regional plan, consultation is necessary, desirable or beneficial, and

(b) decide whether or not to proceed with consultation.

(9) If a council decides under subsection (8) that consultation is neither necessary nor desirable or would not be beneficial, subsections (1) to (7) do not apply to the council in respect of the bylaw concerned.

RSA 2000 cM-26 s692;2008 c37 s9;2009 cA-26.8 s83;
2022 c16 s9(83)

Airport vicinity regulations

693(1) The Minister may make regulations

(a) establishing airport vicinity protection areas surrounding airports;

(b) controlling, regulating or prohibiting any use and development of land within an airport vicinity protection area.

(2) Unless the contrary is expressed in regulations made under subsection (1), those regulations

(a) operate despite any statutory plan, land use bylaw or other regulations under this Part, and

(b) are binding on any subdivision authority, development authority and subdivision and development appeal board and the Land and Property Rights Tribunal.

(3) If a municipality is affected by a regulation under subsection (1), the municipality must amend the statutory plan relating to that area and its land use bylaw to conform with the regulation.

(4) Section 692 does not apply to an amendment pursuant to subsection (3).

(5) A regulation under subsection (1) may apply generally or specifically in Alberta.

RSA 2000 cM-26 s693;2020 cL-2.3 s24(41);2020 c39 s10(55)

Development in floodways

693.1(1) The Lieutenant Governor in Council may make regulations

(a) controlling, regulating or prohibiting any use or development of land that is located in a floodway within a municipal authority, including, without limitation, regulations specifying the types of developments that are authorized in a floodway;

(b) exempting a municipal authority or class of municipal authorities from the application of all or part of this section or the regulations made under this subsection, or both;

(c) modifying or suspending the application or operation of any provision of this Act for the purposes of giving effect to this section;

(d) defining, or respecting the meaning of, "floodway" for the purposes of this section and the regulations made under this subsection.

(2) Unless the contrary is expressed in regulations made under subsection (1), those regulations

(a) operate despite any statutory plan, land use bylaw or other regulations under this Part, and

(b) are binding on any subdivision authority, development authority and subdivision and development appeal board and the Land and Property Rights Tribunal.

(3) If a municipal authority is affected by a regulation made under subsection (1), the municipal authority must amend any relevant statutory plan and its land use bylaw to conform with the regulation.

(4) Section 692 does not apply to an amendment pursuant to subsection (3).

2013 c21 s2;2020 cL-2.3 s24(41)

Regulations

694(1) The Minister may make regulations

(a) respecting the use of an automated system for the purposes of section 640, including

(i) making decisions on applications for development permits, and

(ii) issuing development permits;

(a.01) prescribing processes, timelines or other requirements for the purposes of issuing a development permit under section 642(1) or a notice under section 642(4);

(a.02) respecting applications for the subdivision and development of land;

(a.1) providing for an alternative period of time for the subdivision authority or the development authority to review the completeness of an application or make a decision on an application under this Part or under the regulations;

(b) respecting subdivision and development standards and requirements;

(b.1) repealed 2019 c22 s10(24);

(c) respecting the information to be contained in a subdivision authority's and a development authority's notice of a decision;

(c.1) repealed 2020 c39 s10(56);

(d) respecting the additional municipal reserve, school reserve or municipal and school reserve that a subdivision authority may require to be provided under this Part;

(e) respecting the records to be kept by a subdivision authority and a development authority;

(f) prescribing the conditions that a subdivision authority and a development authority are permitted to impose when granting subdivision or development approval in addition to those conditions permitted to be imposed under this Part;

(f.1) prescribing the types of studies that a development authority is permitted to request prior to development approval;

(g) conferring or imposing, with or without conditions, any power or duty under the regulations on the Land and Property Rights Tribunal, a subdivision authority or a development authority;

(h) prescribing distances for the purpose of sections 678(2)(a)(i)(B) and 685(2.1)(a)(i)(B);

(h.1) defining "historical site" for the purpose of sections 678(2)(a)(i)(B) and 685(2.1)(a)(i)(B);

(h.2) for the purpose of sections 678(2)(a) and 685(2.1)(a),

(i) removing or modifying the circumstances listed in section 678(2)(a)(i) or 685(2.1)(a)(i) where a notice of appeal may be filed with the Land and Property Rights Tribunal, and

(ii) setting out additional circumstances where a notice of appeal may be filed with the Land and Property Rights Tribunal for the purpose of section 678(2)(a)(ii) or 685(2.1)(a)(ii);

(h.3) respecting the documents and information that a development authority may require as part of an application under section 683.1;

(i) providing, either generally or specifically, that all or part of the regulations under this subsection do not apply to all or part of Alberta.

(2) A regulation under subsection (1)

(a) repealed 2020 c39 s10(56),

(b) may apply generally or specifically in Alberta, and

(c) operates despite any other regulation or bylaw pursuant to this Part.

(2.1) Regulations under subsection (1)(a.01) may modify the requirements in this Part to any extent the Minister considers necessary or appropriate to give effect to the regulations.

(3) The *Regulations Act* does not apply to orders under subsection (1)(i).

(4) The Lieutenant Governor in Council may make regulations

(a) respecting additional requirements for the calculation of an off-site levy in a bylaw for a purpose referred to in section 648(2.1) and the maximum amount that a municipality may establish or impose and collect as a redevelopment levy or an off-site levy, either generally or specifically;

(b) respecting additional principles and criteria that must be applied by a municipality when passing an off-site levy bylaw;

(c) respecting the determination of the benefitting area for a purpose under section 648(2) or 648(2.1) and the extent of the anticipated benefit to the future occupants of the land on which the off-site levy is being imposed;

(d) respecting appeals to the Land and Property Rights Tribunal under section 648.1, including, without limitation,

(i) the filing of a notice of an appeal,

(ii) the time within which an appeal may be brought, and

(iii) the process and procedures of an appeal;

(e) respecting transportation infrastructure to connect, or to improve the connection of, municipal roads to provincial highways resulting from a subdivision or development;

(f) respecting intermunicipal off-site levies.

(5) The Lieutenant Governor in Council may make regulations directing a municipality, with or without conditions, to amend its statutory plans and land use bylaw.

(5.1) If the Natural Resources Conservation Board, Energy Resources Conservation Board, Alberta Energy Regulator or Alberta Utilities Commission grants a licence, permit, approval or other authorization that refers to environmental or physical limitations with respect to the development of land, and regulations are made under section 618(4) with respect to the development of that land, the Lieutenant Governor in Council may make regulations

(a) requiring the developer to apply to the Registrar to register a caveat against the land subject to the limitation referred to in the licence, permit, approval or other authorization, and

(b) respecting the contents of the caveat.

(5.2) When a caveat is presented for registration under subsection (5.1), the Registrar must endorse a memorandum referring to the licence, permit, approval or other authorization on any certificate of title for land to which the limitations described in subsection (5.1) apply.

(5.3) A caveat that is registered pursuant to a regulation under subsection (5.1)(a) runs with the land.

(5.4) Sections 137 and 138 of the *Land Titles Act* do not apply to a caveat referred to in subsections (5.1), (5.2), (5.3) and (5.5).

(5.5) Repealed 2020 c39 s10(56).

(5.6) The Lieutenant Governor in Council may make regulations respecting the exemption of The Town of Canmore, its councillors, officers and employees and volunteers performing duties under the direction of The Town of Canmore or performing duties for organizations established by The Town of Canmore from liability with respect to the development of designated land, as defined in the *Canmore Undermining Review Regulation* (AR 114/97), by persons other than The Town of Canmore, its councillors, officers and employees and volunteers performing duties under the direction of The Town of Canmore or performing duties for organizations established by The Town of Canmore.

(5.7) The *Canmore Undermining Exemption from Liability Regulation* (AR 113/97) is validated, is not repealed in accordance with section 603(2) and is deemed to have been made under this section.

(6), (7) Repealed 2020 c39 s10(56).

RSA 2000 cM-26 s694;2003 c43 s4;2007 cA-37.2 s82(17);
2012 cR-17.3 s95;2016 c24 s131;2017 c13 ss1(66),2(21);
2019 c22 s10(24);2020 cL-2.3 s24(41);2020 c39 s10(56);
2024 c11 s2(32);2026 c10 s4(38)

Division 13
Transitional

695 and **696** Repealed by Revision.

Zoning caveat

697(1) On September 1, 1995 a zoning caveat prepared and signed by the Director of Town and Rural Planning or the Provincial Planning Director and registered in a land titles office under a former Act ceases to have effect.

(2) On and after September 1, 1995, the owner of a parcel of land that is affected by a caveat referred to in subsection (1) may apply to the Registrar to endorse the certificate of title with a memorandum cancelling the registration of the zoning caveat.

(3) On receipt of an application under subsection (2) and on being satisfied that the caveat is a zoning caveat, the Registrar must cancel the registration of the caveat.

AR 49/2002 s6;2002 c30 s23

698 to **708** Repealed by Revision.

Part 17.1
Growth Management Boards

Interpretation

708.01(1) In this Part and Part 17.2,

(a) "growth management board" means a growth management board established by regulation under section 708.02;

(b) "growth plan" means a plan, if any, required by a regulation under section 708.02;

(c) "growth region" means all or part of the land lying within the boundaries of the participating municipalities of a growth management board that is designated by regulation under section 708.02 as the growth region for that growth management board;

(d) "municipal agreement" means an agreement entered into by a participating municipality;

(e) "participating municipality" means a municipality that is designated by regulation under section 708.02 as a member of the growth management board;

(f) "representative" means a person appointed by a participating municipality under section 708.04 to represent the participating municipality on a growth management board;

(g) "statutory plan" means

(i) a statutory plan as defined in section 616(dd), or

(ii) an amendment to a statutory plan referred to in subclause (i).

(2) A reference in any other Part of this Act to a resolution or bylaw does not include a resolution passed or bylaw made by a growth management board.

2013 c17 s6;2019 c22 s10(25);2020 c39 s10(57)

Purpose

708.011 The purpose of this Part is to provide for integrated and strategic planning for future growth in municipalities.

2013 c17 s6;2016 c24 s132;2020 c39 s10(58)

Division 1
Establishment and Operation of Growth Management Boards

Establishing a growth management board

708.02(1) The Lieutenant Governor in Council may, by regulation

(a) on the recommendation of the Minister on the request of 2 or more municipalities, establish a growth management board in respect of those municipalities, or

(b) on the Lieutenant Governor in Council's own initiative, establish a growth management board and determine the membership of that board.

(1.1) Repealed 2020 c39 s10(59).

(1.2) For the purposes of subsection (1.1), the growth management board established under the *Capital Region Board Regulation* (AR 38/2012) is deemed to be a growth management board for the Edmonton region.

(2) The Lieutenant Governor in Council may make regulations

(a) respecting the mandate of a growth management board;

(b) respecting the membership of a growth management board and the voting rights of the participating municipalities;

(c) respecting the land lying within the boundaries of the participating municipalities that is included in the growth region for the growth management board;

(d) respecting the operations, management and administration of the growth management board;

(e) respecting the appointment of

(i) persons to represent the participating municipalities on the growth management board, and

(ii) a chair of the growth management board and, if necessary, the appointment of an interim chair;

(f) respecting the powers, duties and functions of

(i) the growth management board, and

(ii) the representatives on the growth management board;

(g) respecting the consistency of statutory plans and bylaws with a growth plan including, without limitation, respecting any requirements for the council of a participating municipality to amend statutory plans or bylaws to conform with a growth plan;

(h) respecting any other matter or thing that the Lieutenant Governor in Council considers necessary or advisable to carry out the purposes of this Part.

2013 c17 s6;2016 c24 s133;2020 c39 s10(59)

Corporation

708.03(1) A growth management board is a corporation consisting of

(a) the participating municipalities, as represented by the representatives, and

(b) the persons appointed by the Lieutenant Governor in Council under subsection (2).

(2) The Lieutenant Governor in Council may appoint one or more persons to a growth management board to represent the Government of Alberta, but those persons do not have voting rights.

2013 c17 s6

Appointment of representative

708.04 Each participating municipality must, in accordance with the regulation establishing the growth management board of which the participating municipality is a member, appoint a person to represent the participating municipality on the growth management board.

2013 c17 s6

Meetings of growth management board

708.041(1) Subject to subsection (2), sections 197 and 199 apply to the meetings of a growth management board.

(2) Notwithstanding sections 197 and 199, for the purposes of this Part, a reference in sections 197 and 199 to a council, councils and council committees shall be read as a reference to a growth

management board, growth management boards and growth management board committees, respectively.

(3) The Minister may make regulations authorizing and respecting the use of electronic, telephonic or other communication methods to conduct meetings of a growth management board.

(4) Regulations under subsection (3) may apply generally or specifically and may modify the requirements in this Part to any extent the Minister considers necessary or appropriate to give effect to the regulations.

2015 c8 s76;2019 c22 s10(26);2020 c39 s10(60);2022 c16 s9(82)

Powers and duties of growth management board

708.05(1) Except as provided for in the regulations under subsection (3), Divisions 3 and 4 of Part 15.1 and any regulations made under those Divisions apply with any necessary modifications in respect of a growth management board as if it were a regional services commission.

(2) Except as provided for in the regulations under subsection (3), Divisions 3 and 4 of Part 15.1 and any regulations made under those Divisions apply with any necessary modifications in respect of the representatives on a growth management board as if those representatives were directors of a regional services commission.

(3) The Lieutenant Governor in Council may make regulations modifying any provision of Division 3 or 4 of Part 15.1 for the purpose of applying the provision to a growth management board or to the representatives on a growth management board.

2013 c17 s6;2015 c8 s77

Consistency with ALSA regional plans

708.06(1) In carrying out its functions and in exercising its jurisdiction under this Part and other enactments, a growth management board must act in accordance with any applicable ALSA regional plans.

(2) In the event of a conflict or inconsistency between a growth plan prepared by a growth management board and an ALSA regional plan, the ALSA regional plan prevails to the extent of the conflict or inconsistency.

2013 c17 s6;2020 c39 s10(61)

Conformity with growth plan

708.061(1) Despite any other enactment, but subject to this section, a growth plan prevails in the event of a conflict or inconsistency between the growth plan and a statutory plan, bylaw, resolution or municipal agreement of a participating municipality.

(2) The council of a participating municipality must amend every statutory plan and bylaw as necessary to conform with a growth plan no later than the date specified by the growth management board.

(3) If the council of a participating municipality fails to amend a statutory plan or bylaw in accordance with subsection (2), the statutory plan or bylaw is deemed to be invalid to the extent that it conflicts or is inconsistent with a growth plan.

(4) The Minister may, in respect of a municipal agreement entered into by a participating municipality that conflicts or is inconsistent with a growth plan, require the council of the participating municipality, to the extent possible under the terms of the municipal agreement,

(a) to amend the municipal agreement so that it conforms to the growth plan, or

(b) to terminate the municipal agreement.

(5) If the council of a participating municipality fails to amend or terminate a municipal agreement when required to do so by the Minister under subsection (4), the municipal agreement is deemed to be invalid to the extent that it conflicts or is inconsistent with the growth plan.

(6) Except as otherwise provided in the regulation establishing the growth management board of which the participating municipality is a member, this section applies to statutory plans adopted, bylaws made, resolutions passed and municipal agreements entered into before or after the coming into force of that regulation.

2013 c17 s6;2020 c39 s10(61)

Delegation

708.07(1) Subject to subsection (2), a growth management board may delegate any of its powers, duties or functions under this Part or any other enactment to a committee, official or employee of the growth management board.

(2) A growth management board may not delegate

(a) the power to make bylaws;

(b) the power to borrow money;

(c) the power to adopt budgets;

(d) the power to approve financial statements;

(e) the power to appoint an auditor;

(f) the power to recommend the approval of a growth plan.

2013 c17 s6

Bylaws

708.08(1) A growth management board must, at its inception, establish by bylaw an appeal mechanism or dispute resolution mechanism, or both, for the purposes of resolving disputes arising from actions taken or decisions made by the growth management board.

(1.1) A growth management board may make bylaws respecting its conduct and affairs, including, without limitation, rules and procedures for dealing with matters before the growth management board.

(2) Unless the Minister directs otherwise, a bylaw made under this section does not come into force until it has been approved by the Minister.

(3) The *Regulations Act* does not apply to a bylaw made under this section.

2013 c17 s6;2020 c39 s10(62)

708.09 Repealed 2020 c39 s10(63).

Division 2
Approval and Effective Date of Growth Plan

708.1 to **708.16** Repealed 2020 c39 s10(64).

Information must be provided

708.17(1) A participating municipality must, when required in writing by the growth management board to do so, provide the growth management board with information about the participating municipality that the growth management board requires.

(2) A participating municipality that contravenes subsection (1) is guilty of an offence and liable to a fine of not more than $10 000.

(3) This section does not apply to information acquired by a participating municipality that is subject to any type of legal privilege, including solicitor-client privilege.

2013 c17 s6

Matters before the Land and Property Rights Tribunal

708.18(1) If

(a) a matter relating to land within a growth region is appealed to the Land and Property Rights Tribunal, or

(b) the Land and Property Rights Tribunal is considering an application for an annexation of land involving 2 or more participating municipalities,

the Minister may by order direct the Land and Property Rights Tribunal to defer its consideration of the matter or application.

(2) When the Minister makes an order under subsection (1), all steps in the appeal or application, as the case may be, are stayed as of the date of the order until the Minister gives notice to the Land and Property Rights Tribunal that the appeal or application may be continued.

(3) This section applies to an appeal or application commenced after the coming into force of the regulation establishing the growth management board

(a) in respect of which the land referred to in subsection (1)(a) is part of the growth region, or

(b) of which the participating municipalities referred to in subsection (1)(b) are members.

2013 c17 s6;2020 cL-2.3 s24(38)

Limitation of actions

708.19 No cause of action arises as a result of

(a) the enactment of this Part,

(b) the making of a regulation, bylaw or order under this Part, or

(c) anything done or omitted to be done in accordance with this Part or a regulation, bylaw or order made under this Part.

2013 c17 s6

No remedy

708.2 No costs, compensation or damages are owing or payable to any person, and no remedy, including in contract, restitution or trust, is available to any person in connection with anything referred to in section 708.19.

2013 c17 s6

Proceedings barred

708.21 No proceedings, including any proceedings in contract, restitution or trust, that are based on anything referred to in section 708.19, may be brought or maintained against any person.

2013 c17 s6

No expropriation or injurious affection

708.22 Nothing done or omitted to be done in accordance with this Part or a regulation, bylaw or order made under this Part constitutes an expropriation or injurious affection for the purposes of the *Expropriation Act* or otherwise.

2013 c17 s6

708.23 Repealed 2020 c39 s10(65).

Ministerial orders

708.24(1) In addition to any other orders that the Minister may make under this Part, the Minister may make any one or more of the following orders:

(a) an order providing for transitional matters related to the coming into force of this Part;

(b) an order respecting the requisition of operating and capital costs of a growth management board;

(c) subject to the regulations, an order respecting the management, duties and functions of a growth management board;

(d) an order respecting the records to be kept by a growth management board and the manner in which they are to be kept and respecting which reports are to be submitted to the Minister;

(e) an order providing for any other matter that the Minister considers necessary for carrying out the purposes of this Part.

(2) In addition to the orders the Minister may make under subsection (1), the Minister may by order take any action that a growth management board may or must take under this Part or a regulation under this Part.

(3) If there is a conflict or inconsistency between an order made by the Minister under subsection (2) and an action taken by a growth management board, the Minister's order prevails to the extent of the conflict or inconsistency.

(4) The *Regulations Act* does not apply to an order made under subsection (1)(c) or (d) or (2).

2013 c17 s6

708.25 Repealed 2020 c39 s10(66).

Part 17.2
Intermunicipal Collaboration

Definitions

708.26(1) In this Part,

(a) "arbitrator" means a person who is chosen as an arbitrator under section 708.35;

(b) "framework" means an intermunicipal collaboration framework entered into between 2 or more municipalities in accordance with this Part, and includes any amendments to a framework;

(b.1) "mandatory service" means a mandatory service referred to in section 708.29(1.1).

(c) repealed 2020 c39 s10(67).

(2) A reference in this Part to a municipality includes an improvement district.

2016 c24 s134;2019 c22 s10(27);2020 c39 s10(67);2025 c13 s2(19)

Purpose

708.27 The purpose of this Part is to provide for intermunicipal collaboration frameworks among 2 or more municipalities

(a) to provide for the integrated and strategic planning, delivery and funding of intermunicipal services,

(b) to steward scarce resources efficiently in providing local services, and

(c) to ensure municipalities contribute funding to services that benefit their residents.

2016 c24 s134;2019 c22 s10(28)

Division 1
Intermunicipal Collaboration Framework

Requirements for framework

708.28(1) Municipalities that have common boundaries must create a framework with each other by April 1, 2020 unless they are members of the same growth management board.

(1.1) Subject to subsections (1.2) and (1.3), subsection (1) does not apply to municipal districts with common boundaries if they determine and agree that they do not require a framework.

(1.2) A municipal district referred to in subsection (1.1) may revoke its agreement at any time by giving written notice to the other municipal district or municipal districts, and where that notice is given, the municipal districts must comply with subsection (1) within one year from the date of the notice.

(1.3) The municipal districts referred to in subsection (1.1) must review all existing agreements between them prior to determining and agreeing that a framework is not required.

(1.4) A municipal district that under subsection (1.1) does not enter into a framework must

(a) adopt a resolution that intermunicipal services have been and will continue to be adequately provided by other means,

(b) notify the Minister of its decision not to enter into a framework by sending a copy of the resolution to the Minister, and

(c) publish, on the municipal district's website, the reasons for not having a framework.

(2) Municipalities that are members of the same growth management board may create a framework with other members of the same growth management board in respect of matters that are not addressed in a growth plan.

(3) Municipalities that do not have common boundaries may be parties to a framework.

(4) A municipality may be a party to more than one framework.

(5) Despite subsection (1), the Minister may by order exempt, on any terms and conditions the Minister considers necessary, one or more municipalities from the requirement to create a framework.

(6) For greater certainty, a municipality that is a member of a growth management board must create a framework with a municipality that is not a member of the same growth management board if they have common boundaries.

2016 c24 s134;2018 c11 s13;2019 c22 s10(29);2020 c39 s10(68); 2025 c13 s2(20)

Contents of framework

708.29(0.1) In this section,

(a) "costs for intermunicipal services" means operating, capital and other non-operating costs required to deliver the services;

(b) "third-party services" means services provided by a third party that is

(i) a corporation independent from the municipalities to whom the services are provided, and

(ii) the only services provider authorized under an enactment to provide the services it provides in or to the municipalities that are parties to a framework.

(1) A framework must describe the services to be provided under it that benefit residents in more than one of the municipalities that are parties to the framework.

(1.1) The content of the framework required under subsection (1) must address the provision of the following mandatory services:

(a) transportation;

(b) water and wastewater;

(c) solid waste;

(d) emergency services;

(e) recreation.

(1.2) Municipalities may include additional services in the framework, other than third-party services.

(1.3) Where section 708.34(a) or (b) applies to municipalities because of a matter other than a matter regarding a mandatory service, the municipalities must create a framework in accordance with this Part that addresses mandatory services.

(1.4) Municipalities may establish in a framework a cost calculation model respecting the costs for intermunicipal services.

(1.5) Each municipality in a framework must disclose to the others any information, data or assumptions it is relying on in arriving at its proposal for a cost calculation model.

(1.6) Subject to the regulations and subsection (1.7), capital costs may be included in a framework.

(1.7) The capital costs for a new facility providing mandatory services may only be included in a framework if, by a prior agreement, all municipalities that are party to the framework have participated in the design of and decision to construct the facility.

(1.8) The prior agreement referred to in subsection (1.7) must contain provisions reflecting that the municipalities have addressed and agreed to the nature of the participation of each municipality in the decision to design and construct the facility.

(1.9) Subsection (1.7) applies to frameworks entered into after the coming into force of that subsection.

(1.91) The Minister may make regulations relating to the inclusion of capital costs in a framework.

(2) In developing the content of the framework required by subsection (1), the municipalities must identify which municipality is responsible for providing which services and outline how the services will be delivered and funded.

(3) Nothing in this Part prevents a framework from enabling an intermunicipal service to be provided in only part of a municipality.

(3.1) Every framework must contain provisions establishing a process for resolving disputes that occur while the framework is in effect, other than during a review under section 708.32, with respect to

(a) the interpretation, implementation or application of the framework, and

(b) any contravention or alleged contravention of the framework.

(4) No framework may contain a provision that conflicts or is inconsistent with a growth plan established under Part 17.1 or with an ALSA regional plan.

(5) The existence of a framework relating to a service constitutes agreement among the municipalities that are parties to the framework for the purposes of section 54.

2016 c24 s134;2019 c22 s10(30);2025 c13 s2(21)

Court order to comply

708.291 If a municipality that is a party to an intermunicipal collaboration framework fails to participate in the dispute resolution process set out in the framework or fails to comply with an agreement reached by the parties as a result of that process, any other party to the framework may apply to the Court of King's Bench for an order directing the municipality to comply with the process or agreement.

2019 c22 s10(31);AR 217/2022

708.3 Repealed 2019 c22 s10(32).

Conflict or inconsistency

708.31 If there is a conflict or inconsistency between a framework and an existing agreement between 2 or more municipalities that are parties to that framework, the framework must address the conflict or inconsistency and, if necessary, alter or rescind the agreement.

2016 c24 s134

Term and review

708.32(1) The municipalities that are parties to a framework must review the framework at least every 5 years after the framework is created, or within a shorter period of time as provided for in the framework.

(1.1) Unless a framework provides otherwise, it may be reviewed at any time by agreement of all the municipalities that are parties to it.

(2) Where, during a review, the municipalities do not agree that the framework continues to serve the interests of the municipalities, the municipalities must create a replacement framework in accordance with this Part.

(3) Subsection (2) applies only to municipalities that are required under section 708.28(1) to create a framework.

2016 c24 s134;2019 c22 s10(33)

Participation by Indian bands and Metis settlements

708.321 Municipalities that are parties to a framework may invite an Indian band or Metis settlement to participate in the delivery and funding of services to be provided under the framework.

2016 c24 s134;2017 c13 s2(22)

Method of creating framework

708.33(0.1) In this section, "act in good faith" means to

(a) act honestly, respectfully and reasonably,

(b) communicate appropriately,

(c) share necessary information,

(d) meet through authorized representatives, and

(e) be willing and prepared to discuss all issues and explain all rationale.

(1) In order to create a framework, the municipalities that are to be parties to the framework must each adopt a bylaw or resolution that contains the framework.

(2) Repealed 2019 c22 s10(35).

(3) In creating or reviewing a framework, the municipalities must act in good faith.

(4) Once the municipalities have created a framework, the municipalities must notify the Minister of the framework within 90 days of its creation.

2016 c24 s134;2019 c22 s10(35);2025 c13 s2(22)

Division 2
Arbitration

Application

708.34 This Division applies to municipalities that are required under section 708.28(1) to create a framework where

(a) because of a matter to be resolved regarding a mandatory service, the municipalities are not able to create the framework within the time required under section 708.28,

(b) when reviewing a framework under section 708.32, because of a matter to be resolved regarding a mandatory service, the municipalities do not agree that the framework continues to serve the interests of the municipalities and one of the municipalities provides written notice to the other municipalities and the Minister stating that the municipalities are not able to agree on the creation of a replacement framework, or

(c) the municipalities

(i) have an intermunicipal framework,

(ii) have attempted to resolve a dispute referred to in section 708.29(3.1) using the dispute resolution process under the framework, and

(iii) because of a matter to be resolved regarding a mandatory service, have been unsuccessful in resolving the dispute within one year after starting the dispute resolution process.

2016 c24 s134;2019 c22 s10(37);2025 c13 s2(23)

Arbitration

708.35(1) Where section 708.34(a), (b) or (c) applies because of a matter to be resolved regarding a mandatory service, the municipalities must refer the matter to an arbitrator.

(2) The arbitrator must be chosen by the municipalities or, if they cannot agree, by the Minister.

(3) Any mediator who has assisted the municipalities in attempting to create a framework is eligible to be an arbitrator under this Division.

(4) In a case referred to in section 708.34(a) or (b), the arbitration process ends where the municipalities create a framework by agreement or the Minister terminates the arbitration and makes an order under section 708.412.

(5) In a case referred to in section 708.34(c), the arbitration process ends where the municipalities resolve their dispute by agreement, the arbitrator makes an award under section 708.36 or the Minister terminates the arbitration and makes an order under section 708.412.

(6) The *Arbitration Act* applies to an arbitration under this Division except to the extent of any conflict or inconsistency with this Division, in which case this Division prevails.

(7) No municipality may, by means of an intermunicipal collaboration framework or any other means, vary or exclude any provision of the *Arbitration Act* and, for greater certainty, section 3 of the *Arbitration Act* does not apply in respect of an arbitration under this Division.

(8) An arbitrator chosen by the Minister is not subject to challenge or removal under the *Arbitration Act* by the parties or any court, but any party may request the Minister to remove and replace the arbitrator and the Minister may do so if the Minister considers it

appropriate after considering the reasons for the request and any response by the other parties and the arbitrator.

(9) Section 42(2)(b) of the *Arbitration Act* does not apply in respect of an arbitration under this Division but the Minister may, at the Minister's discretion or at the request of any party or the arbitrator, terminate the arbitration and make an order under section 708.412.

(10) For greater certainty, nothing in this Division applies to an arbitration that occurs under the dispute resolution terms of a framework before the expiry of the year referred to in section 708.34(c)(iii).

2016 c24 s134;2019 c22 s10(38);2025 c13 s2(24)

Role of arbitrator

708.36(1) Where a dispute is referred to an arbitrator under section 708.35, the arbitrator must make an award that resolves the issues in dispute among the municipalities

(a) in the case of a framework that is required under section 708.28(1) to be created by April 1, 2020, within one year after that date, or

(b) in the case of a replacement framework, within one year from the date the arbitrator is chosen.

(2) Despite subsection (1), an arbitrator may, as part of the arbitration process,

(a) attempt mediation with the municipalities in an effort to resolve the issues in dispute, and

(b) if the mediation is successful, require the municipalities to complete the framework to reflect their resolution of the dispute within a specified time.

(3) An arbitrator's award may include provisions respecting the responsibility for parties to pay or to share in paying costs, fees and disbursements incurred in the arbitration process.

(4) An arbitrator may require a municipality to provide or to make available for the arbitrator's examination and inspection any books, records or other materials of the municipality, but nothing in this subsection requires the arbitrator to examine or inspect any books, records or other materials before making an award.

(5) Unless the arbitrator rules otherwise, hearings in the arbitration are open to the public.

(6) An arbitrator may solicit written submissions from the public and, if the arbitrator does so, the arbitrator must take into account any written submissions received.

(7) An arbitrator must not make an award

(a) that has the effect of granting, varying or otherwise affecting any licence, permit or approval that is subject to this Act or any other enactment,

(b) on any matter that is subject to the exclusive jurisdiction of the Land and Property Rights Tribunal,

(c) that is contrary to the *Alberta Land Stewardship Act* or an ALSA regional plan,

(d) that is contrary to an intermunicipal development plan under Part 17 or a growth plan,

(d.1) that negates a matter, in relation to the award, that the municipalities have agreed to, unless that matter is beyond the municipalities' jurisdiction,

(d.2) that addresses a matter not previously discussed by the municipalities,

(e) that directs a municipality to raise revenue by imposing a specific tax rate, off-site levy or other rate, fee or charge, or

(f) that directs a municipality to transfer revenue to another municipality, unless

(i) the revenue transfer is directly related to services provided by a municipality that the revenue-transferring municipality derives benefit from, and

(ii) the arbitrator considers it equitable to do so.

2016 c24 s134;2019 c22 s10(39);2020 cL-2.3 s24(41); 2020 c39 s10(69);2025 c13 s2(25)

708.37 Repealed 2019 c22 s10(40).

Matters to be considered by arbitrator

708.38(1) In resolving a dispute, an arbitrator may have regard to

(a) the services and infrastructure provided for in other frameworks to which the municipalities are also parties,

(b) consistency of services provided to residents in the municipalities,

(c) equitable sharing of costs among municipalities,

(d) environmental concerns within the municipalities,

(e) the public interest, and

(f) any other matters that the arbitrator considers relevant.

(2) Repealed 2019 c22 s10(41).

2016 c24 s134;2019 c22 s10(41)

708.39 Repealed 2019 c22 s10(42).

Municipalities must adopt framework and amend bylaws

708.4(1) Where an arbitrator makes an award respecting a framework,

(a) the arbitrator must ensure the preparation of the framework that reflects or incorporates the award and submit it to the municipalities within 30 days after the award is finalized, and

(b) the municipalities are bound by the award and must, within 60 days after the date the arbitrator submits the framework to the municipalities, adopt the framework in accordance with the award.

(1.01) The arbitrator must provide a copy of the award and the framework to the Minister within 30 days after the award is finalized.

(1.1) A municipality must amend its bylaws, other than its land use bylaw, as necessary to reflect the framework within 2 years after adopting the framework.

(1.2) If there is a conflict or inconsistency between a bylaw and the framework, the framework prevails to the extent of the conflict or inconsistency.

(2) A municipality must not amend, repeal or revise its land use bylaw in a manner that is inconsistent with an intermunicipal development plan under section 631 to which the municipality is a party.

(3) A municipality must not amend, repeal or revise its bylaws to be inconsistent with a framework to which it is a party or an award of an arbitrator applicable to it.

2016 c24 s134;2019 c22 s10(43);2025 c13 s2(26)

Costs of arbitrator

708.41(1) Subject to an award of the arbitrator or an agreement by the parties, the costs of an arbitrator under this Part must be paid on a proportional basis by the municipalities that are to be parties to the framework as set out in subsection (2).

(2) Each municipality's proportion of the costs must be determined by dividing the amount of that municipality's equalized assessment by the sum of the equalized assessments of all of the municipalities as set out in the most recent equalized assessment.

(3) If a municipality fails to pay its proportion of the arbitrator's costs, the Minister may order the municipality to pay its proportion of the costs.

(4) If the municipality fails to comply with the Minister's order under subsection (3), the Minister may take any measure set out in section 708.43(3) and shall provide reasons to the municipality for taking any of the measures.

2016 c24 s134;2017 c13 s2(22);2019 c22 s10(44);2025 c13 s2(27)

Remuneration of experts

708.411 Where an arbitrator appoints an expert, the expert must be paid on a proportional basis by the municipalities that are or will be parties to the framework, with each municipality's proportion of the costs to be determined in the same manner as is required under section 708.41(2) for an arbitrator.

2019 c22 s10(45)

Minister may make orders

708.412(1) Despite this Division or any arbitration occurring under this Division, the Minister may at any time make any order the Minister considers appropriate to further the development of a framework among 2 or more municipalities to carry out the purpose of this Part, including, without limitation, an order establishing a framework that is binding on the municipalities.

(2) If there is a conflict or inconsistency between an order made by the Minister under this section and an action taken by a municipality or a growth management board, the Minister's order prevails to the extent of the conflict or inconsistency.

2019 c22 s10(45)

708.42 Repealed 2019 c22 s10(46).

Measures to ensure compliance with award

708.43(1) If a municipality fails to comply with section 708.4(1), any other municipality that is or will be a party to the framework

may apply to the Court of King's Bench for an order requiring that municipality to comply with section 708.4(1).

(2) If the Minister considers that a municipality has not complied with a framework or award or has not adopted a framework that reflects an arbitrator's award that is binding on the municipality, the Minister may take any necessary measure to ensure that the municipality complies with the framework or award or adopts the framework.

(3) In subsection (2), necessary measures include an order by the Minister

(a) suspending the authority of a council to make bylaws in respect of any matter specified in the order;

(b) exercising bylaw-making authority in respect of all or any of the matters for which bylaw-making authority is suspended under clause (a);

(c) removing a suspension of bylaw-making authority, with or without conditions;

(d) withholding money otherwise payable by the Government to the municipality pending compliance with an order of the Minister;

(d.1) imposing a framework on the municipality reflecting the arbitrator's award;

(e) repealing, amending and making policies and procedures with respect to the municipality;

(f) suspending the authority of a development authority or subdivision authority and providing for a person to act in its place pending compliance with conditions specified in the order;

(g) requiring or prohibiting any other action as necessary to ensure that the municipality complies with the framework.

(4) The Minister shall provide reasons to the municipality for any measures taken by the Minister under subsection (2).

2016 c24 s134;2019 c22 s10(47);AR 217/2022;2025 c13 s2(28)

708.44 to **708.46** Repealed 2019 c22 s10(48).

Division 3
General

Regulations Act does not apply

708.47 The *Regulations Act* does not apply to a framework or order made under this Part.

2016 c24 s134

Obligations continue during dispute

708.471 During a dispute in respect of a framework, the parties must continue to perform their obligations under the framework.

2019 c22 s10(50)

Jurisdiction of arbitrator

708.48(1) Repealed 2019 c22 s10(51).

(2) An arbitrator acting under this Part may make a determination

(a) on a matter of process,

(b) on the arbitrator's jurisdiction,

(c) on a matter of law, and

(d) on any other matter ancillary to a matter referred to the arbitrator.

(3) The arbitrator must make the findings and determinations the arbitrator determines to be necessary to decide the matters referred to the arbitrator.

(4) Except as provided in this Part, every award of an arbitrator is final and binding on all parties to the award and shall not be questioned, reviewed or restrained by any proceeding in the nature of an application for judicial review or otherwise in any court.

(5) An award of an arbitrator may be reviewed by the Court of King's Bench on a question of jurisdiction only and the application for judicial review must be made within 60 days after the award is made.

(6) For the purposes of a judicial review, the arbitrator is considered to be an expert in relation to all matters over which the arbitrator has jurisdiction.

(7) A person making an application to the Court of King's Bench under this section must give the arbitrator notice of the application.

2016 c24 s134;2019 c22 s10(51);AR 217/2022

Limitation period

708.49 A person who wishes to have an order of the Minister under this Part declared invalid on any basis must make an application for judicial review within 60 days after the order is made.

2016 c24 s134;2019 c22 s10(52)

708.5 Repealed 2019 c22 s10(53).

Paramountcy of Part 17.2

708.51 In the event of a conflict or inconsistency between this Part and Parts 1, 2, 3, 5, 6, 7, 8 or 17, this Part prevails.

2016 c24 s134

Regulations

708.52 The Lieutenant Governor in Council may make regulations

(a) respecting a subsequent action before a court following a decision of an arbitrator;

(a.1) respecting the implementation of a framework adopted as a result of arbitration under Division 2;

(b) defining any term or expression that is used in this Part but not defined in this Act;

(c) respecting any other matter that the Lieutenant Governor in Council considers necessary or advisable to carry out the intent of this Part.

2016 c24 s134;2019 c22 s10(54);2025 c13 s2(29)

Ministerial orders

708.53(1) Subject to any regulations made under section 708.52(c), the Minister may make an order providing for any other matter that the Minister considers necessary or advisable for carrying out the intent of this Part, including for the implementation of a framework.

(2) If the Minister makes an order to a municipality under subsection (1) and the municipality does not comply with that order, the Minister may take any necessary measure set out in section 708.43(3) to ensure that a municipality complies with the order.

(3) If the Minister takes any necessary measure set out in section 708.43(3), the Minister shall provide reasons to the municipality for taking the measure.

2025 c13 s2(30)

Part 18
Transitional Provisions

709 Repealed by Revision.

Transitional regulations

710(1) The Minister may make regulations

(a) respecting the conversion to this Act of anything from the former Acts or from any other Act repealed by this Act;

(b) to deal with any difficulty or impossibility resulting from this Act or the transition to this Act from the former Acts or from any other Act repealed by this Act.

(2) In this section, "former Acts" means

(a) the *Assessment Appeal Board Act*, RSA 1980 cA-46;

(b) the *County Act*, RSA 1980 cC-27;

(c) the *Improvement Districts Act*, RSA 1980 cI-1;

(d) the *Municipal Government Act*, RSA 1980 cM-26;

(e) the *Municipal Taxation Act*, RSA 1980 cM-31;

(f) the *Municipalities Assessment and Equalization Act*, RSA 1980 cM-32.

1994 cM-26.1 s617;1995 c24 ss94,96

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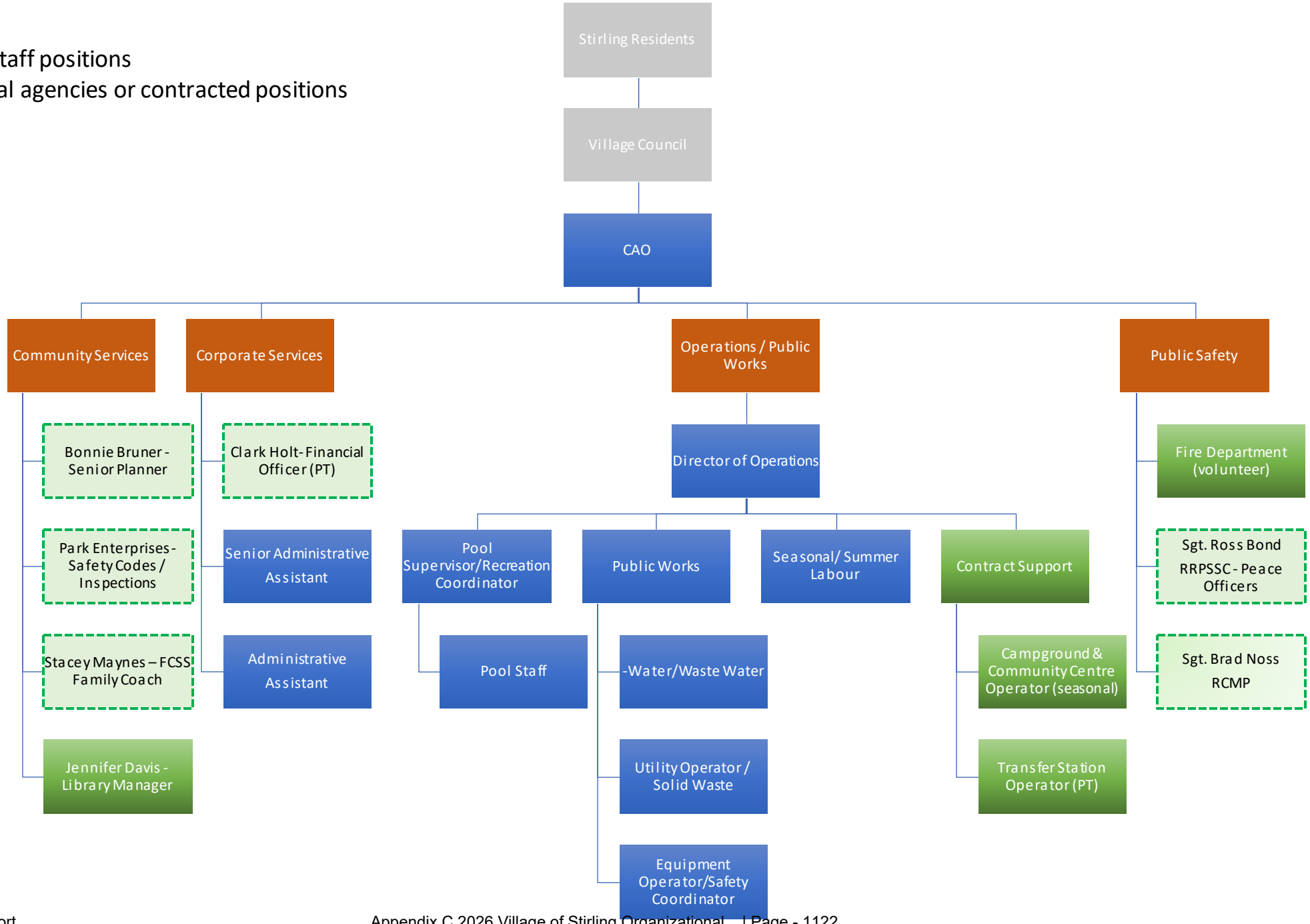
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Report for:

VILLAGE OF STIRLING

INFRASTRUCTURE MASTER PLAN

Prepared By:

Gavin Nummi, P.Eng.
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Date: September 15, 2020
Project #: 1407-001-00

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Stirling, AB T0K 2E0

September 15, 2020
File: N:\1407-001\R01_FINAL.DOC

Attention: Scott Donselaar
Chief Administrative Officer

Dear Mr. Donselaar;

Re: Village of Stirling - Infrastructure Master Plan

We are pleased to submit a copy of the above noted study. We thank you for the opportunity to be of service and to have prepared this report on your behalf. We look forward to assisting you in implementing the recommendations within the report.

Should you have any questions or require additional information, please contact the undersigned at (403) 317-3658.

Yours truly,

MPE ENGINEERING LTD.

Gavin Nummi, P. Eng.
Project Engineer

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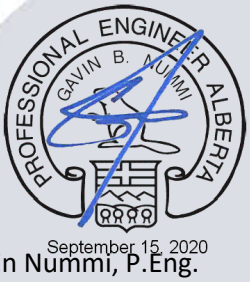
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MPE ENGINEERING LTD.



September 15, 2020

Gavin Nummi, P.Eng.
Project Manager

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EXECUTIVE SUMMARY

The Infrastructure Master Plan provides an assessment of the Village of Stirling's potable water system, wastewater collection and treatment systems, stormwater management system, and transportation network. Upgrades and improvements to these systems have been recommended and order of magnitude cost estimates have been prepared in association with the proposed construction works.

The Village has experienced consistent growth over the past decade and a growth rate of 2.2% was utilized to determine projected populations for the 5, 10, and 25-year design horizons. Projected populations were utilized to determine the expected growth for the Village as well as future wastewater generation rates and potable water demands. These items were used to assess the ability of the Village's infrastructure to provide an acceptable level of service.

Projected Growth Rate (%/year)	Census Data			Projected Population			
2.2	2006	2011	2018	2020	2025	2035	2045
	1,090	978	1,269	1,326	1,478	1,648	2,284

POTABLE WATER SYSTEM

The Village is supplied with potable water from the Town of Raymond through a regional supply pipeline which fills the potable water reservoir. A potable water supply pipeline delivers water from the potable water reservoir to the Village boundary and the potable water distribution system.

An assessment of the potable water infrastructure and available water supply included a review of raw water license allocation, capacity of the regional and potable water supply pipelines, hydraulic analysis of the distribution system under current and projected potable water demands, and potable water reservoir. From the assessments, the following conclusions could be made:

- The Village has sufficient raw water allocation available for the projected 25-year water demands,
- Capacity in the regional supply pipeline can service the projected 25-year population,
- Inspections of the potable water reservoir revealed potential structural concerns,
- The potable water supply pipeline does not have capacity for the projected 25-year water demands and a pump station or pipe upgrade may be required in the future,
- Aged fittings on the regional and potable water supply pipelines require replacement,
- Available fire flow in the northwest and southeast portions of the Village do not meet Fire Underwriters Survey (FUS) recommended requirements,
- Aged Asbestos-Cement (AC) watermains should be scheduled for replacement and/or lining.

Recommended high priority upgrades for the potable water system, based on the conclusions noted above, are summarized in the following table along with their estimated costs.

Location	Project	Estimated Cost
Regional and Potable Water Supply Pipelines	Valve and Fitting Replacements	$320,000
Potable Water Reservoir	Structural Assessment	$7,500
Potable Water Distribution System	Additional Water Supply Connections	$120,000

WASTEWATER SYSTEM

The Village's wastewater infrastructure consists of a typical gravity collection system and a single lift station to convey wastewater to the wastewater treatment system. Conventional, evaporative wastewater lagoons are utilized to treat and store the collected wastewater.

The assessment of the wastewater infrastructure included a review of available video inspection reports, a hydraulic analysis of the collection system under current and projected wastewater generation rates, and inspection of the lift station. From this assessment, wastewater mains which require repairs/replacement, wastewater mains which require replacement with larger diameter mains to accommodate projected growth, and new wastewater mains to alleviate current and future capacity issues were identified.

From the assessment, the following conclusions regarding the wastewater system could be made:

- The wastewater collection system is subject to high inflow and infiltration rates and the lift station is unable to provide sufficient pumping capacity,
- Wastewater flows are approximately equal to 45% of the total water use based on the recorded volumes from the past 4 years (likely indicating erroneous wastewater flow data),
- Inspected wastewater mains are in fair or poor condition and should be replaced,
- Video inspections of the remaining wastewater mains are required to assess their condition,
- The lift station is in good operational condition; however, it was noted that pressure gauge assemblies and one of the check valves were not functioning properly,
- The condition of the forcemain is unknown, however, it is undersized for the available pumping capacity at the lift station,
- The wastewater lagoons will require upgrades to have capacity for the 25-year population,
- New and upsized wastewater mains along 1st Avenue, east of the lift station, are required to service future population growth.

Recommended high priority upgrades for the wastewater system, based on the conclusions noted above, are summarized in the following table along with their estimated costs.

Location	Project	Estimated Cost
Lift Station	Operation and Maintenance Upgrades	$90,000
Forcemain	250/300 mm Forcemain Installation	$1,290,000
3rd Street – 2nd Ave to 3rd Ave	Wastewater Main Replacement	$590,000
3rd Street – 3rd Ave to 4th Ave	Wastewater Main Replacement	$590,000

It is also highly recommended that the Village undertake video inspections of the remaining wastewater collection mains to determine their condition and determine the necessary rehabilitation work required.

STORMWATER MANAGEMENT SYSTEM

The stormwater portion of the assessment focused on drainage within the Village limits and any surrounding areas having direct impacts on the Village. The total area reviewed was 275 hectares and evaluates the existing stormwater infrastructure and overland flow paths.

The Village's stormwater infrastructure consists of a combination of surface drainage via ditches and gutters along roadways and localized underground piping. Generally, all areas within the Village boundary drain towards the Kipp Coulee with the northeast portions of the Village draining overland through the County and then into the Kipp Coulee. From the assessment of the stormwater management system, the following conclusions can be made:

- The major drainage system throughout the Village performs suitably despite issues with road and ditch grading causing localized ponding in certain areas,
- The minor drainage system does not provide an acceptable level of service for conveying runoff from a 1:5-year storm event,
- The minor drainage system does allow for drainage of areas throughout the Village after a rainfall event,
- There are no stormwater management facilities located within the Village.

Upgrades to the stormwater management system are not considered a high priority. As indicated above, and in discussions with Village staff, the current stormwater management system is sufficient to eventually convey stormwater runoff to Kipp Coulee. Ponding that occurs throughout the Village is capable of being addressed through other infrastructure and road rehabilitation projects.

The Village should ensure that developments to the northeast of the current Village boundary are constructed with a minor drainage system. The proposed minor drainage system should be designed to accommodate stormwater runoff from areas between 1st Avenue and 3rd Avenue, to the east of 3A Street or 4th Street, to allow for improved drainage in the northeast part of the Village.

TRANSPORTATION NETWORK

As part of assessing the Village's infrastructure, MPE completed a comprehensive evaluation of the transportation network. The evaluation included all paved roads, gravel roads, and concrete sidewalks. Based on the assessment completed, the following conclusions could be made:

- The Village's transportation network includes 10.5 km of paved roads, 6 km of gravel roads, and 3 km of concrete sidewalks,
- Average overall condition of the Village's paved roads is satisfactory and minimal roads are recommended for reconstruction,
- Average overall condition of the Village's gravel roads is fair. The long-term plan is to transition all gravel roads to paved surfaces, therefore all gravel roads which received a "failed" or "poor" condition rating were recommended to be upgraded to a paved local road standard,
- Average overall condition of the Village's concrete sidewalks is fair, however, 40% were assessed to be in poor condition,
- Inspections of bridge files within the Village boundary are out of date.

Transportation upgrades are not considered a high priority for the Village. Road and sidewalk improvements should coincide with, or take place after, underground improvement projects. If underground projects are completed or not required where "failed" and "poor" road and sidewalk segments exist, these projects should be undertaken as the Village's budget allows. The following table provides a summary of roads and sidewalks that received a "failed" condition rating and their costs for reconstruction.

Location	Project	Estimated Cost
6th Street – 3rd Avenue to 2nd Avenue	Paved Road Reconstruction	$171,300
6A Street – 3rd Avenue to 2nd Avenue		$345,000
3rd Street – 2nd Avenue to 1st Avenue		$350,000

In addition to the above "failed" road segments, there were 17 road segments and 13 sidewalk segments rated in "poor" condition.

SUMMARY

Based on the infrastructure assessment completed for the potable water system, wastewater system, the stormwater management system, and the transportation network, the following recommendations are made:

- **Potable Water System:**
  - Complete a structural assessment on the existing potable water reservoir immediately to address potential concerns,
  - Replace aged fittings on the regional and potable water supply pipelines,
  - Complete watermain upsizing and installations at select locations in the distribution system to improve the fire flows available throughout the Village,
  - Implement a schedule for replacing and/or lining aging AC watermains in the Village.
- **Wastewater System:**
  - Complete video inspections of all wastewater mains throughout the Village,
  - Repair and replace wastewater mains in poor or fair condition identified through video inspection reports,
  - Complete upgrades at the lift station to improve flow monitoring capabilities and replacement of existing valve assemblies,
  - Construct a new 250 mm or 300 mm forcemain to the wastewater lagoons to maximize the pumping capacity available at the lift station.
- **Stormwater System:**
  - The Village should undertake projects to reduce localized ponding throughout the Village. These projects can consist of grass swales, ditches, additional connections to the minor drainage systems, and improved road grading along with road restoration projects,
  - Construction of a minor drainage system for development to the northeast of the Village should be completed with allowances for improving drainage between 1st Avenue and 3rd Avenue,
  - All future developments should be designed with stormwater detention facilities capable of reducing stormwater runoff rates to pre-development 1:5-year release rates.
- **Transportation Network:**
  - The Village should schedule reconstruction of “failed” to “poor” road and sidewalk segments as their budget allows,
  - Road and sidewalk improvements should coincide with, or take place after, underground improvement projects,
  - The Village should continue to perform regular maintenance and rehabilitation on roads that have a condition rating greater than “fair” to prolong their life span,
  - The Village should complete updated inspections of all bridge files within their boundary.

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1 INTRODUCTION

1.1 EVALUATION BACKGROUND

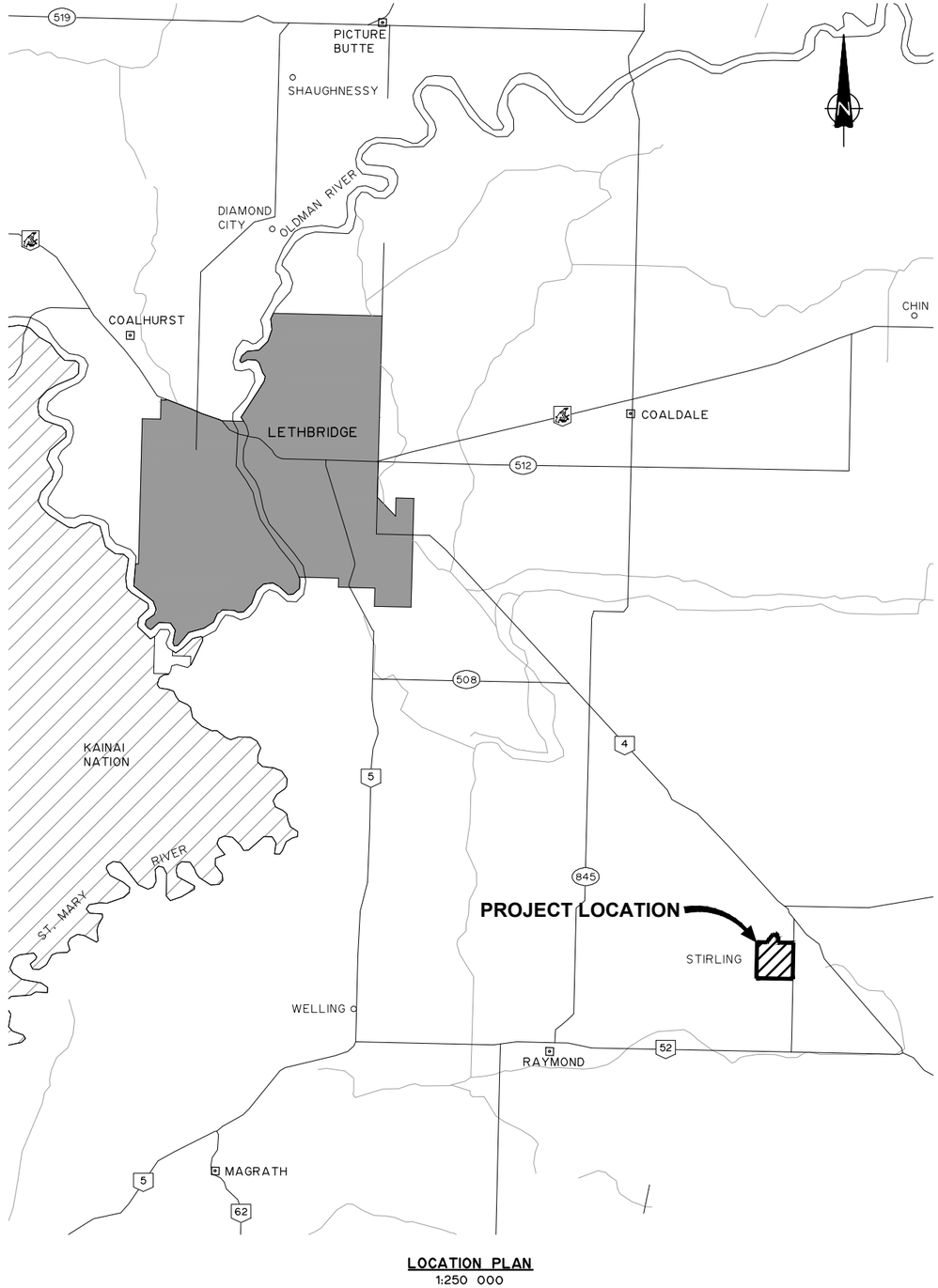
The Village of Stirling (Village) retained MPE Engineering Ltd. (MPE) to complete an evaluation of the potable water, wastewater, stormwater, and transportation infrastructure owned and operated by the Village. The purpose of this study is to identify deficiencies, develop plans to correct those deficiencies, and identify upgrades to service potential development. Figure 1.1 is a location plan showing the Village in relation to other communities in southern Alberta and the overall Village boundary.

1.2 SCOPE OF WORK

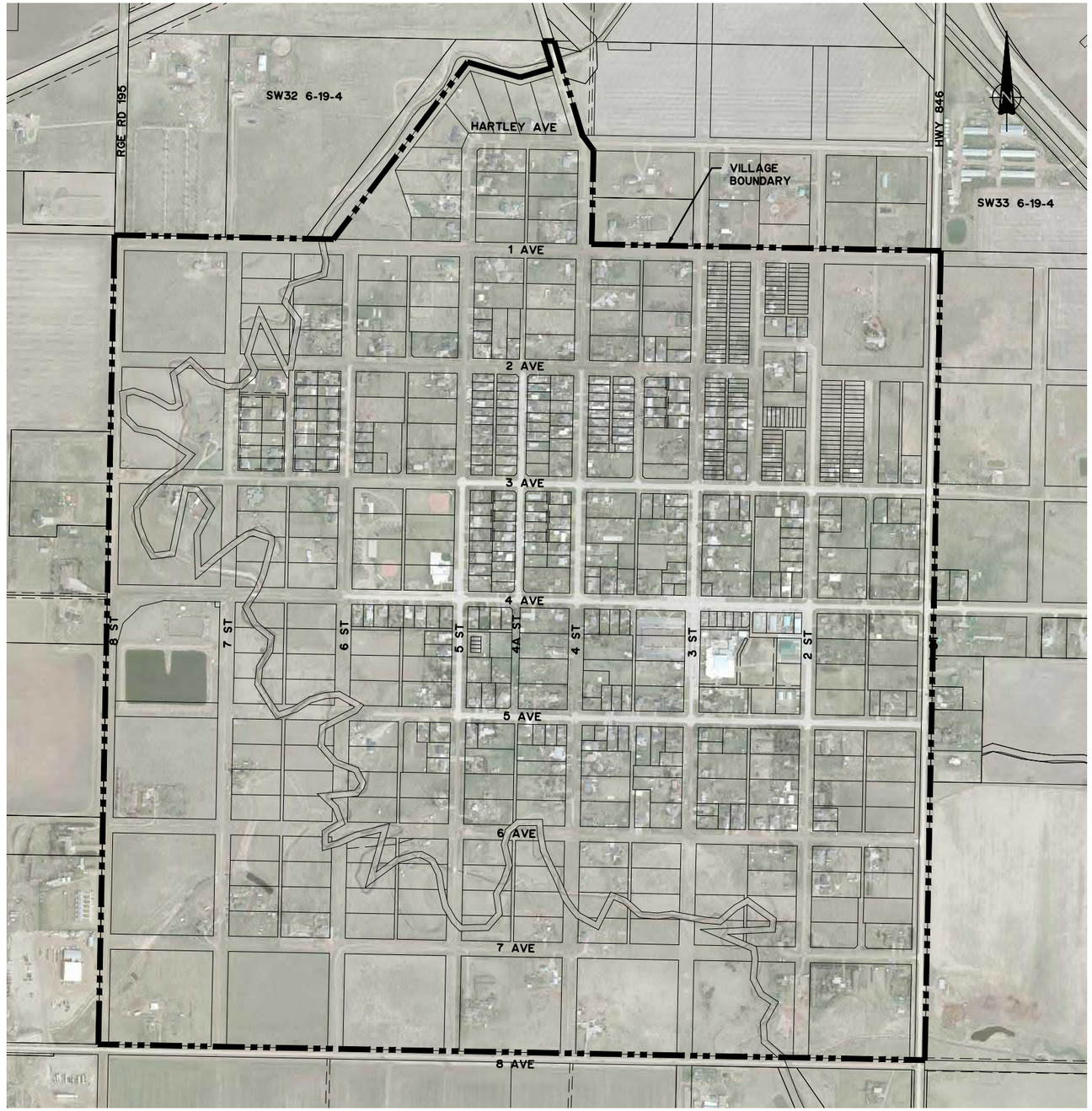
In general, the tasks included in this study are the following:

- Collection and review of all reports, data, plans, drawings, digital base maps, air photos, etc., available from the Village and others,
- General field inspection and discussion with Village staff to review all infrastructure and gather any anecdotal information that may assist the project,
- Identify future growth areas and population growth expectations for the Village,
- Potable Water System:
    - Review of the potable water reservoir facility,
    - Review of water distribution system pipe capacity, repair and replacement history, and condition based on pipe material and installation history,
    - Update the existing WaterCAD model to reflect recent upgrades/additions and current water usage/demands,
    - Review hydrant locations and utilize WaterCAD model to determine estimated fire flow capacities,
- Wastewater System:
    - Review of the wastewater lift station,
    - Review of wastewater collection system pipe capacity, repair and replacement history, and condition based on video inspection data provided by the Village,
    - Update the existing computer model of the wastewater collection system network to identify capacity issues,
- Stormwater Management System:
    - Review of existing drainage basins and catchment areas,
    - Review of stormwater collection system pipe capacity, repair and replacement history, and condition based on video inspection data provided by the Village,
    - Review historic stormwater flooding, potential cross connections, etc. with Village staff,
    - Update the existing computer model of the stormwater management system to identify capacity issues,

- Transportation Network:
    - Complete a visual inspection of the existing roads, sidewalks, curb and gutter, and swales,
    - Assess the condition of all infrastructure (pavement, gravel roads, concrete work, etc.),
    - Establish a road condition rating system and rate the condition of each road,
    - Review any geometric issues with existing road infrastructure and provide recommendations for improvements,
    - Quantify required repair and enhancement work,
- Develop proposed upgrades/improvements for existing infrastructure that does not meet the Village's minimum level of service standards,
- Develop cost estimates for budgeting purposes of all recommended upgrades or improvements,
- Incorporate recommended upgrades into a capital plan for each system based on priority.



LOCATION PLAN
1:250 000



MPE Engineering Ltd.		VILLAGE OF STIRLING INFRASTRUCTURE MASTER PLAN LOCATION PLAN AND STUDY AREA	
SCALE: 1:10 000	DATE: SEPTEMBER 2020	JOB: 1407-001-00	FIGURE: 1.1

2 BACKGROUND

2.1 GENERAL DESCRIPTION

The Village is located approximately 25 km southeast of the City of Lethbridge along Highway 4 in southern Alberta. The community was erected as the Village of Stirling in 1901 and has seen a steady increase in population over the last 100 years.

2.2 POPULATION PROJECTIONS

Historic population figures were obtained from Statistics Canada (www.statcan.ca) and Municipal Affairs. The census data available over the past 9 years was used to determine an average growth rate of 2.2% for the Village. This growth rate was used to project the population of the Village for the 5, 10 and 25-year design horizons reviewed in this report. The population data is presented in Table 2.1.

Table 2.1 – Projected Population for the Village of Stirling

Projected Growth Rate (%/year)	Census Data			Projected Population			
2.2	2011	2016	2018	2020	2025	2030	2045
	1,090	978	1,269	1,326	1,478	1,648	2,284

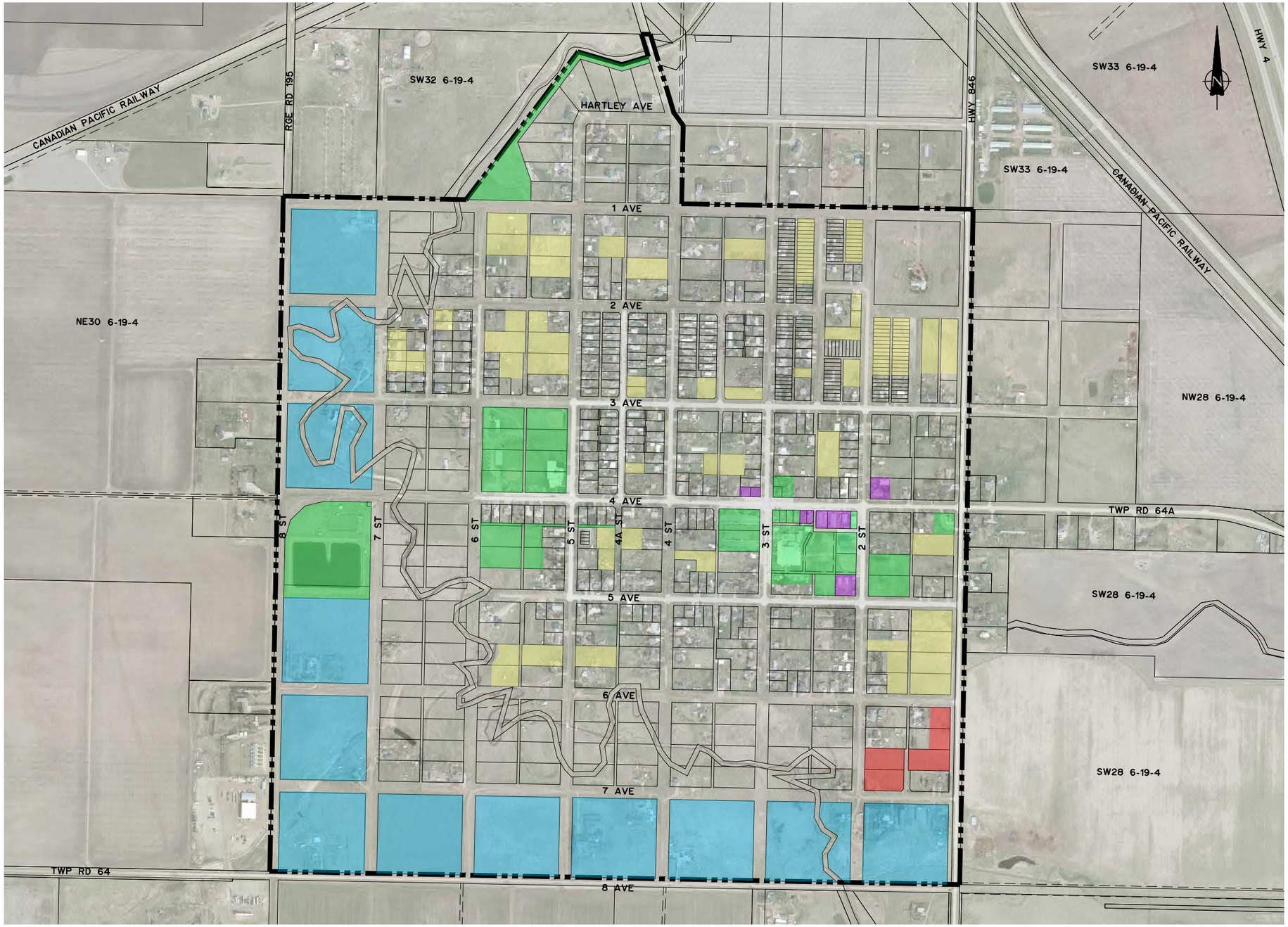
2.3 PROJECTED DEVELOPMENT

MPE reviewed potential growth areas with the Village in conjunction with available area structure plans. Figure 2.1 outlines the developable areas for residential growth while identifying areas that are designated for other land uses. The Village has a current population density of 14 people per hectare (P/ha) which was calculated based on the 2020 population shown in Table 2.1 and the residential land use area currently developed.

Based on a population density of 14 P/ha, an estimated 68 ha of undeveloped area would be required to service the 25-year growth. The additional area will likely be comprised of undeveloped areas within the Village boundary and areas obtained through annexation from County of Warner (County).

Annexed area is required for the future growth as existing undeveloped land within the Village boundary is limited by the Kipp Coulee flood boundary, historical designations, and/or is not feasible to service. The estimated annexation area discussed with the Village is shown on Figure 2.2 along with the land use areas identified in the *"Intermunicipal Development Plan" (IMDP)* between the County and Village. MPE reviewed the ability of the Village's infrastructure to service potential development in the County.

Due to the large lot sizes throughout the Village, the population density could increase over the projected timeframe as landowners subdivide their lots. Encouraging smaller lot sizes and increasing the population density may also be an approach taken by the Village to maximize the use of existing infrastructure, should the capacity of the existing systems allow for it.



LEGEND

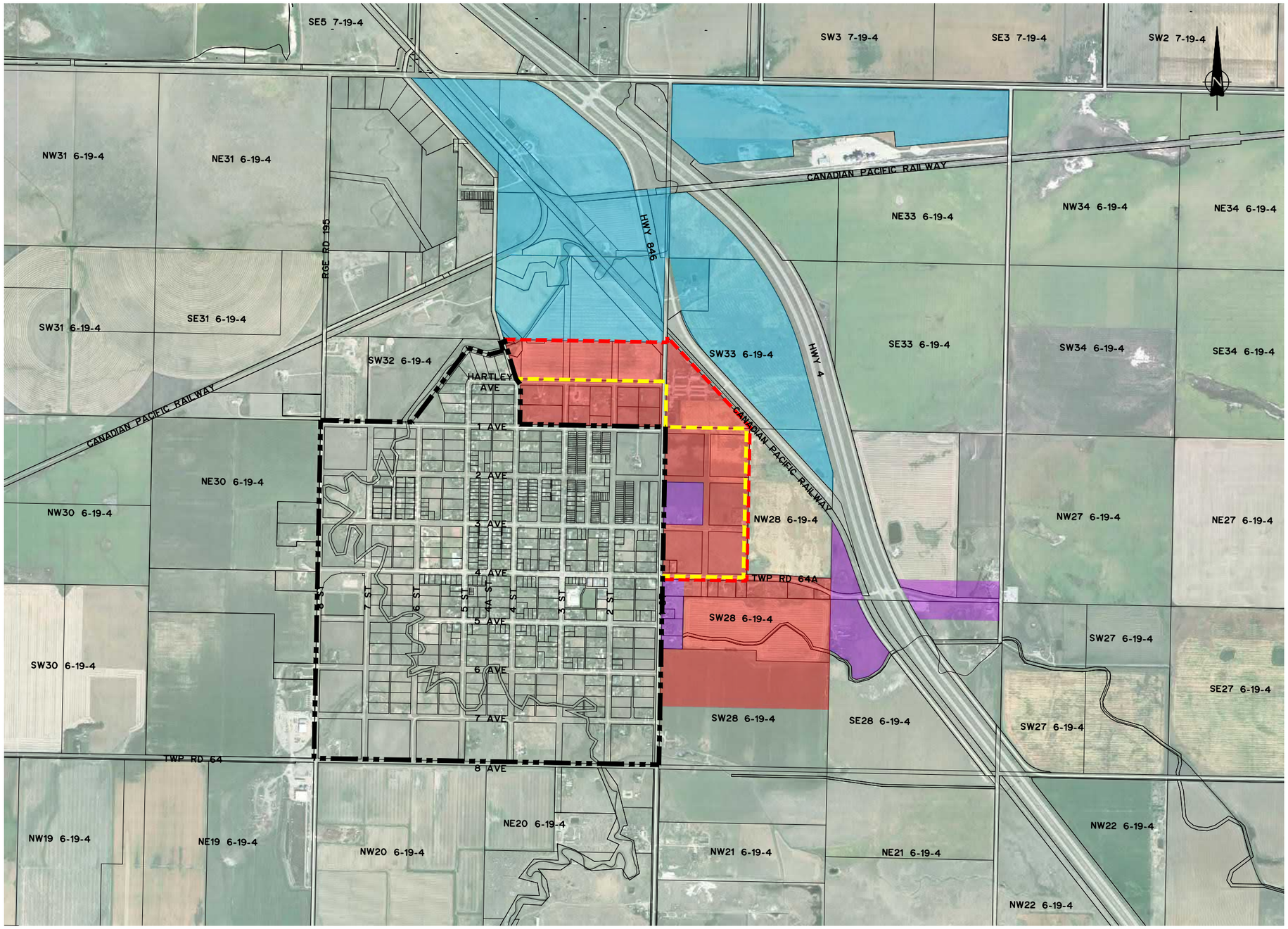
- VILLAGE BOUNDARY
- UNDEVELOPED RESIDENTIAL
- UNDEVELOPED RESIDENTIAL LARGE LOT
- COMMERCIAL LAND USE
- PUBLIC LAND USE
- AGRICULTURAL LAND USE

MPE Engineering Ltd.

VILLAGE OF STIRLING

INFRASTRUCTURE MASTER PLAN
PROJECTED DEVELOPMENT BY LAND USE AREA

SCALE:	DATE:	JOB:	FIGURE:
1:10 000	SEPTEMBER 2020	1407-001-00	2.1



MPE Engineering Ltd.

VILLAGE OF STIRLING

INFRASTRUCTURE MASTER PLAN
COUNTY LAND USE AREAS

SCALE: 1:20 000	DATE: SEPTEMBER 2020	JOB: 1407-001-00	FIGURE: 2.2

3 POTABLE WATER SYSTEM ANALYSIS

MPE completed an analysis of the Village's potable water system including regional supply pipeline, potable water reservoir, potable water supply pipeline, existing potable water distribution system, and bulk fill station.

3.1 ASSUMPTIONS

The following assumptions were used in analyzing the Village's potable water system:

- Pipe sizes and materials are based on information provided by the Village,
- Hydraulic model of the distribution system has been generated based on information available from the Village,
- A minimum residual pressure of 345 kPa (50 psi) at maximum daily demand (MDD) and 310 kPa (45 psi) during peak hour demand (PHD) will be used as a guideline for assessing the hydraulic capacity of the system and utilized as the requirement for minimum level of service,
- Water demands for future commercial and industrial development are determined based on criteria outlined in the "*City of Lethbridge Design Standards 2016 Edition*"
    - Average day demand (ADD) of 20 m^3/ha/day for Commercial/Institutional areas,
    - ADD of 30 m^3/ha/day for Industrial areas,
- Water demands for future residential growth will be based on historical water consumption rates,
- The Village's potable water reservoir supplies a rural system that services an estimated 40 acreage lots and the estimated additional population serviced by the potable water reservoir to be 120 people.

3.2 CURRENT AND PROJECTED WATER DEMANDS

Historical water usage for the Village from 2016 to 2019 was reviewed. From the data it was determined that the average day demand is approximately 530 litres per capita per day (lpcd). The Maximum Day to Average Day demand ratio was calculated to be 2.79. Table 3.1 presents the data for the historical ADD, MDD and MDD/ADD ratio.

Table 3.2 presents the current and projected water demand for the Village within the 5, 10, and 25-year design horizons. For the purposes of this study, PHD was assumed to be equal to two times MDD.

The Village does operate a bulk fill station, which increases the total annual water usage recorded. A recorded volume was only available for the fall of 2019 and spring of 2020; the measured usage at the bulk fill station between September 2019 and August 2020 was approximately 12,000 m^3. This measured volume has little impact on the per capita rates and therefore the bulk fill station usage was not considered during the calculations of ADD, MDD, and PHD.

Table 3.1 – Village of Stirling Historical Water Demands

Month	Stirling Historical Water Usage				Average
	2016 (m^3)	2017 (m^3)	2018 (m^3)	2019 (m^3)	(m^3)
January	461	419	465	386	433
February	458	436	458	391	436
March	543	429	489	401	465
April	909	480	582	470	610
May	1,066	687	806	549	777
June	1,403	1,017	854	955	1,057
July	1,142	1,865	1,412	1,359	1,445
August	922	1,458	1,360	1,142	1,220
September	887	957	592	618	764
October	--	465	417	417	433
November	--	471	388	434	431
December	--	442	403	408	418
Total Year Usage	275,930	278,711	251,247	229,749	258,909
Population	1,330	1,359	1,389	1,420	--
ADD (m^3)	756	764	688	629	**709**
MDD (m^3)	1,745	2,152	1,888	1,835	**2,152**
ADD (lpcd)	620	562	496	443	**530**
MDD (lpcd)	1,661	1,583	1,359	1,292	**1,474**
MDD/ADD Ratio	2.68	2.82	2.74	2.91	**2.79**

Table 3.2 – Current and Projected Water Demands

Design Horizon	Population	Per Capita ADD (lpcd)	ADD (m^3/day)	Per Capita MDD (lpcd)	MDD (m^3/day)	PHD (m^3/day)
Current (2020)	1,446	530	766	1,478	2,137	4,274
5 Year (2025)	1,612		854		2,383	4,766
10 Year (2030)	1,798		953		2,657	5,314
25 Year (2045)	2,491		1,320		3,682	7,365

3.2.1 Fire Protection Requirements

The two main determinants of available fire protection are based on the effectiveness of the fire fighting force and on the adequacy of the water supply system. Only the adequacy of the water supply system is addressed in this report.

Based on the latest Fire Underwriters Survey (1999) (FUS) criteria, a water supply system is considered fully adequate if it can deliver the necessary fire flow at any point in the distribution system for the applicable time. It is further specified that the water supply system must be capable of delivering the necessary fire flow when water consumption is at the maximum daily rate of a normal year, i.e. maximum day demand plus fire flow. The typical flow rates noted in Table 3.3 were used as a basis to measure the ability of the distribution system to deliver water for fire protection throughout the Village.

Table 3.3 – Fire Flow and Duration Requirements

Facility Type	Fire Flow (L/min)	Fire Flow Duration (hr)
Residential	4,000	1.5
Commercial	8,000	2.0
Institutional	14,000	3.0

The commercial fire flows noted in Table 3.3 were based on the FUS recommendations for contiguous buildings. The commercial areas within the Village do not contain large buildings, and one of the primary contiguous buildings is the Village office, library, and bank.

The institutional fire flow indicated in Table 3.3 was calculated from the FUS based on an estimated building area of 6,250 m^2 and assumed non-combustible construction (unprotected metal structural components, masonry and/or metal walls) for the new school. It is understood that the school was constructed with a sprinkler system, this potentially lowers the fire flow requirements for institutional buildings in the Village. The fire flow requirement for the school needs to be confirmed with the engineer of record for the school.

3.3 POTABLE WATER SUPPLY ASSESSMENT

MPE completed an assessment of the Village's potable water supply infrastructure. The Village is suppled potable water from the Town of Raymond's (Raymond) Water Treatment Plant (WTP) via a regional supply pipeline. It is understood that the Village owns and operates the regional supply pipeline. MPE also assessed the water licenses currently held by the Village to determine the available raw water allocation.

3.3.1 Raw Water Allocation

The raw water license held by the Village (File No. 16060) states that the Village is licenced to divert up to 462,555 m^3/year (375 acre-feet per year) of raw water from the St. Mary River through the works of Raymond. Therefore, the existing raw water allocation held by the Village is sufficient for the projected demands outlined in Table 3.2 and beyond.

3.3.2 Regional Supply Pipeline

The regional supply pipeline from Raymond's WTP is 250 mm in diameter and operates by gravity. From record drawings, the supply pipeline is Series 125 polyvinyl chloride (PVC) and was installed in the early 1980s. An overview of the Village's potable water supply system can be seen on Figure 3.1.

3.3.2.1 CONDITION ASSESSMENT

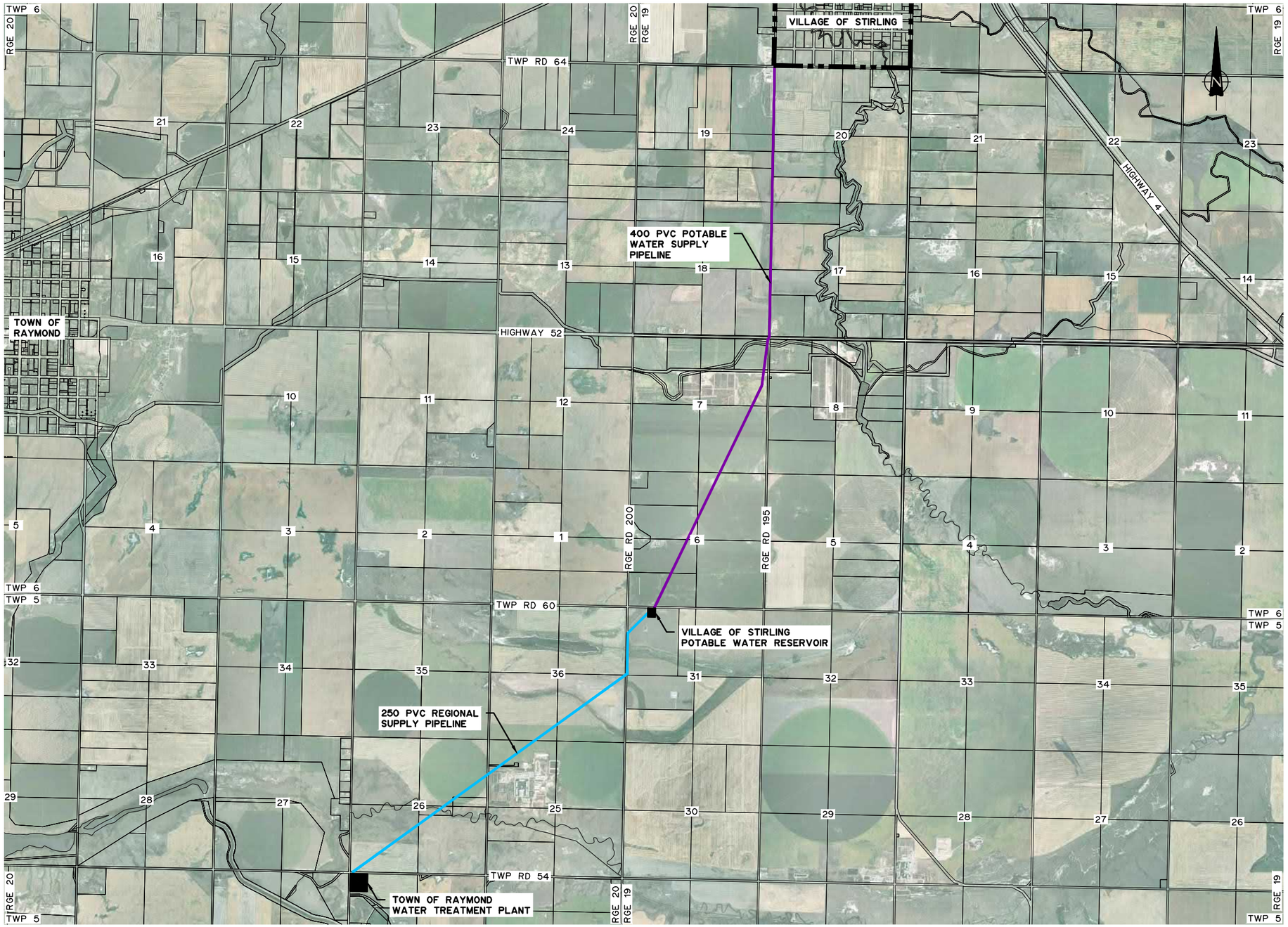
In the early 2000's, as part of the construction of the Raymond WTP, the regional supply pipeline was to undergo modifications to replace existing fittings. The modifications were to include the installation of three (3) new combination air release valves (CAVs), modifications to three (3) of the existing drains on the supply pipeline, and updated piping at the Village's existing building and reservoir to control water levels and flow. However, based on correspondence with the Village's operators, the CAVs and drains were not updated or replaced during the WTP upgrades. These fittings are now approaching 35 to 40 years old and should be replaced.

The PVC pipe materials along the regional supply pipeline are in relatively good condition, and when properly maintained, should have an expected life span of 100 years.

3.3.2.2 HYDRAULIC ANALYSIS

From available elevation data, there is 35 m of elevation difference between the Village's potable water reservoir and Raymond's WTP. The elevation difference is sufficient to provide flows up to 3,975 m^3/day to the Village's potable water reservoir. Therefore, the regional supply pipeline has sufficient capacity to meet the projected maximum day demands of the Village.

The capacity of Raymond's WTP was not assessed as part of this study. The Village should review the projected maximum day demands outlined in Table 3.2 with the WTP operators.



LEGEND

VILLAGE BOUNDARY

MPE Engineering Ltd.		VILLAGE OF STIRLING INFRASTRUCTURE MASTER PLAN POTABLE WATER SUPPLY OVERVIEW	
SCALE: 1:50 000	DATE: SEPTEMBER 2020	JOB: 1407-001-00	FIGURE: 3.1

3.3.3 Potable Water Reservoir

The Village has one active potable water reservoir located at their old WTP site (NW 31-5-19 W4M). The potable water reservoir has one clearwell with 2,700 m^3 of storage based on available record information.

3.3.3.1 CONDITION ASSESSMENT

The potable water reservoir is a partially buried concrete structure that was constructed in the early 1980's along with the regional supply pipeline and potable water supply pipeline for the Village. The Village completes video inspections of the potable water reservoir every 5 years on average; the latest inspection videos were provided as part of this review.

The video inspections provided to MPE were completed in 2014 and below is a summary of MPE's review:

- The reservoir had an average amount of settlement and debris along the floor of the reservoir. Cleaning should be scheduled in 1 to 2 years,
- Concrete cover on reinforcing steel is minimal along locations of the reservoir walls. This could lead to deterioration in the structural integrity of the walls,
- A large crack is noticeable in the ceiling of the reservoir. The crack needs further investigation to determine the severity of the damage and potential repairs required,
- Piping within the reservoir has significant scaling and corrosion and should be scheduled for cleaning the next time the reservoir is drained.

A structural assessment of the potable water reservoir is recommended to determine the extent of the cracking in the ceiling, deterioration of the reinforcing steel, and identify concerns not noticeable in the videos.



Figure 3.2 – Stirling Potable Water Reservoir – Video Inspection Photos

Adjacent to the potable water reservoir is the old WTP building that encompasses the reservoir fill control piping and communications with Raymond's WTP. The buildings age, and large size lead to significant operation and maintenance costs for the minimal amount of equipment within. A smaller, more energy efficient alternative would be appropriate for the reservoir fill control equipment.

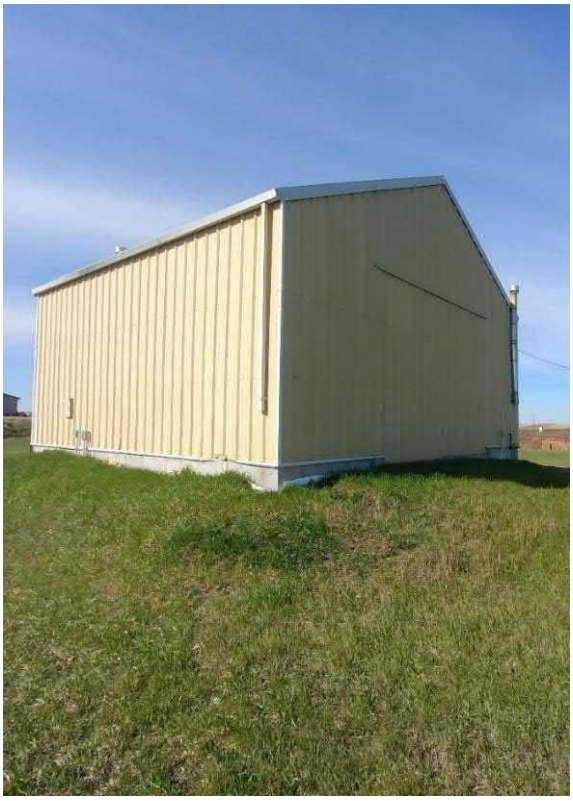




Figure 3.3 – Stirling Water Plant Facility and Piping

3.3.3.2 POTABLE WATER STORAGE ASSESSMENT

According to Alberta Environment and Park's (AEP) Standards and Guidelines for Municipal Waterworks, the potable water storage required for any community where a WTP can only provide the maximum daily design flow is determined by the following empirical relationship:

S = A + B + (the greater of C or D)

Where:
S = Total Storage Requirement (m^3)
A = Fire Storage (m^3)
B = Equalization Storage (m^3), equal to 25% of projected Max Day Demand
C = Emergency Storage (m^3), equal to 15% of projected Avg. Day Demand
D = Disinfection Contact Time (T_{10}) storage to meet CT Requirements

The level of fire protection is the responsibility of the municipality and the maximum calculated fire storage required for the Village was determined to be ***2,520 m³*** (14,000 L/min flow, 3 hr duration).

The projected maximum day and average day demands are outlined in Table 3.2 and were used to calculate the required equalization and emergency storage. Based on the projected demands, equalization storage is calculated to be ***920 m³*** and emergency storage is calculated to be ***200 m³***.

By applying these values to the AEP storage calculation, the recommended 25-year storage volume for the Village can be calculated.

S = A + B + (the greater of C or D)

S = 2,520 m^3 + 920 m^3 + 200 m^3

S = 3,640m^3

Utilizing the same formula, the current recommended storage volume for the Village is 3,170 m^3. These values are based on a maximum fire flow requirement of 14,000 L/min over 3 hours.

As the existing potable water reservoir does not have sufficient storage to meet the typical fire flow requirements outlined in Table 3.3, MPE calculated the maximum fire flow that there is sufficient storage for.

The existing storage for the Village can provide a maximum fire flow of 10,000 L/min over a 2.5-hour period plus the 25-year projected demands. The duration is based on FUS requirements for a flow between 10,000 L/min and 12,000 L/min. A flow of 10,000 L/min can provide protection to the following building sizes based on the FUS formula:

Table 3.4 – Typical Building Sizes for Current Fire Protection

Construction Type	Fire Flow (L/min)	Building Size (m^2)
Wood Frame	10,000	915
Ordinary		2,065
Non-Combustible		3,225
Fire-Resistive		5,735

Based on the values in Table 3.4, the Village has sufficient storage capacity to provide fire protection to its second largest building, the church located on the southeast corner of the intersection between 3rd Street and 4th Avenue. It was assumed the church has an estimated area of 2,000 m^2 and consists of ordinary construction (brick or other masonry walls, combustible floor, and interior).

Should the Village confirm that the newly constructed school requires 10,000 L/min or less for its sprinkler system, additional storage is not required for future development within the Village.

3.4 POTABLE WATER DISTRIBUTION SYSTEM ASSESSMENT

3.4.1 Potable Water Supply Pipeline

The potable water supply pipeline from the potable water reservoir to the Village boundary is 400 mm diameter PVC and was installed in the 1980s.

The air releases and valves located along the potable water supply pipeline have not been replaced and are approximately 40 years old. There are 3 isolation valves, 6 air release valves, and 1 surge relief valve located on the supply pipeline.

The PVC piping is in relatively good condition based on notes from the operators.

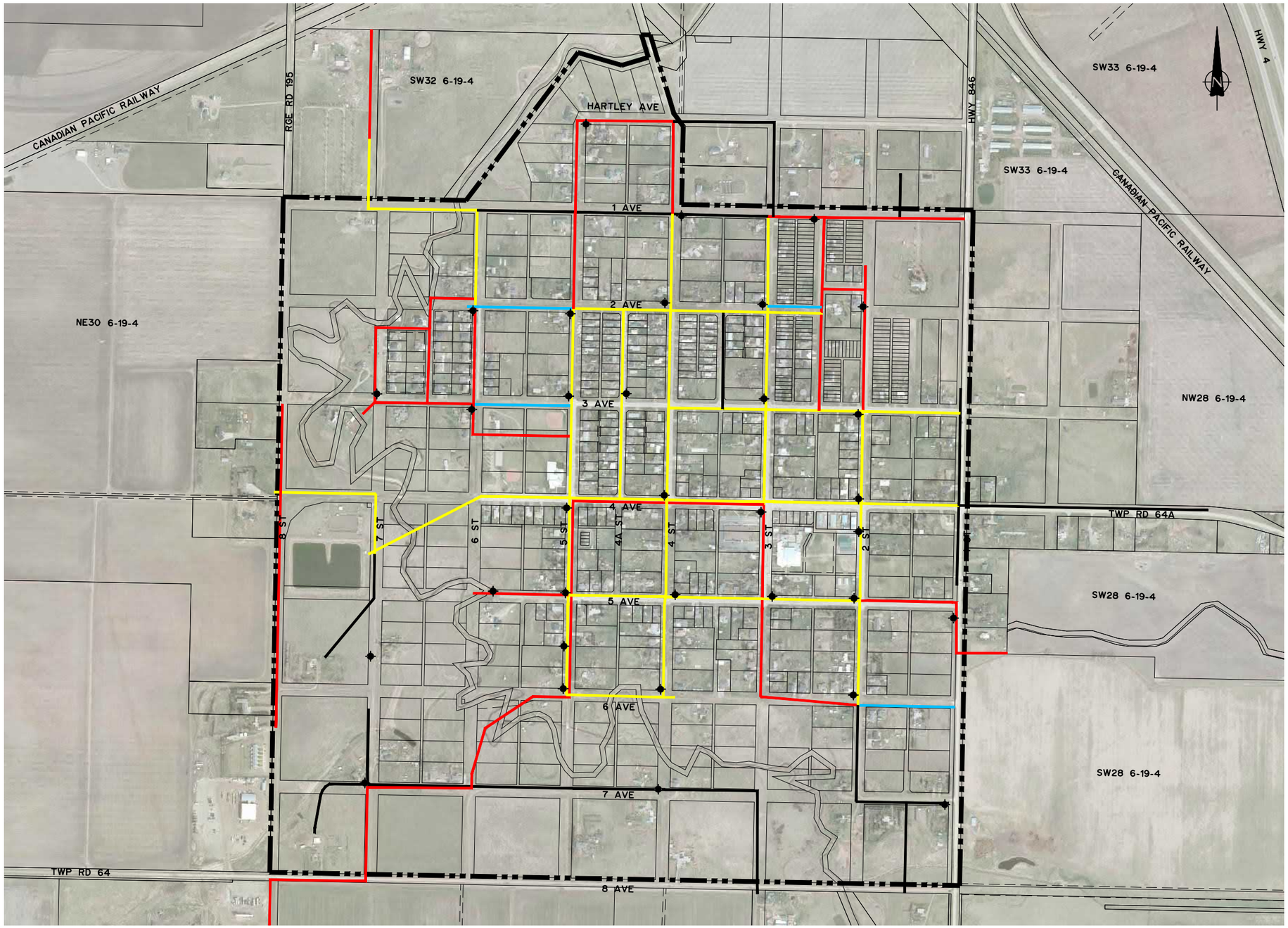
3.4.2 Existing Potable Water Distribution System

The Village's distribution system consists of pipes ranging from 50 mm to 150 mm. The primary pipe type in the Village's system is asbestos cement (AC). Figures 3.4 and 3.5 provide an overview of the existing pipe materials and sizes throughout the Village.

AC pipe typically has an average life span of 50 to 70 years; the life span of AC pipe can vary depending on the quality of water being transported. Based on a review of the information provided, it is recommended that the Village begin replacing the AC watermains. AC watermains should be upgraded to a minimum size of 150 mm, and 200mm where required for additional fire flows; the replacement should coincide with replacement of the vitrified clay tile (VCT) wastewater mains that are in poor condition if possible to be most economical.

As an alternative to pipe replacements, advancements in trenchless technologies now allow for cured-in place pipe (CIPP) lining to be utilized on watermains. This is an excellent alternative to pipe replacements where adjacent utilities are not in need of repair, the watermain is below a paved surface, and capacity upgrades are not required. Many of the Village's existing AC watermains are in areas that match this criterion.

PVC pipe is expected to have a life span more than 100 years if properly installed and maintained. There are no recommendations to replace portions of the PVC pipe unless there are maintenance or capacity concerns.



LEGEND

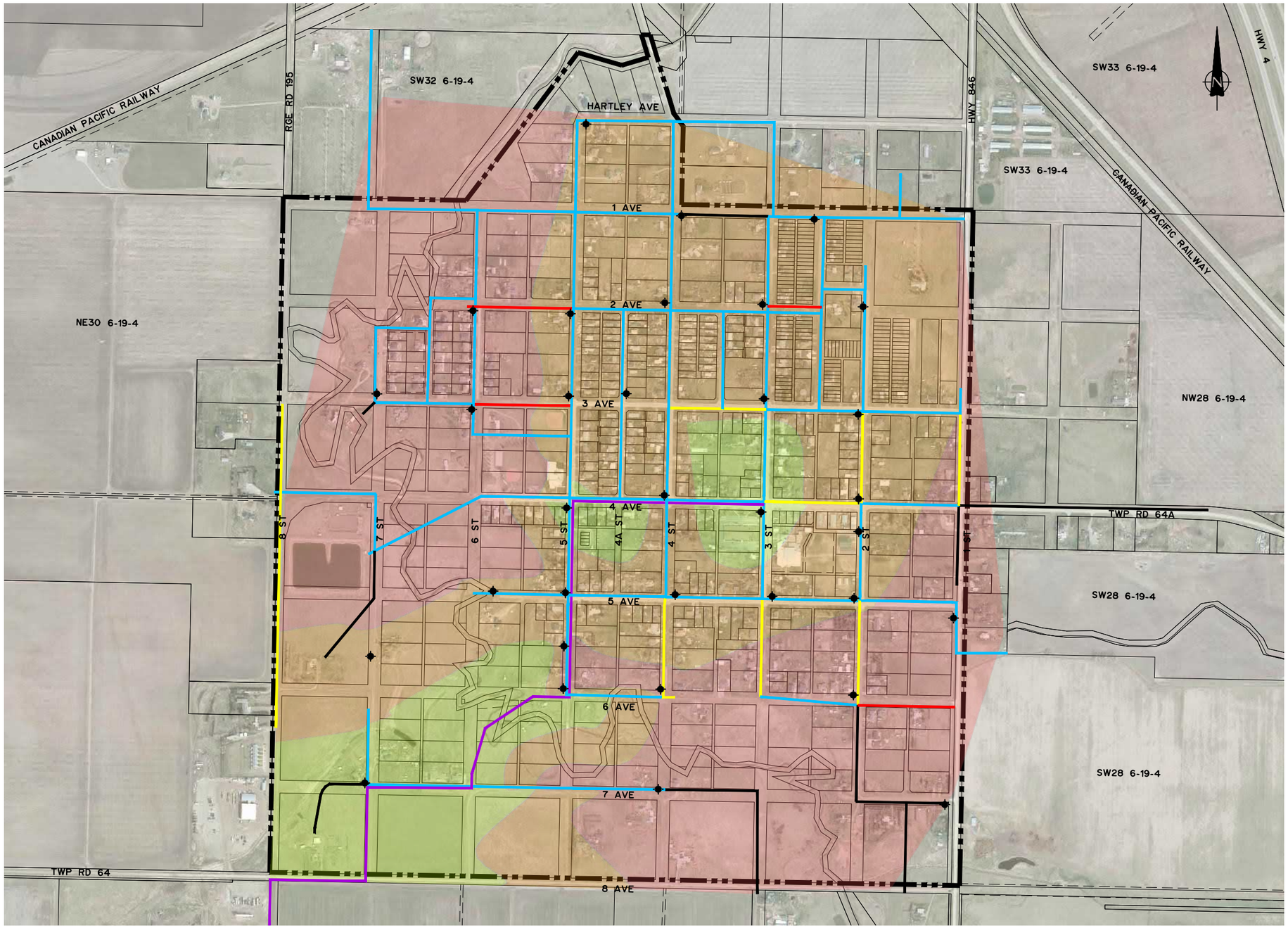
- VILLAGE BOUNDARY
- EXISTING POTABLE WATER MAIN - PVC
- EXISTING POTABLE WATER MAIN - ASBESTOS CEMENT
- EXISTING POTABLE WATER MAIN - HDPE
- EXISTING POTABLE WATER MAIN - UNKNOWN MATERIAL
- EXISTING FIRE HYDRANT

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VILLAGE OF STIRLING

INFRASTRUCTURE MASTER PLAN
EXISTING POTABLE WATER DISTRIBUTION SYSTEM
PIPE MATERIALS

SCALE: 1:10 000	DATE: SEPTEMBER 2020	JOB: 1407-001-00	FIGURE: 3.4



LEGEND

- VILLAGE BOUNDARY
- EXISTING POTABLE WATER MAIN - 50mm
- EXISTING POTABLE WATER MAIN - 100mm
- EXISTING POTABLE WATER MAIN - 150mm
- EXISTING POTABLE WATER MAIN - 400mm
- EXISTING POTABLE WATER MAIN - UNKNOWN SIZE
- EXISTING FIRE HYDRANT
- AVAILABLE FIRE FLOWS - LESS THAN 60L/S
- AVAILABLE FIRE FLOWS - 60 TO 90L/S
- AVAILABLE FIRE FLOWS - GREATER THAN 90L/S

MPE Engineering Ltd.

VILLAGE OF STIRLING

INFRASTRUCTURE MASTER PLAN
EXISTING POTABLE WATER DISTRIBUTION SYSTEM
PIPE SIZES

SCALE: 1:10 000	DATE: SEPTEMBER 2020	JOB: 1407-001-00	FIGURE: 3.5

3.4.3 Bulk Fill Station

The Village operates a bulk fill station located to the east of the Stirling Memorial Cemetery along 1st Avenue. The bulk fill station consists of a metal cladded building complete with mechanical piping and Flowpoint Environmental Systems controls (Flowpoint). The electronic payment and controls system from Flowpoint was installed in the fall of 2019.



Figure 3.6 – Bulk Fill Station Exterior

The Village operators did not express any concerns with the bulk fill station, and it appeared to be in good condition. No upgrades are recommended for the bulk fill station.

3.4.4 Hydraulic Analysis

A hydraulic analysis of the Village's water distribution system was completed using Bentley WaterCAD Connect Edition computer modelling software. The hydraulic model was created based on pipe size and pipe material information provided by the Village. The existing pipe materials and sizes provided by the Village are shown on Figures 3.4 and 3.5. MPE also reviewed historical flow testing completed by the Village and adjusted variables in the model to best represent the available data.

Scenarios were developed in the model for both current and future populations and for the various demands placed on the system (i.e. MDD, PHD, and MDD plus fire flow demand). The hydraulic analysis was used to determine if the existing facilities can provide the required level of service standards. If the level of service standards were not met, modifications to the model were made to determine upgrade alternatives based on the condition assessment.

3.4.4.1 2020 Demand Scenarios

MPE reviewed the ADD, MDD, PHD and fire flow scenarios for the 2020 values indicated in Table 3.5. The following table summarizes the results of these scenarios:

Table 3.5 – Hydraulic Analysis – 2020 Demand Scenarios

Demand Scenario	Total Flow (m^3/day)	Minimum System Pressure (kPa)	Maximum System Pressure (kPa)
ADD	766	378 (55 psi)	445 (65 psi)
MDD	2,137	365 (53 psi)	434 (63 psi)
PHD	4,274	316 (46 psi)	400 (58 psi)

Overall, the existing system can provide a suitable level of service based on current demands. The lowest calculated pressures are at the ends of smaller diameter watermains.

Estimates for the available fire flow were calculated during the 2020 MDD scenario and are outlined in Table 3.6.

Table 3.6 – Hydraulic Analysis – 2020 Available Fire Flow

Location	Calculated Available Fire Flow (L/min)
3rd Street and 4th Avenue	~ 6,300
3rd Street and 5th Avenue	~ 4,700
3rd Street and 2nd Avenue	~ 5,100
6th Street and 2nd Avenue	~ 2,600

MPE reviewed historical flow testing completed with previous reports undertaken by the Village and adjusted variables in the model to best represent the available data. The available flow testing data was completed in 2009, changes in water use and the increased age of the watermains may have impacted the available fire flow over the past 11 years.

Figure 3.5 provides a visual representation of the areas that have sufficient fire flow available for residential areas (4000 L/min). Recommended upgrades are included in Section 3.5 to improve the available fire flow in areas where the current recommended level of service is not met. Future maximum day demands were also incorporated into determining the recommended fire flow upgrades.

3.4.4.2 2030 Demand Scenarios

MPE reviewed the ADD, MDD, PHD and fire flow scenarios for the 2030 values indicated in Table 3.7. The following table summarizes the results of these scenarios:

Table 3.7 – Hydraulic Analysis – 2020 Demand Scenarios

Demand Scenario	Total Flow (m^3/day)	Minimum System Pressure (kPa)	Maximum System Pressure (kPa)
ADD	953	365 (53 psi)	445 (65 psi)
MDD	2,657	365 (51 psi)	434 (62 psi)
PHD	5,314	296 (43 psi)	380 (55 psi)

Overall, the existing system can continue to provide a suitable level of service for the projected demands in 2030. Although pressures during peak hour demand drop below the recommended values, they are within an acceptable range to be determined sufficient and upgrades are not required.

3.4.4.3 Distribution System Limitations

As seen in the previous section, the capacity of the existing distribution system can provide a suitable level of service for the 2030 projected demands. However, increased demands beyond the 2030 projections will result in the minimum level of service not being met. This is due to the limited capacity of the supply pipeline between the potable water reservoir and the Village. The following table outlines the ultimate MDD and PHD that the supply pipeline can continue to service the Village while meeting the minimum level of service.

Table 3.8 – Ultimate Supply Pipeline Capacity by Gravity

Demand Scenario	Pressure at Village Boundary (kPa)	Maximum Demand (m^3/day)
MDD	360 (50 psi)	3,283
PHD	310 (45 psi)	5,788

Based on the existing gravity distribution system, the existing potable water supply pipeline can provide an ultimate maximum day and peak hour demands of 3,283 m^3/day and 5,788 m^3, respectively. This is equivalent to a population of approximately 2,200 (20-year growth) based on current per capita demands.

3.4.4.4 HYDRAULIC ANALYSIS SUMMARY

Overall, the existing potable water supply pipeline to the Village boundary and the distribution system should be capable of meeting the minimum level of service requirements outlined in Section 3.1 until 2040 based on current and projected water demands and growth rates. However, historical data suggests that water usage throughout the Village is becoming more efficient and per capita demands are decreasing. If per capita demands continue to decrease, upgrades to the potable water supply pipeline may not be required in the next 25 years. The Village should continue to monitor their annual usage rates to determine when the upgrades will be required.

The existing distribution system can provide typical residential fire flows (4,000 L/min) throughout a large portion of the Village. However, upgrades are required to increase the available fire flows around the Village boundary. Fire flow upgrades are identified in Section 3.6 and were determine based on the ultimate maximum day demand capacity of the system.

3.5 POTABLE WATER SYSTEM UPGRADES

3.5.1 Regional and Potable Water Supply Pipelines

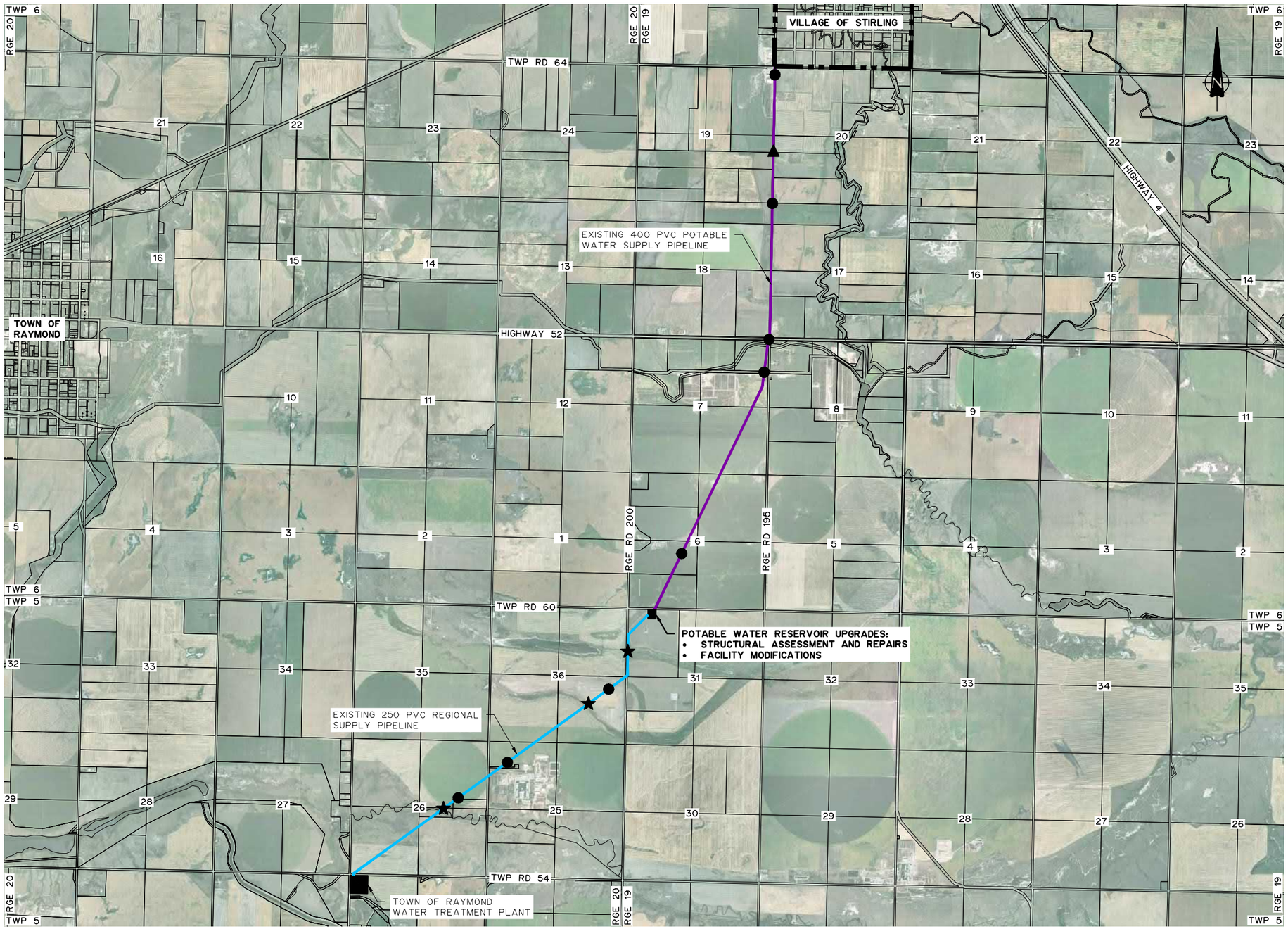
The Village's regional supply pipeline and potable water supply pipeline have sufficient capacity for the foreseeable future, however, the existing valves and fittings along both pipelines need to be replaced.

The estimated number of fittings to be replaced and/or modified are as follows:

- 3 drain chambers and associated equipment to be decommissioned.
- 9 air release valves and associated chambers,
- 4 isolation valves,
- 1 surge relief valve.

Replacing the aged fittings will provide the operators the ability to properly operate and maintain the regional supply pipeline. Upgrades related to the regional supply pipeline, potable water reservoir, and potable water supply pipeline are indicated shown on Figure 3.7.

The regional supply pipeline and potable water supply pipeline are critical pieces of infrastructure for the Village and the replacement of failed/aging valves and fittings should be a high priority. Critical failures would result in loss of water supply for the Village.



LEGEND

- VILLAGE BOUNDARY
- AIR RELEASE REPLACEMENT
- SURGE RELIEF VALVE REPLACEMENT
- DECOMMISSION DRAIN CHAMBER

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VILLAGE OF STIRLING

INFRASTRUCTURE MASTER PLAN
POTABLE WATER SYSTEM PROPOSED UPGRADES
POTABLE WATER SUPPLY

SCALE: 1:50 000	DATE: SEPTEMBER 2020	JOB: 1407-001-00	FIGURE: 3.7

3.5.2 Potable Water Reservoir

Per the video inspections provided by the Village, large cracking in the roof and a deterioration of the concrete along the reservoir walls was noted and a structural inspection of the reservoir is recommended immediately. The Village should also plan to complete all, if any, recommended upgrades to the potable water reservoir that arise from the structural assessment.

An optional upgrade that the Village may consider as well, is the replacement of the old WTP building with a smaller enclosure to reduce maintenance costs associated with the fill piping at the potable water reservoir. Figure 3.8, below, shows an example of a smaller enclosure that would be suitable for housing the equipment currently located in the large, unused building.



Figure 3.8 – Kiosk Type Enclosure for Potable Water Piping

Constructing a smaller enclosure to house the equipment required for filling the potable water reservoir would allow the Village to abandon the old WTP or utilize it for another function to reduce operational costs.

3.5.3 Potable Water Distribution System

3.5.3.1 Existing Pipe Replacements

It is recommended that the Village begin replacing and/or rehabilitating AC watermains throughout the distribution system. AC watermains should be upgraded to a minimum size of 150 mm, and 200mm where required for additional fire flows; the replacement projects are to coincide with replacement of the VCT wastewater mains that are in poor condition, if possible. Cost estimates for the recommended replacements have been provided in Section 3.6 and are shown on Figure 3.9.

3.5.3.2 WATERMAIN LINING PROJECTS

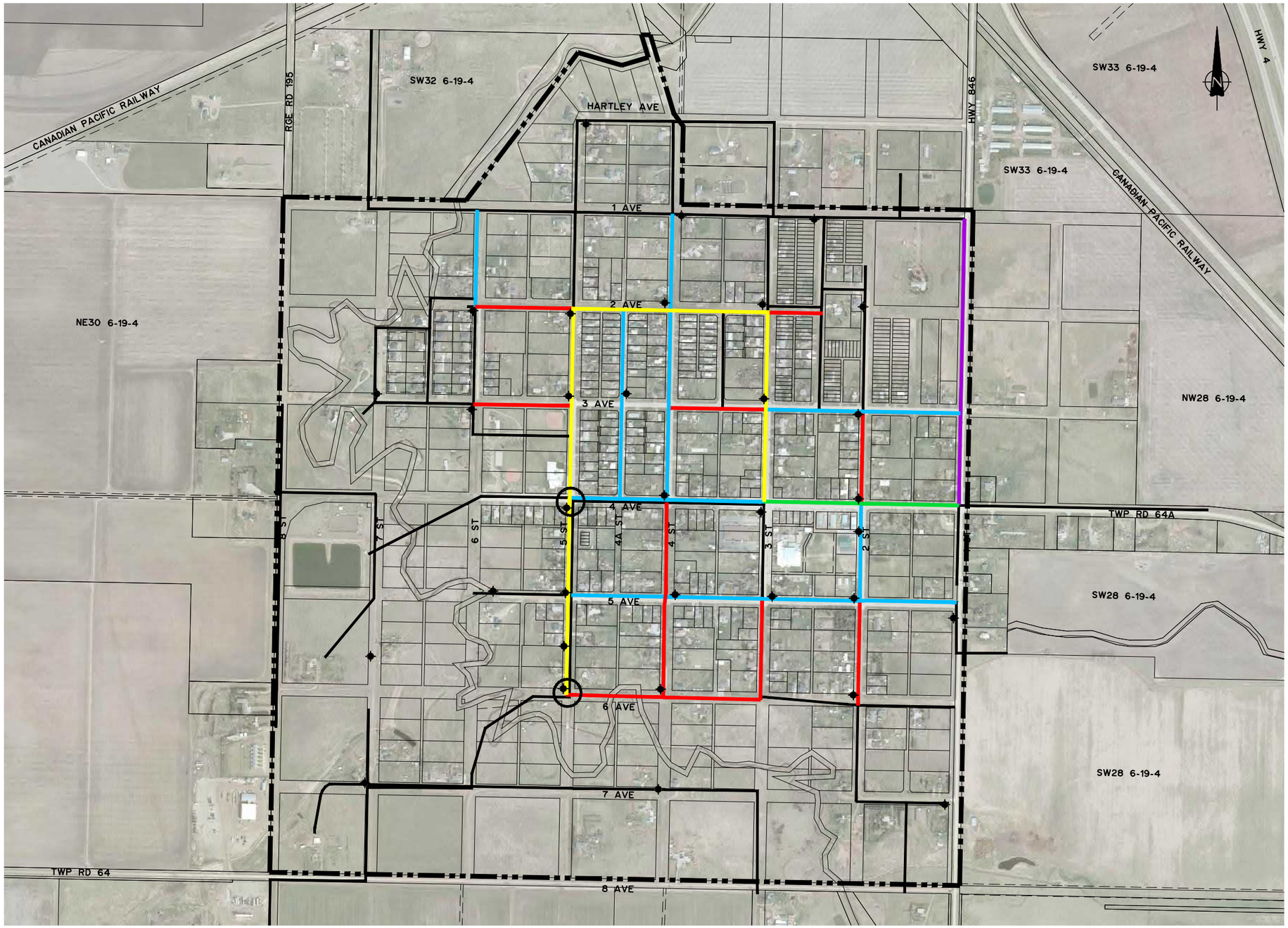
Many of the watermains throughout the central portion of the Village are in areas where it is not cost effective to complete full replacements and CIPP lining is recommended. A phased approach, as outlined in Section 3.6, could see that all existing AC watermains that do not need to be replaced are lined over the next 25 years. During the CIPP lining of AC watermains, all valves and hydrants will be replaced, and leaking services will be repaired. Locations recommended for CIPP lining can be seen on Figure 3.9.

3.5.3.3 FIRE CAPACITY UPGRADES

The existing distribution system can provide residential fire flows throughout most of the Village. As shown on Figures 3.5, perimeter areas of the Village cannot provide a recommended fire flow of 4,000 L/min (66.7 L/s). Recommended upgrades to improve the overall level of fire protection are shown on Figure 3.9. Watermain replacements for improving fire flow capacity throughout the Village will coincide with the recommendations to replace existing/aged AC watermains.

The recommended upgrades to the distribution system to improve the overall fire flow include additional connections to the potable water supply pipeline, and the following watermain installation and replacement projects:

- Replacement of AC watermains along 5th Street, 2nd Avenue, and 3rd Street with 200 mm diameter PVC watermains,
- Replacement of watermains on 2nd Avenue and 3rd Avenue, between 5th Street and 6th Street with 150 mm diameter PVC watermains,
- Replacement of watermains on 2nd Street and 3rd Street, between 5th Avenue and 6th Avenue with 150 mm diameter PVC watermains,
- Installation of a 150 mm diameter PVC watermain one 6th Avenue from 5th Street to 3rd Street.



LEGEND

- VILLAGE BOUNDARY
- EXISTING POTABLE WATER MAIN
- EXISTING FIRE HYDRANT
- 150mm WATER MAIN INSTALLATION
- 200mm WATER MAIN INSTALLATION
- 300mm WATER MAIN INSTALLATION
- WATER MAIN LINING PROJECT
- NORTHWEST SERVICING PROJECT
- ADDITIONAL SUPPLY LINE CONNECTION

MPE Engineering Ltd.

VILLAGE OF STIRLING

INFRASTRUCTURE MASTER PLAN
POTABLE WATER SYSTEM PROPOSED UPGRADES
DISTRIBUTION SYSTEM

SCALE: 1:10 000	DATE: SEPTEMBER 2020	JOB: 1407-001-00	FIGURE: 3.9

3.5.3.4 FUTURE SERVICING UPGRADES

As outlined in Section 2.3, the Village has the potential to accommodate significant population growth within the existing developed areas based on the current population density and lot sizes. The existing distribution system can provide the minimum level of service to the expected growth based on the upgrades required for additional fire capacity and replacement of AC watermains.

Areas for growth within potential annexation areas and the County, per the IMDP, are capable of being serviced by the Village's distribution system once upgrades for fire capacity are completed. However, the Village's existing system is not capable of providing sufficient fire protection to development in the County without further upgrades. These upgrades would include extending the potable water supply pipeline to 1st Street with a 300 mm diameter PVC watermain, and installing a 200 mm diameter PVC watermain down 1st Street to connect dead ends and create a looped distribution system down to 1st Avenue.

3.6 POTABLE WATER SYSTEM COST ESTIMATES

Order of magnitude cost estimates have been prepared for the upgrades recommended in Section 3.5. Detailed cost estimates can be found in Appendix A, and Table 3.9 provides a summary of the estimated costs.

Table 3.9– Potable Water System Capital Plan

Location	Project	Estimated Cost
Regional and Potable Water Supply Pipeline	Valve and Fitting Replacements	$320,000
Potable Water Reservoir	Structural Assessment	$7,500
	Structural Repair Allowance	$200,000
	Pump Station	$1,210,000
Distribution System	Additional Water Supply Connections	$120,000
3rd Street – 5th Ave to 6th Ave	150 mm Watermain Installation	$290,000
3rd Ave – 6th Street to 5th Street		$280,000
3rd Street – 3rd Ave to 2nd Ave	200 mm Watermain Installation	$440,000

Location	Project	Estimated Cost
6th Ave – 5th Street to 3rd Street	200 mm Watermain Installation	$570,000
1st Street – 4th Ave to 1st Ave		$1,150,000
3rd Street – 4th Ave to 3rd Ave		$440,000
5th Street – 4th Ave to 2nd Ave		$740,000
2nd Ave – 5th Street to 3rd Street		$640,000
2nd Ave – 6th Street to 5th Street	150 mm Watermain Installation	$280,000
4th Street – 6th Ave to 5th Ave		$320,000
2nd Street – 5th Ave to 6th Ave		$300,000
4th Street – 4th Ave to 5th Ave		$310,000
2nd Ave – 3rd Street to 2A Street		$760,000
2nd Street – 3rd Ave to 4th Ave		
3rd Ave – 3rd Street to 4th Street		
5th Street – 4th Ave to 6th Ave	200 mm Watermain Installation	$620,000
4th Ave – 3rd Street to 1st Street	300 mm Watermain Installation	$850,000
Watermain Lining Program: Phase 1 – 5th Ave and 2nd Street		$1,500,000
Watermain Lining Program: Phase 2 – 4th Avenue & 4th Street		$1,500,000
Watermain Lining Program: Phase 3 – Various Locations		$1,500,000

4 WASTEWATER SYSTEM ANALYSIS

The Village's wastewater infrastructure consists of a typical gravity collection system and utilizes one lift station to convey wastewater to the treatment system. Conventional wastewater lagoons are utilized to treat and store the collected wastewater.

4.1 ASSUMPTIONS

The following assumptions were used in analyzing the Village's wastewater system:

- Pipe sizes and materials are based on information provided by the Village,
- Hydraulic model of the Village's system has been generated based on available information from the Village and survey data collected by MPE,
- Modelled wastewater generation rates for future residential, commercial, and industrial development are determined utilizing criteria outlined in the City of Lethbridge 2016 Design Standards,
    - Population density of 30 persons/ha for Residential areas, with a Dry Weather Flow (DWF) rate of 400 litres per capita per day (lpcd),
    - DWF rate of 20 m^3/ha/day for Commercial/Institutional areas,
    - DWF rate of 30 m^3/ha/day for Industrial areas,
    - Wet weather inflow and infiltration rates of 500 lpcd for all new residential areas and 7.5 m^3/ha/d for Commercial/Institutional/Industrial areas.

4.2 CURRENT WASTEWATER FLOWS

Historical wastewater records for the Village from 2016 to 2019 were reviewed. From the data, Average Day Flow (ADF), Dry Weather Flow (DWF), Peak Wet Weather Flow (PWWF), and Inflow/Infiltration (I/I) values were determined.

Wastewater flows during the dry weather periods, typically the fall and winter months (October to February), were used to determine the average DWF. From the data it was determined that the average DWF is 199 lpcd. The ADF was determined to be 216 lpcd. Based on the wet weather periods, typically the spring and summer months, the PWWF was calculated to be approximately 619 lpcd. The difference between PWWF and DWF provides an indication of I/I into the wastewater system. Table 4.1 presents the data for the historical ADF, DWF, PWWF, and I/I.

Table 4.1 – Historical Lift Station Flows

Month	Average Daily Flows				Average
	2016 (m^3)	2017 (m^3)	2018 (m^3)	2019 (m^3)	(m^3)
January	277	242	191	216	231
February	254	234	146	205	210
March	276	253	287	215	258
April	472	263	384	219	335
May	461	286	302	233	321
June	418	304	317	249	322
July	437	261	262	245	301
August	419	243	228	233	281
September	363	246	285	220	278
October	240	270	217	235	240
November	232	276	214	224	236
December	236	259	217	231	236
Total Year Usage	124,057	95,352	91,444	82,953	98,914
Population	1,215	1,242	1,269	1,297	--
ADF (m^3)	340	261	251	227	**300**
DWF (m^3)	284	256	197	222	**270**
PWWF (m^3)	752	416	667	545	**752**
ADF (lpcd)	280	210	197	175	**216**
DWF (lpcd)	234	207	186	170	**199**
PWWF (lpcd)	619	335	526	420	**619**
I/I (lpcd)	385	128	339	250	**420**

4.2.1 Inflow/Infiltration

Discussions with the Village indicate that the wastewater collection system is susceptible to significant I/I due to household sumps and foundation drains having direct connections. Based on the historical wastewater records reviewed between 2016 and 2019, the theoretical I/I rate was calculated to be 420 lpcd. However, it can be assumed that the actual I/I rate is much higher due to the following:

- During significant rainfall events, the Village's lift station is incapable of matching the PWWF,
- Due to limited pumping capacity, the wet well surcharges and the Village utilizes portable pumps to divert wastewater to a nearby low area,
- Once lift station capacity is available (reduced wastewater flows), the Village pumps the previously diverted wastewater back into the wet well.

The above sequence of events would cause flow monitoring to record a reduced I/I rate as wastewater flow is diverted out of the wet well, then back in later. Flow monitoring throughout the Village would need to be completed over a long period of time to accurately evaluate I/I rates. I/I rates are discussed in following sections during the assessment of available capacity in the wastewater system.

Although actual I/I rates are not known, it is recommended that the Village take the following actions to reduce the I/I potential:

- Complete stormwater improvements and road projects throughout the Village to allow for adequate drainage from private residences,
- Prohibit all new developments from having direct connections from sumps and foundation drains to the wastewater system,
- Work towards the removal and disconnection of all existing sump and foundation drain connections to the wastewater system.

It is also expected that improvements completed throughout the wastewater collection system will reduce the I/I potential throughout the Village.

4.2.2 Water Use and Wastewater Generation

Upon reviewing the current and projected wastewater flows, the historical values for both water use and wastewater generation were compared to provide additional insight on both systems.

As outlined in Table 4.2, the Village's average wastewater generation rate is equal to 40% of the average water use for the past 4 years (2016 to 2019). For perspective, current design standards and many municipalities often target a ratio of 0.8 to 0.9; meaning that wastewater generation rates are equal to 80% to 90% of water use.

Table 4.2 – Comparison of Wastewater Generation Rates to Water Usage Rates

Year	Water Average Day Demand (lpcd)	Wastewater Average Daily Flow (lpcd)	Ratio
2016	620	280	0.45
2017	562	210	0.37
2018	496	197	0.40
2019	443	175	0.40

The average ratio outlined in Table 4.2 is equal to 0.41; however, considering an average usage at the bulk fill station of 15,000 to 25,000 m^3 annually, the ratio may be closer to 0.45.

The Village's ratio of 45% could be indicative of the following, within both the water and wastewater systems:

- **Water:**
  - Significant water use is for recreational and lawn maintenance purposes,
    - This is reasonable to expect given the large lot sizes throughout the Village,
  - Leaks throughout the water distribution system,
    - A potential cause due to the amount of existing AC watermains throughout the Village, however, operators did not indicate a concern with numerous leaks.
- **Wastewater:**
  - Inaccurate wastewater flow monitoring,
    - A potential cause of the discrepancy as the type of flow monitoring equipment utilized at the lift station is susceptible to errors if not properly installed or calibrated,
    - Using the theoretical design capacity of the pumps, the ratio of measured flow to calculated theoretical flow based on the pump operating hours was equal to 89% for 2016 and 2017, and 70% for 2018 and 2019.

The items listed above are potential causes for the significant variation between water use and wastewater generation, but additional investigation is required to verify the direct cause.

4.3 PROJECTED WASTEWATER FLOWS

Table 4.3 presents the current and projected wastewater flows for the Village within the proposed design horizons. All values are calculated using the average values outlined in Table 4.1.

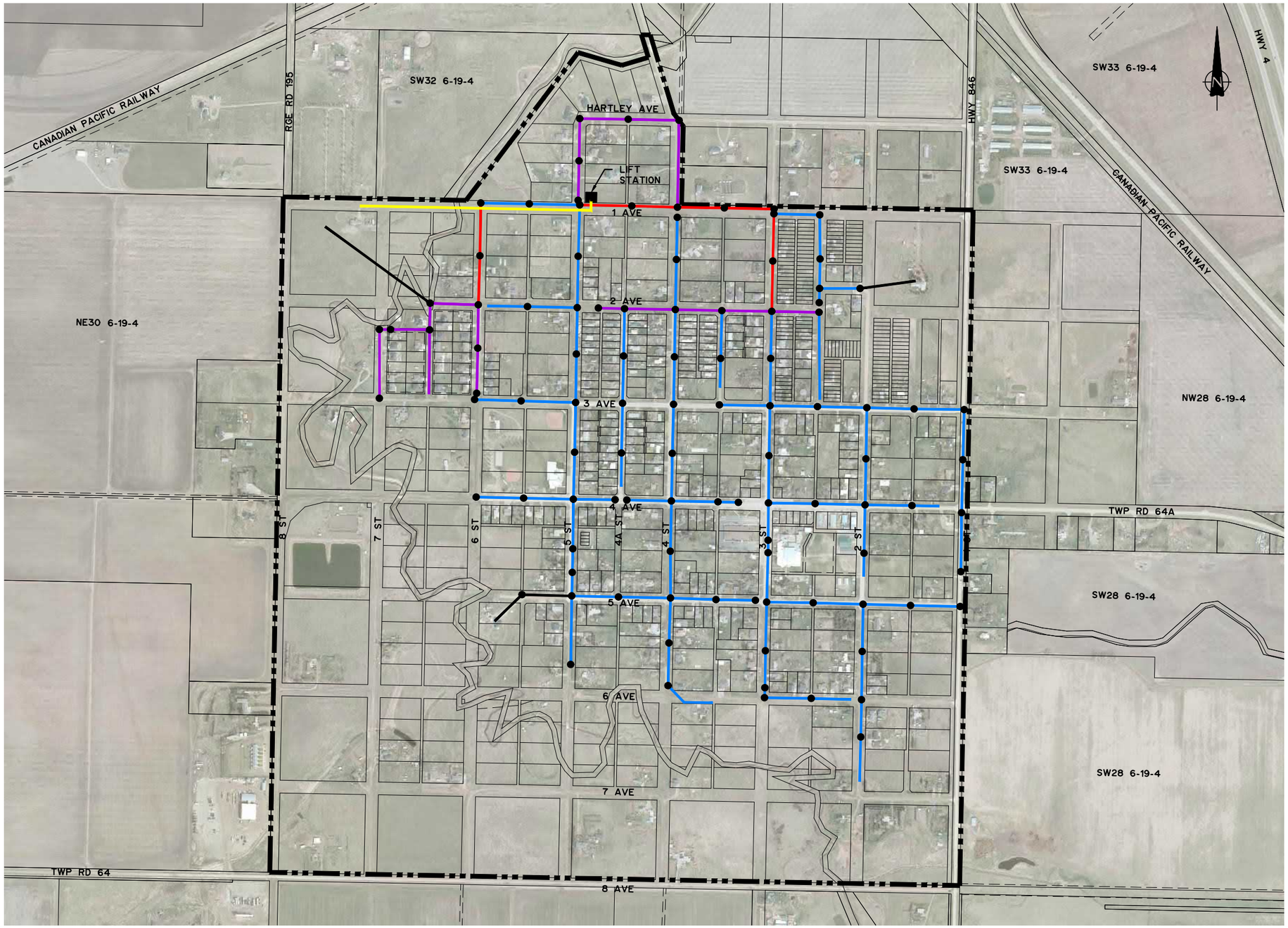
Table 4.3 – Current and Projected Peak Wastewater Flows

Design Horizon	Population	Dry Weather - Residential				Inflow / Infiltration	Total Peak Wet Weather Flow (m^3/day)
		Per Capita Flow (Lpcd)	Average Day (m^3/day)	Harmon Peaking Factor	Peak Flow (m^3/day)	Inflow Allowance (m^3/day)	
Current (2020)	1,326	199	264	3.72	982	2,122	3,104
5 Year (2025)	1,478		294	3.68	1,085	2,365	3,450
10 Year (2030)	1,648		328	3.65	1,198	2,637	3,835
25 Year (2045)	2,248		448	3.55	1,588	3,597	5,185

As discussed in previous sections, the measured I/I rate indicated in Table 4.1 is likely inaccurate. Therefore, an I/I rate of 1600 lpcd has been used in the calculation of projected wastewater flows. This value was selected based on historical evidence that the existing lift station pumps have insufficient capacity to meet the current PWWF.

4.4 WASTEWATER COLLECTION SYSTEM ASSESSMENT

The wastewater collection system consists of pipes ranging in size from 200 mm to 250 mm diameter. Most wastewater mains in the Village are vitrified clay tile (VCT) pipe. The mains in the newer areas of the Village are PVC pipe. The existing wastewater collection system pipe materials and sizes are shown on Figure 4.1.



LEGEND

- VILLAGE BOUNDARY
- EXISTING WASTEWATER MAIN - 200mm VCT
- EXISTING WASTEWATER MAIN - 200mm PVC
- EXISTING WASTEWATER MAIN - 250mm PVC
- EXISTING WASTEWATER MAIN - UNKNOWN SIZE
- EXISTING WASTEWATER FORCE MAIN
- EXISTING WASTEWATER MANHOLE

MPE Engineering Ltd.

VILLAGE OF STIRLING

INFRASTRUCTURE MASTER PLAN
EXISTING WASTEWATER COLLECTION SYSTEM
PIPE MATERIALS AND SIZES

SCALE: 1:10 000	DATE: SEPTEMBER 2020	JOB: 1407-001-00	FIGURE: 4.1

4.4.1 Wastewater Collection System Condition Assessment

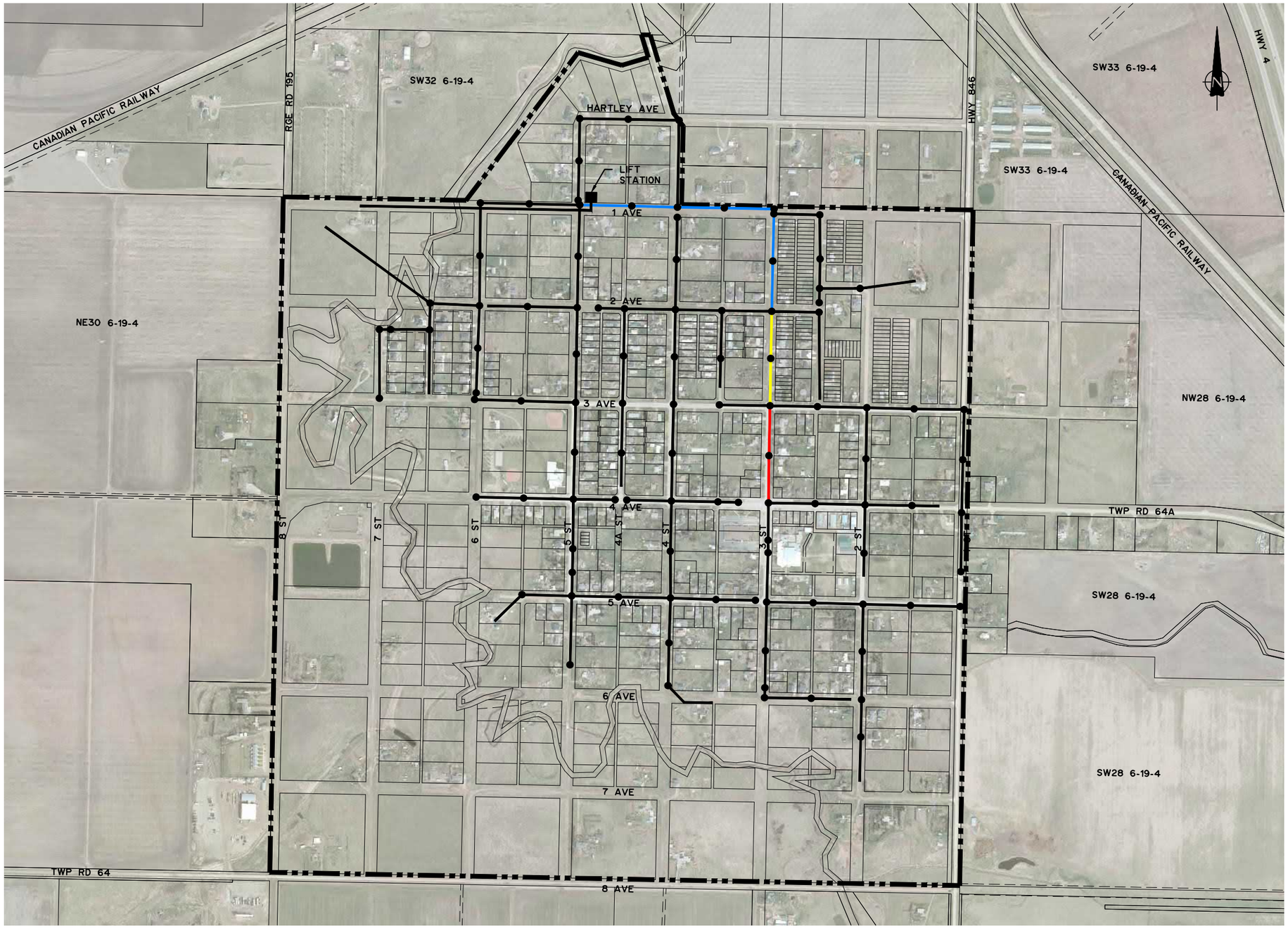
The Village completed video inspections on 6 blocks of wastewater mains. The areas that were inspected included 3rd Street from 5th Avenue to 1st Avenue, and 1st Avenue from 3rd Street to the lift station wet well. The following summarizes the results of the video inspections:

- 3rd Street – 5th Avenue to 4th Avenue (Poor Condition):
    - The Village undertook a project to replace this length of wastewater main in 2020,
- 3rd Street – 4th Avenue to 3rd Avenue (Poor Condition):
    - Structural defects, sags, and encrustations resulted in an incomplete video inspection,
- 3rd Street – 3rd Avenue to 2nd Avenue (Fair Condition):
    - VCT pipe with observed joint defects at select locations,
    - Cracking and intruding services were also observed,
- Remaining Inspected Wastewater Mains (Good Condition):
    - The remaining wastewater mains inspected along 3rd Street and 1st Avenue were PVC and considered in good condition. No structural defects or significant sags were noted.

As the Village is completing the replacement of VCT pipe along 3rd Street between 5th Avenue and 4th Avenue, it is recommended that the replacement of VCT pipe between 4th Avenue and 2nd Avenue is also completed. The wastewater mains along 3rd Street are some of the most critical throughout the Village, as they service the main commercial area and high school.

The Village should also complete video inspections of all wastewater mains in the future to determine the condition of the remaining wastewater mains. Video inspections completed in the future should follow the National Association of Sewer Service Companies (NASSCO) Pipeline Assessment Certification Program (PACP) standards which result in a more consistent method of pipeline condition evaluation. The PACP uses a numerical grading system to define the severity of defects identified by codes in the inspection videos and reports. Condition grades are given for both structural and operation and maintenance defects ranging from 1 to 5, with 1 being a minor defect, and 5 being a severe defect. The video inspections were reviewed in conjunction with the condition grades given in the reports to determine an equivalent “good”, “fair”, or “poor” rating comparable to the ratings given in past video inspection reports.

In general, mains with a rating of poor indicate that the main segment has failed or will likely fail within the next 5 years. Mains with a rating of fair have moderate to severe defects or will likely fail within the next 5 to 20 years. Mains with a rating of good have minor defects or will not likely fail for at least 20 years or in the foreseeable future. Figure 4.2 show the results of the condition assessments. Copies of the CCTV inspection reports can be found in Appendix B.



LEGEND

- VILLAGE BOUNDARY
- EXISTING WASTEWATER MAIN - GOOD CONDITION
- EXISTING WASTEWATER MAIN - FAIR CONDITION
- EXISTING WASTEWATER MAIN - POOR CONDITION
- EXISTING WASTEWATER MAIN - NOT INSPECTED
- EXISTING WASTEWATER MANHOLE

MPE Engineering Ltd.

VILLAGE OF STIRLING

INFRASTRUCTURE MASTER PLAN
EXISTING WASTEWATER COLLECTION SYSTEM
CONDITION ASSESSMENT

SCALE: 1:10 000	DATE: SEPTEMBER 2020	JOB: 1407-001-00	FIGURE: 4.2

4.4.2 Wastewater Collection System Hydraulic Analysis

A hydraulic analysis of the wastewater collection system was undertaken using PCSWMM computer modelling software. The model of the wastewater collection system was generated using information provided by the Village and surveys carried out by MPE. At locations where wastewater manholes could not be accessed to measure the inverts of incoming and outgoing pipes, inverts were calculated by interpolating the inverts of the two nearest measured inverts and/or a typical pipe slope of 0.4%.

The purpose of the analysis was to recreate the flow conditions in the system for both dry weather flow and wet weather flow. Several scenarios were modelled to analyse the current system as well as proposed infrastructure for servicing new development within the Village boundary. Wastewater flows for residential, industrial, commercial, and institutional development areas shown in Figure 2.1 and 2.2, were also added to the model to analyze the impacts of future growth.

From the hydraulic analysis of the system, no surcharging was monitored under current PWWF conditions. Any surcharging that is encountered under current conditions would be a result of the lift station wet well surcharging or defects within the existing mains causing blockages. This correlates to information provided by Village operators, who have indicated there have been no past concerns with surcharging in the collection system.

Additional wastewater generation from developments within the 10-year and 25-year growth boundaries were also modelled. Upgrades were determined based on the additional capacity required to accommodate the projected growth as surcharging was noted at the following location:

- Increased development in the core and eastern parts of the Village and County will lead to eventual surcharging in the wastewater mains near the intersection of 3rd Street and 1st Avenue,
    - Significant growth, nearing the projected 25-year population, could see surcharging reach the wastewater mains at 3rd Street and 2nd Avenue,

The computer model indicates that the wastewater mains in the west portion of the Village, along 5th Street and 6th Street, have sufficient capacity for the projected growth expected throughout these areas.

The recommended upgrades are discussed in Section 4.7. Incorporating the projected growth into the wastewater model indicated the following:

4.4.3 Wastewater Manholes

Wastewater manholes were not inspected as part of the scope of this project. It is recommended that all manholes be inspected and reviewed to assess the condition of the manholes and to schedule repairs and replacements as required.

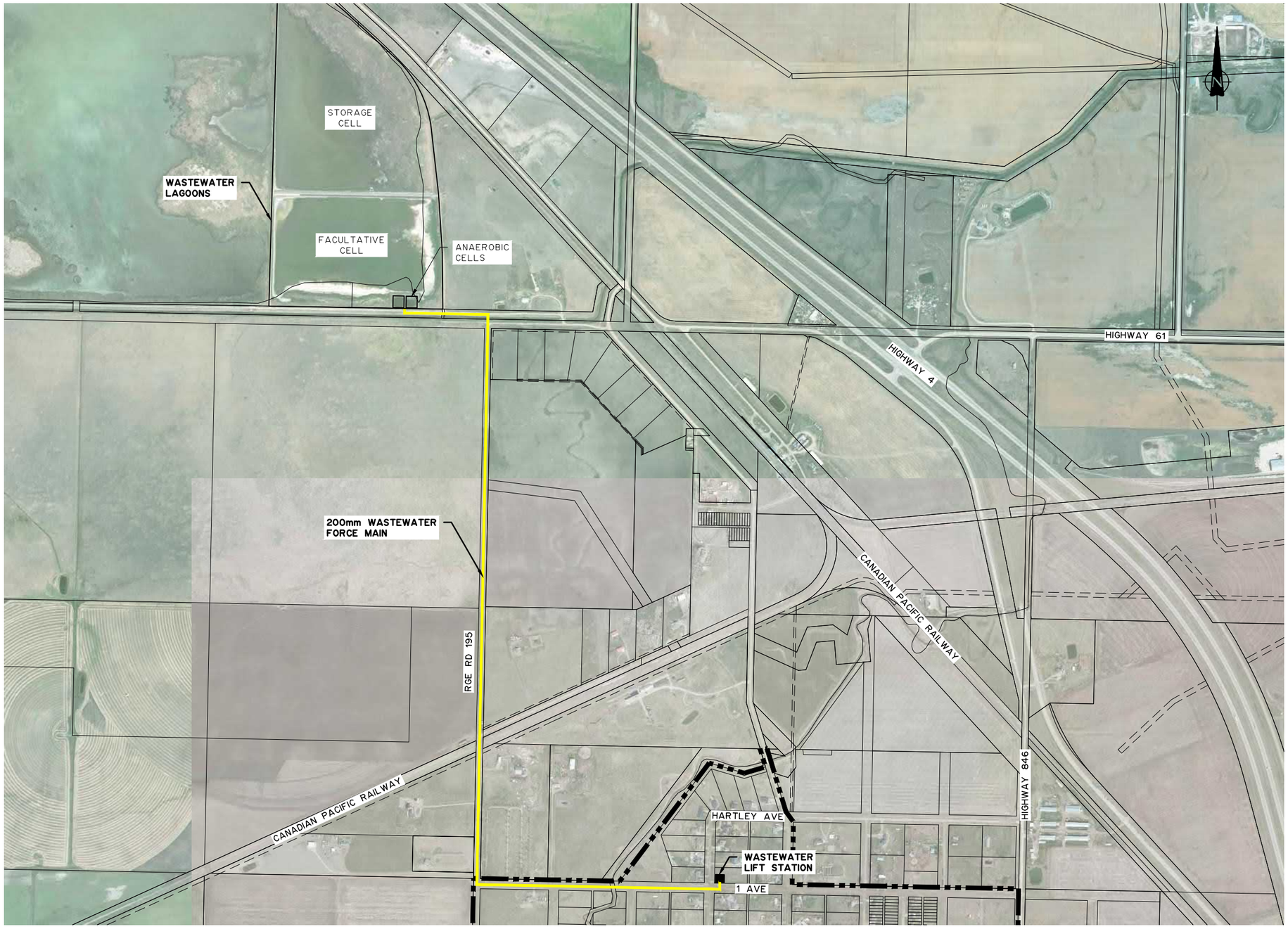
4.5 WASTEWATER LIFT STATION AND FORCEMAIN

The Village's wastewater lift station is located at the northwest corner of the Village near the intersection of 1st Avenue and 5th Street. The wastewater is pumped to the Village's wastewater lagoons located approximately 2.8 km northwest of the Village. Figure 4.4, on the following page, provides an overview of the lift station, forcemain and wastewater lagoons.



Figure 4.3 – Village Wastewater Lift Station

The lift station was constructed in 2006 and consists of a pump building and exterior concrete wet well. The pump building contains the pumps, control system and back-up power generator; the building is constructed of wood framing supported by a shallow concrete foundation. The roof structure consists of wood trusses with asphalt shingles on the exterior and gypsum board on the interior ceiling. The main floor is a combination of fibreglass reinforced plastic (FRP) grating and a concrete slab on grade where the generator sits. A concrete dry well sits below grade and contains the pumps. The concrete flooring and walls inside the building have been epoxy coated and appear in good condition. Some cracks on the exterior concrete apron around the building were observed. The stairs, handrails, grating, and cladding appear to be in good condition.



LEGEND

VILLAGE BOUNDARY

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VILLAGE OF STIRLING

INFRASTRUCTURE MASTER PLAN
WASTEWATER LIFT STATION, FORCE MAIN ALIGNMENT AND WASTEWATER LAGOONS

SCALE: 1:12 500	DATE: SEPTEMBER 2020	JOB: 1407-001-00	FIGURE: 4.4

The lift station is fitted with two (2) Gorman-Rupp Model T4A3S-B pumps, each equipped with a 25 HP, 230/460 VAC, 3 phase, 60 Hz electric motor. Each pump is rated for 22.7 L/s (360 USGPM) at a total dynamic head (TDH) of 18.3 m (60 ft). The pumps were installed in 2006 and are used regularly. The pumps are controlled by a Gorman-Rupp EPS 2000 Duplex Pump Controller which utilizes a level indicating transmitter. Each pump has a 100 mm suction line and a 100 mm discharge which includes a check valve. Each pump connects to a common 100 mm discharge header which includes a three-way plug valve. The pump discharge header is connected to a 200 mm forcemain which discharges to the wastewater lagoons. Back-up power consists of an Elliot MagneTek Power Systems 100 kW natural gas-powered generator.



Figure 4.5 – Village Wastewater Lift Station – Pumping Configuration

Overall, the lift station is in good operational condition with the operators having minimal concerns. The Village's operators have scheduled some repair work for 2020 including the following:

- Installation and modifications to level monitoring equipment and piping in the wet well,
- Replacement of wet well grating and platforms (previously corroded and unsafe) within the wet well.

Due to the age of the lift station and potential issues with capacity, it is recommended that the check valves, plug valve, and pressure assemblies are replaced along with a general servicing of the pumps which may include replacing the impellers. During site inspections, it was noted that one of the check valves appeared to not be functioning correctly and the pressure gauge assemblies on the suction lines were not working as well. The remaining upgrades would ensure that operation and maintenance items are not contributing to the decrease in flow rates that has been observed prior to undertaking a larger project.

The largest, and most significant concern the operators have, is the inability of the lift station to handle PWWFs during rainfall events. As discussed in previous sections, during PWWF, wastewater is often diverted to a nearby low area and pumped back into the wet well as flows subside. This is a significant operational concern and potential environmental hazard that must be addressed. Upgrades to the pumps or twinning the forcemain need to be considered.

The condition of the existing forcemain is generally unknown and detailed record information was unavailable; however, the Village did indicate that the forcemain is 200 mm in diameter. The recorded pump flows have decreased by 17% over the past 4 years which could be indicative of a blocked or failing forcemain or be a result of failing/uncalibrated flow monitoring equipment. There is no redundant system in place to be able to perform maintenance on the forcemain without shutting down the lift station and requiring temporary pumping and hauling of the wastewater.

Due to the suspected inaccuracies of the flow monitoring equipment, it is difficult to assess the pumping and forcemain capacities of the system and it is recommended that the Village replace the existing strap-on flow meters, with a single flow meter on the discharge line prior to undertaking further upgrades. Accurate flow measurement will ensure appropriate upgrades are completed to accommodate current and projected wastewater flows.

The Village may also want to consider improvements to the wet well and dry well ventilation systems. Based on conversations with the operators, when the wet well surcharges above the ventilation lines, wastewater enters the dry well through the lines. The rest of the heating and ventilation system appeared in good condition.



Figure 4.6 – Lift Station Wet Well

4.5.1 Lift Station and Forcemain Hydraulic Analysis

A hydraulic analysis of the lift station and forcemain was completed to determine the maximum capacity of the pumps and the ability of the forcemain to convey the flows to the wastewater lagoons.

As outlined previously, the lift station was constructed with 2 pumps, each with a designed duty point of 22.7 L/s. Running in parallel the pumps were intended to provide a design capacity of 45.4 L/s. In addition to the forcemain being 200 mm diameter pipe, it was assumed to be an estimated 2,750 m long and PVC pipe material based on information from the Village.

Based on the hydraulic analysis completed, the maximum theoretical pumping capacity of the lift station is approximately 34.7 L/sec (2,998 m^3/day) with both pumps operating at full speed (1750 RPM). The "firm" pumping capacity, or capacity with the largest pump out of service, is 31.8 L/sec. As the maximum theoretical pumping capacity does not equal the design capacity, it is evident that the current pumps are undersized given the conditions of the existing forcemain, or, that the forcemain is undersized for the current pumping arrangement and it's intended design.

Preferred velocity ranges for a wastewater forcemain are typically from 0.6 m/sec to 2.0 m/sec; the existing forcemain has a theoretical maximum velocity of 1.5 m/s. At velocities above 2.0 m/sec, pipe scouring can damage the walls of the pipe. Below 0.6 m/sec solid particles can separate from the wastewater and settle to the bottom of the pipe, building up over time causing reduced capacity and potential back-up. As a result of the theoretical maximum velocity being near the upper limit, increasing the design output of the current pumps is not preferred and a new larger diameter forcemain is recommended.

4.6 WASTEWATER TREATMENT SYSTEM

Minimal record information on the Village's existing wastewater lagoons was available. However, it is known that the lagoon system consists of 2 anaerobic cells, 1 facultative cell, and 1 storage cell. The Village currently utilizes evaporation as the means for discharging the lagoons. The following information on the various cells was obtained from the Village's previous infrastructure master plan (2010):

- Anaerobic Cells – total area of 900 m^2 each,
- Facultative Cell – total site area of 132,000 m^2,
- Storage Cell – total site area of 90,000 m^2.

A review of available aerial imagery reveals that the areas outlined in the previous infrastructure master plan are still applicable. Based on these areas, MPE completed a review of the estimated capacity of each cell based on the most recent standards and guidelines from Alberta Environment and Parks (AEP). This review is summarized in Table 4.4 below.

Table 4.4 – Estimated Wastewater Lagoon Capacity

Cell	Cell Number	Surface Area at Water Elevation (m^2)	Minimum Depth (m)	Maximum Depth (m)	Bank Slope	Estimated Capacity (m^3)
Anaerobic	1	900	3.0	4.5	3:1	1,450
	2					1,450
Facultative	N/A	132,000	--	1.5	3:1	193,000
Storage	N/A	90,000	--	3.0	3:1	250,000

To conservatively assess the capacity of the wastewater lagoons, MPE utilized the average daily operating hours of the lift station pumps and their theoretical design to determine average daily flow. The current average daily flow used for assessing the capacity of the lagoons was 337 m^3/day (or 260 lpcd) based on an average pump operating time of 4 hours per day and a theoretical design capacity of 85 m^3/hour. Table 4.5 provides a summary of the required lagoon cell capacities for the projected wastewater flows.

Table 4.5 – 2045 Required Wastewater Lagoon Capacity

Cell	No. Cells Required	2045 Population	Average Day Flow (lpcd)	Required Days of Storage	Required Storage Capacity (m^3)
Anaerobic	4	2,284	260	2	1,187
Facultative	1			60	35,630
Storage	1			365	217,000

Based on Table 4.5, the existing lagoon cells are sufficiently sized for the projected population and wastewater flow. However, some upgrades will be required in the future including the construction of 2 additional anaerobic cells once the population exceeds 1,923. Additional anerobic cells are required at this time because the average daily flow is expected to exceed 500 m^3/day and AEP's current standards and guidelines require 4 anaerobic cells when this criterion is met. Provisions for an annual release from the storage cell to Stirling Lake or utilizing effluent irrigation will also be required in the future as an evaporative discharge will no longer provide sufficient capacity in the storage cell.

Due to a lack of available record information, the Village should undertake a study to complete a full assessment of the wastewater lagoons and generate as-built drawings to assist with future projects and operations.

4.7 WASTEWATER SYSTEM UPGRADES

4.7.1 Collection System Upgrades

The proposed upgrades and recommendations for the wastewater collection system are divided into four categories:

- Operation and maintenance (O&M),
- Full replacements,
- Existing capacity upgrades,
- Future development upgrades.

Figure 4.7 provides a visual representation of the recommended upgrades to the wastewater collection system. Additional details of each improvement are provided in the following subsections as well as in Appendix B and the video inspection reports.

4.7.1.1 OPERATION AND MAINTENANCE

As shown in Figure 4.2 there are many wastewater mains in the Village where video inspections have not been completed. It is recommended that the balance of the mains in the Village are inspected and reviewed to assess the condition of the mains and schedule repairs and replacements as required.

4.7.1.2 FULL REPLACEMENTS

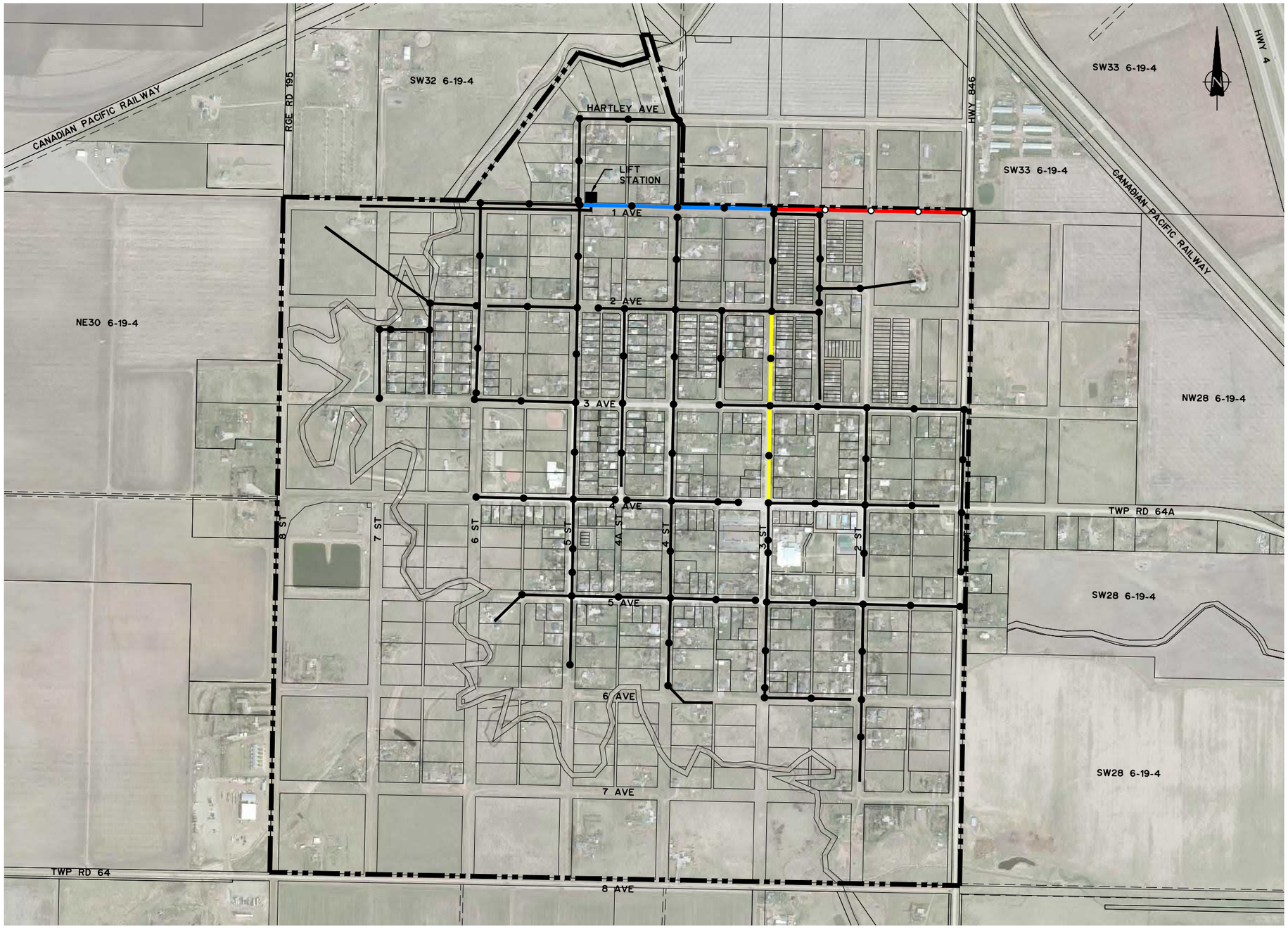
The review of the video inspections revealed wastewater mains rated in fair or poor condition and need full replacement. These sections have poor slope and/or structural damage in multiple locations. The wastewater mains rated in poor condition as shown in Figure 4.2 are recommended for full replacement. It is also recommended that the section of wastewater main rated "fair" also be replaced along 3rd Street between 3rd Avenue and 2nd Avenue.

Replacement of the wastewater main along 3rd Street between 5th Avenue and 4th Avenue was scheduled for replacement this year.

4.7.1.3 CIPP LINING

CIPP lining is a technology that utilizes the existing pipe as a host for a new structural pipe to be installed (a pipe within a pipe). The existing pipe is cleaned and prepped, a resin saturated felt tubing is then pulled into place, inflated, and cured. The advantage of CIPP lining is limited surface restoration and limited service disruption to the public. CIPP lining is generally recommended for VCT or concrete mains that have structural damage but a consistent grade. CIPP lining cannot fix sags or offset joints, nor fill in missing sections of mains. The CIPP lined pipe will mirror the existing pipe.

Based on the video inspections and assessments completed, no CIPP lining is currently recommended. Once video inspections are available for the remaining wastewater mains, it is recommended that the Village identify VCT wastewater mains in "fair" or "good" condition that are suitable for lining.



LEGEND

- VILLAGE BOUNDARY
- EXISTING WASTEWATER MAIN
- EXISTING WASTEWATER MANHOLE
- 450mm WASTEWATER MAIN UPSIZE
- 200mm WASTEWATER MAIN REPLACEMENT
- 250mm WASTEWATER MAIN INSTALLATION
- PROPOSED WASTEWATER MANHOLE

MPE Engineering Ltd.

VILLAGE OF STIRLING

INFRASTRUCTURE MASTER PLAN
WASTEWATER COLLECTION SYSTEM
PROPOSED UPGRADES

SCALE: 1:10 000	DATE: SEPTEMBER 2020	JOB: 1407-001-00	FIGURE: 4.7

4.7.1.4 EXISTING SYSTEM UPGRADES

From the hydraulic analysis of the system and discussions with the Village, no areas within the Village currently experience surcharging. Increased capacity in the wastewater collection system is not required. However, it is recommended that the Village undertake projects to reduce I/I:

- Complete lining of VCT wastewater mains once video inspections are available,
- Introduce a bylaw to prohibit foundation drain and sump connections to the wastewater system,
- Complete stormwater improvements to allow proper drainage from private residences.

4.7.1.5 FUTURE DEVELOPMENT UPGRADES

Most of the Village's future development is anticipated to be on the east side of the Village. As a result, wastewater mains along 1st Avenue and 3rd Street will begin to experience surcharging beyond the 10-year projected populations if I/I rates are not mitigated. Recommended projects to alleviate potential surcharging in the future include the following:

- Construction of a wastewater trunk main along 1st Avenue, from 3rd Street to 1st Street to service projected growth in the County and avoid inundating existing mains,
- Increase the pipe diameter along 1st Avenue from the lift station to 3rd Street to 450 mm.

4.7.2 Lift Station and Forcemain Upgrades

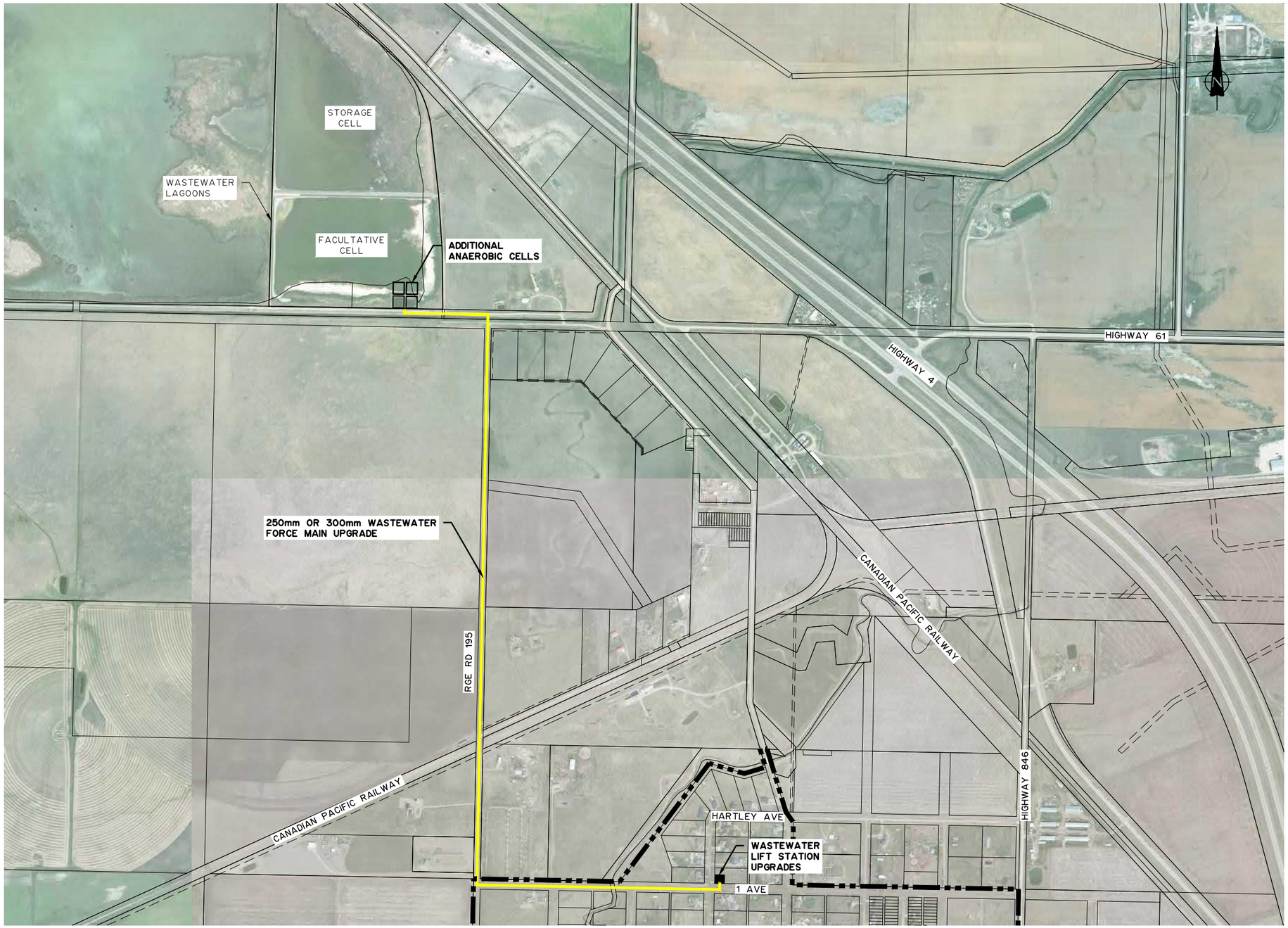
Based on the condition assessment and review of the Village's lift station and forcemain, MPE recommends several upgrades. Due to known operational concerns and the inability of the lift station to provide sufficient pumping capacity during PWWFs, the upgrades are considered a high priority. The upgrades include the following:

- Replacement of existing valves and pressure gauge assemblies on both pumps,
- Installation of a single flow meter on the discharge line connected to the forcemain,
- Complete a full pump servicing including impeller replacement, suction line cleaning, wear plate replacement, and v-belt replacement.

The above upgrades and maintenance will ensure that the lift station is brought back up to a condition where it should be capable of meeting its intended design flows with proper flow monitoring. After operating for a period with improved flow monitoring, the appropriate upgrades to the forcemain can be finalized. Based on the hydraulic analysis completed, a new 250 or 300 mm forcemain would be sufficiently sized to maximize the capacity of the current pumping arrangement.

4.7.3 Wastewater Treatment Upgrades

As outlined in Section 4.6, record information on the wastewater lagoon system was unavailable but a high-level review of the available capacity was completed. Based on the review, upgrades to the lagoons are not required until 2035, at which time 2 additional anaerobic cells will be required. Beyond 2035 it is also anticipated that wastewater flows will exceed the evaporative capacity of the lagoons and upgrades to the storage cell drain will be required.



LEGEND

VILLAGE BOUNDARY

Engineering Ltd.

VILLAGE OF STIRLING

INFRASTRUCTURE MASTER PLAN
WASTEWATER LIFT STATION, FORCE MAIN, AND WASTEWATER LAGOONS PROPOSED UPGRADES

SCALE: 1:12 500	DATE: SEPTEMBER 2020	JOB: 1407-001-00	FIGURE: 4.8

4.8 WASTEWATER SYSTEM COST ESTIMATES

Order of magnitude cost estimates were prepared for the upgrades recommended in Section 4.7. Detailed cost estimates can be found in Appendix B and the following tables provide a summary of the estimated costs.

Table 4.6 – Wastewater System Capital Plan

Location	Project	Estimated Cost
Wastewater Collection System	Video Inspections and Condition Assessment	$70,000
Lift Station	Operation and Maintenance Upgrades	$90,000
Forcemain	250/300 mm Forcemain Installation	$1,290,000
3rd Street – 2nd Ave to 3rd Ave	Wastewater Main Replacement	$590,000
3rd Street – 3rd Ave to 4th Ave	Wastewater Main Replacement	$590,000
1st Avenue – 3rd Street to 1st Street	250 mm Wastewater Main Installation	$1,550,000
Wastewater Lagoons	Anaerobic Cell Additions	$1,000,000
1st Avenue – Lift Station to 3rd Street	450 mm Wastewater Main Upsize	$1,620,000
Wastewater Lagoons	Storage Cell Drain Upgrades	$300,000

The recommended upgrades for the lift station and forcemain should be a high priority for the Village as they are two of the most critical pieces of infrastructure. Failure of the forcemain or lift station could have catastrophic consequences.

The replacement of existing wastewater mains in poor condition should also be a high priority for the Village as they could fail at any moment. The replacement of inspected wastewater mains should be followed by the inspection of the rest of the collection system to determine if and where other replacement projects are required.

5 STORMWATER MANAGEMENT SYSTEM ANALYSIS

This portion of the study focuses on drainage within the Village limits; the total study area is approximately 275 hectares and evaluates the existing stormwater infrastructure and overland flow paths.

5.1 STORMWATER BACKGROUND

The Village's stormwater infrastructure consists of a combination of surface drainage and localized underground piping. Generally, all areas within the Village boundary drain towards Kipp Coulee with the northeast portions of the Village draining overland through the County and then into the Kipp Coulee. The Village experiences minimal stormwater impacts from adjacent lands in the County due to the physical boundaries around the Village. Kipp Coulee along the south, west, and north borders of the Village, prevent stormwater runoff from adjacent lands from impacting developed areas, and Highway 846 (1st Street) provides a physical boundary on the east edge of the Village.

Throughout the duration of the study, the Village was subject to relatively large storm events which caused localized ponding throughout the Village. The rainfall was not comparable to a major event such as a 1:100-year event, but because it produced a large volume of runoff over 48 hours it provided valuable information for this assessment. Photos throughout the Village and the localized ponding are shown in Figures 5.1 to 5.3. The localized ponding throughout the Village was not a significant concern for Village staff as the existing infrastructure eventually allows for all ponding to drain away without having caused serious flooding in the past.



Figure 5.1 – Ponding at Soccer Fields at the Intersection of 2nd Street and 5th Avenue



Figure 5.2 – Localized Ponding Along 4th Avenue, West of 5th Street



Figure 5.3 – Localized Ponding Near Intersection of 5th Avenue and 5th Street

5.2 EXISTING STORMWATER SYSTEM

5.2.1 Major (Overland) Drainage

Most of the Village is reliant on the major drainage system, typically referred to as overland drainage, to remove stormwater runoff. The major drainage system typically relies on surface drainage along curb and gutters, swales, ditches, and culverts. As its name implies, the major drainage system is designed to carry runoff from larger, less frequent storms. Typically, major systems are designed for the 1:100-year storm event.

Survey data and contour maps were used to determine existing overland drainage patterns throughout the study area. The existing patterns and facilities are illustrated in Figure 5.4. The study area was divided into 16 sub-catchment areas.

5.2.1.1 SUB-CATCHMENT DEFINITIONS

5.2.1.1.1 Sub-catchment A

Sub-catchment A is a residential land use area that is relatively undeveloped to date. It is bounded by Highway 846 to the east, 8th Avenue to the south, and an elevation contour to the west. The sub-catchment drains directly into Kipp Coulee and has no underground infrastructure.

5.2.1.1.2 Sub-catchment B

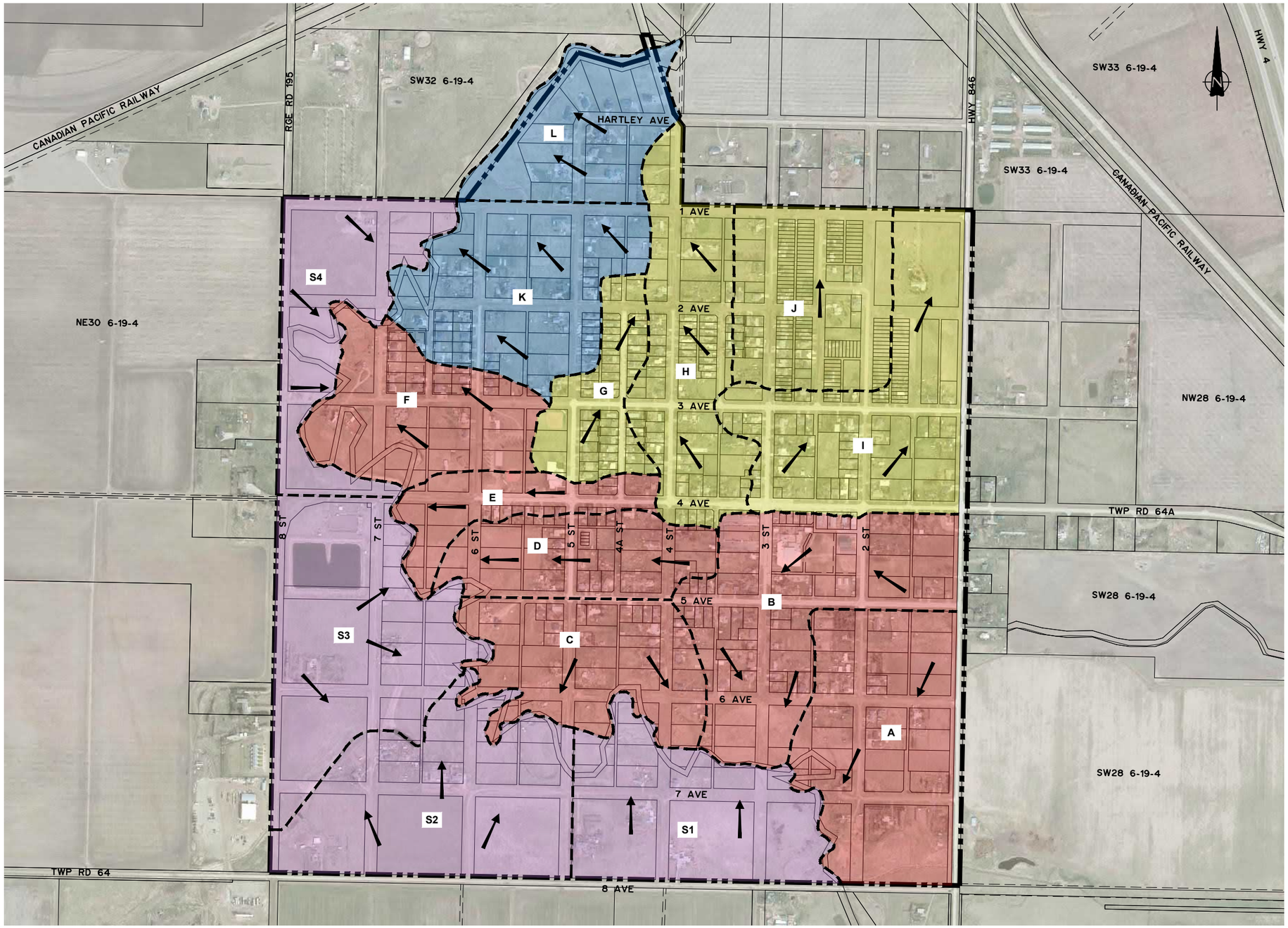
Sub-catchment B is a mixed land use area that is relatively undeveloped throughout its southern areas but contains residential and commercial development north of 5th Avenue. The sub-catchment is larger than its terrain would allow for due to the underground infrastructure installed within 3rd Street and throughout the school yard. Based on the data collected to date, the soccer fields are generally utilized as a surcharge pond during larger rainfall events until capacity in the underground infrastructure is available.

5.2.1.1.3 Sub-catchment C

Sub-catchment C is a residential land use area that is relatively undeveloped. It contains the area north of Kipp Coulee, west of 4th Street and south of 5th Avenue. The sub-catchment utilizes a small amount of underground infrastructure to assist drainage which outlets directly to Kipp Coulee.

5.2.1.1.4 Sub-catchment D

Sub-catchment D consists of the residential land use areas between 4th Avenue and 5th Avenue, to the west of 4th Street. A small area to the east of 4th Street drains into the catchment area via a ditch. The catchment utilizes a combination of overland drainage and underground piping to divert stormwater runoff to a naturally occurring low area near 6th Street prior to entering Kipp Coulee.



LEGEND

- VILLAGE BOUNDARY
- SUBCATCHMENT BOUNDARY
- DRAINAGE ARROW

SUBCATCHMENT NAME	AREA	OUTLET
A	22.21 Ha	KIPP COULEE
B	23.16 Ha	KIPP COULEE
C	16.01 Ha	KIPP COULEE
D	11.75 Ha	KIPP COULEE
E	7.57 Ha	KIPP COULEE
F	15.32 Ha	KIPP COULEE
G	8.18 Ha	4 STREET DITCH
H	17.82 Ha	4 STREET DITCH
I	22.86 Ha	COUNTY
J	16.35 Ha	COUNTY
K	20.02 Ha	KIPP COULEE
L	13.04 Ha	KIPP COULEE
S1	18.77 Ha	KIPP COULEE
S2	23.76 Ha	KIPP COULEE
S3	24.41 Ha	KIPP COULEE
S4	14.69 Ha	KIPP COULEE

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VILLAGE OF STIRLING

INFRASTRUCTURE MASTER PLAN
EXISTING OVERLAND DRAINAGE

SCALE: 1:10 000 | DATE: SEPTEMBER 2020 | JOB: 1407-001-00 | FIGURE: 5.4

5.2.1.1.5 Sub-catchment E

Sub-catchment E primarily consists of all drainage from 4th Avenue, west of 4th Street. Overland drainage along 4th Avenue and runoff from residential yards that front onto 4th Avenue, enter an underground system that eventually daylights into the ditch at the intersection of 4th Avenue and 6th Street.

5.2.1.1.6 Sub-catchment F

Sub-catchment F consists primarily of residential land use areas with some public/recreational area in the southeast corner of the catchment. The catchment utilizes a series of ditches, swales, and culverts to divert drainage to the northwest and eventually into Kipp Coulee at the west end of 3rd Avenue.

5.2.1.1.7 Sub-catchment G

Sub-catchment G consists primarily of residential land use areas with some public/recreational area in the southwest corner of the catchment. The catchment utilizes a series of ditches, swales, and culverts to divert drainage to the northeast and eventually into Sub-catchment K at the north end of 4A Street. The Village was currently undertaking a project to allow drainage north from the intersection of 2nd Avenue and 4A Street to reduce the amount of ponding within the intersection.

5.2.1.1.8 Sub-catchment H

Sub-catchment H consists of residential land use areas and utilizes underground piping to convey stormwater runoff from the intersection of 4th Avenue and 4th Street to an outlet point within the ditch along 4th Street to the north of 1st Avenue. The ditch along 4th Street also eventually outlets into Kipp Coulee north of the Village.

5.2.1.1.9 Sub-catchment I

Sub-catchment I consists of residential and commercial land use areas. The area utilizes a combination of overland drainage and underground piping to convey stormwater runoff to the northeast corner of the Village. Stormwater runoff from the catchment eventually enters the ditch along Highway 846 and then drains to the northwest towards Kipp Coulee.

5.2.1.1.10 Sub-catchment J

Sub-catchment J consists of residential land use areas and utilizes overland drainage to convey stormwater runoff north. A culvert across 1st Avenue at the intersection of 3rd Street allows drainage to continue north, eventually entering Kipp Coulee.

5.2.1.1.11 Sub-catchment K

Sub-catchment K consists of developed and undeveloped residential land use areas between 1st Avenue and 4th Avenue, west of 4A Street. Overland drainage to the northwest is utilized with all stormwater eventually entering Kipp Coulee.

5.2.1.1.12 Sub-catchment L

Sub-catchment L consists of a newer residential land use area to the north of 1st Avenue and west of 4th Street. Overland drainage to the northwest is utilized with a direct outlet to Kipp Coulee.

5.2.1.1.13 Sub-catchments S1 to S4

Sub-catchments S1 through S4 are located on the south and west sides of Kipp Coulee and generally consist of undeveloped, agricultural land use areas. These areas drain overland into Kipp Coulee and as development occurs, stormwater management infrastructure will need to be put in place.

5.2.1.2 Rural Stormwater Impacts

As previously indicated, stormwater runoff from nearby areas in the County is prevented from flowing through developed areas within the Village due to the surrounding physical boundaries (Kipp Coulee and Highway 846). However, areas within the County also utilize Kipp Coulee as a stormwater outlet which may reduce the available capacity for the Village's stormwater runoff. It is also known that the Raymond Irrigation District (RID) utilizes Kipp Coulee as a drain for their irrigation infrastructure in the area.

5.2.2 Minor (Underground) Drainage

The Village has five minor drainage systems as described below and illustrated in Figure 5.5. Minor systems are typically designed to convey stormwater runoff from a 1:5-year storm event.

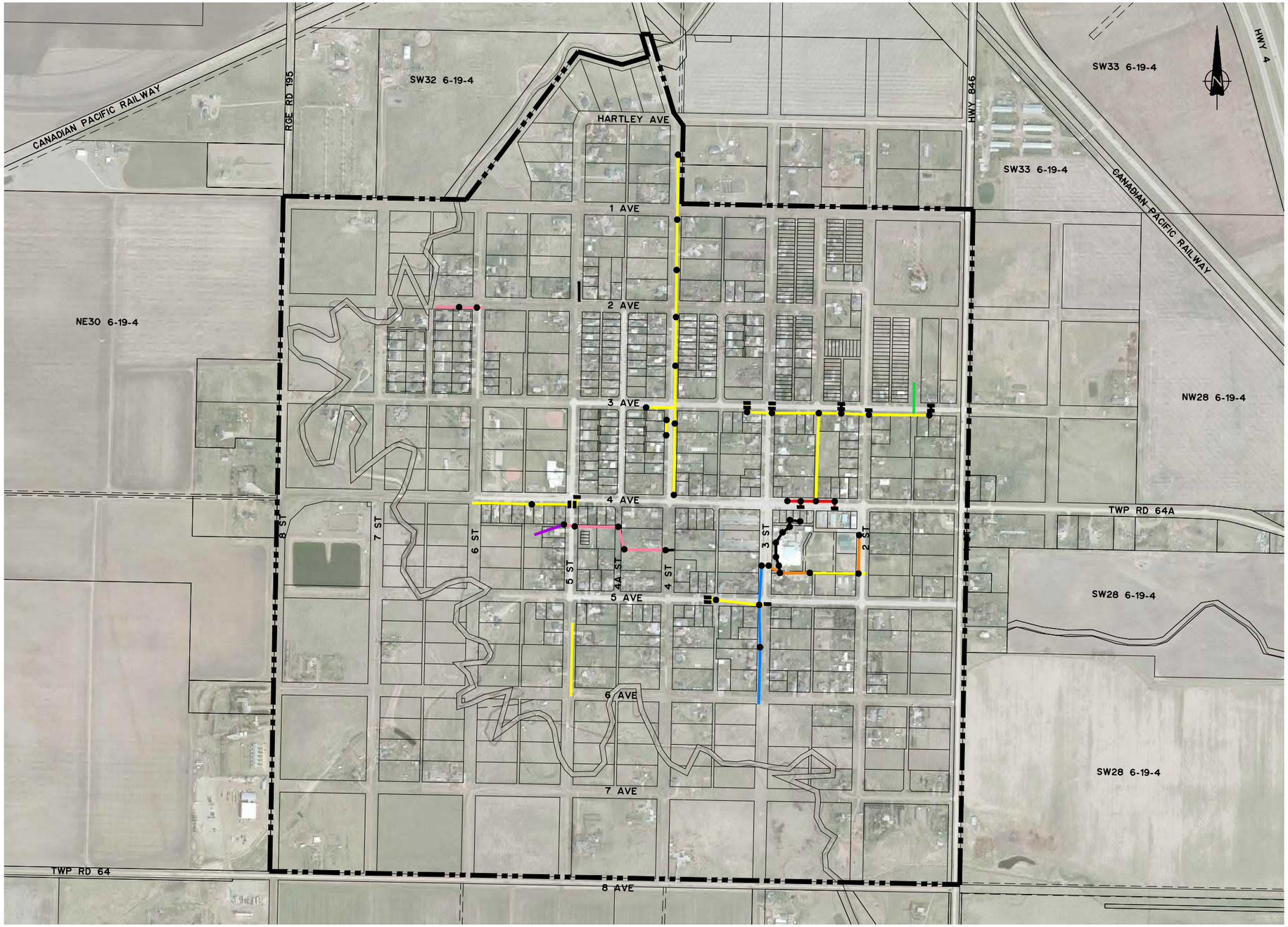
- **2nd Street and 3rd Street between 4th Avenue and 6th Avenue.** This underground system collects and conveys stormwater runoff from the northern portion of Sub-catchment B to Kipp Coulee,

- **4th Avenue and 3rd Avenue.** This storm system diverts runoff from the north side of 4th Avenue and throughout 3rd Avenue to an outlet located north of 3rd Avenue, between 1st Street and 2nd Street. This storm system services Sub-catchment I,

- **4th Avenue - West.** This underground storm system collects and conveys stormwater runoff from sub-catchment E. A series of catch basins at the intersection of 4th Avenue and 5th Street, as well as along 4th Avenue, collect and discharge stormwater runoff into the ditch at the intersection of 4th Avenue and 6th Street,

- **4th Street to 5th Street.** This underground storm system utilizes a series of large diameter pipes and catch basins to collect stormwater runoff from sub-catchment D that discharges into a naturally occurring low area,

- **4th Street from 4th Avenue to Hartley Avenue.** This system collects and conveys stormwater runoff from sub-catchment H. The stormwater runoff is collected through a series of catch basins adjacent to the roadways and is discharged into the ditch to the north of 1st Avenue.



LEGEND

- VILLAGE BOUNDARY
- EXISTING STORMWATER MAIN - 200mm
- EXISTING STORMWATER MAIN - 250mm
- EXISTING STORMWATER MAIN - 300mm
- EXISTING STORMWATER MAIN - 350mm
- EXISTING STORMWATER MAIN - 450mm
- EXISTING STORMWATER MAIN - 500mm
- EXISTING STORMWATER MAIN - 900mm
- EXISTING STORMWATER MAIN - UNKNOWN SIZE
- EXISTING STORMWATER CATCH BASIN MANHOLE
- EXISTING STORMWATER CATCH BASIN

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VILLAGE OF STIRLING

INFRASTRUCTURE MASTER PLAN
MINOR DRAINAGE SYSTEMS

SCALE: 1:10 000	DATE: SEPTEMBER 2020	JOB: 1407-001-00	FIGURE: 5.5

5.2.3 Stormwater Management Facilities

The Village does not currently have any stormwater management facilities within its boundary. As noted earlier, the soccer fields act as a surcharge pond during large rainfall events. The use of soccer fields as a surcharge pond mitigates the risk of flooding throughout the school yard and areas near the intersections of 2nd Street and 5th Avenue, and 3rd Street and 5th Avenue.

5.3 STORMWATER SYSTEM CONDITION ASSESSMENTS

5.3.1 Major Drainage System Condition Assessment

The Village's sub-catchments rely on the major drainage system to convey most of the stormwater runoff to Kipp Coulee. The minor system appears to have been installed to assist the major system with draining localized flat and low-lying areas. Overall, the major system performs satisfactorily, and the Village expressed no concerns with large scale flooding and past damages. The general comment received from the Village is that although ponding occurs throughout the Village, the infrastructure in place allows for the ponding to drain post-event.

Improvements can be made to the major drainage system to eliminate some of the ponding that occurs throughout the Village. During site inspections and discussions with Village staff, ponding typically occurs at the following locations:

- 2nd Avenue between 2A Street and 4A Street,
    - Localized ponding, primarily on the south side of the road is prevalent throughout,
- Areas to the south of 1st Avenue, between 1st Street and 3rd Street do not have a suitable outlet and stormwater runoff causes significant ponding throughout the area,
- 4th Avenue, west of 5th Street,
- Drainage towards the intersection of 4A Street and 2nd Avenue does not have an outlet,
    - The Village was undertaking a small project to all drainage to continue north,
- Local drainage issues south of the post office along 4th Avenue,
- Transitions from paved surfaces to gravel surfaces throughout the Village.

Improvements to these areas could be completed by constructing swales, ditches, additional underground infrastructure, and/or be incorporated into road reconstruction projects within the areas. Improved overland drainage will also allow the municipality and residences to disconnect their foundation drains and household sumps from the wastewater system.

The Village mentioned that Kipp Coulee has over topped its banks and flooded adjacent low-lying areas in the past. Despite this, flooding throughout the developed areas of the Village has not occurred due to its higher elevation relative to the banks of Kipp Coulee. To avoid further inundation of Kipp Coulee during large rain events, it is recommended that future developments and subdivisions include the construction of adequate stormwater management infrastructure to regulate stormwater runoff to the pre-development 1:5-year release rate.

5.3.2 Minor Drainage System Condition Assessment

CCTV video inspections were not available for the underground piping in the minor drainage system. Like the wastewater collection system, it is recommended that the Village undertake video inspections of the underground piping throughout the storm system to verify its condition. Based on visual site inspections, most of the underground piping is PVC and appeared to be in relatively good condition. The large diameter piping south of 4th Avenue, between 4th Street and the naturally occurring low area does consist of corrugated steel pipe (CSP) and would be a high priority for video inspection to determine its condition.



Figure 5.6 – Minor Drainage System Components

The Village also noted that the underground piping throughout the school yard does often become blocked with debris, grass clippings, and sediment. These issues could be a result of the relatively shallow slope throughout the piping.

A few other general comments on the condition of the minor drainage system include the following:

- The drainage outlet in Sub-catchment I, to the north of 3rd Avenue, is slightly blocked due to the grading of the existing swale. This may be impacting the capacity of the local minor system,
- The outlet at the west end of 4th Avenue, near 6th Street is blocked and was not visible during a site inspection,
- The grating on the 900 mm CSP outlet for Sub-catchment D is not properly secured. This is a potential safety hazard as the piping is large enough for people to access.

5.4 STORMWATER CONVEYANCE ANALYSIS

5.4.1 Stormwater Management Principles

Stormwater management is an integral part of land development. The general principle for stormwater management is that runoff from a developed area cannot exceed the runoff that occurred prior to development. Post-development runoff rates cannot exceed the pre-development 1:5-year runoff rates.

Runoff more than the pre-development 1:5-year runoff rate must be stored and later released at a controlled rate into a stormwater management facility (SWMF). Storage is required for runoff from all storms up to the 1:100-year design storm. The SWMF provides storage of runoff water as well as the required level of treatment. The outlet from the SWMF is designed to limit the release of stormwater into the downstream system or receiving watercourse. Currently, the Village does not operate any stormwater facilities and all stormwater runoff outlets directly into Kipp Coulee. Significant growth in undeveloped areas will require the construction of future stormwater management facilities.

5.4.2 Design Storms

The City of Lethbridge design storms were adopted for the present analysis as the weather patterns are like those experienced in the Village. The following formula defines the intensity-duration-frequency (IDF) curves for various storms, with the coefficients varying according to the return period (frequency), the storm intensity, and the storm duration. Rainfall intensity is calculated as:

$$i = \frac{a}{(t+b)^c}$$

Where:

i is the rainfall intensity (mm/hour),

t is time (minutes),

a, b, and ***c*** are the constants for the respective design storm return period.

The design storms used in this analysis are the 4-hour, 1:5-year storm and the 24-hour, 1:100-year storm. The coefficients for the design storms which were used in this study are presented in Table 5.1.

Table 5.1– IDF Equation Coefficients

Return Period	*a*	*b*	*c*
1 in 5 Year	440.69	0	0.696
1 in 100 Year	1019.20	0	0.731

The 4-hour, 1:5-year design storm for the City of Lethbridge produces approximately 39 mm of precipitation. The 24-hour, 1:100-year design storm produces approximately 120 mm of precipitation.

5.4.3 Computer Modelling

A stormwater analysis of the Village was undertaken using the hydrologic modelling program PCSWMM. The model was used to aid in determination of runoff volumes, peak flow rates, and to size stormwater management facilities for conveyance and storage of runoff. The computer model was also used to analyze the ability of the underground drainage system to convey flows from a 1:5-year storm event which is discussed in Section 5.4.4.

The following modelling parameters and assumptions were incorporated into the analysis:

- Specific modelling parameters used for the existing conditions can be found in Appendix D,
- The model was setup utilizing existing information available from the Village,
- Existing development conditions were reviewed from site visits, recent air photos, and relevant documents,
- To generate peak flows and stormwater runoff volumes, a Chicago storm was used in the analysis with a peak skew of 0.33,
- Soils were assumed to be a combination of Shallow Loess/Sandy Loams and Clay Loam/Shallow Sandy Loam based on SCS Classification Groups B and C,
- Soils were assumed to have an average antecedent moisture condition,
- Drainage from outside the Village boundary has not been considered,
- All current runoff is assumed to discharged directly into Kipp Coulee.

The peak flow rates for individual catchment areas calculated from the hydrologic modelling for the existing scenario are presented in Table 5.2.

5.4.4 Hydraulic Analysis

The PCSWMM computer model was utilized to review the capacity of the minor drainage system and its ability to service catchments throughout the Village. The stormwater information provided by the Village's current GIS was not up to date and lacked sufficient information for generating an accurate stormwater model of the minor drainage system. Although the Village was able to provide details on pipe locations and sizes, to generate a model and provide general comments on the system, the following assumptions were also made:

- Unknown piping invert elevations were assigned based on adjacent stormwater manholes and surveys completed by MPE,
- Manhole sub-catchments were assigned based on general topographic information and location of adjacent infrastructure.

Table 5.2 – Stormwater Run Off (Existing)

Catchment Area	Area	Peak Flow 1:5-year (4Hr)	Run Off Volume 1:5-year (4Hr)	Peak Flow 1:100-year (24Hr)	Run Off Volume 1:100-year (24Hr)
	(ha)	(m^3/s)	(m^3)	(m^3/s)	(m^3)
A	22.2	1.44	2,670	3.2	15,740
B	23.2	2.15	3,900	4.7	19,560
C	16.0	1.76	2,320	3.2	12,980
D	11.8	0.93	1,500	1.9	8,710
E	7.6	0.55	910	1.1	5,320
F	15.3	1.22	1,940	2.5	11,250
G	8.2	0.85	1,510	1.8	7,530
H	17.8	1.20	2,750	3.0	14,030
I	22.9	1.44	2,370	3.0	15,490
J	16.4	1.14	1,620	2.1	10,250
K	20.0	1.73	2,730	3.5	15,870
L	13.0	0.93	1,650	2.0	9,660
S1	18.9	0.71	990	1.3	11,970
S2	23.8	0.86	1,170	1.5	13,560
S3	24.4	0.92	1,260	1.7	14,170
S4	14.7	0.53	830	1.4	8,070
Total	***276.2***	***18.36***	***30,120***	***38.5***	***194,160***

Overall, the model indicates that the minor drainage systems are not sized to convey the 1:5-year stormwater runoff for their respective catchments. The hydraulic model indicated surcharging and flooding during 1:5-year storm events in the following areas:

- Catch basins located along 3rd Street out front of the school,
- The soccer fields located near the intersection of 2nd Street and 5th Avenue,
- Catch basin manholes located between 4th Street and 5th Street and 4th Avenue and 5th Avenue,
- Catch basin manholes along 4th Avenue,
- Catch basin manholes along 4th Street,
- Surcharging along 3rd Avenue, west of 2A Street.

The modelled flooding can be indicative of actual events; however, it is recommended that detailed surveys of intersections throughout the Village are also completed prior to and during detailed design of future stormwater and transportation projects to increase the level of accuracy of the overland drainage patterns. Accurately defining sub-catchments is critical to determining the actual time of concentration (ToC) of storm events which directly impacts the peak runoff rates. In addition to surveying these intersections, it is recommended that the Village spend the necessary resources ensuring the GIS information is up to date so that the hydraulic model can be refined.

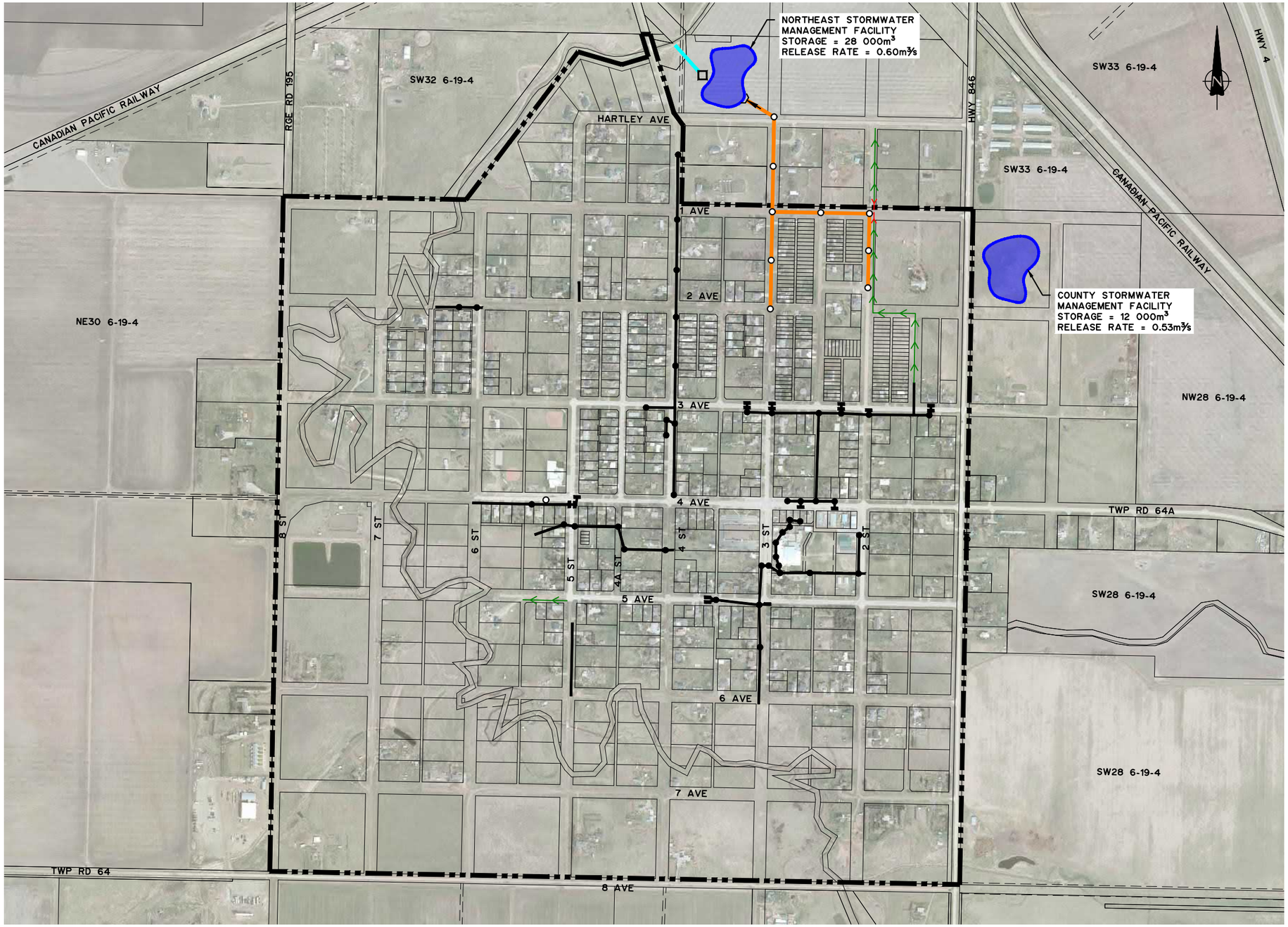
5.5 STORMWATER MANAGEMENT UPGRADES

From the completed analysis, recommended upgrades to the Village's stormwater management system will involve a combination of upgrades to the major and minor systems. Figure 5.7 illustrates the proposed stormwater management upgrades throughout the Village.

5.5.1 Ditch and Swale Grading Improvements

The Village should undertake localized ditch and swale improvements to eliminate ponding adjacent to and on roadways. Ponding near roads will have a negative impact on the structure and longevity of the road. Two identified locations for constructing and improving the existing ditches/swales are as follows:

- 5th Avenue to the west of 5th Street – Localized ponding occurs west of the intersection of 5th Street and 5th Avenue. A swale or ditch constructed along the south side of 5th Avenue to the west of 5th Street, would be capable of draining all stormwater from the intersection to Kipp Coulee,
- Drainage Improvements throughout Sub-catchment I – As outlined previously, the grading of the existing swale for the outlet north of 3rd Avenue is potentially limiting the capacity of the system. It also does not have a designated route. A constructed swale to the intersection of 1st Avenue and 2nd Street would ensure the area drains properly until an underground piping system can be constructed.



LEGEND

- VILLAGE BOUNDARY
- EXISTING STORMWATER MAIN
- EXISTING STORMWATER CATCH BASIN MANHOLE
- EXISTING STORMWATER CATCH BASIN
- PROPOSED STORMWATER MANAGEMENT FACILITY
- PROPOSED DITCH UPGRADES
- PROPOSED CULVERT
- PROPOSED CATCH BASIN AND STORMWATER LEAD
- PROPOSED STORMWATER PUMP STATION
- PROPOSED STORMWATER FORCEMAIN
- PROPOSED NORTHEAST STORMWATER MANAGEMENT PROJECT

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VILLAGE OF STIRLING

INFRASTRUCTURE MASTER PLAN
STORMWATER SYSTEM UPGRADES

SCALE: 1:10 000	DATE: SEPTEMBER 2020	JOB: 1407-001-00	FIGURE: 5.7

5.5.2 Localized Catch Basin Installation

It is recommended that the Village install a catch basin on the north side of 4th Avenue near the front entrance to the Stirling Swimming pool, connect to the existing minor drainage system on 4th Avenue. Although capacity is not available in the existing minor system, a catch basin will allow the low area on the north side of the road to drain after a rainfall event. Currently, collected stormwater runoff on the north side of 4th Avenue dissipates via evaporation and/or saturating the road which may be negatively impacting the road structure.

5.5.3 Northeast Stormwater Management System

The Village has significant drainage concerns throughout the areas between 1st Street and 3rd Street, and 1st Avenue and 3rd Avenue. Overland drainage is incapable of directing stormwater runoff to Kipp Coulee and localized ponding is prevalent throughout the area. As part of this assessment, MPE has generated a conceptual stormwater management system to service the northeast part of the Village, as well as the potential annexation areas to the north of 1st Avenue.

The proposed stormwater management system consists of a large SWMF facility at the existing low area north of the Village and a system of 600 to 1,200 mm diameter pipes. The underground piping would be sufficiently sized to convey stormwater runoff in a 1:5-year event from Sub-catchments I, J, and the potential developable area north of 1st Avenue, to the SWMF.

An order of magnitude cost estimate for the Northeast Stormwater Management System is provided in Section 5.6.

5.5.4 Road Reconstruction and Underground Storm Systems

As identified previously, localized ponding is prevalent throughout the Village, especially along 2nd Avenue. As the road is reconstructed, consideration should be given to improving the overall drainage. This could be achieved by extending the existing catch basin system at 6th Street further east, constructing a ditch along the south side of the road to divert stormwater runoff to the nearest outlet, or expanding the future northeast stormwater management system.

All future road construction and reconstruction projects should include extensive reviews of existing drainage issues along with provisions for addressing them. These costs should be considered at the time of the road projects and estimated costs are not provided.

5.5.5 Future Developments

It is recommended that all future developments include provisions for a stormwater management facility and associated stormwater infrastructure. Conceptual storage requirements for the SWMF linked to potential development of the area to the east of 1st Street is shown on Figure 5.7. Development of this SWMF is not included in the overall capital planning as this could be a developer related cost.

5.6 STORMWATER SYSTEM COST ESTIMATES

Table 5.3 presents the estimated cost for each of the improvements including construction, contingency allowance, and engineering services. Details of the estimates are included in Appendix E.

Table 5.3– Stormwater System Capital Plan

Location	Project	Estimated Cost
5th Avenue and 5th Street	Ditch Grading	$30,000
4th Avenue	Catch Basin Installation	$25,000
Sub-Catchment I	Drainage Swale Improvements	$90,000
Northeast Stormwater Management System	Stormwater Management Facility	$3,500,000
	Minor Drainage System	$1,900,000

The Northeast Stormwater Management System includes provisions for servicing undeveloped areas and portion of the cost could be recouped through appropriate off-site levies and/or development agreements.

6 TRANSPORTATION NETWORK

The Village is responsible for a transportation network consisting of local roads, bridges, and pathways. The transportation network is an asset to be managed in a cost-effective manner ensuring a minimum level of service is maintained for all users. MPE completed a comprehensive assessment and evaluation program. The evaluation program consisted of the following:

- Collection and assessment of the pavement surface distress data on the Village's paved road network,
- Collection and assessment of the gravel surface distress data on the Village's gravel road network,
- Collection and assessment of the surface distress data on the Village's concrete sidewalk pathway network,
- Review of previous assessments of the Village's bridge files.

6.1 EXISTING TRANSPORTATION NETWORK

A review of the Village's existing transportation network was completed and included available traffic data, road classification assumptions, road network inventory, and existing traffic control overview. The following subsections discuss these items in detail.

6.1.1 Traffic Volumes & Traffic Control

Alberta Transportation Traffic Count data was secured to aid in determining approximate traffic volumes anticipated in the Village. The traffic data is provided in Appendix F. Based on the traffic count data, the total Average Annual Daily Traffic (AADT) for the Village is 1,680. There are approximately 550 vehicles entering and exiting on Highway 4 and approximately 290 vehicles entering and existing on Highway 52. As the only available traffic data it can be inferred that the roadways within the Village have traffic volumes less then 1,000 vehicles per day.

In general, the traffic volumes identified within the Village do not indicate the need for a full traffic study or intersection analysis. Stop and yield signs have been placed at intersections on an as needed basis based primarily on local observations and public request. School zones appeared to be clearly signed within the Village during our site visits and no other notable traffic control issues were identified.

6.1.2 Road Classification

Identifying the road classifications within the study area provides an understanding of the traffic demand, movement, and usage of a specific section. A road may be classified based on the service it provides to its users, or for its intended use. Based on the anticipated traffic volumes on the road network all the roadways within the Village would be classified as local roads. There are some commercial and Industrial land uses within the Village as well. To better accommodate the likely road usage from these facilities the road classifications identified in Table 6.1 were utilized.

One of the key reasons for identifying the type of use (commercial/industrial or residential) is to aid in the rehabilitation and development of roadways to accommodate additional traffic loading that is anticipated with the different usage types.

Table 6.1 – Roadway Classification

Functional Class	Secondary Classification	AADT Method
Local	Commercial / Industrial	4th Avenue (1st Street to 8th Street)
		5th Avenue (3rd Street to 1st Street)
		2nd Street (4th Avenue to 5th Avenue)
		3rd Street (4th Avenue to 5th Avenue)
		8th Street (1st Avenue to 8th Avenue)
	Residential	All Remaining Roadways

Based on the road classifications, the following road cross sections are recommended to be utilized for new roadways and reconstruction works:

- Residential Local Road:
  - 10.2m Total Pavement Width including two 3.0m drive lanes and two parking lanes 2.1m (excluding gutter pan),
  - Local Road Structure including subgrade preparation, 250 mm base granular material and 90 mm asphalt,
  - Curb and Gutter on both sides.

- Commercial/Industrial Local Road:
  - 11.4m Total Pavement Width including two 3.3m drive lanes and two parking lanes 2.4m (excluding gutter pan),
  - Local Industrial Road Structure including subgrade preparation, 250 mm base granular material and 100 mm asphalt,
  - Curb and Gutter on both sides.

Geotechnical studies are recommended prior to undertaking detailed design of road projects to confirm assumed road structures and to provide site specific recommendations.

6.1.3 Network Inventory

In general, the Village's traffic network consists of two major components roadways and pathways. The following sections identify the existing inventory of these components. Figure 6.1 and Figure 6.2 provide an overview of the locations of existing road structures, bridge files and concrete structures.

6.1.3.1 Road Network

The Village consists of two identifiable road structures, granular surfaces, and paved surfaces. The existing road network is summarized in the following table.

Table 6.2 – Existing Road Structures

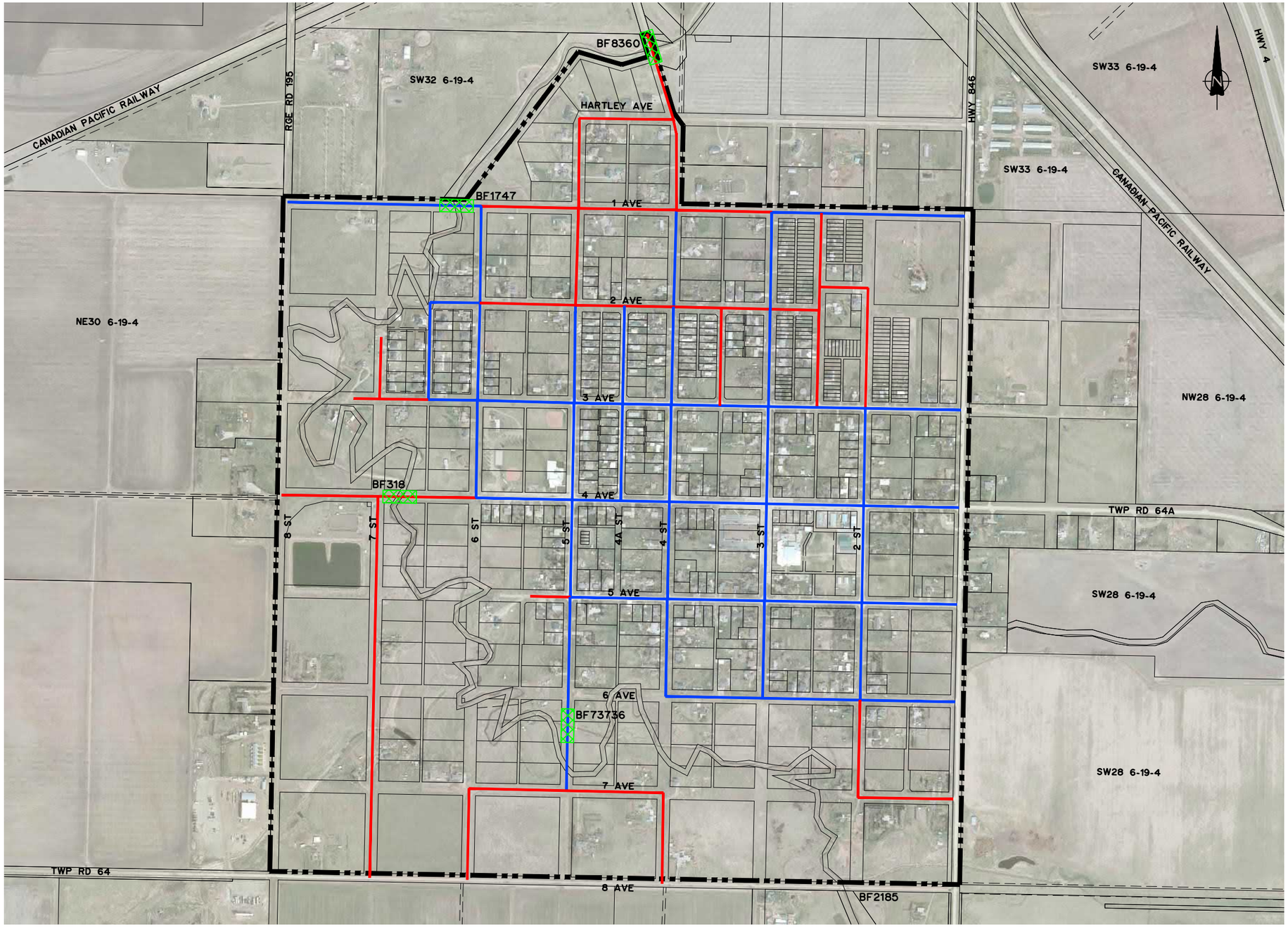
Pavement Type	Approximate Length (m)	Approximate Area (m)
Asphalt Pavement Roads	10,494	88,164
Gravel Roads	6,055	42,474
Total	***16,549***	***130,638***

6.1.3.2 Pathway Network

The Village's pathway network is primarily concrete sidewalks and undefined grass pathways. Many pedestrians also appear to utilize the roadway surface to commute. The existing pathway network is summarized in the following table.

Table 6.3 – Existing Pathway Structures

Pavement Type	Approximate Length (m)
Concrete Sidewalk	2,980



LEGEND

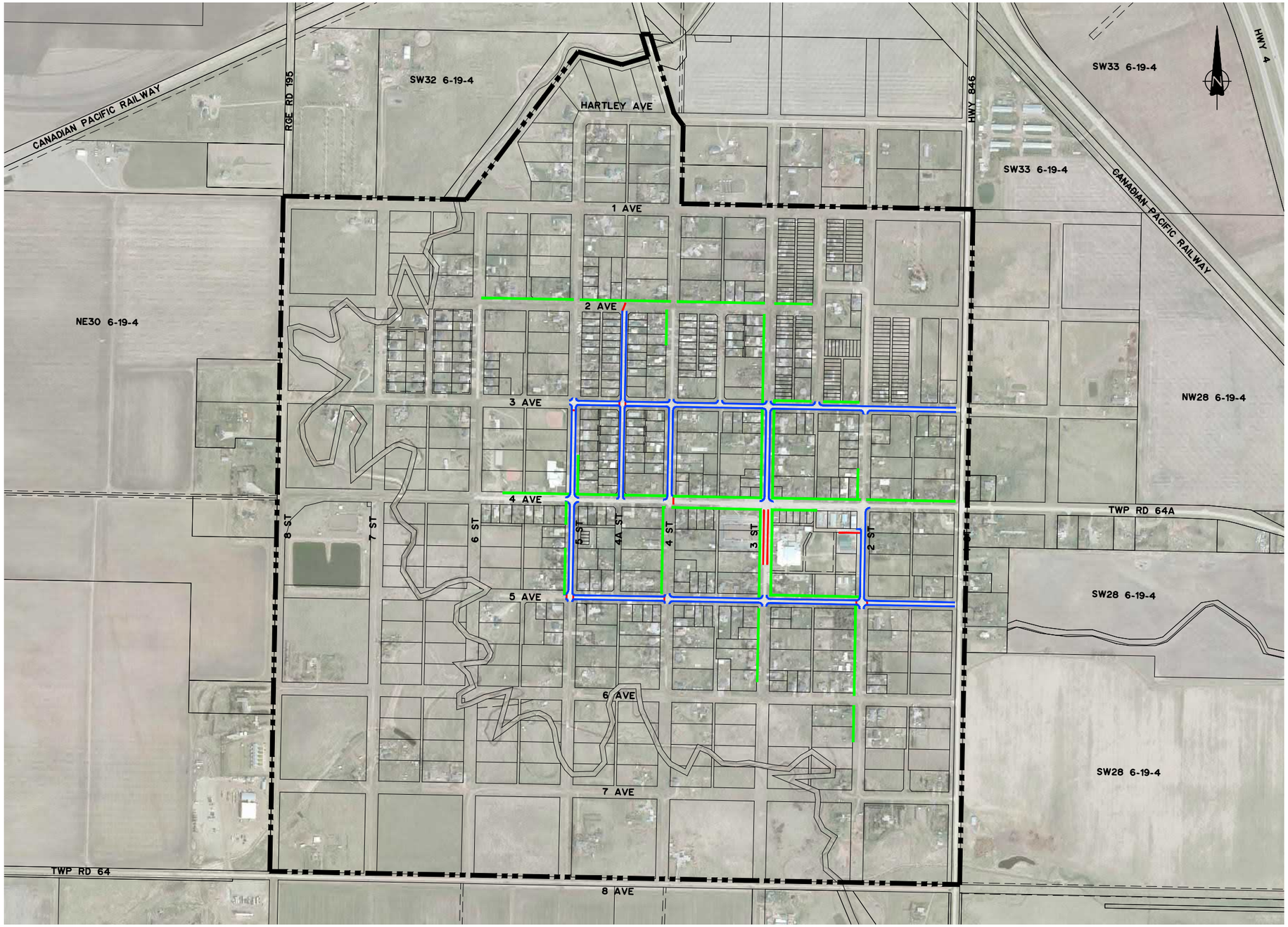
- VILLAGE BOUNDARY
- EXISTING ROAD STRUCTURE - PAVED
- EXISTING ROAD STRUCTURE - GRAVEL
- EXISTING BRIDGE AND FILE NUMBER

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INFRASTRUCTURE MASTER PLAN
EXISTING ROAD STRUCTURES AND BRIDGE FILES

SCALE: 1:10 000	DATE: SEPTEMBER 2020	JOB: 1407-001-00	FIGURE: 6.1



LEGEND

- VILLAGE BOUNDARY
- EXISTING CONCRETE CURB AND GUTTER
- EXISTING CONCRETE SIDEWALK
- EXISTING CONCRETE SWALE

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VILLAGE OF STIRLING

INFRASTRUCTURE MASTER PLAN
EXISTING CONCRETE STRUCTURES

SCALE:	1:10 000	DATE: SEPTEMBER 2020	JOB:	1407-001-00	FIGURE:	6.2

6.2 TRANSPORTATION NETWORK CONDITION ASSESSMENTS

MPE completed condition assessments for the paved roads, gravel roads, and concrete sidewalks. The condition assessments were completed based on relevant industry standards and the results are summarized in Figures 6.3 and 6.4.

6.2.1 Paved Road Condition Assessment

A field survey was completed to acquire pavement assessment data utilizing MPE's Data Collection Vehicle. The data collected by the vehicle included pavement surface distress data that was recorded with an automated onboard system. The system recorded the extent and severities of key distress classifications including load associated cracking, non-load associated cracking, surface deformations and surface defects. The following 12 distress types were inventoried:

Table 6.4 – Distress Types for Flexible Pavements

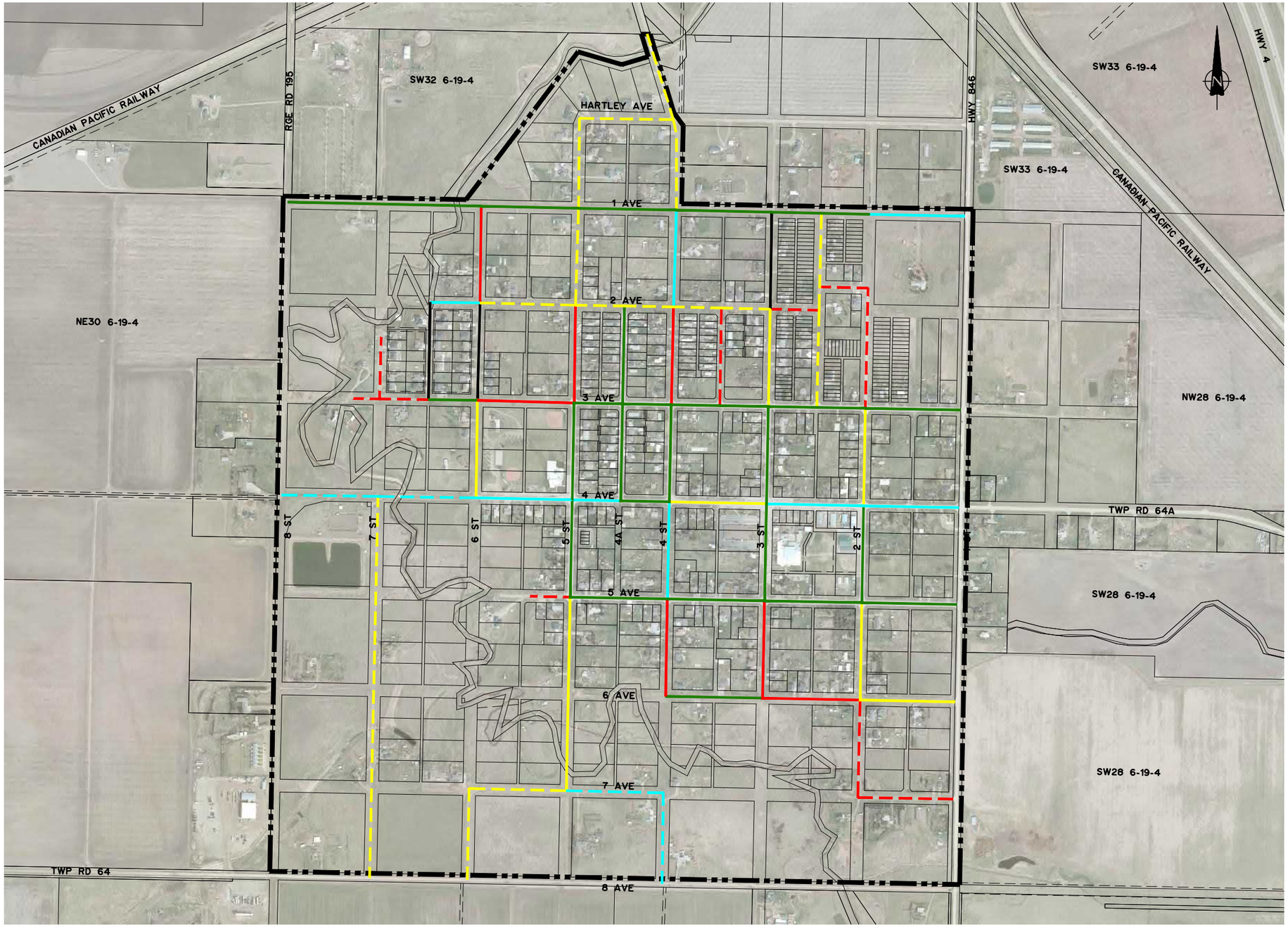
DISTRESS TYPES FOR FLEXIBLE PAVEMENTS		
Patching and Utility Patching	Edge Cracking	Rippling/Shoving
Alligator Cracking	Raveling/Weathering	Potholes
Bleeding	Block/Map Cracking	Distortions/Deformations
Longitudinal Cracking	Rutting	Transverse Cracking

The collected data was analyzed and quantified utilizing the Pavement Condition Index (PCI). The assessment represents the presence, severity, and extent of various surface distresses (e.g., cracking, potholes, etc.) occurring throughout a given pavement segment. The analysis of the paved roads was completed in accordance with ASTM D6433.

The PCI is summarized by values from zero (0) to one hundred (100); one hundred being a perfect score or being in excellent condition. For the assessment, the PCI scores of each road were broken down into a "Good to Failed" rating system.

The assessment identified the average pavement condition for the Village is at 70 which is considered a satisfactory rating. The Figure 6.3 provides a summary of the conditions based on the total paved lane lengths.

A detailed breakdown of each street in the Village is included in Appendix G.



LEGEND

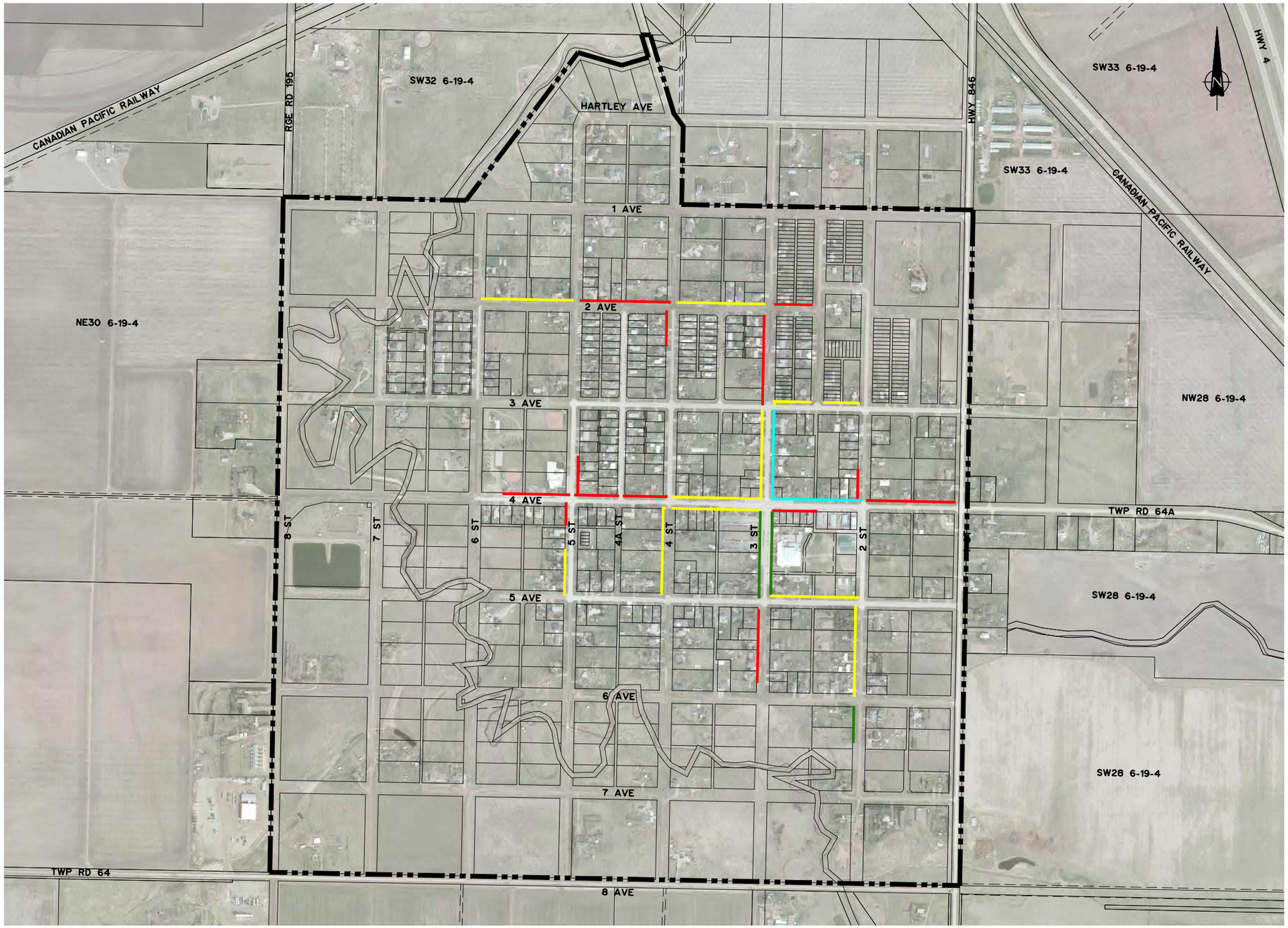
- VILLAGE BOUNDARY
- EXISTING PAVED STRUCTURE - GOOD
- EXISTING PAVED STRUCTURE - SATISFACTORY
- EXISTING PAVED STRUCTURE - FAIR
- EXISTING PAVED STRUCTURE - POOR
- EXISTING PAVED STRUCTURE - FAILED
- EXISTING GRAVEL STRUCTURE - SATISFACTORY
- EXISTING GRAVEL STRUCTURE - FAIR
- EXISTING GRAVEL STRUCTURE - POOR

MPE Engineering Ltd.

VILLAGE OF STIRLING

INFRASTRUCTURE MASTER PLAN
EXISTING ROAD STRUCTURE CONDITION

SCALE: 1:10 000	DATE: SEPTEMBER 2020	JOB: 1407-001-00	FIGURE: 6.3



LEGEND

- VILLAGE BOUNDARY
- EXISTING CONCRETE SIDEWALK - GOOD
- EXISTING CONCRETE SIDEWALK - SATISFACTORY
- EXISTING CONCRETE SIDEWALK - FAIR
- EXISTING CONCRETE SIDEWALK - POOR
- EXISTING CONCRETE SIDEWALK - FAILED

MPE Engineering Ltd.

VILLAGE OF STIRLING

INFRASTRUCTURE MASTER PLAN
EXISTING CONCRETE SIDEWALK CONDITION

SCALE: 1:10 000	DATE: SEPTEMBER 2020	JOB: 1407-001-00	FIGURE: 6.4

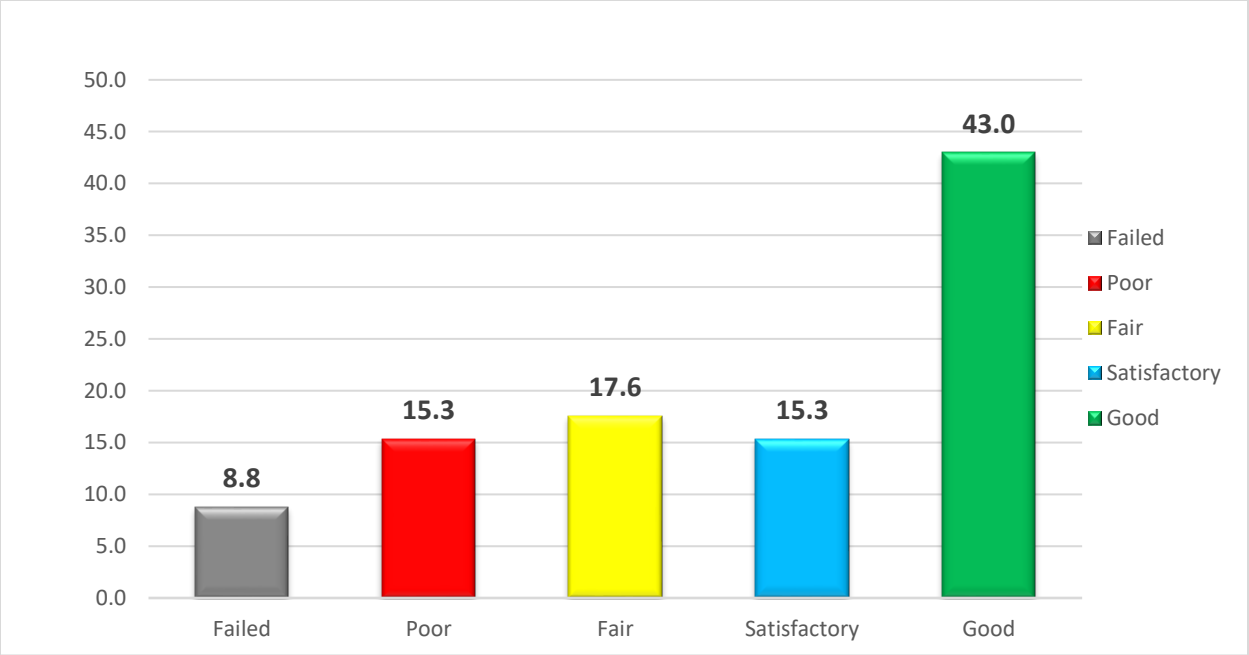


Figure 6.5 – Paved Road Condition Assessment Summary

6.2.2 Gravel Road Condition Assessment

A field survey was completed to acquire assessment data for the various gravel roads throughout the Village. Like paved roads, MPE's Data Collection Vehicle was utilized for surveys completed on the gravel roads and the collection system recorded the extent and severities of key distress classifications. The following distress types were inventoried for the gravel roads:

Table 6.5 – Distress Types for Gravel Roads

Distress Type	Distress Description
Crown	The height and condition of crown and an unrestricted slope of roadway from the center across the shoulders to the ditches.
Drainage	The ability of roadside ditches and under-road culverts to carry water away from the road.
Gravel Layer	Adequate thickness and quality of gravel to carry the traffic loads.
Surface deformation	Wash boarding, potholes, and ruts.
Surface Defects	Dust and loose aggregate.

The collected data was analyzed and quantified utilizing the Pavement Surface Evaluation and Rating (PASER) system. The assessment represents the presence, severity and extent of various surface distresses occurring throughout a given gravel segment. These PASER scores for each gravel road segment were classified from "Good" to "Failed".

The assessment identified the average gravel condition for the Village is 58 which is considered a fair rating. Standard gravel road maintenance is sufficient to maintain this rating while it is understood that, over time, the Village will look to pave all gravel roads.

A detailed breakdown of each street is included in Appendix G and the following figure provides a summary of the conditions based on the total gravel lane lengths.

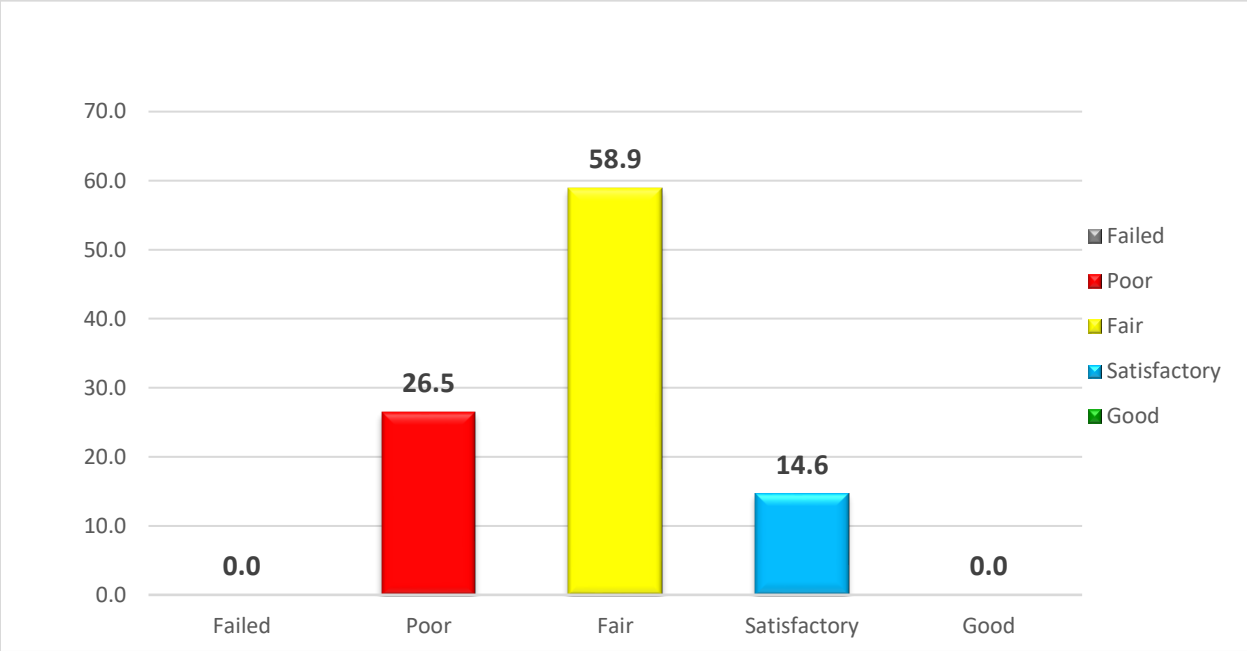


Figure 6.6 – Gravel Road Condition Assessment Summary

6.2.3 Concrete Sidewalk Condition Assessment

A field survey was completed to acquire concrete sidewalk assessment data. Collection was completed utilizing a handheld data collection device for sidewalk distress surveys. During the survey, surface distress data was collected, and the 9 distress types outlined in Table 6.6 were inventoried.

The collected data was analyzed in accordance with ASTM D6433. The assessment represents the presence, severity, and extent of various surface distresses (e.g., cracking, faulting, spalling, etc.) occurring throughout a given sidewalk segment.

Table 6.6 – Distress Types for Concrete Sidewalks

DISTRESS TYPES FOR CONCRETE SIDEWALKS		
Divided Slab	Joint Spalling	Small Patch
Corner Break	Linear Cracking	Large Patch
Corner Spalling	Faulting	Scaling/Map Cracking/Crazing

The analysis prepared performance indicators for each sidewalk segment that were summarized by values from zero (0) to one hundred (100); 100 being a perfect score or being in excellent condition. For simplicity, the performance indicators were also reduced to a rating from "Good" to "Failed". The assessment identified that average pavement condition for the village is at 57.6 which is considered a fair rating.

A detailed breakdown of each sidewalk segment is included in Appendix G and the following figure provides a summary of the conditions based on the total sidewalk length.

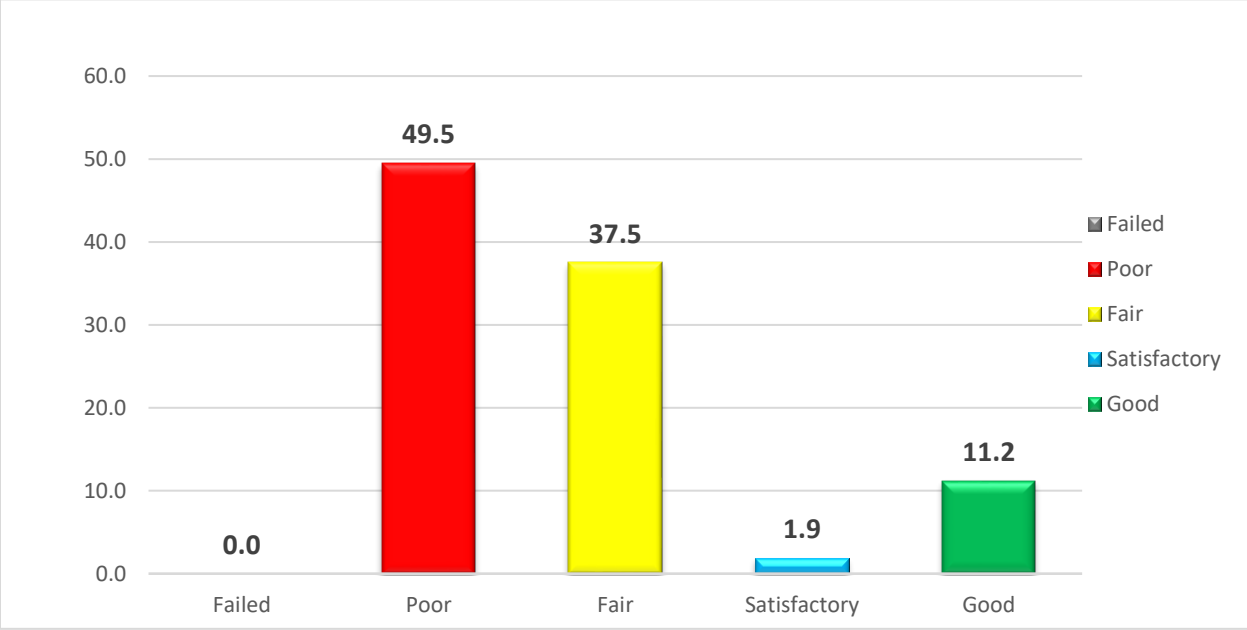


Figure 6.7 – Concrete Sidewalk Condition Assessment Summary

6.2.4 Bridge File Review and Findings

There are four bridge files (BF) within the Village's boundaries BF 00318, BF 01747, BF 08360, and BF 73736. Alberta Transportation hosts a Bridge Information System which inventories the Village's provided bridge inspection files. The latest available bridge file inspections were secured and are included in Appendix H. The following subsections outline MPE's findings from a review of the bridge files.

6.2.4.1 Bridge File 00318

Bridge File 00318 is located on 4th Avenue just east of the 7th Street intersection, bridging over Kipp Coulee, as shown in Figure 6.1. The bridge is Owned by Alberta Transportation and Managed by the Village.

The bridge is a single span standard bridge structure constructed in 1992. The latest bridge inspection was completed in August of 2012 and identified the following:

- Sufficiency Rating: 73.5,
- Condition Rating: 88.9,
- Estimated Replacement Year: 2035,
- Recommended updated inspection date: May 31, 2017,
- Maintenance Recommendations:
    - Install 1 A/B nut on bridge rail.

6.2.4.2 Bridge File 01747

Bridge File 01747 is located on 1st Avenue just west of the 6th Street intersection, bridging over Kipp Coulee, as shown in Figure 6.1. The bridge is Owned by Alberta Transportation and Managed by the Village.

The bridge is a 4,610 mm by 3,530 mm arch culvert structure constructed in 1986. The latest bridge inspection was completed in August of 2012 and identified the following:

- Sufficiency Rating: 77.8,
- Condition Rating: 77.8,
- Estimated Replacement Year: 2035
- Recommended updated inspection date: May 30, 2017,
- Maintenance Recommendations:
    - Install two missing bolts and 4 nuts at guardrails.

6.2.4.3 Bridge File 08360

Bridge File 08360 is located within the Village boundary. However, this bridge file is managed by the County of Warner No. 5. No further assessment was completed on this bridge file as the Village does not have maintenance obligations to this structure.

6.2.4.4 BRIDGE FILE 73736

Bridge File 73736 is located on 5th Street north of the 7th Avenue intersection, bridging over Kipp Coulee, as shown in Figure 6.1. The bridge is Owned by Alberta Transportation and Managed by the Village.

The bridge is a single span standard structure constructed in 1987. The latest bridge inspection was completed in August of 2012 and identified the following:

- Sufficiency Rating: 79.1,
- Condition Rating: 83.3,
- Estimated Replacement Year: 2035,
- Recommended updated inspection date: May 30, 2017,
- Maintenance Recommendations:
    - Install two hazard markers.

6.3 TRANSPORTATION NETWORK UPGRADES

From the completed analysis, the following recommendations were made for the paved roads, gravel roads, and concrete sidewalks located throughout the Village. Recommended upgrades are shown on Figure 6.8, and capital planning is discussed in the following section.

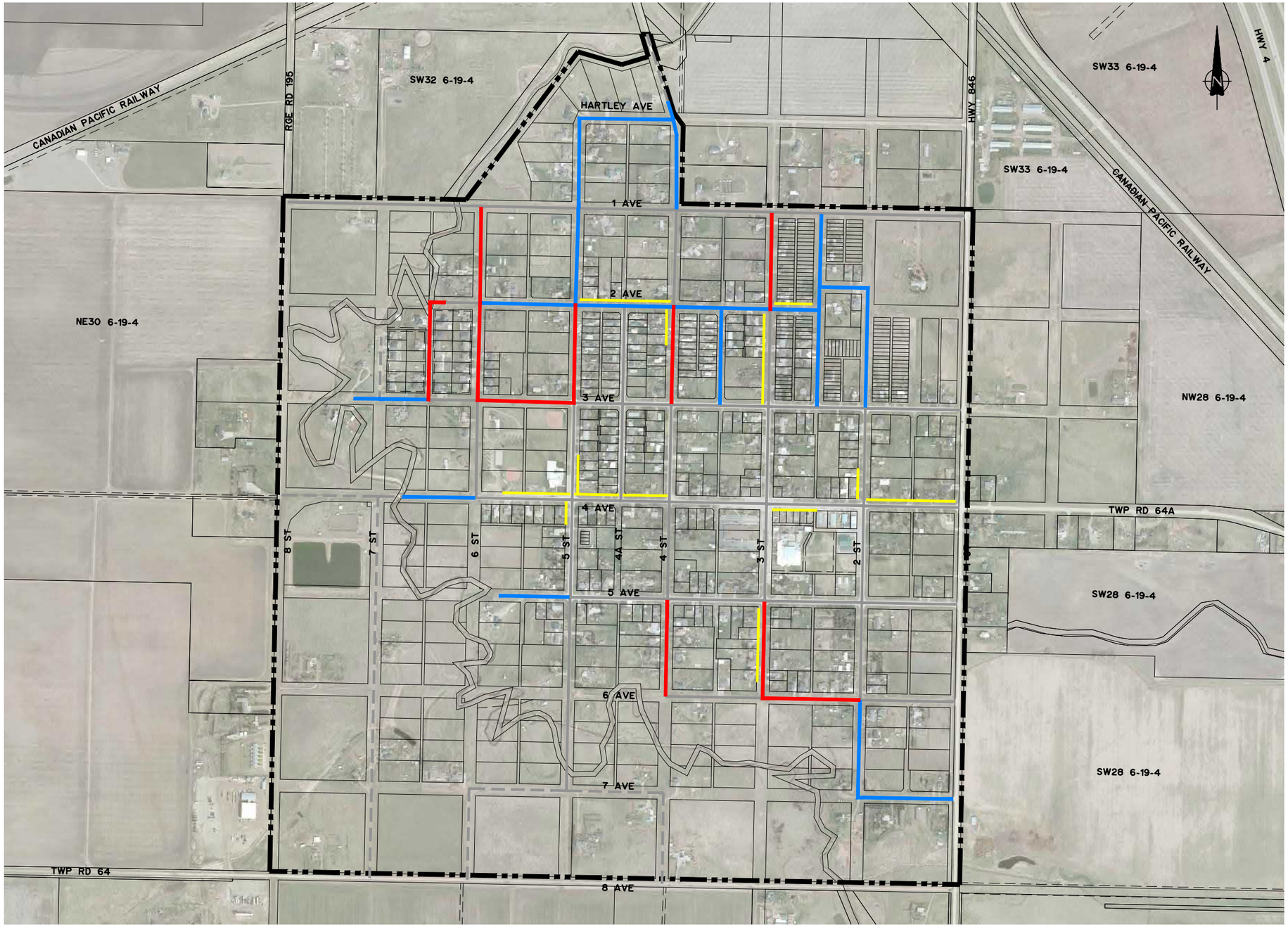
6.3.1 Paved Road Recommendations

It is recommended that paved roads which received a "failed" condition rating are reconstructed within the next 10 years and that paved roads which received a "poor" condition rating are reconstructed as funds become available. Estimated reconstruction costs are provided in Appendix G and summarized in Section 6.4.

For roads that received a "fair" or better condition rating, regular maintenance was determined to be sufficient to maintain the structure and longevity of the road over the next 25 years and reconstruction is only required if the replacement of underground utilities is to take place. Regular maintenance was assumed to include crack sealing, surface coats, and spot repairs, and is not included in the estimated costs provided. Should additional rehabilitation of these roads be required in the future, estimated costs for a 50 mm overlay were included in Appendix G for budgetary information.

It should be noted that the estimated costs provided in Appendix G are budgetary in nature and may not represent the exact project needs or values. Detailed cost estimates are recommended at specific sites prior to construction to ensure all project needs are addressed.

Figure 6.8 provides a visual representation of the paved roads that will require reconstruction.



LEGEND

- VILLAGE BOUNDARY
- EXISTING PAVED STRUCTURE
- EXISTING GRAVEL STRUCTURE
- PAVED ROAD RECONSTRUCTION
- PAVED ROAD CONSTRUCTION
- SIDEWALK REPLACEMENT

MPE Engineering Ltd.

VILLAGE OF STIRLING

INFRASTRUCTURE MASTER PLAN
TRANSPORTATION NETWORK
PROPOSED UPGRADES

SCALE: 1:10 000	DATE: SEPTEMBER 2020	JOB: 1407-001-00	FIGURE: 6.8

6.3.2 Gravel Road Recommendations

It is recommended that gravel roads which received a "failed" or "poor" condition rating are upgraded to a paved road standard. Upgrading these gravel roads in the future will increase the level of service provided by the transportation network and improve the drainage on and adjacent to the roadways. Estimated costs are included in the following section and Appendix G for the roads identified in Figure 6.8. The estimated costs are based on upgrading the gravel roads to the local road standard identified previously.

For all gravel roads, proper maintenance including grading, dust suppression, and additional granular materials are sufficient to maintain a suitable level of service until such time that the upgrades can be completed.

6.3.3 Concrete Sidewalk Recommendations

It is recommended that all concrete sidewalks which received a "failed" or "poor" condition rating are reconstructed as funds become available. In general, reconstruction is the primary rehabilitation measure for concrete aside from ongoing maintenance repairs such as joint grinding; "failed" and "poor" rated sidewalks are beyond a point where joint grading is a sufficient measure to improve their condition.

Estimated reconstruction costs are outlined in Section 6.4 and are included in Appendix G. Estimated costs for reconstructing sidewalks was based on an assumed cross section width of 1.2 m over the entire length required.

6.3.4 Bridge File Recommendations

Based on the information available, each of the bridge files within the Village's boundary was last inspected in 2012 and are past their recommended inspection date. It is recommended that updated bridge inspections be completed for each of the structures to confirm maintenance needs, re-assess bridge conditions and update estimated replacement dates.

Based on the conditions noted in previous inspections, it is unlikely that the bridge files will require replacement, but it is expected that some maintenance will be required.

6.4 Transportation Network Cost Estimates

Upgrades for the transportation network are based on reconstruction of paved roads, upgrading of gravel roads to a paved local road standard, and reconstruction of concrete sidewalks where a "poor" or worse condition rating was received. Estimates for all transportation projects are available in Appendix I, and Table 6.7 summarizes the estimated costs for the recommended projects on "poor" or worse road and sidewalk segments.

Table 6.7 – Transportation Network Capital Planning

Location	Project	Estimated Cost
6th Street – 3rd Avenue to 2nd Avenue	Paved Road Reconstruction	$171,300
6th Street – 2nd Avenue to 1st Avenue		$347,400
3rd Street – 6th Avenue to 5th Avenue		$345,750
	Concrete Sidewalk Replacement	$81,500
Bridge File 00318	Condition Assessment	$7,500
6A Street – 3rd Avenue to 2nd Avenue	Paved Road Reconstruction	$345,000
4th Street – 6th Avenue to 5th Avenue		$350,000
3rd Avenue – 6th Street to 5th Street		$175,000
3rd Street – 2nd Avenue to 1st Avenue		$350,000
2nd Avenue – 3rd Street to 2A Street	Concrete Sidewalk Replacements	$100,000
2nd Avenue – 5th Street to 4th Street		
4th Street – 3rd Avenue to 2nd Avenue		
Bridge File 01747	Condition Assessment	$15,000
Bridge File 73736		
4th Avenue – 6th Street to 7th Street	Paved Road Construction	$400,000
5th Avenue – 5th Street to 6th Street		$90,000
2A Street – 3rd Avenue to 2nd Avenue		$700,000
2A Street – 2nd Avenue to 1st Avenue		
4th Street – 3rd Avenue to 2nd Avenue	Paved Road Reconstruction	$350,000
2nd Avenue – 5th Street to 6th Street	Paved Road Construction	$345,000
5th Street – 3rd Avenue to 2nd Avenue	Paved Road Reconstruction	$175,000
5th Street	Concrete Sidewalk Replacements	$181,000

Location	Project	Estimated Cost
4th Avenue	Concrete Sidewalk Replacements	$435,500
5th Street – 2nd Avenue to 1st Avenue	Paved Road Construction	$350,000
2nd Avenue – 3A Street to 5th Street		$175,000
2nd Avenue – 2A Street to 3A Street		$350,000
2nd Street – 7th Avenue to 6th Avenue		$350,000
5th Street – 3rd Avenue to 2nd Avenue	Paved Road Reconstruction	$350,000
6th Avenue – 3rd Street to 2nd Street		$345,000
3rd Street – 3rd Avenue to 2nd Avenue	Concrete Sidewalk Replacement	$110,000
2nd Street – 4th Avenue to 3rd Avenue		
5th Street – 1st Avenue to Hartley Avenue	Paved Road Construction	$320,000
Hartley Avenue – 5th Street to 4th Street		$330,000
4th Street – 1st Avenue to Hartley Avenue		$330,000
2nd Avenue – 2nd Street to 2A Street		$180,000
3A Street – 3rd Avenue to 2nd Avenue		$350,000
3rd Avenue – 6A Street to 7th Street		$175,000
2nd Street – 3rd Avenue to 2nd Avenue		$430,000
7th Avenue – 1st Street to 2nd Avenue		$340,000

7 CAPITAL PLANNING

MPE has prepared a capital plan outline for the Village to use as a framework for scheduling capital projects in the future. The projects recommended throughout the report were provided a priority ranking of "high", "medium", or "low" based on the following criteria:

- High Priority:
  - Existing infrastructure lacks sufficient capacity to service the existing population,
  - The existing infrastructure is in "poor" or worse condition,
  - The infrastructure is critical to maintaining service to the residents of the Village,
- Medium Priority:
  - Existing infrastructure lacks sufficient capacity to service the 5 or 10-year projected population growth,
  - The existing infrastructure is in "fair" or worse condition,
  - The infrastructure is not critical to maintaining service to the residents of the Village,
- Low Priority:
  - Existing infrastructure has sufficient capacity to service the projected population beyond 15 years,
  - The existing infrastructure is in "fair" or better condition,
  - The infrastructure is not critical to maintaining service to the residents of the Village.

In general, projects that are considered a "high" priority should be undertaken as soon as possible and completed within the next 5 years, projects that are a "medium" priority should be completed within the next 10 years, and projects that are a "low" priority should be completed after all "high" and "medium" priority projects are completed and sufficient funds are available.

For this report, it was determined that road and stormwater projects are not considered a "high" priority for the Village. Despite several issues with the stormwater management system and localized ponding throughout the Village, there was not a significant concern with the stormwater system as the existing infrastructure does mitigate flooding and allow for eventual drainage of most areas. Road projects are considered a "medium" to "low" priority because they should be completed after underground utility projects take place and general maintenance can be sufficient to maintain an acceptable level of service over a short timeframe.

Projects related to servicing future growth in the County and potential annexation areas are considered a low priority but will need to be completed prior to development taking place.

The following tables summarize the "high" and "medium" priority projects recommended for the Village.

Table 7.1 – High Priority Upgrades for the Village of Stirling

Location	Project	Estimated Cost
Regional and Potable Water Supply Pipeline	Valve and Fitting Replacements	$320,000
Potable Water Reservoir	Structural Assessment	$7,500
Distribution System	Additional Water Supply Connections	$120,000
Lift Station	Operation and Maintenance Upgrades	$90,000
Forcemain	250/300 mm Forcemain Installation	$1,290,000
3rd Street – 4th Avenue to 3rd Avenue	Wastewater Main Replacement	$590,000
3rd Street – 3rd Avenue to 2nd Avenue		$590,000
	Estimated High Priority Expenditures	***$3,007,500***

Table 7.2 – Medium Priority Projects for the Village of Stirling

Location	Project	Estimated Cost
Potable Water Reservoir	Structural Repair Allowance	$200,000
3rd Street – 5th Ave to 6th Ave	150 mm Watermain Installation	$290,000
3rd Ave – 6th Street to 5th Street		$280,000
Wastewater Collection System	Video Inspections and Condition Assessment	$70,000
5th Avenue and 5th Street	Ditch Grading	$30,000
4th Avenue	Catch Basin Installation	$25,000
Sub-Catchment I	Drainage Swale Improvements	$90,000
6th Street – 3rd Avenue to 2nd Avenue	Paved Road Reconstruction	$171,300
6A Street – 3rd Avenue to 2nd Avenue		$345,000
3rd Street – 2nd Avenue to 1st Avenue		$350,000
	Estimated Medium Priority Expenditures	***$1,851,300***

7.1 FUNDING OPPORTUNITIES

The Government of Alberta, and Government of Canada, offer several avenues to assist smaller municipalities with funding infrastructure projects. Below is a summary of some of the available funding programs:

- Alberta Municipal Water/Wastewater Partnership (AMWWP):
    - The AMWWP program was launched in 1991 and provides cost-shared funding to eligible municipalities to help build municipal facilities for water supply and treatment, and wastewater treatment and disposal,
    - Eligible projects can receive up to 75% of project costs,
    - Eligible projects could include upgrades to the lift station and forcemain, and upgrades relative to the potable water supply system,
- Strategic Transportation Infrastructure Program (STIP):
        - The STIP program provides funding to municipalities under 4 funding streams: Community Airport Program, Local Road Bridge Program, Resource Road Program, Local Municipal Initiatives,
    - Program funding is determined each budget cycle and projects related to the various bridge files throughout the Village,
- Municipal Asset Management Program (MAMP):
    - MAMP is offered by the Federation of Canadian Municipalities and is focused on improving asset management practices,
    - Eligible projects could include the video inspections of remaining wastewater mains throughout the Village,
    - The program will cover 80% of eligible expenses up to a maximum of $50,000,
- Alberta Community Partnership (ACP):
    - The program is available for communities looking to partner and develop regional land use plans and service delivery frameworks,
    - The Village previously utilized this funding for the IMDP with the County of Warner,
    - Other eligible projects would include the preliminary design of regional stormwater infrastructure, and infrastructure planning studies (such as this study),
    - Funding is available for 100% of eligible costs up to a maximum of $200,000.

The Village should also consider a future off-site levy bylaw. Off-site levies are a tool that can be utilized by municipalities to recoup infrastructure costs associated with new growth. Off-site levies can be applied to new developments for the purpose of funding the following:

- New or expanded facilities for storage, transmission, treatment or supply of water,
- New or expanded facilities for treatment, movement or disposal of sanitary sewage,
- New or expanded storm sewer drainage facilities,
- New or expanded roads required for or impacted by a subdivision or development,
- Land required for or in connection with any facilities described in the off-site levy provisions of the Municipal Government Act.

8 CONCLUSIONS & RECOMMENDATIONS

8.1 POTABLE WATER SYSTEM

The following conclusions can be made based on the analysis of the Village's potable water system included in this report:

- The Village has sufficient raw water allocation available for the projected 25-year water demands,
- Capacity in the regional supply pipeline can service the projected 25-year population,
- Inspections of the potable water reservoir revealed potential structural concerns,
- The potable water supply pipeline does not have capacity for the projected 25-year water demands and a pump station or pipe upgrade may be required in the future,
- Aged fittings on the regional and potable water supply pipelines require replacement,
- Available fire flow in the northwest and southeast portions of the Village do not meet Fire Underwriters Survey (FUS) recommended requirements,
- Aged Asbestos-Cement (AC) watermains should be scheduled for replacement and/or lining.

The following recommendations can be made:

- Complete a structural assessment on the existing potable water reservoir immediately to address potential concerns,
- Replace aged fittings on the regional and potable water supply pipelines,
- Complete watermain upsizing and installations at select locations in the distribution system to improve the fire flows available throughout the Village,
- Implement a schedule for replacing and/or lining aging AC watermains in the Village.

8.2 WASTEWATER SYSTEM

The following conclusions can be made based on the analysis of the Village's wastewater system:

- The wastewater collection system is subject to high inflow and infiltration rates and the lift station is unable to provide sufficient pumping capacity,
- Wastewater flows are approximately equal to 45% of the total water use based on the recorded volumes from the past 4 years (likely indicating erroneous wastewater flow data),
- Inspected wastewater mains are in fair or poor condition and should be replaced,
- Video inspections of the remaining wastewater mains are required to assess their condition,
- The lift station is in good operational condition; however, it was noted that pressure gauge assemblies and one of the check valves were not functioning properly,
- The condition of the forcemain is unknown, however, it is undersized for the available pumping capacity at the lift station,
- The wastewater lagoons will require upgrades to have capacity for the 25-year population,
- New and upsized wastewater mains along 1st Avenue, east of the lift station, are required to service future population growth.

The following recommendations can be made:

- Complete video inspections of all wastewater mains throughout the Village,
- Repair and replace wastewater mains in poor or fair condition identified through video inspection reports,
- Complete upgrades at the lift station to improve flow monitoring capabilities and replacement of existing valve assemblies,
- Construct a new 250 mm or 300 mm forcemain to the wastewater lagoons to maximize the pumping capacity available at the lift station.

8.3 STORMWATER MANAGEMENT SYSTEM

The following conclusions can be made based on the analysis of the Village's stormwater management system included in this report:

- The major drainage system throughout the Village performs suitably despite issues with road and ditch grading causing localized ponding in certain areas,
- The minor drainage system does not provide an acceptable level of service for conveying runoff from a 1:5-year storm event,
- The minor drainage system does allow for drainage of areas throughout the Village after a rainfall event,
- There are no stormwater management facilities located within the Village.

The following recommendations can be made:

- The Village should undertake projects to reduce localized ponding throughout the Village. These projects can consist of grass swales, ditches, additional connections to the minor drainage systems, and improved road grading along with road restoration projects,
- Construction of a minor drainage system for development to the northeast of the Village should be completed with allowances for improving drainage between 1st Avenue and 3rd Avenue,
- All future developments should be designed with stormwater detention facilities capable of reducing stormwater runoff rates to pre-development 1:5-year release rates.

8.4 TRANSPORTATION NETWORK

The following conclusions can be made based on the analysis of the Village's transportation network included in this report:

- The Village's transportation network includes 10.5 km of paved roads, 6 km of gravel roads, and 3 km of concrete sidewalks,
- Average overall condition of the Village's paved roads is satisfactory and minimal roads are recommended for reconstruction,
- Average overall condition of the Village's gravel roads is fair. The long-term plan is to transition all gravel roads to paved surfaces, therefore all gravel roads which received a "failed" or "poor" condition rating were recommended to be upgraded to a paved local road standard,

- Average overall condition of the Village's concrete sidewalks is fair, however, 40% were assessed to be in poor condition,
- Inspections of bridge files within the Village boundary are out of date.

The following recommendations can be made:

- The Village should schedule reconstruction of "failed" to "poor" road and sidewalk segments as their budget allows,
- Road and sidewalk improvements should coincide with, or take place after, underground improvement projects,
- The Village should continue to perform regular maintenance and rehabilitation on roads that have a condition rating greater than "fair" to prolong their life span,
- The Village should complete updated inspections of all bridge files within their boundary.

9 REFERENCES

Alberta Environment and Sustainable Resource Development, “Standards and Guidelines for Municipal Waterworks, Wastewater and Storm Drainage Systems,” Drinking Water Branch, Environmental Policy Branch, Environmental Assurance Division, March 2013.

City of Lethbridge. “City of Lethbridge Design Standards 2016 Edition”. 2016.

Fire Underwriters Survey. “Water Supply for Public Fire Protection”. 1999.

APPENDIX A:

POTABLE WATER COST ESTIMATES

Village of Stirling

Infrastructure Master Plan
Potable Water System Upgrades

UNIT PRICING

Potable Water Distribution System

Potable Water Distribution System			
	Description of Work	**Unit**	**Cost per unit**
1	Connection to Existing Water Distribution System	each	$8,000.00
2	Connection to Existing Water Distribution System (>400)	each	$10,000.00
3	Water main crossing	each	$10,000.00
4	Supply and Install 200mm DR18 PVC Water Pipe	m	$225.00
5	Supply and Install 250mm DR18 PVC Water Pipe	m	$250.00
6	Supply and Install 300mm DR18 PVC Water Pipe	m	$325.00
7	Supply and Install 400mm DR18 PVC Water Pipe	m	$375.00
8	Supply and Install 200mm Gate Valve	each	$2,500.00
9	Supply and Install 250mm Gate Valve	each	$3,000.00
10	Supply and Install 300mm Gate Valve	each	$3,500.00
11	Supply and Install Fire Hydrant and Hydrant Valve	each	$8,000.00

200mm Water Main Repair / Replacement per Meter - Local Asphalt Surface					
	Description of Work	**m2**	**m**	**Unit Cost**	**Cost**
1	Asphalt Road Restoration - Local Road	10		$100.00	$1,000.00
2	Supply and Install 200mm DR18 PVC Water Pipe		1	$225.00	$225.00
3	General Requirements (15%)				$200.00
				Total Unit Price	**$1,500.00**

300mm Water Main Repair / Replacement per Meter - Local Asphalt Surface					
	Description of Work	**m2**	**m**	**Unit Cost**	**Cost**
1	Asphalt Road Restoration - Local Road	10		$100.00	$1,000.00
2	Supply and Install 300mm DR18 PVC Water Pipe		1	$325.00	$325.00
3	General Requirements (15%)				$200.00
				Total Unit Price	**$1,600.00**

Unit pricing assuming the following:

- Assumed 10m wide trench
- no allowance made for curb & gutter and sidewalk work
- Assume no conflict with other utilities (pp's, etc)

Village of Stirling

Infrastructure Master Plan
Potable Water System Upgrades

UNIT PRICING

Hot Mix Asphalt

Asphalt Road Restoration - Local Road

	Description of Work	Cost per m^2
1	Remove and dispose of asphalt	$10.00
2	Waste excavation - assume 0.3 m depth	$6.00
3	Subgrade preparation or geotextile fabric	$10.00
4	250 mm base granular material	$25.00
5	Prime coat	$5.00
6	90 mm asphalt ($140 per tonne)	$30.00
7	Adjust manholes and valves	$10.00
	Total Unit Price	**$100.00**

Unit pricing based on 1 block, assuming the following:

- an average block is 12.0m wide and 225m long
- an average of 4 manholes and 6 valve adjustments per block
- no allowance made for curb & gutter and sidewalk work
- 15 mm of level course asphalt required to restore road shape

Asphalt Road Restoration - Industrial

	Description of Work	Cost per m^2
1	Remove and dispose of asphalt	$15.00
2	Waste excavation - assume 0.5 m depth	$10.00
3	Subgrade preparation or geotextile fabric	$10.00
4	250 mm sub-base granular material (Pit run gravel)	$25.00
5	100 mm base granular material	$20.00
6	Prime coat	$5.00
7	Tack Coat	$5.00
8	160 mm asphalt ($140 per tonne)	$55.00
9	Adjust manholes and valves	$2.00
	Total Unit Price	**$150.00**

Unit pricing based on 1 block, assuming the following:

- an average block is 12.0m wide and 225m long
- an average of 4 manholes and 6 valve adjustments per block
- no allowance made for curb & gutter and sidewalk work
- 15 mm of level course asphalt required to restore road shape

Village of Stirling

Infrastructure Master Plan
Potable Water System Upgrades

UNIT PRICING

Gravel

Gravel Road Restoration

	Description of Work	Cost per m^2
1	Waste excavation - assume 0.4m depth	$7.00
2	Subgrade preparation or geotextile fabric	$8.00
3	300 mm sub-base granular material (Pit run gravel)	$25.00
4	100mm base granular material	$20.00
	Total Unit Price	**$60.00**

Unit pricing based on 1 block, assuming the following:

- an average block is 9.0m wide and 225m long

Grass

Grass Restoration

	Description of Work	Unit	Cost per unit
1	Grass Restoration - Topsoil and Seed	m2	$5.00
2	Grass Restoration - Topsoil and Sod	m2	$10.00

Village of Stirling

Infrastructure Master Plan
Potable Water System Upgrades

UNIT PRICING

Concrete

Rolled Monolithic Sidewalk

	Description of Work	Cost per m
1	Breakout and dispose of monolithic sidewalk and 1.0 m width of asphalt	$10.00
2	Hand form monolithic sidewalk	$320.00
3	100 mm base granular material	$20.00
4	Boulevard restoration - assume 1.0 m width at back of sidewalk	$10.00
	Total Unit Price	**$360.00**

Rolled Curb & Gutter

	Description of Work	Cost per m
1	Breakout and dispose of curb & gutter and 1.0 m width of asphalt	$10.00
2	Hand formed curb & gutter	$250.00
3	100 mm base granular material	$20.00
4	Boulevard Restoration - assume 1.0 m width	$10.00
	Total Unit Price	**$290.00**

Concrete Swale (1.0m wide)

	Description of Work	Cost per m
1	Remove and dispose of asphalt	$10.00
2	Waste excavation - assume 0.3 m depth	$6.00
3	Subgrade preparation or geotextile fabric	$8.00
4	250 mm base granular material	$30.00
5	Concrete Swale	$300.00
	Total Unit Price	**$350.00**

Village of Stirling

Infrastructure Master Plan
Potable Water System Upgrades

ORDER OF MAGNITUDE COST ESTIMATE

Potable Water Supply Upgrades

	Regional and Potable Water Supply Pipelines - Valve and Fitting Replacements	QUANTITY	UNIT	UNIT PRICE	COST
1	Mobilization/Demobilization/Bonding & Insurance/Profit/Traffic Accommodation	1	L.S.	$ 30,000.00	$ 30,000.00
2	Hydroexcavation	40	hr	$ 350.00	$ 14,000.00
3	Dewatering	1	L.S.	$ 20,000.00	$ 20,000.00
4	Supply and Install 250mm Gate Valve	7	ea	$ 4,000.00	$ 28,000.00
5	Supply and Install Air Release Valves	10	ea	$ 7,500.00	$ 75,000.00
6	Decommission Drain Chambers	3	ea	$ 15,000.00	$ 45,000.00
7	Site Restoration	1	LS	$ 25,000.00	$ 25,000.00
				SUBTOTAL	$ 237,000.00
CONTINGENCY (20%)					$ 47,000.00
ENGINEERING (10%)					$ 29,000.00
				TOTAL	**$ 320,000.00**

	Potable Water Reservoir - Structural Repair Allowance	QUANTITY	UNIT	UNIT PRICE	COST
1	Mobilization/Demobilization/Bonding & Insurance/Profit/Traffic Accommodation	1	L.S.	$ 14,000.00	$ 14,000.00
2	Structural Repair Work - To be Determined.	1	LS	$ 135,000.00	$ 135,000.00
				SUBTOTAL	$ 149,000.00
CONTINGENCY (20%)					$ 30,000.00
ENGINEERING (10%)					$ 18,000.00
				TOTAL	**$ 200,000.00**

	Potable Water Reservoir - Pump Station	QUANTITY	UNIT	UNIT PRICE	COST
1	Mobilization/Demobilization/Bonding & Insurance/Profit/Traffic Accommodation	1	L.S.	$ 83,000.00	$ 83,000.00
2	Connection to Existing Potable Water Supply Line	2	ea	$ 10,000.00	$ 20,000.00
3	Supply and Install 300 mm Watermain	15	m	$ 325.00	$ 4,875.00
4	Supply and Install 300 mm Isolation Valves	2	ea	$ 3,500.00	$ 7,000.00
5	Pump Station Building (complete with Electrical, HVAC, Building Envelope)	1	LS	$ 500,000.00	$ 500,000.00
6	End Suction, Centrifugal Pumps	3	ea	$ 25,000.00	$ 75,000.00
7	Process/Mechanical Piping	1	LS	$ 75,000.00	$ 75,000.00
8	Electrical, Controls, and Instrumentation	1	LS	$ 100,000.00	$ 100,000.00
9	Programming and Commissioning	1	LS	$ 50,000.00	$ 50,000.00
				SUBTOTAL	$ 915,000.00
CONTINGENCY (20%)					$ 183,000.00
ENGINEERING (10%)					$ 110,000.00
				TOTAL	**$ 1,210,000.00**

Village of Stirling

Infrastructure Master Plan
Potable Water System Upgrades

ORDER OF MAGNITUDE COST ESTIMATE

Potable Water Distribution System Upgrades

Additional Potable Water Supply Connections		QUANTITY	UNIT	UNIT PRICE	COST
1	Mobilization/Demobilization/Bonding & Insurance/Profit/Traffic Accommodation	1	L.S.	$ 10,000.00	$ 10,000.00
2	Connection to Existing Water Distribution System (Less than 400 mm)	2	each	$ 8,000.00	$ 16,000.00
3	Connection to Existing Potable Water Supply Line	2	each	$ 15,000.00	$ 30,000.00
5	Supply and Installation 200 mm Isolation Valves	3	each	$ 2,500.00	$ 7,500.00
6	Gravel Road Restoration	1	LS	$ 7,500.00	$ 7,500.00
7	Asphalt Road Restoration	1	LS	$ 15,000.00	$ 15,000.00
				SUBTOTAL	$ 86,000.00
CONTINGENCY (20%)					$ 17,000.00
ENGINEERING (10%)					$ 10,000.00
				TOTAL	**$ 120,000.00**

3rd Ave - 5 Street to 6 Street		QUANTITY	UNIT	UNIT PRICE	COST
1	Mobilization/Demobilization/Bonding & Insurance/Profit/Traffic Accommodation	1	L.S.	$ 20,000.00	$ 20,000.00
2	Connection to Existing Water Distribution System	2	each	$ 8,000.00	$ 16,000.00
3	Supply and Install 150mm Watermain	225	m	$ 200.00	$ 45,000.00
4	Supply and Installation 150 mm Isolation Valves	2	each	$ 2,250.00	$ 4,500.00
5	Service Connections	2	each	$ 2,000.00	$ 4,000.00
6	Gravel Road Restoration	2000	m^2	$ 60.00	$ 120,000.00
				SUBTOTAL	$ 210,000.00
CONTINGENCY (20%)					$ 42,000.00
ENGINEERING (10%)					$ 25,000.00
				TOTAL	**$ 280,000.00**

2nd Ave - 5 Street to 6 Street		QUANTITY	UNIT	UNIT PRICE	COST
1	Mobilization/Demobilization/Bonding & Insurance/Profit/Traffic Accommodation	1	L.S.	$ 20,000.00	$ 20,000.00
2	Connection to Existing Water Distribution System	2	each	$ 8,000.00	$ 16,000.00
3	Supply and Install 150mm Watermain	225	m	$ 200.00	$ 45,000.00
4	Supply and Installation 150 mm Isolation Valves	2	each	$ 2,250.00	$ 4,500.00
5	Service Connections	3	each	$ 2,000.00	$ 6,000.00
6	Gravel Road Restoration	2000	m^2	$ 60.00	$ 120,000.00
				SUBTOTAL	$ 212,000.00
CONTINGENCY (20%)					$ 42,000.00
ENGINEERING (10%)					$ 25,000.00
				TOTAL	**$ 280,000.00**

Village of Stirling

Infrastructure Master Plan
Potable Water System Upgrades

ORDER OF MAGNITUDE COST ESTIMATE

	6th Ave - 5th Street to 3rd Street	QUANTITY	UNIT	UNIT PRICE	COST
1	Mobilization/Demobilization/Bonding & Insurance/Profit/Traffic Accommodation	1	L.S.	$ 40,000.00	$ 40,000.00
2	Connection to Existing Water Distribution System	3	each	$ 8,000.00	$ 24,000.00
3	Supply and Install 200 mm Watermain	450	m	$ 225.00	$ 101,250.00
4	Supply and Installation 200 mm Isolation Valves	6	each	$ 2,500.00	$ 15,000.00
5	Service Connections	4	each	$ 2,000.00	$ 8,000.00
6	Gravel Road Restoration	4000	m^2	$ 60.00	$ 240,000.00
				SUBTOTAL	$ 428,000.00
CONTINGENCY (20%)					$ 86,000.00
ENGINEERING (10%)					$ 51,000.00
				TOTAL	**$ 570,000.00**

	3rd Street - 5th Ave to 6th Ave	QUANTITY	UNIT	UNIT PRICE	COST
1	Mobilization/Demobilization/Bonding & Insurance/Profit/Traffic Accommodation	1	L.S.	$ 20,000.00	$ 20,000.00
2	Connection to Existing Water Distribution System	2	each	$ 8,000.00	$ 16,000.00
3	Supply and Install 150mm Watermain	225	m	$ 200.00	$ 45,000.00
4	Supply and Installation 150 mm Isolation Valves	2	each	$ 2,250.00	$ 4,500.00
5	Service Connections	7	each	$ 2,000.00	$ 14,000.00
6	Gravel Road Restoration	2000	m^2	$ 60.00	$ 120,000.00
				SUBTOTAL	$ 220,000.00
CONTINGENCY (20%)					$ 44,000.00
ENGINEERING (10%)					$ 26,000.00
				TOTAL	**$ 290,000.00**

	2nd Street - 5th Ave to 6th Ave	QUANTITY	UNIT	UNIT PRICE	COST
1	Mobilization/Demobilization/Bonding & Insurance/Profit/Traffic Accommodation	1	L.S.	$ 20,000.00	$ 20,000.00
2	Connection to Existing Water Distribution System	2	each	$ 8,000.00	$ 16,000.00
3	Supply and Install 150mm Watermain	225	m	$ 200.00	$ 45,000.00
4	Supply and Installation 150 mm Isolation Valves	2	each	$ 2,250.00	$ 4,500.00
5	Service Connections	8	each	$ 2,000.00	$ 16,000.00
6	Gravel Road Restoration	2000	m^2	$ 60.00	$ 120,000.00
				SUBTOTAL	$ 222,000.00
CONTINGENCY (20%)					$ 44,000.00
ENGINEERING (10%)					$ 27,000.00
				TOTAL	**$ 300,000.00**

Village of Stirling

Infrastructure Master Plan
Potable Water System Upgrades

ORDER OF MAGNITUDE COST ESTIMATE

5th Street - 4th Ave to 2nd Ave		QUANTITY	UNIT	UNIT PRICE	COST
1	Mobilization/Demobilization/Bonding & Insurance/Profit/Traffic Accommodation	1	L.S.	$ 50,000.00	$ 50,000.00
2	Connection to Existing Water Distribution System	5	each	$ 8,000.00	$ 40,000.00
3	Supply and Install 200mm Watermain	450	m	$ 225.00	$ 101,250.00
4	Supply and Installation 200 mm Isolation Valves	5	each	$ 2,500.00	$ 12,500.00
5	Service Connections	15	each	$ 2,000.00	$ 30,000.00
6	Asphalt Road Restoration	2000	m^2	$ 100.00	$ 200,000.00
7	Gravel Road Restoration	2000	m^2	$ 60.00	$ 120,000.00
				SUBTOTAL	$ 554,000.00
CONTINGENCY (20%)					$ 111,000.00
ENGINEERING (10%)					$ 67,000.00
				TOTAL	**$ 740,000.00**

4th Street - 4th Ave to 5th Ave		QUANTITY	UNIT	UNIT PRICE	COST
1	Mobilization/Demobilization/Bonding & Insurance/Profit/Traffic Accommodation	1	L.S.	$ 20,000.00	$ 20,000.00
2	Connection to Existing Water Distribution System	3	each	$ 8,000.00	$ 24,000.00
3	Supply and Install 150mm Watermain	225	m	$ 200.00	$ 45,000.00
4	Supply and Installation 150 mm Isolation Valves	4	each	$ 2,250.00	$ 9,000.00
5	Service Connections	6	each	$ 2,000.00	$ 12,000.00
6	Gravel Road Restoration	2000	m^2	$ 60.00	$ 120,000.00
				SUBTOTAL	$ 230,000.00
CONTINGENCY (20%)					$ 46,000.00
ENGINEERING (10%)					$ 28,000.00
				TOTAL	**$ 310,000.00**

4th Street - 5th Ave to 6th Ave		QUANTITY	UNIT	UNIT PRICE	COST
1	Mobilization/Demobilization/Bonding & Insurance/Profit/Traffic Accommodation	1	L.S.	$ 20,000.00	$ 20,000.00
2	Connection to Existing Water Distribution System	4	each	$ 8,000.00	$ 32,000.00
3	Supply and Install 150mm Watermain	225	m	$ 200.00	$ 45,000.00
4	Supply and Installation 150 mm Isolation Valves	5	each	$ 2,250.00	$ 11,250.00
5	Service Connections	6	each	$ 2,000.00	$ 12,000.00
6	Gravel Road Restoration	2000	m^2	$ 60.00	$ 120,000.00
				SUBTOTAL	$ 240,000.00
CONTINGENCY (20%)					$ 48,000.00
ENGINEERING (10%)					$ 29,000.00
				TOTAL	**$ 320,000.00**

Village of Stirling

Infrastructure Master Plan
Potable Water System Upgrades

ORDER OF MAGNITUDE COST ESTIMATE

2nd Ave - 5th Street to 3rd Street		QUANTITY	UNIT	UNIT PRICE	COST
1	Mobilization/Demobilization/Bonding & Insurance/Profit/Traffic Accommodation	1	L.S.	$ 40,000.00	$ 40,000.00
2	Connection to Existing Water Distribution System	7	each	$ 8,000.00	$ 56,000.00
3	Supply and Install 200mm Watermain	450	m	$ 225.00	$ 101,250.00
4	Supply and Installation 200 mm Isolation Valves	6	each	$ 2,500.00	$ 15,000.00
5	Service Connections	16	each	$ 2,000.00	$ 32,000.00
6	Gravel Road Restoration	4000	m^2	$ 60.00	$ 240,000.00
				SUBTOTAL	$ 484,000.00
CONTINGENCY (20%)					$ 97,000.00
ENGINEERING (10%)					$ 58,000.00
				TOTAL	**$ 640,000.00**

3rd Street - 2nd Ave to 3rd Ave		QUANTITY	UNIT	UNIT PRICE	COST
1	Mobilization/Demobilization/Bonding & Insurance/Profit/Traffic Accommodation	1	L.S.	$ 30,000.00	$ 30,000.00
2	Connection to Existing Water Distribution System	3	each	$ 8,000.00	$ 24,000.00
3	Supply and Install 200mm Watermain	225	m	$ 225.00	$ 50,625.00
4	Supply and Installation 200 mm Isolation Valves	2	each	$ 2,500.00	$ 5,000.00
5	Service Connections	10	each	$ 2,000.00	$ 20,000.00
6	Paved Road Restoration	2000	m^2	$ 100.00	$ 200,000.00
				SUBTOTAL	$ 330,000.00
CONTINGENCY (20%)					$ 66,000.00
ENGINEERING (10%)					$ 40,000.00
				TOTAL	**$ 440,000.00**

3rd Street - 3rd Ave to 4th Ave		QUANTITY	UNIT	UNIT PRICE	COST
1	Mobilization/Demobilization/Bonding & Insurance/Profit/Traffic Accommodation	1	L.S.	$ 30,000.00	$ 30,000.00
2	Connection to Existing Water Distribution System	3	each	$ 8,000.00	$ 24,000.00
3	Supply and Install 200mm Watermain	225	m	$ 225.00	$ 50,625.00
4	Supply and Installation 200 mm Isolation Valves	2	each	$ 2,500.00	$ 5,000.00
5	Service Connections	10	each	$ 2,000.00	$ 20,000.00
6	Paved Road Restoration	2000	m^2	$ 100.00	$ 200,000.00
				SUBTOTAL	$ 330,000.00
CONTINGENCY (20%)					$ 66,000.00
ENGINEERING (10%)					$ 40,000.00
				TOTAL	**$ 440,000.00**

Village of Stirling

Infrastructure Master Plan
Potable Water System Upgrades

ORDER OF MAGNITUDE COST ESTIMATE

	5th Street - 4th Ave to 6th Ave	QUANTITY	UNIT	UNIT PRICE	COST
1	Mobilization/Demobilization/Bonding & Insurance/Profit/Traffic Accommodation	1	L.S.	$ 40,000.00	$ 40,000.00
2	Connection to Existing Water Distribution System	4	each	$ 8,000.00	$ 32,000.00
3	Supply and Install 200 mm Watermain	450	m	$ 225.00	$ 101,250.00
4	Supply and Installation 200 mm Isolation Valves	4	each	$ 2,500.00	$ 10,000.00
5	Service Connections	20	each	$ 2,000.00	$ 40,000.00
6	Gravel Road Restoration	4000	m^2	$ 60.00	$ 240,000.00
				SUBTOTAL	$ 463,000.00
CONTINGENCY (20%)					$ 93,000.00
ENGINEERING (10%)					$ 56,000.00
				TOTAL	**$ 620,000.00**

	Various 150 mm Watermain Installations	QUANTITY	UNIT	UNIT PRICE	COST
1	Mobilization/Demobilization/Bonding & Insurance/Profit/Traffic Accommodation	1	L.S.	$ 50,000.00	$ 50,000.00
2	Connection to Existing Water Distribution System	7	each	$ 8,000.00	$ 56,000.00
3	Supply and Install 150mm Watermain	575	m	$ 200.00	$ 115,000.00
4	Supply and Installation 150 mm Isolation Valves	4	each	$ 2,250.00	$ 9,000.00
5	Service Connections	20	each	$ 2,000.00	$ 40,000.00
6	Gravel Road Restoration	5000	m^2	$ 60.00	$ 300,000.00
				SUBTOTAL	$ 570,000.00
CONTINGENCY (20%)					$ 114,000.00
ENGINEERING (10%)					$ 68,000.00
				TOTAL	**$ 760,000.00**

	Watermain Lining Program Phase 1 - 5th Ave and 2nd Street	QUANTITY	UNIT	UNIT PRICE	COST
1	Mobilization/Demobilization/Bonding & Insurance/Profit/Traffic Accommodation	1	L.S.	$ 100,000.00	$ 100,000.00
2	Connection to Existing Water Distribution System and Watermain Access	10	each	$ 8,000.00	$ 80,000.00
3	150 mm Valve Replacements	10	each	$ 5,000.00	$ 50,000.00
4	150 mm Watermain Lining	1125	m	$ 565.00	$ 635,625.00
5	Hydrant Replacements and Reconnections	10	each	$ 10,000.00	$ 100,000.00
7	Service Connections	35	each	$ 500.00	$ 17,500.00
8	Road Restoration	1500	m^2	$ 100.00	$ 150,000.00
				SUBTOTAL	$ 1,133,000.00
CONTINGENCY (20%)					$ 227,000.00
ENGINEERING (10%)					$ 136,000.00
				TOTAL	**$ 1,500,000.00**

Village of Stirling

Infrastructure Master Plan
Potable Water System Upgrades

ORDER OF MAGNITUDE COST ESTIMATE

	Watermain Lining Program Phase 2 - 4th Ave and 4th Street	QUANTITY	UNIT	UNIT PRICE	COST
1	Mobilization/Demobilization/Bonding & Insurance/Profit/Traffic Accommodation	1	L.S.	$ 100,000.00	$ 100,000.00
2	Connection to Existing Water Distribution System and Watermain Access	10	each	$ 8,000.00	$ 80,000.00
3	150 mm Valve Replacements	8	each	$ 5,000.00	$ 40,000.00
4	150 mm Watermain Lining	1125	m	$ 575.00	$ 646,875.00
5	Hydrant Replacements and Reconnections	10	each	$ 10,000.00	$ 100,000.00
7	Service Connections	25	each	$ 501.00	$ 12,525.00
8	Road Restoration	1500	m^2	$ 100.00	$ 150,000.00
				SUBTOTAL	$ 1,129,000.00
CONTINGENCY (20%)					$ 226,000.00
ENGINEERING (10%)					$ 136,000.00
				TOTAL	**$ 1,500,000.00**

	Watermain Lining Program Phase 3 - Various Locations	QUANTITY	UNIT	UNIT PRICE	COST
1	Mobilization/Demobilization/Bonding & Insurance/Profit/Traffic Accommodation	1	L.S.	$ 100,000.00	$ 100,000.00
2	Connection to Existing Water Distribution System and Watermain Access	12	each	$ 8,000.00	$ 96,000.00
3	150 mm Valve Replacements	10	each	$ 5,000.00	$ 50,000.00
4	150 mm Watermain Lining	1350	m	$ 425.00	$ 573,750.00
5	Hydrant Replacements and Reconnections	12	each	$ 10,000.00	$ 120,000.00
7	Service Connections	30	each	$ 501.00	$ 15,030.00
8	Road Restoration	1750	m^2	$ 100.00	$ 175,000.00
				SUBTOTAL	$ 1,130,000.00
CONTINGENCY (20%)					$ 226,000.00
ENGINEERING (10%)					$ 136,000.00
				TOTAL	**$ 1,500,000.00**

FUTURE SERVICING UPGRADES

	1st Street - 4th Ave to 1st Ave	QUANTITY	UNIT	UNIT PRICE	COST
1	Mobilization/Demobilization/Bonding & Insurance/Profit/Traffic Accommodation	1	L.S.	$ 79,000.00	$ 79,000.00
2	Hydroexcavation	40	hr	$ 350.00	$ 14,000.00
3	Dewatering	1	L.S.	$ 10,000.00	$ 10,000.00
4	Supply and Install 200 mm Watermains	700	m	$ 225.00	$ 157,500.00
5	Supply and Install 200 mm Isolation Valves	8	ea	$ 2,500.00	$ 20,000.00
6	Connection to Existing Water Distribution System	5	ea	$ 8,000.00	$ 40,000.00
7	Supply and Install Fire Hydrant and Hydrant Valve	4	ea	$ 8,000.00	$ 32,000.00
8	Asphalt Road Restoration	5,000	m^2	$ 100.00	$ 500,000.00
9	Grass Restoration	2,500	m^2	$ 5.00	$ 12,500.00
				SUBTOTAL	$ 865,000.00
CONTINGENCY (20%)					$ 173,000.00
ENGINEERING (10%)					$ 104,000.00
				TOTAL	**$ 1,150,000.00**

Village of Stirling

Infrastructure Master Plan
Potable Water System Upgrades

ORDER OF MAGNITUDE COST ESTIMATE

4th Ave - 3rd Street to 1st Street		QUANTITY	UNIT	UNIT PRICE	COST
1	Mobilization/Demobilization/Bonding & Insurance/Profit/Traffic Accommodation	1	L.S.	$ 58,000.00	$ 58,000.00
2	Supply and Install 300 mm Watermains	450	m	$ 325.00	$ 146,250.00
3	Supply and Install 300 mm Isolation Valves	5	ea	$ 3,500.00	$ 17,500.00
4	Connection to Existing Water Distribution System	4	ea	$ 8,000.00	$ 32,000.00
5	Supply and Install Fire Hydrant and Hydrant Valve	4	ea	$ 8,000.00	$ 32,000.00
6	Asphalt Road Restoration	3,500	m^2	$ 100.00	$ 350,000.00
7	Grass Restoration	1,000	m^2	$ 5.00	$ 5,000.00
				SUBTOTAL	$ 641,000.00
CONTINGENCY (20%)					$ 128,000.00
ENGINEERING (10%)					$ 77,000.00
				TOTAL	**$ 850,000.00**

APPENDIX B:

WASTEWATER VIDEO INSPECTION REPORTS

Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Surveyors name	Certificate Number	System Owner	Survey Customer	Drainage Area	Sheet
John Bosch	U-413-15621	Town of Stirling	MPE Engineering		1

P/O No.	Pipeline Segment Reference	Date	Time	Location (Street Name and number)	Locality
		20200423	15:46	1st Ave	Stirling

Further Location details	Upstream Manhole Number	Rim to Invert	Grade to Invert	Rim to Grade
	3 St			

Downstream Manhole Number	Rim to Invert	Grade to Invert	Rim to Grade	Use of Sewer	Direction	Flow Control	Height
3A St				Sanitary	Downstream	N	250

Width	Shape	Material	Ln. Method	Pipe Joint Length	Total Length	Length Surveyed	Year Laid	Year Rehabilitated	Tape / Media Number
	Circular	PVC				123.9			

Purpose	Sewer Category	Pre-Cleaning	Cleaned	Weather	Additional Information
G		Jetting			

Distance (Meters)	Code		Continuous defect	Value				Joint	Circumferential Location		Image Ref.	Struct. Grade	O&M Grade	Remarks
	Group/ Descriptor	Modifier/ severity		S/M/L	Inches 1st	Inches 2nd	%		At / From	To				
0.0	AMH										AMH@0			Starting Manhole: 3 St
0.0	MWL						50				MWL@0			
55.0	TS				200				12		TS@55			
87.8	TS				200				12		TS@87.8			
123.9	AMH										AMH@123.9			3A St

Segment	Structural								O & M								Overall							
	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Rating	Quick	Index	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Rating	Quick	Index	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Rating	Quick	Index
Town of Stirling-1st Ave-3 St-3A St	0	0	0	0	0	0	0000		0	0	0	0	0	0	0000		0	0	0	0	0	0	0000	

Generated on Thursday, 23/04/2020 at 04:24 PM by the PipeTech® TV inspection system.

Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Upstream MH	Downstream MH	Size	Material	Total Length	City
3 St	3A St	250	Polyvinyl Chloride		Stirling

Surveyor's Name	Certificate Number	Street Address	Location Details
John Bosch	U-413-15621	1st Ave	

Direction	Purpose	Weather	Date	Time	Length Surveyed
Downstream	Capital Improvement Program Assessment		20200423	15:46	123.9

Additional Information



Ftg.	Code	Description	Position	Comment
0.0	AMH	Access Point - Manhole		Starting Manhole: 3 St
0.0	MWL	Water Level		
55.0	TS	Tap, Saddle	12	
87.8	TS	Tap, Saddle	12	
123.9	AMH	Access Point - Manhole		3A St

Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Upstream MH	Downstream MH	Size	Material	Total Length	City
3 St	3A St	250	Polyvinyl Chloride		Stirling

Surveyor's Name	Certificate Number	Street Address	Location Details
John Bosch	U-413-15621	1st Ave	

Direction	Purpose	Weather	Date	Time	Length Surveyed
Downstream	Capital Improvement Program Assessment		20200423	15:46	123.9

Additional Information



AMH - Access Point - Manhole @ 0.0 m.
Starting Manhole: 3 St



MWL - Water Level @ 0.0 m.



TS - Tap, Saddle @ 55.0 m.



TS - Tap, Saddle @ 87.8 m.

Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Upstream MH	Downstream MH	Size	Material	Total Length	City
3 St	3A St	250	Polyvinyl Chloride		Stirling

Surveyor's Name	Certificate Number	Street Address	Location Details
John Bosch	U-413-15621	1st Ave	

Direction	Purpose	Weather	Date	Time	Length Surveyed
Downstream	Capital Improvement Program Assessment		20200423	15:46	123.9

Additional Information



AMH - Access Point - Manhole @ 123.9 m.
3A St

Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Surveyors name	Certificate Number	System Owner	Survey Customer	Drainage Area	Sheet
John Bosch	U-413-15621	Town of Stirling	MPE Engineering		1

P/O No.	Pipeline Segment Reference	Date	Time	Location (Street Name and number)	Locality
		20200423	16:24	1st Ave	Stirling

Further Location details	Upstream Manhole Number	Rim to Invert	Grade to Invert	Rim to Grade
	3A St			

Downstream Manhole Number	Rim to Invert	Grade to Invert	Rim to Grade	Use of Sewer	Direction	Flow Control	Height
4 St				Sanitary	Downstream	N	250

Width	Shape	Material	Ln. Method	Pipe Joint Length	Total Length	Length Surveyed	Year Laid	Year Rehabilitated	Tape / Media Number
	Circular	PVC				116.2			

Purpose	Sewer Category	Pre-Cleaning	Cleaned	Weather	Additional Information
G		Jetting			

Distance (Meters)	Code		Continuous defect	Value				Joint	Circumferential Location		Image Ref.	Struct. Grade	O&M Grade	Remarks
	Group/ Descriptor	Modifier/ severity		S/M/L	Inches 1st	Inches 2nd	%		At / From	To				
0.0	AMH										AMH@0			Starting Manhole: 3A St
0.0	MWL						40				MWL@0			
40.5	TS				200				12		TS@40.5			
73.5	TS				200				12		TS@73.5			
79.7	OBJ						5	J	2	4	OBJ@79.7		2	
116.2	AMH										AMH@116.2			4 St

	Structural								O & M								Overall							
Segment	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Rating	Quick	Index	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Rating	Quick	Index	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Rating	Quick	Index
Town of Stirling-1st Ave-3A St-4 St	0	0	0	0	0	0	0000		0	2	0	0	0	2	2100	2.0	0	2	0	0	0	2	2100	2.0

Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Upstream MH	Downstream MH	Size	Material	Total Length	City
3A St	4 St	250	Polyvinyl Chloride		Stirling

Surveyor's Name	Certificate Number	Street Address	Location Details
John Bosch	U-413-15621	1st Ave	

Direction	Purpose	Weather	Date	Time	Length Surveyed
Downstream	Capital Improvement Program Assessment		20200423	16:24	116.2

Additional Information



Ftg.	Code	Description	Position	Comment
0.0	AMH	Access Point - Manhole		Starting Manhole: 3A St
0.0	MWL	Water Level		
40.5	TS	Tap, Saddle	12	
73.5	TS	Tap, Saddle	12	
79.7	OBJ	Obstacle - Object Wedged in Joint	2 to 4	
116.2	AMH	Access Point - Manhole		4 St

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Sewer Condition Inspection Report

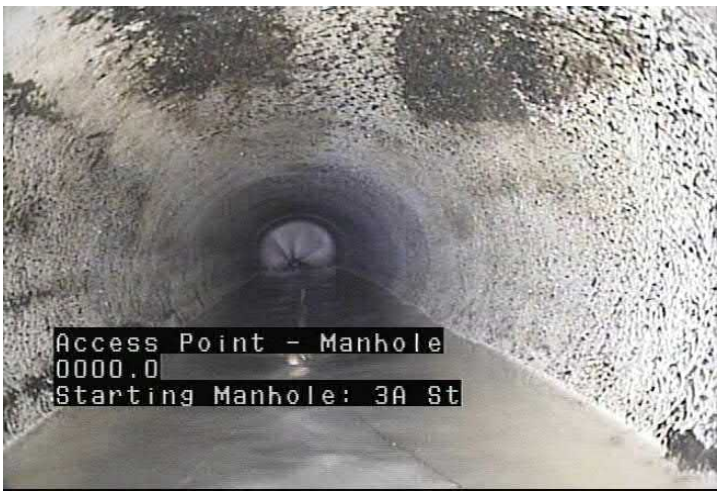
303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Upstream MH	Downstream MH	Size	Material	Total Length	City
3A St	4 St	250	Polyvinyl Chloride		Stirling

Surveyor's Name	Certificate Number	Street Address	Location Details
John Bosch	U-413-15621	1st Ave	

Direction	Purpose	Weather	Date	Time	Length Surveyed
Downstream	Capital Improvement Program Assessment		20200423	16:24	116.2

Additional Information



AMH - Access Point - Manhole @ 0.0 m.
Starting Manhole: 3A St



MWL - Water Level @ 0.0 m.



TS - Tap, Saddle @ 40.5 m.



TS - Tap, Saddle @ 73.5 m.

Sewer Condition Inspection Report

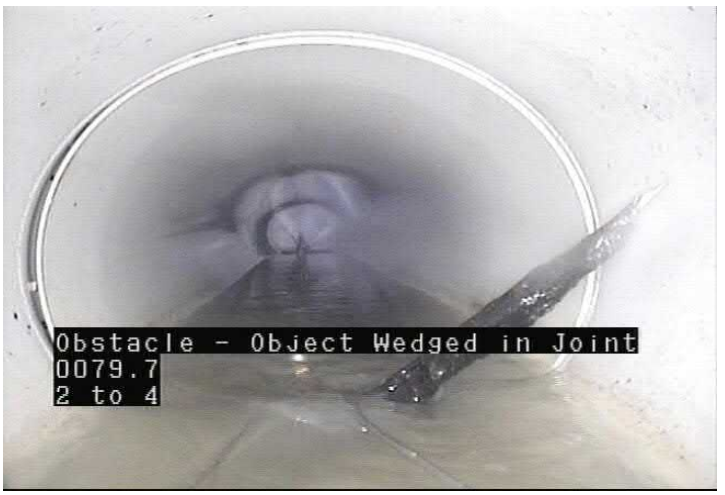
303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Upstream MH	Downstream MH	Size	Material	Total Length	City
3A St	4 St	250	Polyvinyl Chloride		Stirling

Surveyor's Name	Certificate Number	Street Address	Location Details
John Bosch	U-413-15621	1st Ave	

Direction	Purpose	Weather	Date	Time	Length Surveyed
Downstream	Capital Improvement Program Assessment		20200423	16:24	116.2

Additional Information



OBJ - Obstacle - Object Wedged in Joint @ 79.7 m.



AMH - Access Point - Manhole @ 116.2 m. 4 St

Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Surveyors name	Certificate Number	System Owner	Survey Customer	Drainage Area	Sheet
John Bosch	U-413-15621	Town of Stirling	MPE Engineering		1

P/O No.	Pipeline Segment Reference	Date	Time	Location (Street Name and number)	Locality
		20200423	14:52	1st Ave	Stirling

Further Location details	Upstream Manhole Number	Rim to Invert	Grade to Invert	Rim to Grade
	4 St			

Downstream Manhole Number	Rim to Invert	Grade to Invert	Rim to Grade	Use of Sewer	Direction	Flow Control	Height
4A St				Sanitary	Downstream	N	250

Width	Shape	Material	Ln. Method	Pipe Joint Length	Total Length	Length Surveyed	Year Laid	Year Rehabilitated	Tape / Media Number
	Circular	PVC				114.1			

Purpose	Sewer Category	Pre-Cleaning	Cleaned	Weather	Additional Information
G		Jetting			

Distance (Meters)	Code		Continuous defect	Value				Joint	Circumferential Location		Image Ref.	Struct. Grade	O&M Grade	Remarks
	Group/ Descriptor	Modifier/ severity		S/M/L	Inches 1st	Inches 2nd	%		At / From	To				
0.0	AMH										AMH@0			Starting Manhole: 4 St
0.0	MWL						40				MWL@0			
82.5	TS				200				12		TS@82.5			
114.1	AMH										AMH@114.1			4A St

Segment	Structural								O & M								Overall							
	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Rating	Quick	Index	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Rating	Quick	Index	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Rating	Quick	Index
Town of Stirling-1st Ave-4 St-4A St	0	0	0	0	0	0	0000		0	0	0	0	0	0	0000		0	0	0	0	0	0	0000	

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Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Upstream MH	Downstream MH	Size	Material	Total Length	City
4 St	4A St	250	Polyvinyl Chloride		Stirling

Surveyor's Name	Certificate Number	Street Address	Location Details
John Bosch	U-413-15621	1st Ave	

Direction	Purpose	Weather	Date	Time	Length Surveyed
Downstream	Capital Improvement Program Assessment		20200423	14:52	114.1

Additional Information



Ftg.	Code	Description	Position	Comment
0.0	AMH	Access Point - Manhole		Starting Manhole: 4 St
0.0	MWL	Water Level		
82.5	TS	Tap, Saddle	12	
114.1	AMH	Access Point - Manhole		4A St

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Sewer Condition Inspection Report

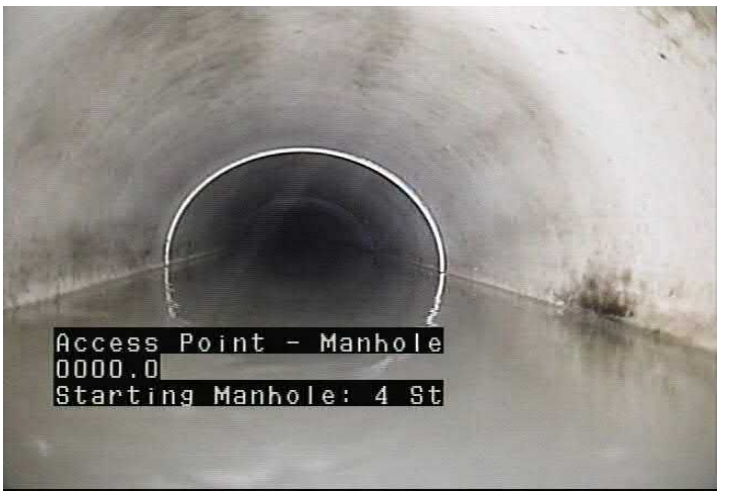
303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Upstream MH	Downstream MH	Size	Material	Total Length	City
4 St	4A St	250	Polyvinyl Chloride		Stirling

Surveyor's Name	Certificate Number	Street Address	Location Details
John Bosch	U-413-15621	1st Ave	

Direction	Purpose	Weather	Date	Time	Length Surveyed
Downstream	Capital Improvement Program Assessment		20200423	14:52	114.1

Additional Information



AMH - Access Point - Manhole @ 0.0 m.
Starting Manhole: 4 St



MWL - Water Level @ 0.0 m.



TS - Tap, Saddle @ 82.5 m.



AMH - Access Point - Manhole @ 114.1 m.
4A St

Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Surveyors name	Certificate Number	System Owner	Survey Customer	Drainage Area	Sheet
John Bosch	U-413-15621	Town of Stirling	MPE Engineering		1

P/O No.	Pipeline Segment Reference	Date	Time	Location (Street Name and number)	Locality
		20200423	15:34	1st Ave	Stirling

Further Location details	Upstream Manhole Number	Rim to Invert	Grade to Invert	Rim to Grade
	4A St			

Downstream Manhole Number	Rim to Invert	Grade to Invert	Rim to Grade	Use of Sewer	Direction	Flow Control	Height
5 St (Lift Station Vault)				Sanitary	Downstream	N	250

Width	Shape	Material	Ln. Method	Pipe Joint Length	Total Length	Length Surveyed	Year Laid	Year Rehabilitated	Tape / Media Number
	Circular	PVC				105.4			

Purpose	Sewer Category	Pre-Cleaning	Cleaned	Weather	Additional Information
G		Jetting			

Distance (Meters)	Code		Continuous defect	Value				Joint	Circumferential Location		Image Ref.	Struct. Grade	O&M Grade	Remarks
	Group/ Descriptor	Modifier/ severity		S/M/L	Inches 1st	Inches 2nd	%		At / From	To				
0.0	AMH										AMH@0			Starting Manhole: 4A St
0.0	MWL						40				MWL@0			
24.6	TS				200				12		TS@24.6			
57.7	TB				200				12		TB@57.7			
91.2	TS				200				12		TS@91.2			
105.4	AOC										AOC@105.4			5 St (Lift Station Vault)

Segment	Structural								O & M								Overall							
	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Rating	Quick	Index	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Rating	Quick	Index	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Rating	Quick	Index
Town of Stirling-1st Ave-4A St-5 St (Lift Station Va	0	0	0	0	0	0	0000		0	0	0	0	0	0	0000		0	0	0	0	0	0	0000	

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Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Upstream MH	Downstream MH	Size	Material	Total Length	City
4A St	5 St (Lift Station Vault)	250	Polyvinyl Chloride		Stirling

Surveyor's Name	Certificate Number	Street Address	Location Details
John Bosch	U-413-15621	1st Ave	

Direction	Purpose	Weather	Date	Time	Length Surveyed
Downstream	Capital Improvement Program Assessment		20200423	15:34	105.4

Additional Information



Ftg.	Code	Description	Position	Comment
0.0	AMH	Access Point - Manhole		Starting Manhole: 4A St
0.0	MWL	Water Level		
24.6	TS	Tap, Saddle	12	
57.7	TB	Tap, Break-in / Hammer	12	
91.2	TS	Tap, Saddle	12	
105.4	AOC	Access Point - Other Special Chamber		5 St (Lift Station Vault)

Generated on Thursday, 23/04/2020 at 03:46 PM by the PipeTech® TV inspection system.

Sewer Condition Inspection Report

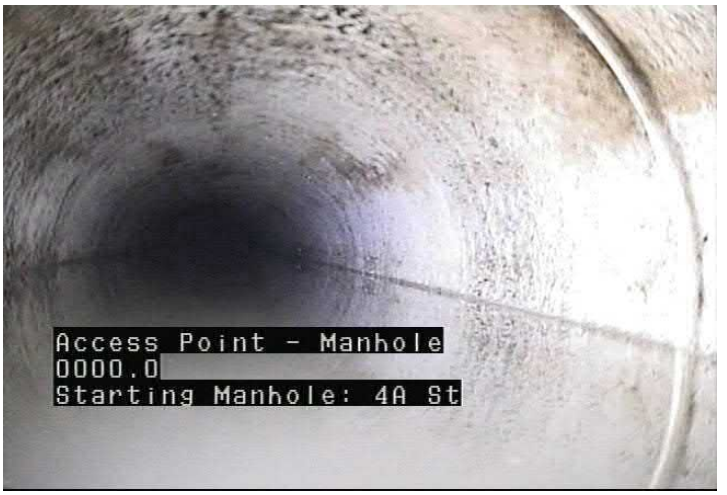
303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Upstream MH	Downstream MH	Size	Material	Total Length	City
4A St	5 St (Lift Station Vault)	250	Polyvinyl Chloride		Stirling

Surveyor's Name	Certificate Number	Street Address	Location Details
John Bosch	U-413-15621	1st Ave	

Direction	Purpose	Weather	Date	Time	Length Surveyed
Downstream	Capital Improvement Program Assessment		20200423	15:34	105.4

Additional Information



AMH - Access Point - Manhole @ 0.0 m.
Starting Manhole: 4A St



MWL - Water Level @ 0.0 m.



TS - Tap, Saddle @ 24.6 m.



TB - Tap, Break-in / Hammer @ 57.7 m.

Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Upstream MH	Downstream MH	Size	Material	Total Length	City
4A St	5 St (Lift Station Vault)	250	Polyvinyl Chloride		Stirling

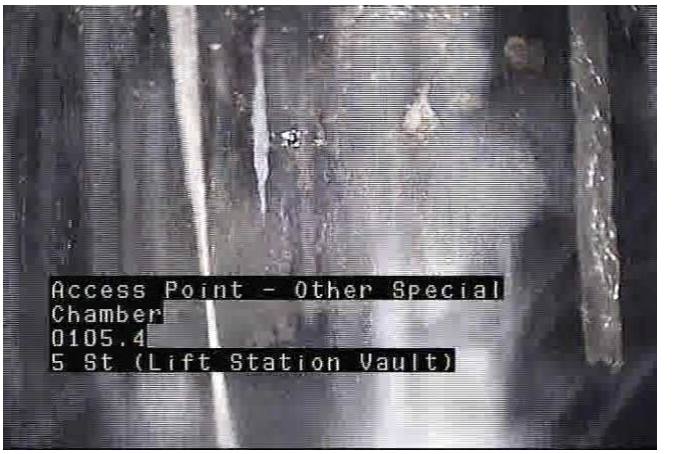
Surveyor's Name	Certificate Number	Street Address	Location Details
John Bosch	U-413-15621	1st Ave	

Direction	Purpose	Weather	Date	Time	Length Surveyed
Downstream	Capital Improvement Program Assessment		20200423	15:34	105.4

Additional Information



TS - Tap, Saddle @ 91.2 m.



AOC - Access Point - Other Special Chamber @ 105.4 m. 5 St (Lift Station Vault)

Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Surveyors name	Certificate Number	System Owner	Survey Customer	Drainage Area	Sheet
John Bosch	U-413-15621	Town of Stirling	MPE Engineering		1

P/O No.	Pipeline Segment Reference	Date	Time	Location (Street Name and number)	Locality
		20200423	10:25	3rd St	Stirling

Further Location details	Upstream Manhole Number	Rim to Invert	Grade to Invert	Rim to Grade
	2/1 Ave			

Downstream Manhole Number	Rim to Invert	Grade to Invert	Rim to Grade	Use of Sewer	Direction	Flow Control	Height
1 Ave				Sanitary	Downstream	N	250

Width	Shape	Material	Ln. Method	Pipe Joint Length	Total Length	Length Surveyed	Year Laid	Year Rehabilitated	Tape / Media Number
	Circular	PVC				129.8			

Purpose	Sewer Category	Pre-Cleaning	Cleaned	Weather	Additional Information
G		Jetting			

Distance (Meters)	Code		Continuous defect	Value				Joint	Circumferential Location		Image Ref.	Struct. Grade	O&M Grade	Remarks
	Group/ Descriptor	Modifier/ severity		S/M/L	Inches 1st	Inches 2nd	%		At / From	To				
0.0	AMH										AMH@0			Starting Manhole: 2/1 Ave
0.0	MWL						20				MWL@0			
31.9	TS				100				12		TS@31.9			
38.1	TS				100				2		TS@38.1			
65.2	TS				200				12		TS@65.2			
65.3	MGO										MGO@65.3			Looks like a service + cleanout
82.1	TB				100				2		TB@82.1			
129.8	AMH										AMH@129.8			1 Ave

	Structural								O & M								Overall							
Segment	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Rating	Quick	Index	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Rating	Quick	Index	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Rating	Quick	Index
Town of Stirling-3rd St-2 1 Ave-1 Ave	0	0	0	0	0	0	0000		0	0	0	0	0	0	0000		0	0	0	0	0	0	0000	

Generated on Thursday, 23/04/2020 at 10:47 AM by the PipeTech® TV inspection system.

Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Upstream MH	Downstream MH	Size	Material	Total Length	City
2/1 Ave	1 Ave	250	Polyvinyl Chloride		Stirling

Surveyor's Name	Certificate Number	Street Address	Location Details
John Bosch	U-413-15621	3rd St	

Direction	Purpose	Weather	Date	Time	Length Surveyed
Downstream	Capital Improvement Program Assessment		20200423	10:25	129.8

Additional Information



Ftg.	Code	Description	Position	Comment
0.0	AMH	Access Point - Manhole		Starting Manhole: 2/1 Ave
0.0	MWL	Water Level		
31.9	TS	Tap, Saddle	12	
38.1	TS	Tap, Saddle	2	
65.2	TS	Tap, Saddle	12	
65.3	MGO	General Observation		Looks like a service + cleanout
82.1	TB	Tap, Break-in / Hammer	2	
129.8	AMH	Access Point - Manhole		1 Ave

Generated on Thursday, 23/04/2020 at 10:47 AM by the PipeTech® TV inspection system.

Sewer Condition Inspection Report

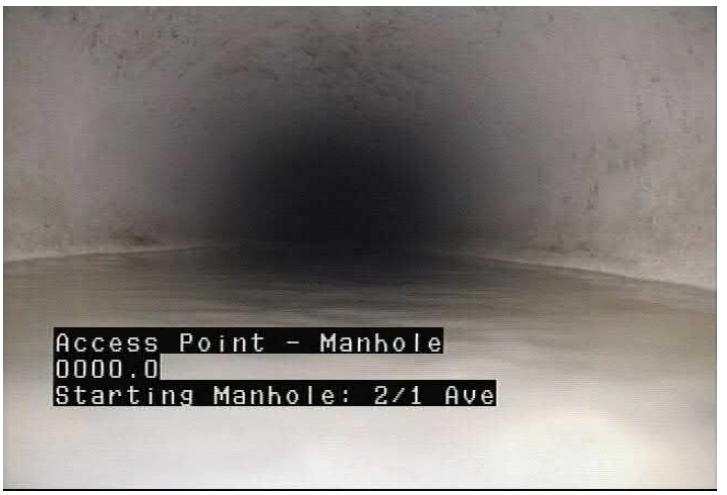
303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Upstream MH	Downstream MH	Size	Material	Total Length	City
2/1 Ave	1 Ave	250	Polyvinyl Chloride		Stirling

Surveyor's Name	Certificate Number	Street Address	Location Details
John Bosch	U-413-15621	3rd St	

Direction	Purpose	Weather	Date	Time	Length Surveyed
Downstream	Capital Improvement Program Assessment		20200423	10:25	129.8

Additional Information



AMH - Access Point - Manhole @ 0.0 m.
Starting Manhole: 2/1 Ave



MWL - Water Level @ 0.0 m.



TS - Tap, Saddle @ 31.9 m.



TS - Tap, Saddle @ 38.1 m.

Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Upstream MH	Downstream MH	Size	Material	Total Length	City
2/1 Ave	1 Ave	250	Polyvinyl Chloride		Stirling

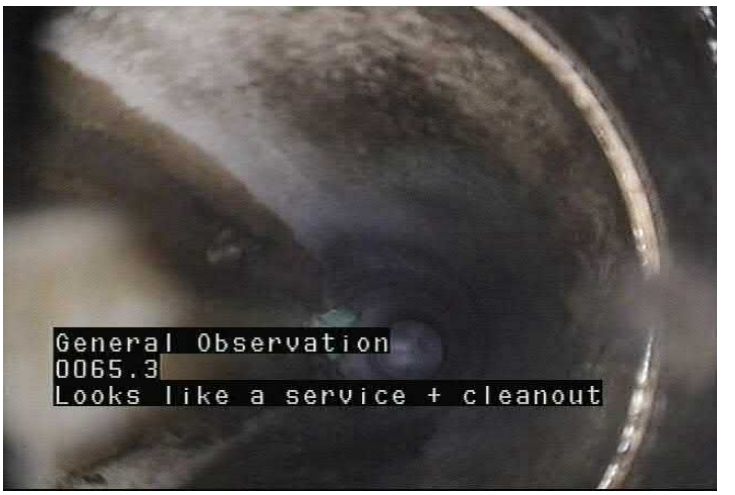
Surveyor's Name	Certificate Number	Street Address	Location Details
John Bosch	U-413-15621	3rd St	

Direction	Purpose	Weather	Date	Time	Length Surveyed
Downstream	Capital Improvement Program Assessment		20200423	10:25	129.8

Additional Information



TS - Tap, Saddle @ 65.2 m.



MGO - General Observation @ 65.3 m. Looks like a service + cleanout



TB - Tap, Break-in / Hammer @ 82.1 m.



AMH - Access Point - Manhole @ 129.8 m. 1 Ave

Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Surveyors name	Certificate Number	System Owner	Survey Customer	Drainage Area	Sheet
John Bosch	U-413-15621	Town of Stirling	MPE Engineering		1

P/O No.	Pipeline Segment Reference	Date	Time	Location (Street Name and number)	Locality
		20200423	10:48	3rd St	Stirling

Further Location details	Upstream Manhole Number	Rim to Invert	Grade to Invert	Rim to Grade
	2 Ave			

Downstream Manhole Number	Rim to Invert	Grade to Invert	Rim to Grade	Use of Sewer	Direction	Flow Control	Height
2/1 Ave				Sanitary	Downstream	N	250

Width	Shape	Material	Ln. Method	Pipe Joint Length	Total Length	Length Surveyed	Year Laid	Year Rehabilitated	Tape / Media Number
	Circular	PVC				125			

Purpose	Sewer Category	Pre-Cleaning	Cleaned	Weather	Additional Information
G		Jetting			

Distance (Meters)	Code		Continuous defect	Value				Joint	Circumferential Location		Image Ref.	Struct. Grade	O&M Grade	Remarks
	Group/ Descriptor	Modifier/ severity		S/M/L	Inches 1st	Inches 2nd	%		At / From	To				
0.0	AMH										AMH@0			Starting Manhole: 2 Ave
0.0	MWL						10				MWL@0			
33.0	TS				100				10		TS@33			
54.1	TS				100				12		TS@54.1			
92.7	TS				100				12		TS@92.7			
125.0	AMH										AMH@125			2/1 Ave

Segment	Structural								O & M								Overall							
	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Rating	Quick	Index	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Rating	Quick	Index	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Rating	Quick	Index
Town of Stirling-3rd St-2 Ave-2 1 Ave	0	0	0	0	0	0	0000		0	0	0	0	0	0	0000		0	0	0	0	0	0	0000	

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Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Upstream MH	Downstream MH	Size	Material	Total Length	City
2 Ave	2/1 Ave	250	Polyvinyl Chloride		Stirling

Surveyor's Name	Certificate Number	Street Address	Location Details
John Bosch	U-413-15621	3rd St	

Direction	Purpose	Weather	Date	Time	Length Surveyed
Downstream	Capital Improvement Program Assessment		20200423	10:48	125

Additional Information



Ftg.	Code	Description	Position	Comment
0.0	AMH	Access Point - Manhole		Starting Manhole: 2 Ave
0.0	MWL	Water Level		
33.0	TS	Tap, Saddle	10	
54.1	TS	Tap, Saddle	12	
92.7	TS	Tap, Saddle	12	
125.0	AMH	Access Point - Manhole		2/1 Ave

Generated on Thursday, 23/04/2020 at 12:06 PM by the PipeTech® TV inspection system.

Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Upstream MH	Downstream MH	Size	Material	Total Length	City
2 Ave	2/1 Ave	250	Polyvinyl Chloride		Stirling

Surveyor's Name	Certificate Number	Street Address	Location Details
John Bosch	U-413-15621	3rd St	

Direction	Purpose	Weather	Date	Time	Length Surveyed
Downstream	Capital Improvement Program Assessment		20200423	10:48	125

Additional Information



AMH - Access Point - Manhole @ 0.0 m.
Starting Manhole: 2 Ave



MWL - Water Level @ 0.0 m.



TS - Tap, Saddle @ 33.0 m.



TS - Tap, Saddle @ 54.1 m.

Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Upstream MH	Downstream MH	Size	Material	Total Length	City
2 Ave	2/1 Ave	250	Polyvinyl Chloride		Stirling

Surveyor's Name	Certificate Number	Street Address	Location Details
John Bosch	U-413-15621	3rd St	

Direction	Purpose	Weather	Date	Time	Length Surveyed
Downstream	Capital Improvement Program Assessment		20200423	10:48	125

Additional Information



TS - Tap, Saddle @ 92.7 m.



AMH - Access Point - Manhole @ 125.0 m.
2/1 Ave

Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Surveyors name	Certificate Number	System Owner	Survey Customer	Drainage Area	Sheet
John Bosch	U-413-15621	Town of Stirling	MPE Engineering		1

P/O No.	Pipeline Segment Reference	Date	Time	Location (Street Name and number)	Locality
		20200423	12:06	3rd St	Stirling

Further Location details	Upstream Manhole Number	Rim to Invert	Grade to Invert	Rim to Grade
	3/2 Ave			

Downstream Manhole Number	Rim to Invert	Grade to Invert	Rim to Grade	Use of Sewer	Direction	Flow Control	Height
2 Ave				Sanitary	Downstream	N	200

Width	Shape	Material	Ln. Method	Pipe Joint Length	Total Length	Length Surveyed	Year Laid	Year Rehabilitated	Tape / Media Number
	Circular	VCP				125			

Purpose	Sewer Category	Pre-Cleaning	Cleaned	Weather	Additional Information
G		Jetting			

Distance (Meters)	Code		Continuous defect	Value				Joint	Circumferential Location		Image Ref.	Struct. Grade	O&M Grade	Remarks
	Group/ Descriptor	Modifier/ severity		S/M/L	Inches 1st	Inches 2nd	%		At / From	To				
0.0	AMH										AMH@0			Starting Manhole: 3/2 Ave
0.0	MWL						15				MWL@0			
1.2	JO			M							JOM@1.2	1		
1.2	CC								1	5	CC@1.2	1		
8.8	MGO										MGO@8.8			Visible lines on side of pipe show how much sediment/debris we removed with multiple flushes
10.3	TB				100				2		TB@10.3			
10.7	TB				100				10		TB@10.7			
27.0	DA	E					0	J	8	12	DAE@27		2	
39.6	TB				100				2		TB@39.6			
42.9	TB				100				11		TB@42.9			
59.9	TB	I			100	75			2		TBI@59.9		2	
60.0	MSA										MSA@60			Could not get by intruding service

	Structural								O & M								Overall							
Segment	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Rating	Quick	Index	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Rating	Quick	Index	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Rating	Quick	Index
Town of Stirling-3rd St-3 2 Ave-2 Ave	2	0	0	0	0	2	1200	1.0	0	4	0	0	0	4	2200	2.0	2	4	0	0	0	6	2212	1.5

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Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Upstream MH	Downstream MH	Size	Material	Total Length	City
3/2 Ave	2 Ave	200	Vitrified Clay Pipe		Stirling

Surveyor's Name	Certificate Number	Street Address	Location Details
John Bosch	U-413-15621	3rd St	

Direction	Purpose	Weather	Date	Time	Length Surveyed
Downstream	Capital Improvement Program Assessment		20200423	12:06	125

Additional Information



Ftg.	Code	Description	Position	Comment
0.0	AMH	Access Point - Manhole		Starting Manhole: 3/2 Ave
0.0	MWL	Water Level		
1.2	JOM	Joint Offset (displaced): Medium		
1.2	CC	Crack Circumferential	1 to 5	
8.8	MGO	General Observation		Visible lines on side of pipe show how much sediment/debris we removed with multiple flushes
10.3	TB	Tap, Break-in / Hammer	2	
10.7	TB	Tap, Break-in / Hammer	10	
27.0	DAE	Deposits Attached: Encrustation	8 to 12	
39.6	TB	Tap, Break-in / Hammer	2	
42.9	TB	Tap, Break-in / Hammer	11	
59.9	TBI	Tap, Break-in / Hammer: Intruding	2	
60.0	MSA	Survey Abandoned		Could not get by intruding service

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Sewer Condition Inspection Report

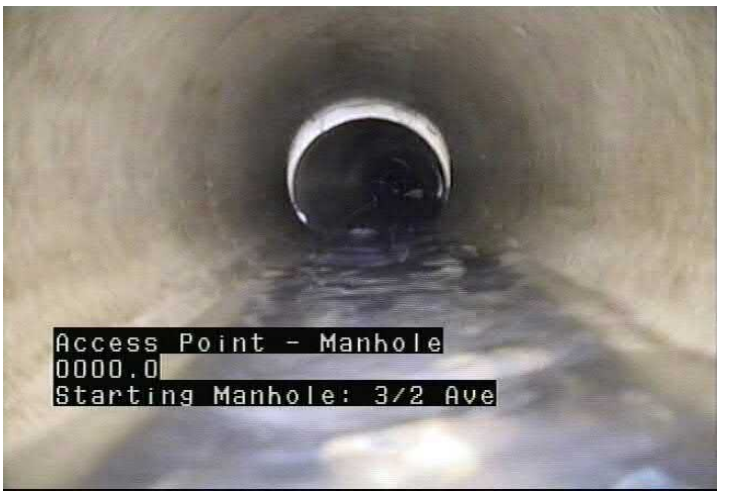
303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Upstream MH	Downstream MH	Size	Material	Total Length	City
3/2 Ave	2 Ave	200	Vitrified Clay Pipe		Stirling

Surveyor's Name	Certificate Number	Street Address	Location Details
John Bosch	U-413-15621	3rd St	

Direction	Purpose	Weather	Date	Time	Length Surveyed
Downstream	Capital Improvement Program Assessment		20200423	12:06	125

Additional Information



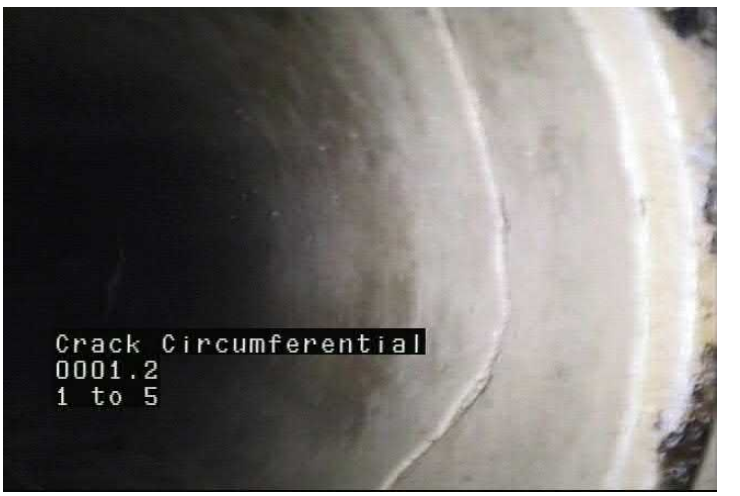
AMH - Access Point - Manhole @ 0.0 m.
Starting Manhole: 3/2 Ave



MWL - Water Level @ 0.0 m.



JOM - Joint Offset (displaced): Medium @ 1.2 m.



CC - Crack Circumferential @ 1.2 m.

Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Upstream MH	Downstream MH	Size	Material	Total Length	City
3/2 Ave	2 Ave	200	Vitrified Clay Pipe		Stirling

Surveyor's Name	Certificate Number	Street Address	Location Details
John Bosch	U-413-15621	3rd St	

Direction	Purpose	Weather	Date	Time	Length Surveyed
Downstream	Capital Improvement Program Assessment		20200423	12:06	125

Additional Information



MGO - General Observation @ 8.8 m. Visible lines on side of pipe show how much sediment/debris we removed with multiple flushes



TB - Tap, Break-in / Hammer @ 10.3 m.



TB - Tap, Break-in / Hammer @ 10.7 m.



DAE - Deposits Attached: Encrustation @ 27.0 m.

Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Upstream MH	Downstream MH	Size	Material	Total Length	City
3/2 Ave	2 Ave	200	Vitrified Clay Pipe		Stirling

Surveyor's Name	Certificate Number	Street Address	Location Details
John Bosch	U-413-15621	3rd St	

Direction	Purpose	Weather	Date	Time	Length Surveyed
Downstream	Capital Improvement Program Assessment		20200423	12:06	125

Additional Information



TB - Tap, Break-in / Hammer @ 39.6 m.



TB - Tap, Break-in / Hammer @ 42.9 m.



TBI - Tap, Break-in / Hammer: Intruding @ 59.9 m.



MSA - Survey Abandoned @ 60.0 m. Could not get by intruding service

Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Surveyors name	Certificate Number	System Owner	Survey Customer	Drainage Area	Sheet
John Bosch	U-413-15621	Town of Stirling	MPE Engineering		1

P/O No.	Pipeline Segment Reference	Date	Time	Location (Street Name and number)	Locality
		20200421	11:18	3rd St	Stirling

Further Location details	Upstream Manhole Number	Rim to Invert	Grade to Invert	Rim to Grade
	3/4 Ave			

Downstream Manhole Number	Rim to Invert	Grade to Invert	Rim to Grade	Use of Sewer	Direction	Flow Control	Height
3 Ave				Sanitary	Downstream	N	200

Width	Shape	Material	Ln. Method	Pipe Joint Length	Total Length	Length Surveyed	Year Laid	Year Rehabilitated	Tape / Media Number
	Circular	VCP				47.4			

Purpose	Sewer Category	Pre-Cleaning	Cleaned	Weather	Additional Information
G		Jetting			

Distance (Meters)	Code		Continuous defect	Value				Joint	Circumferential Location		Image Ref.	Struct. Grade	O&M Grade	Remarks
	Group/ Descriptor	Modifier/ severity		S/M/L	Inches 1st	Inches 2nd	%		At / From	To				
0.0	AMH										AMH@0			Starting Manhole: 3/4 Ave
0.0	MWL						20				MWL@0			
0.2	CC								8	4	CC@0.2	1		
3.3	DA	E					0	J	8	4	DAE@3.3		2	
9.2	DA	E					0	J	9	4	DAE@9.2		2	
14.4	TB	A			100				2		TBA@14.4			
14.4	DA	E					0		2	4	DAE@14.4		2	
36.4	TB				100				2		TB@36.4			
42.9	TB				100				10		TB@42.9			
47.3	TB	I			100	125			10		TBI@47.3		2	
47.4	MSA										MSA@47.4			Camera would not be able to go passed intruding service

	Structural								O & M								Overall							
Segment	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Rating	Quick	Index	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Rating	Quick	Index	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Rating	Quick	Index
Town of Stirling-3rd St-3 4 Ave-3 Ave	1	0	0	0	0	1	1100	1.0	0	8	0	0	0	8	2400	2.0	1	8	0	0	0	9	2411	1.8

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Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Upstream MH	Downstream MH	Size	Material	Total Length	City
3/4 Ave	3 Ave	200	Vitrified Clay Pipe		Stirling

Surveyor's Name	Certificate Number	Street Address	Location Details
John Bosch	U-413-15621	3rd St	

Direction	Purpose	Weather	Date	Time	Length Surveyed
Downstream	Capital Improvement Program Assessment		20200421	11:18	47.4

Additional Information



Ftg.	Code	Description	Position	Comment
0.0	AMH	Access Point - Manhole		Starting Manhole: 3/4 Ave
0.0	MWL	Water Level		
0.2	CC	Crack Circumferential	8 to 4	
3.3	DAE	Deposits Attached: Encrustation	8 to 4	
9.2	DAE	Deposits Attached: Encrustation	9 to 4	
14.4	TBA	Tap, Break-in / Hammer: Active	2	
14.4	DAE	Deposits Attached: Encrustation	2 to 4	
36.4	TB	Tap, Break-in / Hammer	2	
42.9	TB	Tap, Break-in / Hammer	10	
47.3	TBI	Tap, Break-in / Hammer: Intruding	10	
47.4	MSA	Survey Abandoned		Camera would not be able to go passed intruding service

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Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Upstream MH	Downstream MH	Size	Material	Total Length	City
3/4 Ave	3 Ave	200	Vitrified Clay Pipe		Stirling

Surveyor's Name	Certificate Number	Street Address	Location Details
John Bosch	U-413-15621	3rd St	

Direction	Purpose	Weather	Date	Time	Length Surveyed
Downstream	Capital Improvement Program Assessment		20200421	11:18	47.4

Additional Information



AMH - Access Point - Manhole @ 0.0 m.
Starting Manhole: 3/4 Ave



MWL - Water Level @ 0.0 m.



CC - Crack Circumferential @ 0.2 m.



DAE - Deposits Attached: Encrustation @ 3.3 m.

Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Upstream MH	Downstream MH	Size	Material	Total Length	City
3/4 Ave	3 Ave	200	Vitrified Clay Pipe		Stirling

Surveyor's Name	Certificate Number	Street Address	Location Details
John Bosch	U-413-15621	3rd St	

Direction	Purpose	Weather	Date	Time	Length Surveyed
Downstream	Capital Improvement Program Assessment		20200421	11:18	47.4

Additional Information



DAE - Deposits Attached: Encrustation @ 9.2 m.



TBA - Tap, Break-in / Hammer: Active @ 14.4 m.



DAE - Deposits Attached: Encrustation @ 14.4 m.



TB - Tap, Break-in / Hammer @ 36.4 m.

Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Upstream MH	Downstream MH	Size	Material	Total Length	City
3/4 Ave	3 Ave	200	Vitrified Clay Pipe		Stirling

Surveyor's Name	Certificate Number	Street Address	Location Details
John Bosch	U-413-15621	3rd St	

Direction	Purpose	Weather	Date	Time	Length Surveyed
Downstream	Capital Improvement Program Assessment		20200421	11:18	47.4

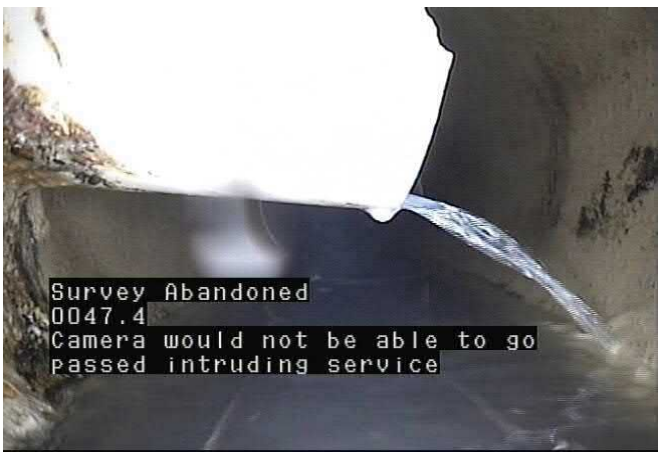
Additional Information



TB - Tap, Break-in / Hammer @ 42.9 m.



TBI - Tap, Break-in / Hammer: Intruding @ 47.3 m.



MSA - Survey Abandoned @ 47.4 m. Camera would not be able to go passed intruding service

Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Surveyors name	Certificate Number	System Owner	Survey Customer	Drainage Area	Sheet
John Bosch	U-413-15621	Town of Stirling	MPE Engineering		1

P/O No.	Pipeline Segment Reference	Date	Time	Location (Street Name and number)	Locality
		20200421	14:37	3rd St	Stirling

Further Location details	Upstream Manhole Number	Rim to Invert	Grade to Invert	Rim to Grade
	3 Ave			

Downstream Manhole Number	Rim to Invert	Grade to Invert	Rim to Grade	Use of Sewer	Direction	Flow Control	Height
3/2 Ave				Sanitary	Downstream	N	200

Width	Shape	Material	Ln. Method	Pipe Joint Length	Total Length	Length Surveyed	Year Laid	Year Rehabilitated	Tape / Media Number
	Circular	VCP				71.4			

Purpose	Sewer Category	Pre-Cleaning	Cleaned	Weather	Additional Information
G		Jetting			

Distance (Meters)	Code		Continuous defect	Value				Joint	Circumferential Location		Image Ref.	Struct. Grade	O&M Grade	Remarks
	Group/ Descriptor	Modifier/ severity		S/M/L	Inches 1st	Inches 2nd	%		At / From	To				
0.0	AMH										AMH@0			Starting Manhole: 3 Ave
0.0	MWL						40				MWL@0			
38.1	TB				100				2		TB@38.1			
66.4	TB				100				10		TB@66.4			
70.8	LRU						20				LRU@70.8		2	Before the camera flips you can see that the line goes up and tpo the right by the pull line on the top right of the pipe
71.4	MSA										MSA@71.4			Camera flip[ped over because of debris in line and curve in line

	Structural								O & M								Overall							
Segment	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Rating	Quick	Index	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Rating	Quick	Index	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Rating	Quick	Index
Town of Stirling-3rd St-3 Ave-3 2 Ave	0	0	0	0	0	0	0000		0	2	0	0	0	2	2100	2.0	0	2	0	0	0	2	2100	2.0

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Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Upstream MH	Downstream MH	Size	Material	Total Length	City
3 Ave	3/2 Ave	200	Vitrified Clay Pipe		Stirling

Surveyor's Name	Certificate Number	Street Address	Location Details
John Bosch	U-413-15621	3rd St	

Direction	Purpose	Weather	Date	Time	Length Surveyed
Downstream	Capital Improvement Program Assessment		20200421	14:37	71.4

Additional Information



Ftg.	Code	Description	Position	Comment
0.0	AMH	Access Point - Manhole		Starting Manhole: 3 Ave
0.0	MWL	Water Level		
38.1	TB	Tap, Break-in / Hammer	2	
66.4	TB	Tap, Break-in / Hammer	10	
70.8	LRU	Line - Right/Up		Before the camera flips you can see that the line goes up and tpo the right by the pull line on the top right of the pipe
71.4	MSA	Survey Abandoned		Camera flip[ped over because of debris in line and curve in line

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Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Upstream MH	Downstream MH	Size	Material	Total Length	City
3 Ave	3/2 Ave	200	Vitrified Clay Pipe		Stirling

Surveyor's Name	Certificate Number	Street Address	Location Details
John Bosch	U-413-15621	3rd St	

Direction	Purpose	Weather	Date	Time	Length Surveyed
Downstream	Capital Improvement Program Assessment		20200421	14:37	71.4

Additional Information



AMH - Access Point - Manhole @ 0.0 m.
Starting Manhole: 3 Ave



MWL - Water Level @ 0.0 m.



TB - Tap, Break-in / Hammer @ 38.1 m.



TB - Tap, Break-in / Hammer @ 66.4 m.

Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Upstream MH	Downstream MH	Size	Material	Total Length	City
3 Ave	3/2 Ave	200	Vitrified Clay Pipe		Stirling

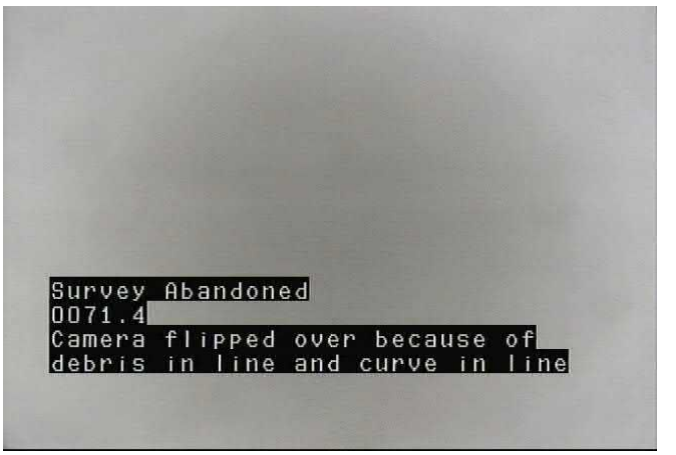
Surveyor's Name	Certificate Number	Street Address	Location Details
John Bosch	U-413-15621	3rd St	

Direction	Purpose	Weather	Date	Time	Length Surveyed
Downstream	Capital Improvement Program Assessment		20200421	14:37	71.4

Additional Information



LRU - Line - Right/Up @ 70.8 m. Before the camera flips you can see that the line goes up and tpo the right by the pull line on the top right of the pipe



MSA - Survey Abandoned @ 71.4 m. Camera flip[ped over because of debris in line and curve in line

Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Surveyors name	Certificate Number	System Owner	Survey Customer	Drainage Area	Sheet
John Bosch	U-413-15621	Town of Stirling	MPE Engineering		1

P/O No.	Pipeline Segment Reference	Date	Time	Location (Street Name and number)	Locality
		20200421	12:59	3rd St	Stirling

Further Location details	Upstream Manhole Number	Rim to Invert	Grade to Invert	Rim to Grade
	4 Ave			

Downstream Manhole Number	Rim to Invert	Grade to Invert	Rim to Grade	Use of Sewer	Direction	Flow Control	Height
3/4 Ave				Sanitary	Downstream	N	200

Width	Shape	Material	Ln. Method	Pipe Joint Length	Total Length	Length Surveyed	Year Laid	Year Rehabilitated	Tape / Media Number
	Circular	VCP				10.2			

Purpose	Sewer Category	Pre-Cleaning	Cleaned	Weather	Additional Information
G		Jetting			

Distance (Meters)	Code		Continuous defect	Value				Joint	Circumferential Location		Image Ref.	Struct. Grade	O&M Grade	Remarks
	Group/ Descriptor	Modifier/ severity		S/M/L	Inches 1st	Inches 2nd	%		At / From	To				
0.0	AMH										AMH@0			Starting Manhole: 4 Ave
0.0	MWL						20				MWL@0			
0.1	DA	E					15	J	8	4	DAE@0.1		3	
3.2	MWL	S					100				MWLS@3.2	4		Could not even pull the water level down with heavy jetting
9.7	DA	E					40	J	8	4	DAE@9.7		5	
10.2	MSA										MSA@10.2			Camera would not go by deposit build up on joint

	Structural								O & M								Overall							
Segment	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Rating	Quick	Index	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Rating	Quick	Index	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Rating	Quick	Index
Town of Stirling-3rd St-4 Ave-3 4 Ave	0	0	0	4	0	4	4100	4.0	0	0	3	0	5	8	5131	4.0	0	0	3	4	5	12	5141	4.0

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Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Upstream MH	Downstream MH	Size	Material	Total Length	City
4 Ave	3/4 Ave	200	Vitrified Clay Pipe		Stirling

Surveyor's Name	Certificate Number	Street Address	Location Details
John Bosch	U-413-15621	3rd St	

Direction	Purpose	Weather	Date	Time	Length Surveyed
Downstream	Capital Improvement Program Assessment		20200421	12:59	10.2

Additional Information



Ftg.	Code	Description	Position	Comment
0.0	AMH	Access Point - Manhole		Starting Manhole: 4 Ave
0.0	MWL	Water Level		
0.1	DAE	Deposits Attached: Encrustation	8 to 4	
3.2	MWLS	Water Level: Sag		Could not even pull the water level down with heavy jetting
9.7	DAE	Deposits Attached: Encrustation	8 to 4	
10.2	MSA	Survey Abandoned		Camera would not go by deposit build up on joint

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Sewer Condition Inspection Report

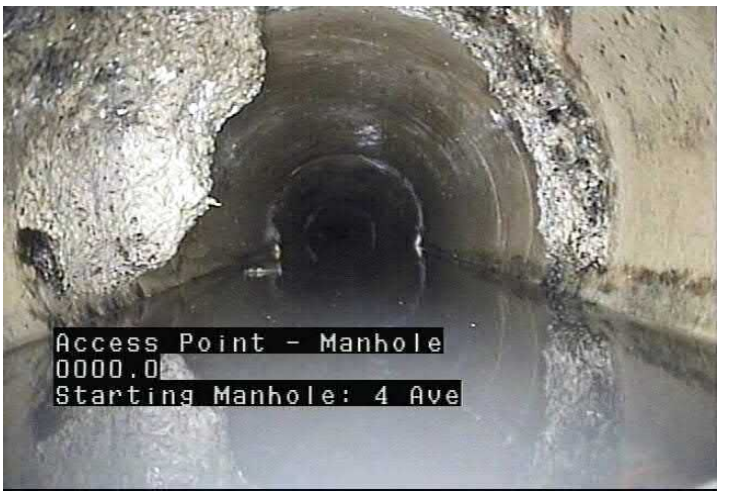
303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Upstream MH	Downstream MH	Size	Material	Total Length	City
4 Ave	3/4 Ave	200	Vitrified Clay Pipe		Stirling

Surveyor's Name	Certificate Number	Street Address	Location Details
John Bosch	U-413-15621	3rd St	

Direction	Purpose	Weather	Date	Time	Length Surveyed
Downstream	Capital Improvement Program Assessment		20200421	12:59	10.2

Additional Information



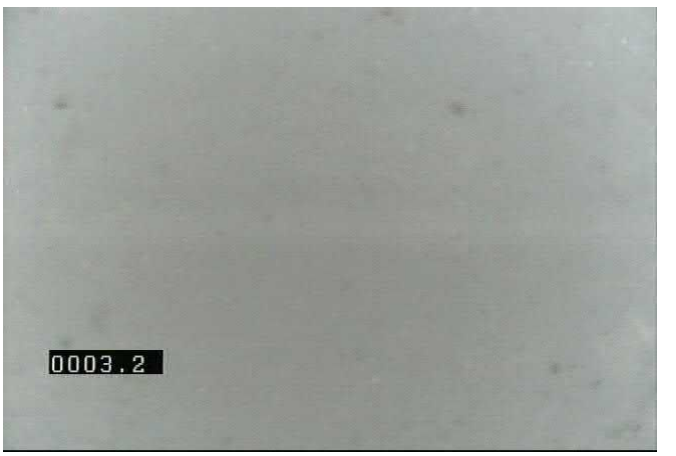
AMH - Access Point - Manhole @ 0.0 m.
Starting Manhole: 4 Ave



MWL - Water Level @ 0.0 m.



DAE - Deposits Attached: Encrustation @ 0.1 m.



MWLS - Water Level: Sag @ 3.2 m.
Could not even pull the water level down with heavy jetting

Sewer Condition Inspection Report

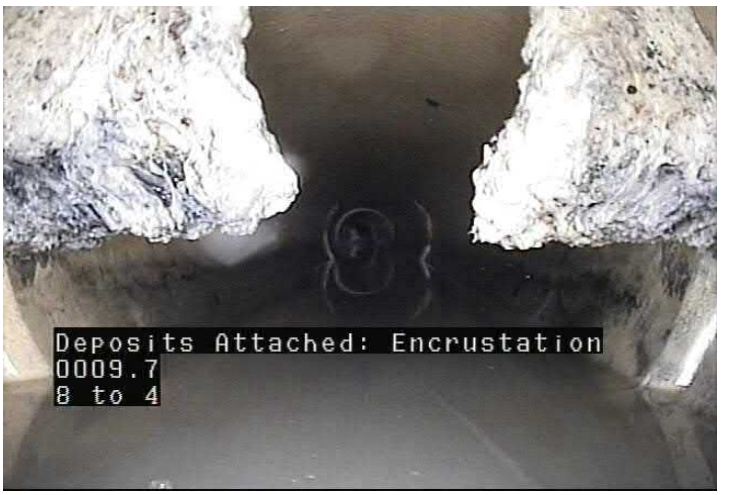
303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Upstream MH	Downstream MH	Size	Material	Total Length	City
4 Ave	3/4 Ave	200	Vitrified Clay Pipe		Stirling

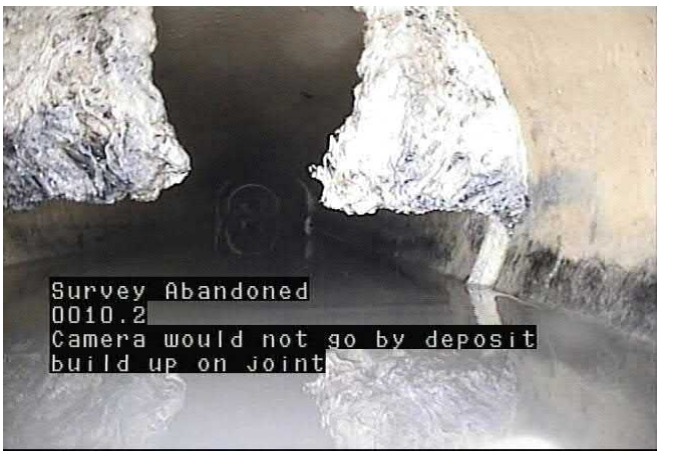
Surveyor's Name	Certificate Number	Street Address	Location Details
John Bosch	U-413-15621	3rd St	

Direction	Purpose	Weather	Date	Time	Length Surveyed
Downstream	Capital Improvement Program Assessment		20200421	12:59	10.2

Additional Information



DAE - Deposits Attached: Encrustation @ 9.7 m.



MSA - Survey Abandoned @ 10.2 m. Camera would not go by deposit build up on joint

Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Surveyors name	Certificate Number	System Owner	Survey Customer	Drainage Area	Sheet
John Bosch	U-413-15621	Town of Stirling	MPE Engineering		1

P/O No.	Pipeline Segment Reference	Date	Time	Location (Street Name and number)	Locality
		20200421	14:21	3rd St	Stirling

Further Location details	Upstream Manhole Number	Rim to Invert	Grade to Invert	Rim to Grade
	5/4 Ave			

Downstream Manhole Number	Rim to Invert	Grade to Invert	Rim to Grade	Use of Sewer	Direction	Flow Control	Height
High School Service MH				Sanitary	Downstream	N	200

Width	Shape	Material	Ln. Method	Pipe Joint Length	Total Length	Length Surveyed	Year Laid	Year Rehabilitated	Tape / Media Number
	Circular	VCP				11			

Purpose	Sewer Category	Pre-Cleaning	Cleaned	Weather	Additional Information
G		Jetting			

Distance (Meters)	Code		Continuous defect	Value				Joint	Circumferential Location		Image Ref.	Struct. Grade	O&M Grade	Remarks
	Group/ Descriptor	Modifier/ severity		S/M/L	Inches 1st	Inches 2nd	%		At / From	To				
0.0	AMH										AMH@0			Starting Manhole: 5/4 Ave
0.0	MWL						20				MWL@0			
1.0	CL								8		CL@0	2		
1.0	CL								5		CL@0_1	2		
11.0	AMH										AMH@11			High School Service MH

Segment	Structural								O & M								Overall							
	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Rating	Quick	Index	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Rating	Quick	Index	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Rating	Quick	Index
Town of Stirling-3rd St-5 4 Ave-High School Service	0	4	0	0	0	4	2200	2.0	0	0	0	0	0	0	0000		0	4	0	0	0	4	2200	2.0

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Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Upstream MH	Downstream MH	Size	Material	Total Length	City
5/4 Ave	High School Service MH	200	Vitrified Clay Pipe		Stirling

Surveyor's Name	Certificate Number	Street Address	Location Details
John Bosch	U-413-15621	3rd St	

Direction	Purpose	Weather	Date	Time	Length Surveyed
Downstream	Capital Improvement Program Assessment		20200421	14:21	11

Additional Information



Ftg.	Code	Description	Position	Comment
0.0	AMH	Access Point - Manhole		Starting Manhole: 5/4 Ave
0.0	MWL	Water Level		
1.0	CL	Crack Longitudinal	8	
1.0	CL	Crack Longitudinal	5	
11.0	AMH	Access Point - Manhole		High School Service MH

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Sewer Condition Inspection Report

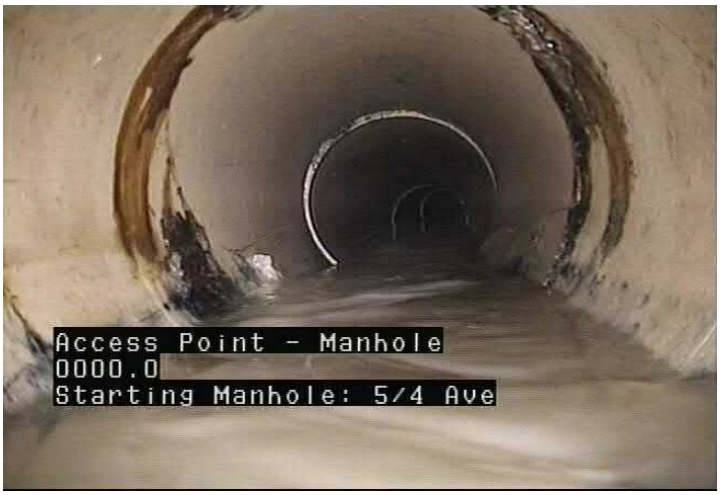
303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Upstream MH	Downstream MH	Size	Material	Total Length	City
5/4 Ave	High School Service MH	200	Vitrified Clay Pipe		Stirling

Surveyor's Name	Certificate Number	Street Address	Location Details
John Bosch	U-413-15621	3rd St	

Direction	Purpose	Weather	Date	Time	Length Surveyed
Downstream	Capital Improvement Program Assessment		20200421	14:21	11

Additional Information



AMH - Access Point - Manhole @ 0.0 m.
Starting Manhole: 5/4 Ave



MWL - Water Level @ 0.0 m.



CL - Crack Longitudinal @ 1.0 m.



CL - Crack Longitudinal @ 1.0 m.

Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Upstream MH	Downstream MH	Size	Material	Total Length	City
5/4 Ave	High School Service MH	200	Vitrified Clay Pipe		Stirling

Surveyor's Name	Certificate Number	Street Address	Location Details
John Bosch	U-413-15621	3rd St	

Direction	Purpose	Weather	Date	Time	Length Surveyed
Downstream	Capital Improvement Program Assessment		20200421	14:21	11

Additional Information



AMH - Access Point - Manhole @ 11.0 m.
High School Service MH

Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Surveyors name	Certificate Number	System Owner	Survey Customer	Drainage Area	Sheet
John Bosch	U-413-15621	Town of Stirling	MPE Engineering		1

P/O No.	Pipeline Segment Reference	Date	Time	Location (Street Name and number)	Locality
		20200310	10:58	3rd St	Stirling

Further Location details	Upstream Manhole Number	Rim to Invert	Grade to Invert	Rim to Grade
	5 Ave			

Downstream Manhole Number	Rim to Invert	Grade to Invert	Rim to Grade	Use of Sewer	Direction	Flow Control	Height
5/4 Ave				Sanitary	Downstream	N	200

Width	Shape	Material	Ln. Method	Pipe Joint Length	Total Length	Length Surveyed	Year Laid	Year Rehabilitated	Tape / Media Number
	Circular	VCP				103.4			

Purpose	Sewer Category	Pre-Cleaning	Cleaned	Weather	Additional Information
G		Jetting			

Distance (Meters)	Code		Continuous defect	Value				Joint	Circumferential Location		Image Ref.	Struct. Grade	O&M Grade	Remarks
	Group/ Descriptor	Modifier/ severity		S/M/L	Inches 1st	Inches 2nd	%		At / From	To				
0.0	AMH										AMH@0			Starting Manhole: 5 Ave
0.0	MWL						0				MWL@0			
0.0	MWL	S					30				MWLS@0	2		
7.5	JO			M							JOM@7.5	1		
7.9	JS			M							JSM@7.9	1		
14.1	MWL	S					40				MWLS@14.1	3		
17.8	DA	E					10	J	10	12	DAE@17.8		2	
22.5	DA	E					0	J	8	10	DAE@22.5		2	
26.8	DA	E					0	J	8	4	DAE@26.8		2	
33.0	TB				100				10		TB@33			
35.8	DA	E					0	J	8	11	DAE@35.8		2	
46.4	MWL	S					100				MWLS@46.4	4		Camera goes underwater - has to flush hard to pull the level down all the way to 65m
68.5	MWM						75				MWM@68.5		5	Marks show high water level without out flushing
75.3	TB				100				2		TB@75.3			
79.7	TB				100				2		TB@79.7			
103.4	MSA													Camera stuck in debris that camera was pushing

	Structural								O & M								Overall							
Segment	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Rating	Quick	Index	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Rating	Quick	Index	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Rating	Quick	Index
Town of Stirling-3rd St-5 Ave-5 4 Ave	2	2	3	4	0	11	4131	2.2	0	8	0	0	5	13	5124	2.6	2	10	3	4	5	24	5141	2.4

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Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Upstream MH	Downstream MH	Size	Material	Total Length	City
5 Ave	5/4 Ave	200	Vitrified Clay Pipe		Stirling

Surveyor's Name	Certificate Number	Street Address	Location Details
John Bosch	U-413-15621	3rd St	

Direction	Purpose	Weather	Date	Time	Length Surveyed
Downstream	Capital Improvement Program Assessment		20200310	10:58	103.4

Additional Information



Ftg.	Code	Description	Position	Comment
0.0	AMH	Access Point - Manhole		Starting Manhole: 5 Ave
0.0	MWL	Water Level		
0.0	MWLS	Water Level: Sag		
7.5	JOM	Joint Offset (displaced): Medium		
7.9	JSM	Joint Separated (open): Medium		
14.1	MWLS	Water Level: Sag		
17.8	DAE	Deposits Attached: Encrustation	10 to 12	
22.5	DAE	Deposits Attached: Encrustation	8 to 10	
26.8	DAE	Deposits Attached: Encrustation	8 to 4	
33.0	TB	Tap, Break-in / Hammer	10	
35.8	DAE	Deposits Attached: Encrustation	8 to 11	
46.4	MWLS	Water Level: Sag		Camera goes underwater - has to flush hard to pull the level down all the way to 65m
68.5	MWM	Water Mark		Marks show high water level without out flushing
75.3	TB	Tap, Break-in / Hammer	2	
79.7	TB	Tap, Break-in / Hammer	2	
103.4	MSA	Survey Abandoned		Camera stuck in debris that camera was pushing

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Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Upstream MH	Downstream MH	Size	Material	Total Length	City
5 Ave	5/4 Ave	200	Vitrified Clay Pipe		Stirling

Surveyor's Name	Certificate Number	Street Address	Location Details
John Bosch	U-413-15621	3rd St	

Direction	Purpose	Weather	Date	Time	Length Surveyed
Downstream	Capital Improvement Program Assessment		20200310	10:58	103.4

Additional Information



AMH - Access Point - Manhole @ 0.0 m.
Starting Manhole: 5 Ave



MWL - Water Level @ 0.0 m.



MWLS - Water Level: Sag @ 0.0 m.



JOM - Joint Offset (displaced): Medium @ 7.5 m.

Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Upstream MH	Downstream MH	Size	Material	Total Length	City
5 Ave	5/4 Ave	200	Vitrified Clay Pipe		Stirling

Surveyor's Name	Certificate Number	Street Address	Location Details
John Bosch	U-413-15621	3rd St	

Direction	Purpose	Weather	Date	Time	Length Surveyed
Downstream	Capital Improvement Program Assessment		20200310	10:58	103.4

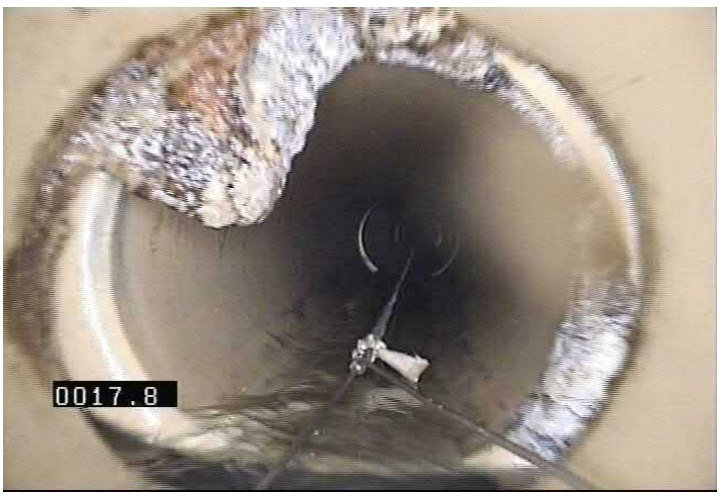
Additional Information



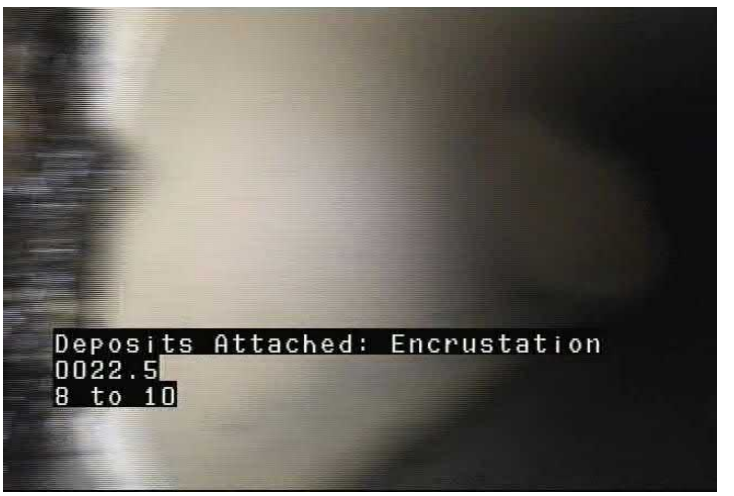
JSM - Joint Separated (open): Medium @ 7.9 m.



MWLS - Water Level: Sag @ 14.1 m.



DAE - Deposits Attached: Encrustation @ 17.8 m.



DAE - Deposits Attached: Encrustation @ 22.5 m.

Sewer Condition Inspection Report

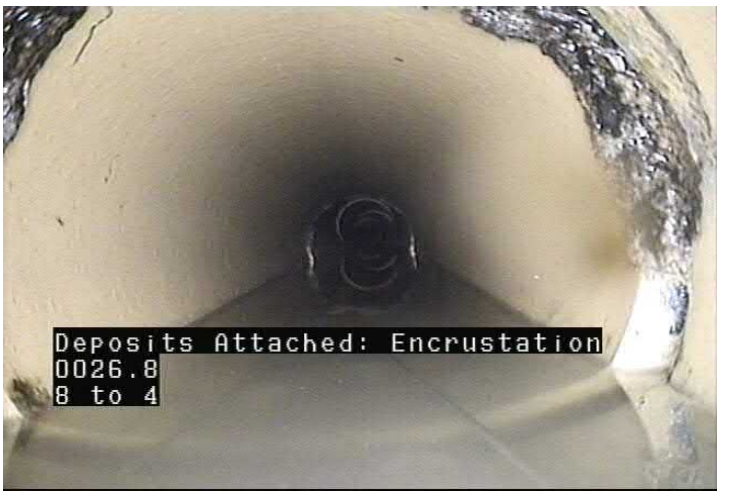
303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Upstream MH	Downstream MH	Size	Material	Total Length	City
5 Ave	5/4 Ave	200	Vitrified Clay Pipe		Stirling

Surveyor's Name	Certificate Number	Street Address	Location Details
John Bosch	U-413-15621	3rd St	

Direction	Purpose	Weather	Date	Time	Length Surveyed
Downstream	Capital Improvement Program Assessment		20200310	10:58	103.4

Additional Information



DAE - Deposits Attached: Encrustation @ 26.8 m.



TB - Tap, Break-in / Hammer @ 33.0 m.



DAE - Deposits Attached: Encrustation @ 35.8 m.



MWLS - Water Level: Sag @ 46.4 m. Camera goes underwater - has to flush hard to pull the level down all the way to 65m

Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
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Email: video@drainmaster.ca

Upstream MH	Downstream MH	Size	Material	Total Length	City
5 Ave	5/4 Ave	200	Vitrified Clay Pipe		Stirling

Surveyor's Name	Certificate Number	Street Address	Location Details
John Bosch	U-413-15621	3rd St	

Direction	Purpose	Weather	Date	Time	Length Surveyed
Downstream	Capital Improvement Program Assessment		20200310	10:58	103.4

Additional Information



MWM - Water Mark @ 68.5 m. Marks show high water level without out flushing



TB - Tap, Break-in / Hammer @ 75.3 m.



TB - Tap, Break-in / Hammer @ 79.7 m.

Invalid Frame

MSA - Survey Abandoned @ 103.4 m. Camera stuck in debris that camera was pushing

Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Surveyors name	Certificate Number	System Owner	Survey Customer	Drainage Area	Sheet
John Bosch	U-413-15621	Town of Stirling	MPE Engineering		1

P/O No.	Pipeline Segment Reference	Date	Time	Location (Street Name and number)	Locality
		20200421	14:26	3rd St	Stirling

Further Location details	Upstream Manhole Number	Rim to Invert	Grade to Invert	Rim to Grade
	High School Service MH			

Downstream Manhole Number	Rim to Invert	Grade to Invert	Rim to Grade	Use of Sewer	Direction	Flow Control	Height
4 Ave				Sanitary	Downstream	N	200

Width	Shape	Material	Ln. Method	Pipe Joint Length	Total Length	Length Surveyed	Year Laid	Year Rehabilitated	Tape / Media Number
	Circular	VCP				9.7			

Purpose	Sewer Category	Pre-Cleaning	Cleaned	Weather	Additional Information
G		Jetting			

Distance (Meters)	Code		Continuous defect	Value				Joint	Circumferential Location		Image Ref.	Struct. Grade	O&M Grade	Remarks
	Group/ Descriptor	Modifier/ severity		S/M/L	Inches 1st	Inches 2nd	%		At / From	To				
0.0	AMH										AMH@0			Starting Manhole: High School Service MH
0.0	MWL						20				MWL@0			
9.7	DA	E					55	J	8	12	DAE@9.7		5	
9.7	MSA										MSA@9.7			Camera would not be able to go by mineral deposit

	Structural								O & M								Overall							
Segment	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Rating	Quick	Index	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Rating	Quick	Index	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Rating	Quick	Index
Town of Stirling-3rd St-High School Service MH-4 A	0	0	0	0	0	0	0000		0	0	0	0	5	5	5100	5.0	0	0	0	0	5	5	5100	5.0

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Sewer Condition Inspection Report

303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Upstream MH	Downstream MH	Size	Material	Total Length	City
High School Service MH	4 Ave	200	Vitrified Clay Pipe		Stirling

Surveyor's Name	Certificate Number	Street Address	Location Details
John Bosch	U-413-15621	3rd St	

Direction	Purpose	Weather	Date	Time	Length Surveyed
Downstream	Capital Improvement Program Assessment		20200421	14:26	9.7

Additional Information



Ftg.	Code	Description	Position	Comment
0.0	AMH	Access Point - Manhole		Starting Manhole: High School Service MH
0.0	MWL	Water Level		
9.7	DAE	Deposits Attached: Encrustation	8 to 12	
9.7	MSA	Survey Abandoned		Camera would not be able to go by mineral deposit

Generated on Tuesday, 21/04/2020 at 02:36 PM by the PipeTech® TV inspection system.

Sewer Condition Inspection Report

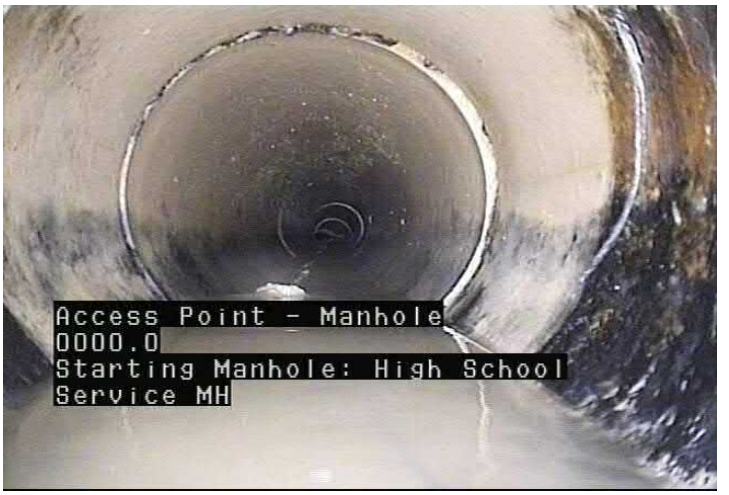
303 24 St North
Lethbridge, AB T1H 3T7
Phone: 403-328-8588
Fax: 403-328-6896
Email: video@drainmaster.ca

Upstream MH	Downstream MH	Size	Material	Total Length	City
High School Service MH	4 Ave	200	Vitrified Clay Pipe		Stirling

Surveyor's Name	Certificate Number	Street Address	Location Details
John Bosch	U-413-15621	3rd St	

Direction	Purpose	Weather	Date	Time	Length Surveyed
Downstream	Capital Improvement Program Assessment		20200421	14:26	9.7

Additional Information



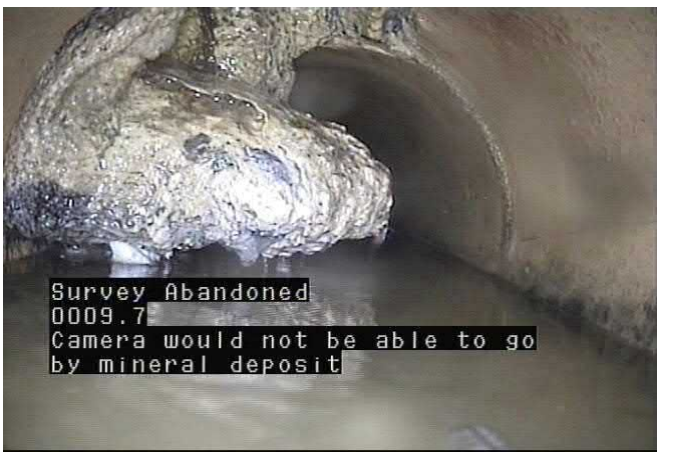
AMH - Access Point - Manhole @ 0.0 m.
Starting Manhole: High School Service MH



MWL - Water Level @ 0.0 m.



DAE - Deposits Attached: Encrustation @ 9.7 m.



MSA - Survey Abandoned @ 9.7 m.
Camera would not be able to go by mineral deposit

APPENDIX C:

WASTEWATER COST ESTIMATES

Village of Stirling
Infrastructure Master Plan
Wastewater System Upgrades

ORDER OF MAGNITUDE COST ESTIMATE

Wastewater Collection System

Wastewater Collection System

	Description of Work	Unit	Cost per unit
1	Supply and Install 200 mm SDR35 PVC Sanitary Sewer Pipe, complete	m	$350.00
2	Supply and Install 250 mm SDR35 PVC Sanitary Sewer Pipe, complete	m	$375.00
3	Supply and Install 300 mm SDR35 PVC Sanitary Sewer Pipe, complete	m	$400.00
4	Supply and Install 375 mm SDR35 PVC Sanitary Sewer Pipe, complete	m	$425.00
5	Supply and Install 450 mm SDR35 PVC Sanitary Sewer Pipe, complete	m	$475.00
6	Supply and Install 525 mm SDR35 PVC Sanitary Sewer Pipe, complete	m	$525.00
7	Supply and Install 600 mm SDR35 PVC Sanitary Sewer Pipe, complete	m	$600.00
8	Supply and Install 750 mm SDR35 PVC Sanitary Sewer Pipe, complete	m	$800.00
9	Supply and Install 200 mm cured-in-place pipe liner, complete	m	$325.00
10	Supply and Install 250 mm cured-in-place pipe liner, completed	m	$350.00
11	Supply and Install 375 mm cured-in-place pipe liner, complete	m	$475.00
12	Supply and Install Type 1 Standard Precast Manhole, complete	v.m.	$2,500.00
13	Tie-in Existing Sanitary Service Lines	ea	$5,000.00
14	New Sanitary Service Lines	ea	$7,500.00
15	Connect to Existing Sanitary Collection System	ea	$7,500.00

Point Repair From Manhole

	Description of Work	each	m	Unit Cost	Cost
1	Base	1		$3,000.00	$3,000.00
2	Repair Sleeve	1		$2,500.00	$2,500.00
3	General Requirements (15%)				$900.00
				Total Unit Price	**$7,000.00**

200mm Wastewater Main point Repair - Local Asphalt Surface

	Description of Work	m2	m	Unit Cost	Cost
1	Asphalt Road Restoration - Local Road	100		$100.00	$10,000.00
2	Supply and Install 200 mm SDR35 PVC Sanitary Sewer Pipe, complete		10	$350.00	$3,500.00
3	General Requirements (15%)				$2,100.00
				Total Unit Price	**$16,000.00**

300mm Wastewater Main point Repair - Local Asphalt Surface

	Description of Work	m2	m	Unit Cost	Cost
1	Asphalt Road Restoration - Local Road	100		$100.00	$10,000.00
2	Supply and Install 300 mm SDR35 PVC Sanitary Sewer Pipe, complete		10	$400.00	$4,000.00
3	General Requirements (15%)				$2,100.00
				Total Unit Price	**$17,000.00**

Village of Stirling
Infrastructure Master Plan
Wastewater System Upgrades

ORDER OF MAGNITUDE COST ESTIMATE

300mm Wastewater Main point Repair - Grass Surface					
	Description of Work	**m2**	**m**	**Unit Cost**	**Cost**
1	Grass Restoration - Topsoil and Seed	$ 20.00		$ 5.00	$100.00
2	Supply and Install 300 mm SDR35 PVC Sanitary Sewer Pipe, complete		10	$400.00	$4,000.00
3	General Requirements (15%)				$700.00
				Total Unit Price	**$5,000.00**

Unit pricing based on 1 block, assuming the following:

- Assumed 8x12 asphalt restoration
- Assumed 8m of pipe replacement
- no allowance made for curb & gutter and sidewalk work
- Assume no conflict with other utilities (pp's, etc)

200mm Wastewater Main Repair / Replacement per Meter - Local Asphalt Surface					
	Description of Work	**m2**	**m**	**Unit Cost**	**Cost**
1	Asphalt Road Restoration - Local Road	10		$100.00	$1,000.00
2	Supply and Install 200 mm SDR35 PVC Sanitary Sewer Pipe, complete		1	$350.00	$350.00
3	General Requirements (15%)				$300.00
				Total Unit Price	**$1,700.00**

250mm Wastewater Main Repair / Replacement per Meter - Local Asphalt Surface					
	Description of Work	**m2**	**m**	**Unit Cost**	**Cost**
1	Asphalt Road Restoration - Local Road	10		$100.00	$1,000.00
2	Supply and Install 250 mm SDR35 PVC Sanitary Sewer Pipe, complete		1	$375.00	$375.00
3	General Requirements (15%)				$300.00
				Total Unit Price	**$1,700.00**

300mm Wastewater Main Repair / Replacement per Meter - Local Asphalt Surface					
	Description of Work	**m2**	**m**	**Unit Cost**	**Cost**
1	Asphalt Road Restoration - Local Road	10		$100.00	$1,000.00
2	Supply and Install 300 mm SDR35 PVC Sanitary Sewer Pipe, complete		1	$400.00	$400.00
3	General Requirements (15%)				$300.00
				Total Unit Price	**$1,700.00**

375mm Wastewater Main Repair / Replacement per Meter - Local Asphalt Surface					
	Description of Work	**m2**	**m**	**Unit Cost**	**Cost**
1	Asphalt Road Restoration - Local Road	10		$100.00	$1,000.00
2	Supply and Install 375 mm SDR35 PVC Sanitary Sewer Pipe, complete		1	$425.00	$425.00
3	General Requirements (15%)				$300.00
				Total Unit Price	**$1,800.00**

Village of Stirling
Infrastructure Master Plan
Wastewater System Upgrades

ORDER OF MAGNITUDE COST ESTIMATE

450mm Wastewater Main Repair / Replacement per Meter - Local Asphalt Surface					
	Description of Work	**m2**	**m**	**Unit Cost**	**Cost**
1	Asphalt Road Restoration - Local Road	10		$100.00	$1,000.00
2	Supply and Install 450 mm SDR35 PVC Sanitary Sewer Pipe, complete		1	$475.00	$475.00
3	General Requirements (15%)				$300.00
				Total Unit Price	**$1,800.00**

525mm Wastewater Main Repair / Replacement per Meter - Local Asphalt Surface					
	Description of Work	**m2**	**m**	**Unit Cost**	**Cost**
1	Asphalt Road Restoration - Local Road	10		$100.00	$1,000.00
2	Supply and Install 525 mm SDR35 PVC Sanitary Sewer Pipe, complete		1	$525.00	$525.00
3	General Requirements (15%)				$300.00
				Total Unit Price	**$1,900.00**

600mm Wastewater Main Repair / Replacement per Meter - Local Asphalt Surface					
	Description of Work	**m2**	**m**	**Unit Cost**	**Cost**
1	Asphalt Road Restoration - Local Road	10		$100.00	$1,000.00
2	Supply and Install 600 mm SDR35 PVC Sanitary Sewer Pipe, complete		1	$600.00	$600.00
3	General Requirements (15%)				$300.00
				Total Unit Price	**$1,900.00**

750mm Wastewater Main Installation - Gravel Surface					
	Description of Work	**m2**	**m**	**Unit Cost**	**Cost**
1	Gravel Road Restoration	10		$50.00	$500.00
2	Supply and Install 750 mm SDR35 PVC Sanitary Sewer Pipe, complete		1	$800.00	$800.00
3	General Requirements (15%)				$200.00
				Total Unit Price	**$1,500.00**

450mm Wastewater Main Installation - Grass Surface					
	Description of Work	**m2**	**m**	**Unit Cost**	**Cost**
1	Grass Restoration - Topsoil and Seed	20		$5.00	$100.00
2	Supply and Install 450 mm SDR35 PVC Sanitary Sewer Pipe, complete		1	$475.00	$475.00
3	General Requirements (15%)				$100.00
				Total Unit Price	**$700.00**

600mm Wastewater Main Installation - Grass Surface					
	Description of Work	**m2**	**m**	**Unit Cost**	**Cost**
1	Grass Restoration - Topsoil and Seed	20		$5.00	$100.00
2	Supply and Install 600 mm SDR35 PVC Sanitary Sewer Pipe, complete		1	$600.00	$600.00
3	General Requirements (15%)				$200.00
				Total Unit Price	**$900.00**

750mm Wastewater Main Installation - Grass Surface

Village of Stirling
Infrastructure Master Plan
Wastewater System Upgrades

ORDER OF MAGNITUDE COST ESTIMATE

	Description of Work	m2	m	Unit Cost	Cost
1	Grass Restoration - Topsoil and Seed	25		$5.00	$125.00
2	Supply and Install 750 mm SDR35 PVC Sanitary Sewer Pipe, complete		1	$800.00	$800.00
3	General Requirements (15%)				$200.00
				Total Unit Price	**$1,200.00**

Hot Mix Asphalt

Asphalt Road Restoration - Local Road

	Description of Work	Cost per m^2
1	Remove and dispose of asphalt	$10.00
2	Waste excavation - assume 0.3 m depth	$6.00
3	Subgrade preparation or geotextile fabric	$10.00
4	250 mm base granular material	$25.00
5	Prime coat	$5.00
6	90 mm asphalt	$30.00
7	Adjust manholes and valves	$10.00
	Total Unit Price	**$100.00**

Unit pricing based on 1 block, assuming the following:

- an average block is 12.0m wide and 225m long
- an average of 4 manholes and 6 valve adjustments per block
- no allowance made for curb & gutter and sidewalk work
- 15 mm of level course asphalt required to restore road shape

Village of Stirling
Infrastructure Master Plan
Wastewater System Upgrades

ORDER OF MAGNITUDE COST ESTIMATE

Asphalt Road Restoration - Industrial		
	Description of Work	**Cost per m^2**
1	Remove and dispose of asphalt	$15.00
2	Waste excavation - assume 0.5 m depth	$10.00
3	Subgrade preparation or geotextile fabric	$10.00
4	250 mm sub-base granular material (Pit run gravel)	$25.00
5	100 mm base granular material	$20.00
6	Prime coat	$5.00
7	Tack Coat	$5.00
8	160 mm asphalt	$55.00
9	Adjust manholes and valves	$2.00
	Total Unit Price	**$150.00**

Unit pricing based on 1 block, assuming the following:

- an average block is 12.0m wide and 225m long
- an average of 4 manholes and 6 valve adjustments per block
- no allowance made for curb & gutter and sidewalk work
- 15 mm of level course asphalt required to restore road shape

Gravel

Gravel Road Restoration		
	Description of Work	**Cost per m^2**
1	Waste excavation - assume 0.4m depth	$8.00
2	Subgrade preparation or geotextile fabric	$8.00
3	300 mm sub-base granular material (Pit run gravel)	$25.00
4	100mm base granular material	$8.00
	Total Unit Price	**$50.00**

Unit pricing based on 1 block, assuming the following:

- an average block is 9.0m wide and 225m long

Grass

Grass Restoration			
	Description of Work	**Unit**	**Cost per unit**
1	Grass Restoration - Topsoil and Seed	m2	$5.00
2	Grass Restoration - Topsoil and Sod	m2	$10.00

Village of Stirling
Infrastructure Master Plan
Wastewater System Upgrades

ORDER OF MAGNITUDE COST ESTIMATE

Concrete

Rolled Monolithic Sidewalk

	Description of Work	Cost per m
1	Breakout and dispose of monolithic sidewalk and 1.0 m width of asphalt	$10.00
2	Hand form monolithic sidewalk	$320.00
3	100 mm base granular material	$8.00
4	Boulevard restoration - assume 1.0 m width at back of sidewalk	$10.00
	Total Unit Price	**$350.00**

Rolled Curb & Gutter

	Description of Work	Cost per m
1	Breakout and dispose of curb & gutter and 1.0 m width of asphalt	$10.00
2	Hand formed curb & gutter	$250.00
3	100 mm base granular material	$8.00
4	Boulevard Restoration - assume 1.0 m width	$10.00
	Total Unit Price	**$280.00**

Concrete Swale (1.0m wide)

	Description of Work	Cost per m
1	Remove and dispose of asphalt	$10.00
2	Waste excavation - assume 0.3 m depth	$6.00
3	Subgrade preparation or geotextile fabric	$8.00
4	250 mm base granular material	$20.00
5	Concrete Swale	$300.00
	Total Unit Price	**$340.00**

Village of Stirling

Infrastructure Master Plan
Wastewater System Upgrades

ORDER OF MAGNITUDE COST ESTIMATE

FULL REPLACEMENTS

	3rd Street - 4th Avenue to 3rd Avenue	QUANTITY	UNIT	UNIT PRICE	COST
1	Mobilization/Demobilization/Bonding & Insurance/Profit/Traffic Accommodation	1	LS	$ 50,000.00	$ 50,000.00
2	200mm Wastewater Main Repair / Replacement per Meter - Local Asphalt Surface	225	m	$ 1,700.00	$ 382,500.00
3	Wastewater Manhole Installation	2	each	$ 5,000.00	$ 10,000.00
				SUBTOTAL	$ 443,000.00
CONTINGENCY (20%)					$ 89,000.00
ENGINEERING (10%)					$ 53,000.00
				TOTAL	**$ 590,000.00**

	3rd Street - 3rd Avenue to 2nd Avenue	QUANTITY	UNIT	UNIT PRICE	COST
1	Mobilization/Demobilization/Bonding & Insurance/Profit/Traffic Accommodation	1	LS	$ 50,000.00	$ 50,000.00
2	200mm Wastewater Main Repair / Replacement per Meter - Local Asphalt Surface	225	m	$ 1,700.00	$ 382,500.00
3	Wastewater Manhole Installation	2	each	$ 5,000.00	$ 10,000.00
				SUBTOTAL	$ 443,000.00
CONTINGENCY (20%)					$ 89,000.00
ENGINEERING (10%)					$ 53,000.00
				TOTAL	**$ 590,000.00**

TRUNK MAIN UPGRADES

	1st Avenue - 3rd Street to 1st Street	QUANTITY	UNIT	UNIT PRICE	COST
1	Mobilization/Demobilization/Bonding & Insurance/Profit/Traffic Accommodation	1	LS	$ 125,000.00	$ 125,000.00
2	250mm Wastewater Main Repair / Replacement per Meter - Local Asphalt Surface	600	m	$ 1,700.00	$ 1,020,000.00
3	Wastewater Manhole Installation	5	each	$ 5,000.00	$ 25,000.00
				SUBTOTAL	$ 1,170,000.00
CONTINGENCY (20%)					$ 234,000.00
ENGINEERING (10%)					$ 140,000.00
				TOTAL	**$ 1,550,000.00**

	1st Avenue - Lift Station to 3rd Street	QUANTITY	UNIT	UNIT PRICE	COST
1	Mobilization/Demobilization/Bonding & Insurance/Profit/Traffic Accommodation	1	LS	$ 125,000.00	$ 125,000.00
2	Supply and Install 450 mm SDR35 PVC Sanitary Sewer Pipe, complete	600	m	$ 1,800.00	$ 1,080,000.00
3	Wastewater Manhole Installation	4	each	$ 5,000.00	$ 20,000.00
				SUBTOTAL	$ 1,225,000.00
CONTINGENCY (20%)					$ 245,000.00
ENGINEERING (10%)					$ 147,000.00
				TOTAL	**$ 1,620,000.00**

Village of Stirling

Infrastructure Master Plan
Wastewater System Upgrades

ORDER OF MAGNITUDE COST ESTIMATE

Lift Station and Forcemain Upgrades

	Operation and Maintenance Upgrades	QUANTITY	UNIT	UNIT PRICE	COST
1	Mobilization/Demobilization/Bonding & Insurance/Profit/Traffic Accommodation	1	LS	$ 12,000.00	$ 12,000.00
2	Discharge Pressure Gauge Assembly Replacement	2	each	$ 1,000.00	$ 2,000.00
3	Suction Pressure Gauge Assembly Replacement	2	each	$ 1,000.00	$ 2,000.00
4	Check Valve Replacement	2	each	$ 2,000.00	$ 4,000.00
5	3-way Valve Replacement	1	each	$ 15,000.00	$ 15,000.00
6	Impeller Replacement	2	each	$ 1,500.00	$ 3,000.00
7	Reduce Bore Flow Meter Installation on Discharge Line	1	each	$ 15,000.00	$ 15,000.00
8	Pump Servicing Requirements	1	LS	$ 10,000.00	$ 10,000.00
				SUBTOTAL	$ 63,000.00
CONTINGENCY (20%)					$ 13,000.00
ENGINEERING (10%)					$ 8,000.00
				TOTAL	**$ 90,000.00**

	250/300 mm Forcemain Installation	QUANTITY	UNIT	UNIT PRICE	COST
1	Mobilization/Demobilization/Bonding & Insurance/Profit/Traffic Accommodation	1	LS	$ 115,000.00	$ 115,000.00
2	Connection to Existing Discharge Header	1	LS	$ 10,000.00	$ 10,000.00
3	Abandon Existing Forcemain in Wet Well	1	LS	$ 5,000.00	$ 5,000.00
4	Connection to Existing 200 mm Forcemain	1	LS	$ 10,000.00	$ 10,000.00
5	250/300 mm HDPE Forcemain	2800	m	$ 250.00	$ 700,000.00
6	Kipp Coulee Crossing	1	LS	$ 30,000.00	$ 30,000.00
7	250/300 mm Plug Valves	3	each	$ 8,000.00	$ 24,000.00
8	200 mm Plug Valves	1	each	$ 5,000.00	$ 5,000.00
9	Wastewater Air Release Valves	1	each	$ 15,000.00	$ 15,000.00
10	Connection to Lagoon Inlet Structure	1	LS	$ 20,000.00	$ 20,000.00
11	Grass Restoration	1	LS	$ 15,000.00	$ 15,000.00
12	Gravel Road Restoration	1	LS	$ 25,000.00	$ 25,000.00
				SUBTOTAL	$ 974,000.00
CONTINGENCY (20%)					$ 195,000.00
ENGINEERING (10%)					$ 117,000.00
				TOTAL	**$ 1,290,000.00**

Village of Stirling

Infrastructure Master Plan
Wastewater System Upgrades

ORDER OF MAGNITUDE COST ESTIMATE

Wastewater Treatment System Upgrades

	Facultative Cell Additions	QUANTITY	UNIT	UNIT PRICE	COST
1	Mobilization/Demobilization/Bonding & Insurance/Profit/Traffic Accommodation	1	LS	$ 100,000.00	$ 100,000.00
2	Site Dewatering and Care of Water	1	each	$ 100,000.00	$ 100,000.00
3	Wastewater Flow Isolation and Bypass Pumping	1	each	$ 100,000.00	$ 100,000.00
4	300 mm DR35 Sanitary Piping	100	m	$ 500.00	$ 50,000.00
5	Transfer Structures	3	each	$ 75,000.00	$ 225,000.00
6	Strip and Stockpile Topsoil and Organic Material	5000	m^2	$ 5.00	$ 25,000.00
7	Common Excavation	750	m^3	$ 10.00	$ 7,500.00
8	Borrow Excavation	2500	m^3	$ 15.00	$ 37,500.00
9	Topsoil and Organic Material Placement c/w Dryland Seed	5000	m^2	$ 10.00	$ 50,000.00
				SUBTOTAL	$ 695,000.00
CONTINGENCY (20%)					$ 139,000.00
MATERIAL TESTING (5%)					$ 42,000.00
ENGINEERING (10%)					$ 88,000.00
				TOTAL	**$ 1,000,000.00**

	Storage Cell Drain Upgrades	QUANTITY	UNIT	UNIT PRICE	COST
1	Mobilization/Demobilization/Bonding & Insurance/Profit/Traffic Accommodation	1	LS	$ 20,000.00	$ 20,000.00
2	Site Dewatering and Care of Water	1	each	$ 25,000.00	$ 25,000.00
3	Wastewater Flow Isolation and Bypass Pumping	1	each	$ 25,000.00	$ 25,000.00
4	300 mm DR35 Sanitary Piping	25	m	$ 500.00	$ 12,500.00
5	Transfer Structures	1	each	$ 75,000.00	$ 75,000.00
6	Strip and Stockpile Topsoil and Organic Material	500	m^2	$ 5.00	$ 2,500.00
9	Topsoil and Organic Material Placement c/w Dryland Seed	500	m^2	$ 10.00	$ 5,000.00
				SUBTOTAL	$ 165,000.00
CONTINGENCY (20%)					$ 33,000.00
MATERIAL TESTING (5%)					$ 10,000.00
ENGINEERING (10%)					$ 21,000.00
				TOTAL	**$ 300,000.00**

APPENDIX D:

STORMWATER MODEL ATTRIBUTES

```
[TITLE]
Subcatchment properties

[OPTIONS]
;;Options            Value
;;------------------ ------------
FLOW_UNITS           CMS
INFILTRATION         CURVE_NUMBER
FLOW_ROUTING         DYNWAVE
LINK_OFFSETS         DEPTH
MIN_SLOPE            0
ALLOW_PONDING        NO
SKIP_STEADY_STATE    NO

START_DATE           3/23/2020
START_TIME           00:00
REPORT_START_DATE    3/23/2020
REPORT_START_TIME    00:00
END_DATE             3/24/2020
END_TIME             00:00
SWEEP_START          1/1
SWEEP_END            12/31
DRY_DAYS             0
REPORT_STEP          00:01:00
WET_STEP             00:05:00
DRY_STEP             00:05:00
ROUTING_STEP         5

INERTIAL_DAMPING     PARTIAL
NORMAL_FLOW_LIMITED  BOTH
FORCE_MAIN_EQUATION  H-W
VARIABLE_STEP        0.75
LENGTHENING_STEP     0
MIN_SURFAREA         0
MAX_TRIALS           8
HEAD_TOLERANCE       0
SYS_FLOW_TOL         5
LAT_FLOW_TOL         5
MINIMUM_STEP         0.5
THREADS              2

[EVAPORATION]
;;Type          Parameters
;;------------- ----------
CONSTANT         0.0
DRY_ONLY         NO

[RAINGAGES]
;;                  Rain      Time     Snow     Data
;;Name              Type      Intrvl   Catch    Source
;;----------------- --------- -------- -------- ----------
Lethbridge_24h_100yr INTENSITY 0:10     1.0      TIMESERIES Lethbridge_24h_100yr
Lethbridge_4h_5yr    INTENSITY 0:05     1.0      TIMESERIES Lethbridge_4h_5yr

[SUBCATCHMENTS]
;;                                            Total    Pcnt.             Pcnt.    Curb     S
;;Name           Raingage         Outlet       Area     Imperv   Width    Slope    Length   P
;;-------------- ---------------- ------------ -------- -------- -------- -------- -------- -
A                Lethbridge_24h_100yr A        21.3455  30       340      0.53     0
B                Lethbridge_24h_100yr B        23.6038  38       275      2.06     0
C                Lethbridge_24h_100yr C        17.0151  30       500      1.61     0
D                Lethbridge_24h_100yr D        11.6444  30       195      1        0
E                Lethbridge_24h_100yr E        7.1324   30       125      0.8      0
F                Lethbridge_24h_100yr F        15.0167  30       350      0.56     0
```

```
G                Lethbridge_24h_100yr G            9.0664   38       180      0.81     0
H                Lethbridge_24h_100yr H            17.2119  38       200      0.75     0
I                Lethbridge_24h_100yr I            21.8487  25       270      1.2      0
J                Lethbridge_24h_100yr J            14.1528  25       350      0.94     0
K                Lethbridge_24h_100yr K            21.1963  30       450      0.68     0
L                Lethbridge_24h_100yr L            13.0374  30       350      0.24     0
S1               Lethbridge_24h_100yr S1           21.3518  10       425      0.3      0
S2               Lethbridge_24h_100yr S2           23.417   10       500      0.65     0
S3               Lethbridge_24h_100yr S3           24.115   10       500      1.2      0
S4               Lethbridge_24h_100yr S4           13.2557  10       495      3.49     0

[SUBAREAS]
;;Subcatchment   N-Imperv   N-Perv     S-Imperv   S-Perv     PctZero    RouteTo    PctRouted
;;-------------- ---------- ---------- ---------- ---------- ---------- ---------- ----------
A                0.01       0.1        2          5          0          OUTLET
B                0.01       0.1        2          5          25         OUTLET
C                0.01       0.1        2          5          0          OUTLET
D                0.01       0.1        2          5          0          OUTLET
E                0.01       0.1        2          5          0          OUTLET
F                0.01       0.1        2          5          0          OUTLET
G                0.01       0.1        2          5          25         OUTLET
H                0.01       0.1        2          5          25         OUTLET
I                0.01       0.1        2          5          0          OUTLET
J                0.01       0.1        2          5          0          OUTLET
K                0.01       0.1        2          5          0          OUTLET
L                0.01       0.1        2          5          0          OUTLET
S1               0.01       0.1        2          5          0          OUTLET
S2               0.01       0.1        2          5          0          OUTLET
S3               0.01       0.1        2          5          0          OUTLET
S4               0.01       0.1        2          5          0          OUTLET

[INFILTRATION]
;;Subcatchment   CurveNum   HydCon     DryTime
;;-------------- ---------- ---------- ----------
A                72         0.5        7
B                75         0.5        7
C                72         0.5        7
D                72         0.5        7
E                72         0.5        7
F                72         0.5        7
G                75         0.5        7
H                75         0.5        7
I                72         0.5        7
J                72         0.5        7
K                72         0.5        7
L                72         0.5        7
S1               69         0.5        7
S2               69         0.5        7
S3               69         0.5        7
S4               69         0.5        7

[TIMESERIES]
;;Name           Date       Time       Value
;;-------------- ---------- ---------- ----------
;Chicago design storm, a = 1019.2, b = 0, c = 0.731, Duration = 1440 minutes, r = 0.333, rain uni
Lethbridge_24h_100yr            0:00       1.357
Lethbridge_24h_100yr            0:10       1.378
Lethbridge_24h_100yr            0:20       1.4
Lethbridge_24h_100yr            0:30       1.423
Lethbridge_24h_100yr            0:40       1.447
Lethbridge_24h_100yr            0:50       1.472
Lethbridge_24h_100yr            1:00       1.498
Lethbridge_24h_100yr            1:10       1.525
Lethbridge_24h_100yr            1:20       1.553
```

Lethbridge_24h_100yr	1:30	1.583
Lethbridge_24h_100yr	1:40	1.613
Lethbridge_24h_100yr	1:50	1.646
Lethbridge_24h_100yr	2:00	1.679
Lethbridge_24h_100yr	2:10	1.715
Lethbridge_24h_100yr	2:20	1.752
Lethbridge_24h_100yr	2:30	1.792
Lethbridge_24h_100yr	2:40	1.833
Lethbridge_24h_100yr	2:50	1.877
Lethbridge_24h_100yr	3:00	1.923
Lethbridge_24h_100yr	3:10	1.972
Lethbridge_24h_100yr	3:20	2.025
Lethbridge_24h_100yr	3:30	2.08
Lethbridge_24h_100yr	3:40	2.14
Lethbridge_24h_100yr	3:50	2.203
Lethbridge_24h_100yr	4:00	2.272
Lethbridge_24h_100yr	4:10	2.345
Lethbridge_24h_100yr	4:20	2.425
Lethbridge_24h_100yr	4:30	2.511
Lethbridge_24h_100yr	4:40	2.605
Lethbridge_24h_100yr	4:50	2.707
Lethbridge_24h_100yr	5:00	2.82
Lethbridge_24h_100yr	5:10	2.944
Lethbridge_24h_100yr	5:20	3.082
Lethbridge_24h_100yr	5:30	3.237
Lethbridge_24h_100yr	5:40	3.411
Lethbridge_24h_100yr	5:50	3.609
Lethbridge_24h_100yr	6:00	3.838
Lethbridge_24h_100yr	6:10	4.103
Lethbridge_24h_100yr	6:20	4.416
Lethbridge_24h_100yr	6:30	4.793
Lethbridge_24h_100yr	6:40	5.257
Lethbridge_24h_100yr	6:50	5.842
Lethbridge_24h_100yr	7:00	6.611
Lethbridge_24h_100yr	7:10	7.673
Lethbridge_24h_100yr	7:20	9.258
Lethbridge_24h_100yr	7:30	11.941
Lethbridge_24h_100yr	7:40	17.821
Lethbridge_24h_100yr	7:50	189.347
Lethbridge_24h_100yr	8:00	36.911
Lethbridge_24h_100yr	8:10	28.165
Lethbridge_24h_100yr	8:20	19.28
Lethbridge_24h_100yr	8:30	15.075
Lethbridge_24h_100yr	8:40	12.551
Lethbridge_24h_100yr	8:50	10.845
Lethbridge_24h_100yr	9:00	9.603
Lethbridge_24h_100yr	9:10	8.653
Lethbridge_24h_100yr	9:20	7.899
Lethbridge_24h_100yr	9:30	7.284
Lethbridge_24h_100yr	9:40	6.772
Lethbridge_24h_100yr	9:50	6.338
Lethbridge_24h_100yr	10:00	5.964
Lethbridge_24h_100yr	10:10	5.639
Lethbridge_24h_100yr	10:20	5.352
Lethbridge_24h_100yr	10:30	5.098
Lethbridge_24h_100yr	10:40	4.871
Lethbridge_24h_100yr	10:50	4.667
Lethbridge_24h_100yr	11:00	4.481
Lethbridge_24h_100yr	11:10	4.312
Lethbridge_24h_100yr	11:20	4.158
Lethbridge_24h_100yr	11:30	4.016
Lethbridge_24h_100yr	11:40	3.885
Lethbridge_24h_100yr	11:50	3.763
Lethbridge_24h_100yr	12:00	3.651

Lethbridge_24h_100yr	12:10	3.546
Lethbridge_24h_100yr	12:20	3.448
Lethbridge_24h_100yr	12:30	3.356
Lethbridge_24h_100yr	12:40	3.269
Lethbridge_24h_100yr	12:50	3.188
Lethbridge_24h_100yr	13:00	3.111
Lethbridge_24h_100yr	13:10	3.039
Lethbridge_24h_100yr	13:20	2.97
Lethbridge_24h_100yr	13:30	2.905
Lethbridge_24h_100yr	13:40	2.844
Lethbridge_24h_100yr	13:50	2.785
Lethbridge_24h_100yr	14:00	2.729
Lethbridge_24h_100yr	14:10	2.676
Lethbridge_24h_100yr	14:20	2.625
Lethbridge_24h_100yr	14:30	2.576
Lethbridge_24h_100yr	14:40	2.53
Lethbridge_24h_100yr	14:50	2.485
Lethbridge_24h_100yr	15:00	2.442
Lethbridge_24h_100yr	15:10	2.401
Lethbridge_24h_100yr	15:20	2.361
Lethbridge_24h_100yr	15:30	2.323
Lethbridge_24h_100yr	15:40	2.287
Lethbridge_24h_100yr	15:50	2.252
Lethbridge_24h_100yr	16:00	2.218
Lethbridge_24h_100yr	16:10	2.185
Lethbridge_24h_100yr	16:20	2.153
Lethbridge_24h_100yr	16:30	2.122
Lethbridge_24h_100yr	16:40	2.093
Lethbridge_24h_100yr	16:50	2.064
Lethbridge_24h_100yr	17:00	2.036
Lethbridge_24h_100yr	17:10	2.01
Lethbridge_24h_100yr	17:20	1.984
Lethbridge_24h_100yr	17:30	1.958
Lethbridge_24h_100yr	17:40	1.934
Lethbridge_24h_100yr	17:50	1.91
Lethbridge_24h_100yr	18:00	1.887
Lethbridge_24h_100yr	18:10	1.864
Lethbridge_24h_100yr	18:20	1.843
Lethbridge_24h_100yr	18:30	1.821
Lethbridge_24h_100yr	18:40	1.801
Lethbridge_24h_100yr	18:50	1.781
Lethbridge_24h_100yr	19:00	1.761
Lethbridge_24h_100yr	19:10	1.742
Lethbridge_24h_100yr	19:20	1.723
Lethbridge_24h_100yr	19:30	1.705
Lethbridge_24h_100yr	19:40	1.687
Lethbridge_24h_100yr	19:50	1.67
Lethbridge_24h_100yr	20:00	1.653
Lethbridge_24h_100yr	20:10	1.637
Lethbridge_24h_100yr	20:20	1.621
Lethbridge_24h_100yr	20:30	1.605
Lethbridge_24h_100yr	20:40	1.59
Lethbridge_24h_100yr	20:50	1.575
Lethbridge_24h_100yr	21:00	1.56
Lethbridge_24h_100yr	21:10	1.546
Lethbridge_24h_100yr	21:20	1.532
Lethbridge_24h_100yr	21:30	1.518
Lethbridge_24h_100yr	21:40	1.504
Lethbridge_24h_100yr	21:50	1.491
Lethbridge_24h_100yr	22:00	1.478
Lethbridge_24h_100yr	22:10	1.466
Lethbridge_24h_100yr	22:20	1.453
Lethbridge_24h_100yr	22:30	1.441
Lethbridge_24h_100yr	22:40	1.429

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Lethbridge_24h_100yr            22:50      1.417
Lethbridge_24h_100yr            23:00      1.406
Lethbridge_24h_100yr            23:10      1.395
Lethbridge_24h_100yr            23:20      1.384
Lethbridge_24h_100yr            23:30      1.373
Lethbridge_24h_100yr            23:40      1.362
Lethbridge_24h_100yr            23:50      1.352
Lethbridge_24h_100yr            24:00      0

;Chicago design storm, a = 440.69, b = 0, c = 0.696, Duration = 240 minutes, r = 0.333, rain unit
Lethbridge_4h_5yr             0:00       3.02
Lethbridge_4h_5yr             0:05       3.164
Lethbridge_4h_5yr             0:10       3.326
Lethbridge_4h_5yr             0:15       3.509
Lethbridge_4h_5yr             0:20       3.719
Lethbridge_4h_5yr             0:25       3.963
Lethbridge_4h_5yr             0:30       4.25
Lethbridge_4h_5yr             0:35       4.593
Lethbridge_4h_5yr             0:40       5.013
Lethbridge_4h_5yr             0:45       5.541
Lethbridge_4h_5yr             0:50       6.229
Lethbridge_4h_5yr             0:55       7.172
Lethbridge_4h_5yr             1:00       8.563
Lethbridge_4h_5yr             1:05       10.88
Lethbridge_4h_5yr             1:10       15.812
Lethbridge_4h_5yr             1:15       143.764
Lethbridge_4h_5yr             1:20       31.763
Lethbridge_4h_5yr             1:25       25.239
Lethbridge_4h_5yr             1:30       17.484
Lethbridge_4h_5yr             1:35       13.798
Lethbridge_4h_5yr             1:40       11.573
Lethbridge_4h_5yr             1:45       10.061
Lethbridge_4h_5yr             1:50       8.955
Lethbridge_4h_5yr             1:55       8.106
Lethbridge_4h_5yr             2:00       7.43
Lethbridge_4h_5yr             2:05       6.876
Lethbridge_4h_5yr             2:10       6.414
Lethbridge_4h_5yr             2:15       6.02
Lethbridge_4h_5yr             2:20       5.681
Lethbridge_4h_5yr             2:25       5.385
Lethbridge_4h_5yr             2:30       5.124
Lethbridge_4h_5yr             2:35       4.891
Lethbridge_4h_5yr             2:40       4.683
Lethbridge_4h_5yr             2:45       4.495
Lethbridge_4h_5yr             2:50       4.325
Lethbridge_4h_5yr             2:55       4.169
Lethbridge_4h_5yr             3:00       4.027
Lethbridge_4h_5yr             3:05       3.895
Lethbridge_4h_5yr             3:10       3.774
Lethbridge_4h_5yr             3:15       3.662
Lethbridge_4h_5yr             3:20       3.557
Lethbridge_4h_5yr             3:25       3.459
Lethbridge_4h_5yr             3:30       3.368
Lethbridge_4h_5yr             3:35       3.282
Lethbridge_4h_5yr             3:40       3.202
Lethbridge_4h_5yr             3:45       3.126
Lethbridge_4h_5yr             3:50       3.054
Lethbridge_4h_5yr             3:55       2.986
Lethbridge_4h_5yr             4:00       0

[REPORT]
;;Reporting Options
INPUT      YES
CONTROLS   NO
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SUBCATCHMENTS ALL
NODES ALL
LINKS ALL

[TAGS]

[MAP]
DIMENSIONS       388462.662609709 5483386.31527696 390280.683842546 5485582.69394107
UNITS            Meters

[COORDINATES]
;;Node           X-Coord          Y-Coord
;;-------------- ---------------- ----------------

[VERTICES]
;;Link           X-Coord          Y-Coord
;;-------------- ---------------- ----------------

[POLYGONS]
;;Subcatchment   X-Coord          Y-Coord
;;-------------- ---------------- ----------------
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A                390052.905       5483544.803
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A                389913.125       5483516.277
A                389888.437       5483516.775
A                389856.459       5483545.407
A                389866.114       5483578.795
A                389885.462       5483591.838
A                389852.498       5483627.205
A                389849.967       5483668.675
A                389846.36        5483712.404
A                389826.455       5483727.359
A                389792.656       5483721.325
A                389780.991       5483755.142
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A                389834.713       5484010.195
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A                389861.048       5484163.452
A                389943.493       5484166.002
A                390067.707       5484144.537
A                390169.286       5484153.024
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B                390186.537       5484400.061
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B                389753.503       5483783.683
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B                389581.078       5483815.944
B                389595.194       5483902.029
B                389601.184       5483987.804
B                389592.968       5484054.777
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S2	389053.373	5483860.911
S2	389070.219	5483835.942
S2	389087.386	5483859.553
S2	389087.914	5483885.5
S2	389102.02	5483889.872
S2	389148.624	5483916.879
S2	389249.043	5483884.262
S2	389241.405	5483508.059
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S2	388548.464	5483639.685
S2	388559.382	5483639.764
S2	388589.803	5483652.923
S2	388649.358	5483739.399
S2	388705.532	5483783.351

S2	388746.559	5483823.853
S2	388790.944	5483844.244
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S2	388873.797	5483841.303
S2	388895.604	5483863.408
S2	388925.353	5483905.393
S2	388937.394	5483941.476
S2	388959.2	5483963.58
S2	388979.776	5483986.962
S3	388570.265	5484433.738
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S3	388842.3	5484420.471
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S3	388973.875	5484233.559
S3	388995.336	5484231.534
S3	388989.348	5484172.096
S3	388974.567	5484150.161
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S3	389073.088	5484075.487
S3	389062.909	5484034.43
S3	389030.312	5484039.752
S3	388992.134	5484033.208
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S3	389001.467	5484019.152
S3	388979.776	5483986.962
S3	388959.2	5483963.58
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S3	388925.353	5483905.393
S3	388895.604	5483863.408
S3	388873.797	5483841.303
S3	388843.838	5483850.683
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S3	388705.532	5483783.351
S3	388649.358	5483739.399
S3	388589.803	5483652.923
S3	388559.382	5483639.764
S3	388548.464	5483639.685
S3	388570.265	5484433.738
S4	388845.569	5484430.583
S4	388570.265	5484433.738
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S4	388911.145	5484972.911
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S4	388858.213	5484978.027
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S4	388828.073	5484909.606
S4	388831.321	5484890.162
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S4	388777.129	5484833.535
S4	388709.945	5484894.252
S4	388694.963	5484894.154
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S4               388612.697       5484556.161
S4               388644.237       5484507.715
S4               388685.56        5484507.005
S4               388804.169       5484464.13
S4               388849.95        5484444.138
S4               388845.569       5484430.583

[SYMBOLS]
;;Gage           X-Coord          Y-Coord
;;-------------- ---------------- ----------------
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APPENDIX E:

STORMWATER COST ESTIMATES

Village of Stirling

Infrastructure Master Plan
Stormwater Management System Upgrades

ORDER OF MAGNITUDE COST ESTIMATE

Ditch and Swale Grading Imrpovements

5th Street and 5th Avenue		QUANTITY	UNIT	UNIT PRICE	COST
1	Mobilization/Demobilization/Bonding & Insurance/Profit/Traffic Accommodation	1	LS	$ 2,000.00	$ 2,000.00
2	Hydroexcavation	4	hr	$ 350.00	$ 1,400.00
3	Ditch Grading	165	LS	$ 60.00	$ 9,900.00
4	Topsoil and Seed	1	LS	$ 1,500.00	$ 1,500.00
5	Paved Road Restoration	1	LS	$ 5,000.00	$ 5,000.00
6	Gravel Road Restoration	1	LS	$ 2,500.00	$ 2,500.00
				SUBTOTAL	$ 22,000.00
CONTINGENCY (20%)					$ 4,000.00
ENGINEERING (10%)					$ 3,000.00
				TOTAL	**$ 30,000.00**

Sub-Catchment I		QUANTITY	UNIT	UNIT PRICE	COST
1	Mobilization/Demobilization/Bonding & Insurance/Profit/Traffic Accommodation	1	LS	$ 6,000.00	$ 6,000.00
2	Hydroexcavation	8	hr	$ 350.00	$ 2,800.00
3	Grass Drainage Swale	500	m	$ 60.00	$ 30,000.00
4	Supply and Install 450 mm Diameter CSP Culvert	1	LS	$ 15,000.00	$ 15,000.00
5	Paved Road Restoration	1	LS	$ 5,000.00	$ 5,000.00
6	Topsoil and Seed	1	LS	$ 5,000.00	$ 5,000.00
				SUBTOTAL	$ 64,000.00
CONTINGENCY (20%)					$ 13,000.00
ENGINEERING (10%)					$ 8,000.00
				TOTAL	**$ 90,000.00**

Localized Catch Basin Installation

4th Avenue - West of 5th Street		QUANTITY	UNIT	UNIT PRICE	COST
1	Mobilization/Demobilization/Bonding & Insurance/Profit/Traffic Accommodation	1	LS	$ 2,000.00	$ 2,000.00
2	Hydroexcavation	4	hr	$ 350.00	$ 1,400.00
3	900 mm Catch Basin Manhole	1	LS	$ 5,000.00	$ 5,000.00
4	200 mm PVC Stormwater Lead	20	LS	$ 225.00	$ 4,500.00
5	Paved Road Restoration	1	LS	$ 5,000.00	$ 5,000.00
				SUBTOTAL	$ 18,000.00
CONTINGENCY (20%)					$ 4,000.00
ENGINEERING (10%)					$ 3,000.00
				TOTAL	**$ 25,000.00**

Village of Stirling

Infrastructure Master Plan
Stormwater Management System Upgrades

ORDER OF MAGNITUDE COST ESTIMATE

Northeast Stormwater Management System

Northeast Stormwater Mangement Facility		QUANTITY	UNIT	UNIT PRICE	COST
1	Mobilization/Demobilization/Bonding & Insurance/Profit/Traffic Accommodation	1	LS	$ 237,000.00	$ 237,000.00
2	Hydroexcavation	16	hr	$ 350.00	$ 5,600.00
3	Topsoil Stripping and Stockpiling	40000	m^2	$ 3.00	$ 120,000.00
4	Common Excavation	50000	m^3	$ 8.00	$ 400,000.00
5	Waste Excavation	50000	m^3	$ 12.00	$ 600,000.00
6	Rip Rap Armoring	1	LS	$ 50,000.00	$ 50,000.00
7	Stormwater Pump Station and Forcemain	1	LS	$ 1,000,000.00	$ 1,000,000.00
8	Stormwater Control Structures (Inlet/Outler)	2	ea	$ 35,000.00	$ 70,000.00
9	Topsoil Placement and Seeding	40000	m^2	$ 3.00	$ 120,000.00
				SUBTOTAL	$ 2,603,000.00
CONTINGENCY (20%)					$ 521,000.00
ENGINEERING (10%)					$ 313,000.00
				TOTAL	**$ 3,500,000.00**

Northeast Minor Drainage System		QUANTITY	UNIT	UNIT PRICE	COST
1	Mobilization/Demobilization/Bonding & Insurance/Profit/Traffic Accommodation	1	LS	$ 127,000.00	$ 127,000.00
2	Hydroexcavation	40	hr	$ 350.00	$ 14,000.00
3	600 mm PVC Stormwater Main	450	m	$ 500.00	$ 225,000.00
4	750 mm PVC Stormwater Main	250	m	$ 700.00	$ 175,000.00
5	1050 mm PVC Stormwater Main	250	m	$ 800.00	$ 200,000.00
6	1200 mm PVC Stormwater Main	125	m	$ 900.00	$ 112,500.00
7	1200 mm Stormwater Manhole	4	ea	$ 5,000.00	$ 20,000.00
8	1500 mm Stormwater Manhole	5	ea	$ 7,000.00	$ 35,000.00
9	Stormwater Catch Basin and Lead	10	ea	$ 5,000.00	$ 50,000.00
10	Grass Restoration	1	LS	$ 10,000.00	$ 10,000.00
11	Gravel Road Restoration	4000	m^2	$ 50.00	$ 200,000.00
12	Paved Road Reconstruction	2250	m^2	$ 100.00	$ 225,000.00
				SUBTOTAL	$ 1,394,000.00
CONTINGENCY (20%)					$ 279,000.00
ENGINEERING (10%)					$ 168,000.00
				TOTAL	**$ 1,900,000.00**

APPENDIX F:

TRANSPORTATION TRAFFIC DATA

Turning Movement Summary Diagram

Reference No.: 109030

Intersection of:
52 & 846 S OF STIRLING

2019 AADT / ASDT ESTIMATES

North On 846		
Vehicle Type	**Vol**	**%**
A: Passenger Vehicle	532	91.7
B: Recreational Vehicle	2	0.3
C: Bus	0	0.0
D: Single Unit Truck	24	4.1
E: Tractor Trailer Unit	22	3.8
ASDT 640	**AADT** 580	

West On 52		
Vehicle Type	**Vol**	**%**
A: Passenger Vehicle	770	86.5
B: Recreational Vehicle	19	2.1
C: Bus	1	0.1
D: Single Unit Truck	53	6.0
E: Tractor Trailer Unit	47	5.3
ASDT 1010	**AADT** 890	

East On 52		
Vehicle Type	**Vol**	**%**
A: Passenger Vehicle	400	81.6
B: Recreational Vehicle	17	3.5
C: Bus	0	0.0
D: Single Unit Truck	42	8.6
E: Tractor Trailer Unit	31	6.3
ASDT 550	**AADT** 490	

South On Rge Rd 194		
Vehicle Type	**Vol**	**%**
A: Passenger Vehicle	90	90.0
B: Recreational Vehicle	0	0.0
C: Bus	1	1.0
D: Single Unit Truck	5	5.0
E: Tractor Trailer Unit	4	4.0
ASDT 110	**AADT** 100	

TURNING MOVEMENT ABBREVIATIONS

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EL: Traffic From East Turning Left
ET: Traffic From East Proceeding Through

WR: Traffic From West Turning Right
WL: Traffic From West Turning Left
WT: Traffic From West Proceeding Through

TURNING MOVEMENT ABBREVIATIONS

AADT: Annual Average Daily Traffic
Average daily traffic expressed as vehicles per day fo
period of January 1 to December 31 (365 days)

ASDT: Average Summer Daily Traffic
Average daily traffic expressed as vehicles per day fo
period of May 1 to September 30 (153 days)

Turning Movement Summary Diagram

Reference No.: 109030

Intersection of:
52 & 846 S OF STIRLING

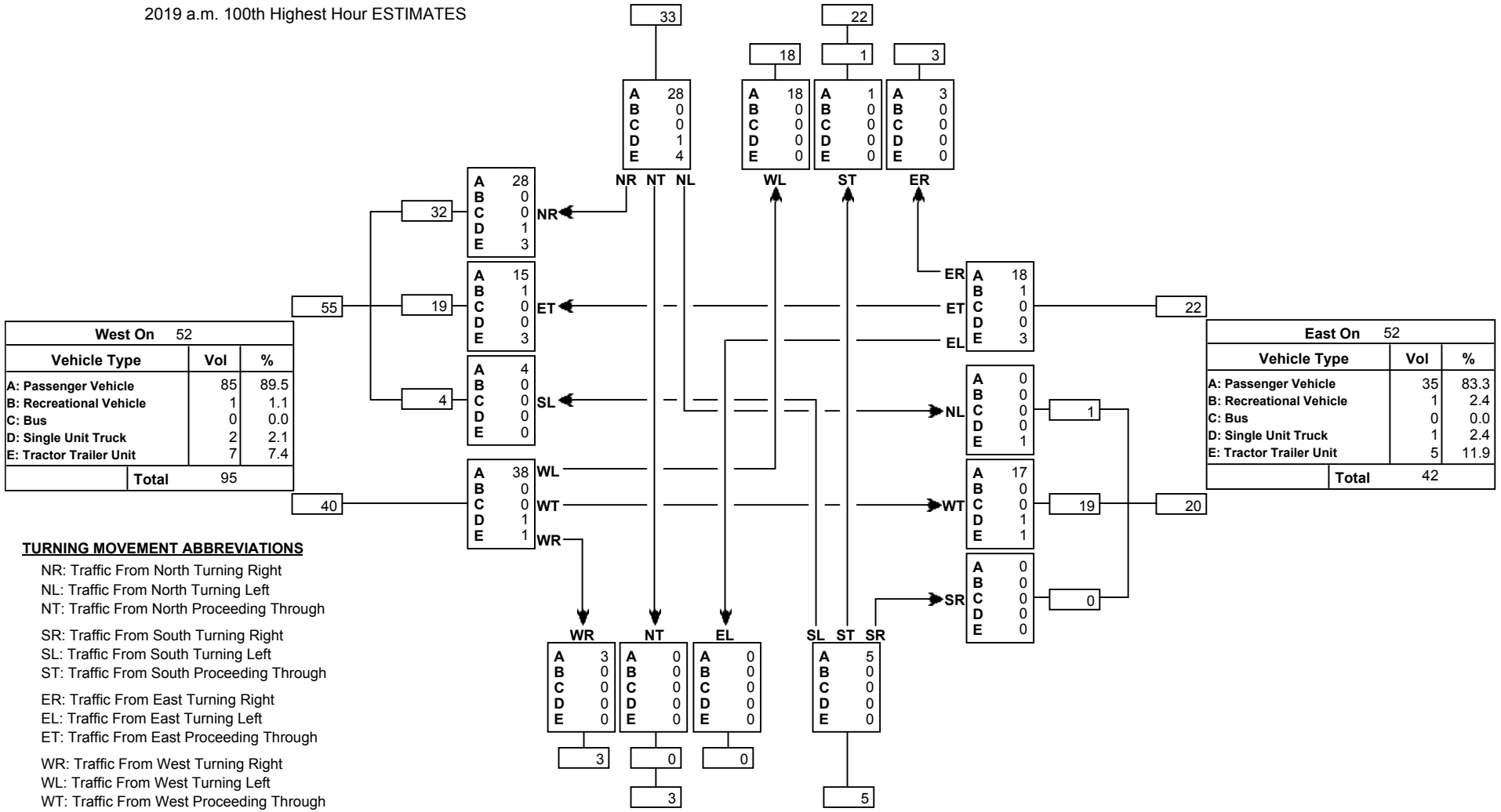
2019 a.m. 100th Highest Hour ESTIMATES

North On 846		
Vehicle Type	**Vol**	**%**
A: Passenger Vehicle	50	90.9
B: Recreational Vehicle	0	0.0
C: Bus	0	0.0
D: Single Unit Truck	1	1.8
E: Tractor Trailer Unit	4	7.3
Total	55	

West On 52		
Vehicle Type	**Vol**	**%**
A: Passenger Vehicle	85	89.5
B: Recreational Vehicle	1	1.1
C: Bus	0	0.0
D: Single Unit Truck	2	2.1
E: Tractor Trailer Unit	7	7.4
Total	95	

East On 52		
Vehicle Type	**Vol**	**%**
A: Passenger Vehicle	35	83.3
B: Recreational Vehicle	1	2.4
C: Bus	0	0.0
D: Single Unit Truck	1	2.4
E: Tractor Trailer Unit	5	11.9
Total	42	

South On Rge Rd 194		
Vehicle Type	**Vol**	**%**
A: Passenger Vehicle	8	100.0
B: Recreational Vehicle	0	0.0
C: Bus	0	0.0
D: Single Unit Truck	0	0.0
E: Tractor Trailer Unit	0	0.0
Total	8	



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WL: Traffic From West Turning Left
WT: Traffic From West Proceeding Through

Turning Movement Summary Diagram

Reference No.: 109030

Intersection of:
52 & 846 S OF STIRLING

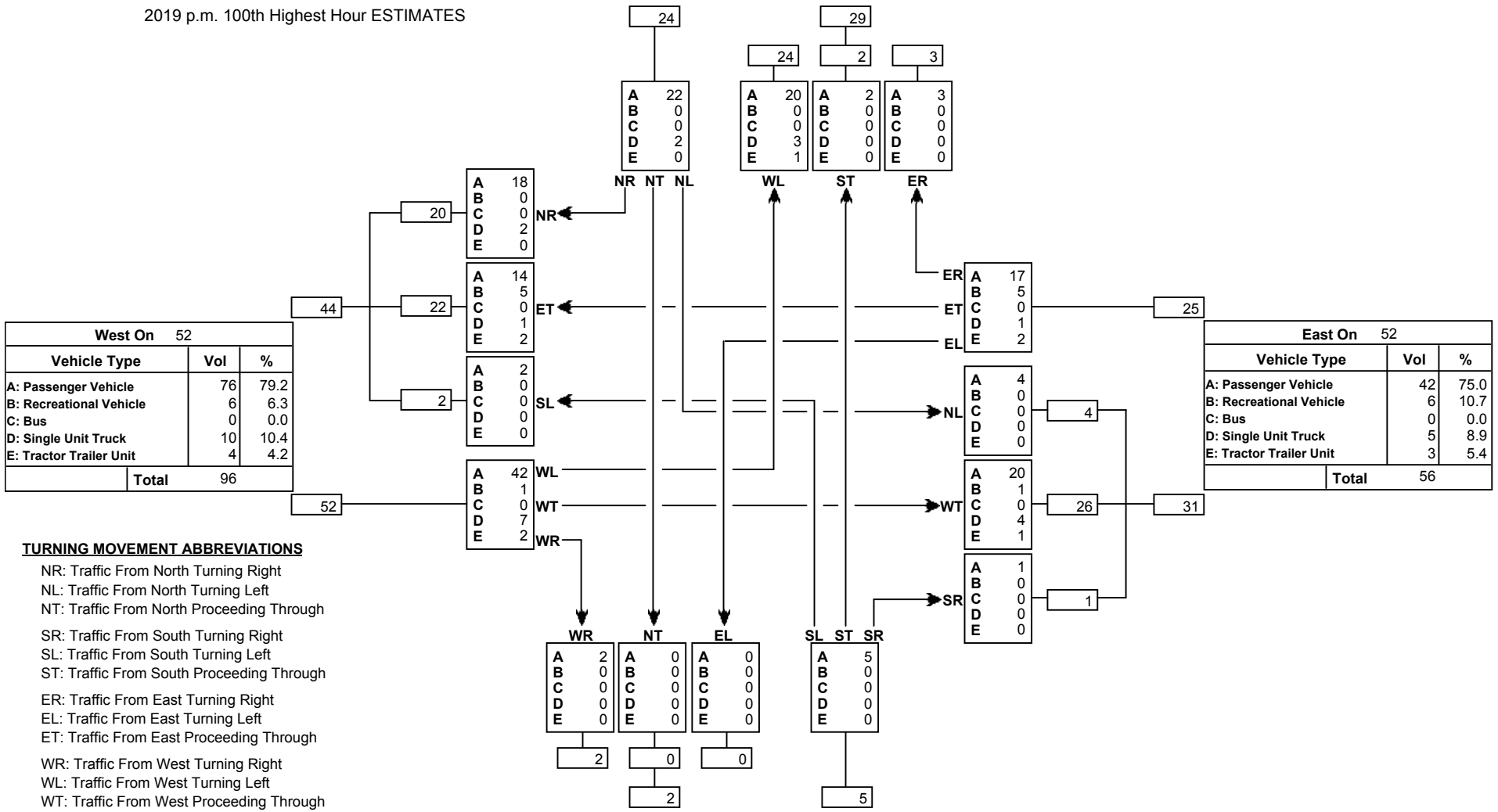
2019 p.m. 100th Highest Hour ESTIMATES

North On 846		
Vehicle Type	**Vol**	**%**
A: Passenger Vehicle	47	88.7
B: Recreational Vehicle	0	0.0
C: Bus	0	0.0
D: Single Unit Truck	5	9.4
E: Tractor Trailer Unit	1	1.9
Total	53	

West On 52		
Vehicle Type	**Vol**	**%**
A: Passenger Vehicle	76	79.2
B: Recreational Vehicle	6	6.3
C: Bus	0	0.0
D: Single Unit Truck	10	10.4
E: Tractor Trailer Unit	4	4.2
Total	96	

East On 52		
Vehicle Type	**Vol**	**%**
A: Passenger Vehicle	42	75.0
B: Recreational Vehicle	6	10.7
C: Bus	0	0.0
D: Single Unit Truck	5	8.9
E: Tractor Trailer Unit	3	5.4
Total	56	

South On Rge Rd 194		
Vehicle Type	**Vol**	**%**
A: Passenger Vehicle	7	100.0
B: Recreational Vehicle	0	0.0
C: Bus	0	0.0
D: Single Unit Truck	0	0.0
E: Tractor Trailer Unit	0	0.0
Total	7	



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WL: Traffic From West Turning Left
WT: Traffic From West Proceeding Through

Turning Movement Summary Diagram

Reference No.: 70000058

Intersection of:
4 & 61 & 846 N OF STIRLING

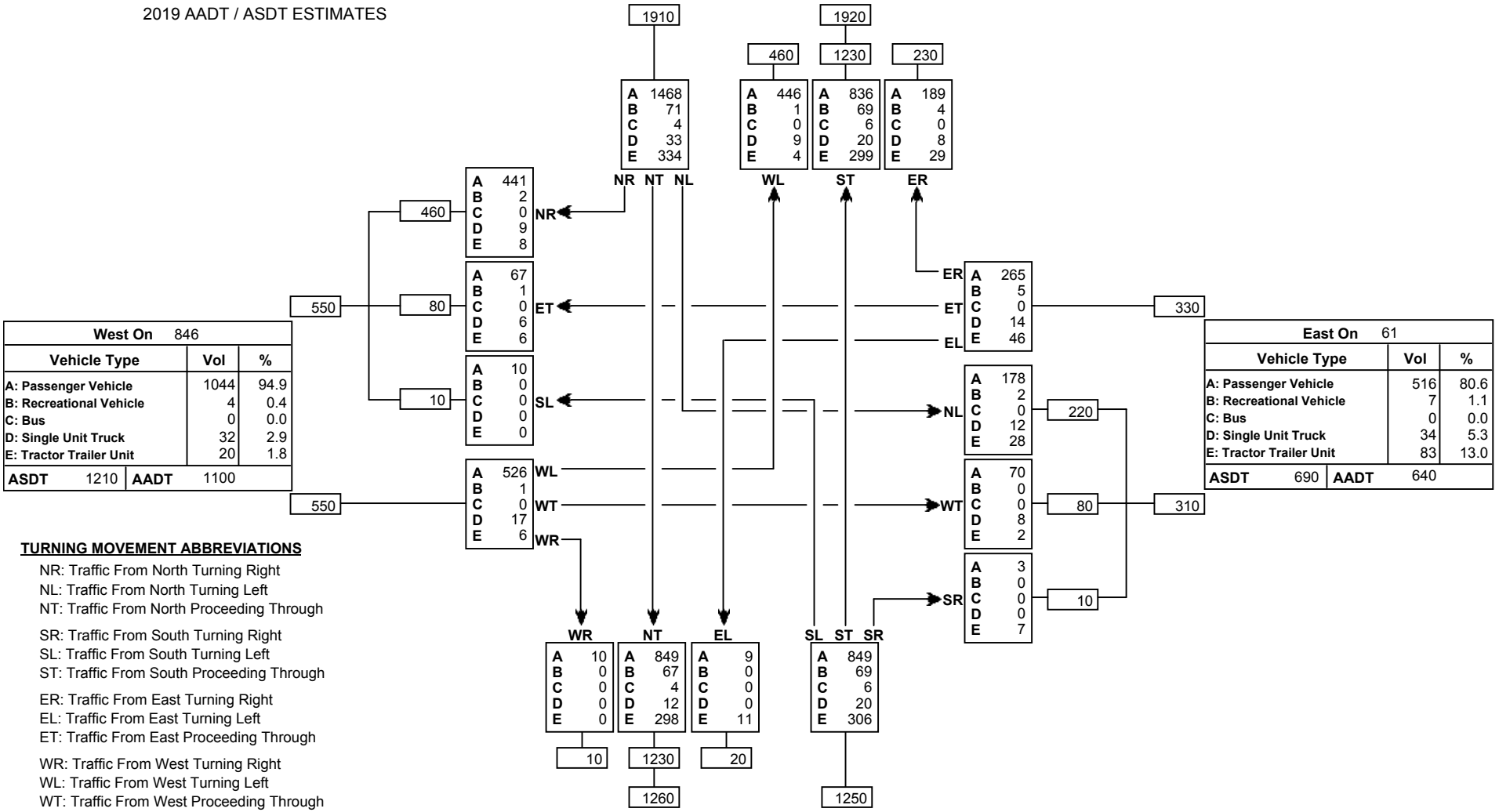
2019 AADT / ASDT ESTIMATES

North On 4		
Vehicle Type	**Vol**	**%**
A: Passenger Vehicle	2939	76.7
B: Recreational Vehicle	145	3.8
C: Bus	10	0.3
D: Single Unit Truck	70	1.8
E: Tractor Trailer Unit	666	17.4
ASDT 4080	**AADT** 3830	

West On 846		
Vehicle Type	**Vol**	**%**
A: Passenger Vehicle	1044	94.9
B: Recreational Vehicle	4	0.4
C: Bus	0	0.0
D: Single Unit Truck	32	2.9
E: Tractor Trailer Unit	20	1.8
ASDT 1210	**AADT** 1100	

East On 61		
Vehicle Type	**Vol**	**%**
A: Passenger Vehicle	516	80.6
B: Recreational Vehicle	7	1.1
C: Bus	0	0.0
D: Single Unit Truck	34	5.3
E: Tractor Trailer Unit	83	13.0
ASDT 690	**AADT** 640	

South On 4		
Vehicle Type	**Vol**	**%**
A: Passenger Vehicle	1717	68.4
B: Recreational Vehicle	136	5.4
C: Bus	10	0.4
D: Single Unit Truck	32	1.3
E: Tractor Trailer Unit	615	24.5
ASDT 2770	**AADT** 2510	



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WT: Traffic From West Proceeding Through

TURNING MOVEMENT ABBREVIATIONS

AADT: Annual Average Daily Traffic
Average daily traffic expressed as vehicles per day fo
period of January 1 to December 31 (365 days)

ASDT: Average Summer Daily Traffic
Average daily traffic expressed as vehicles per day fo
period of May 1 to September 30 (153 days)

Turning Movement Summary Diagram

Reference No.: 70000058

Intersection of:
4 & 61 & 846 N OF STIRLING

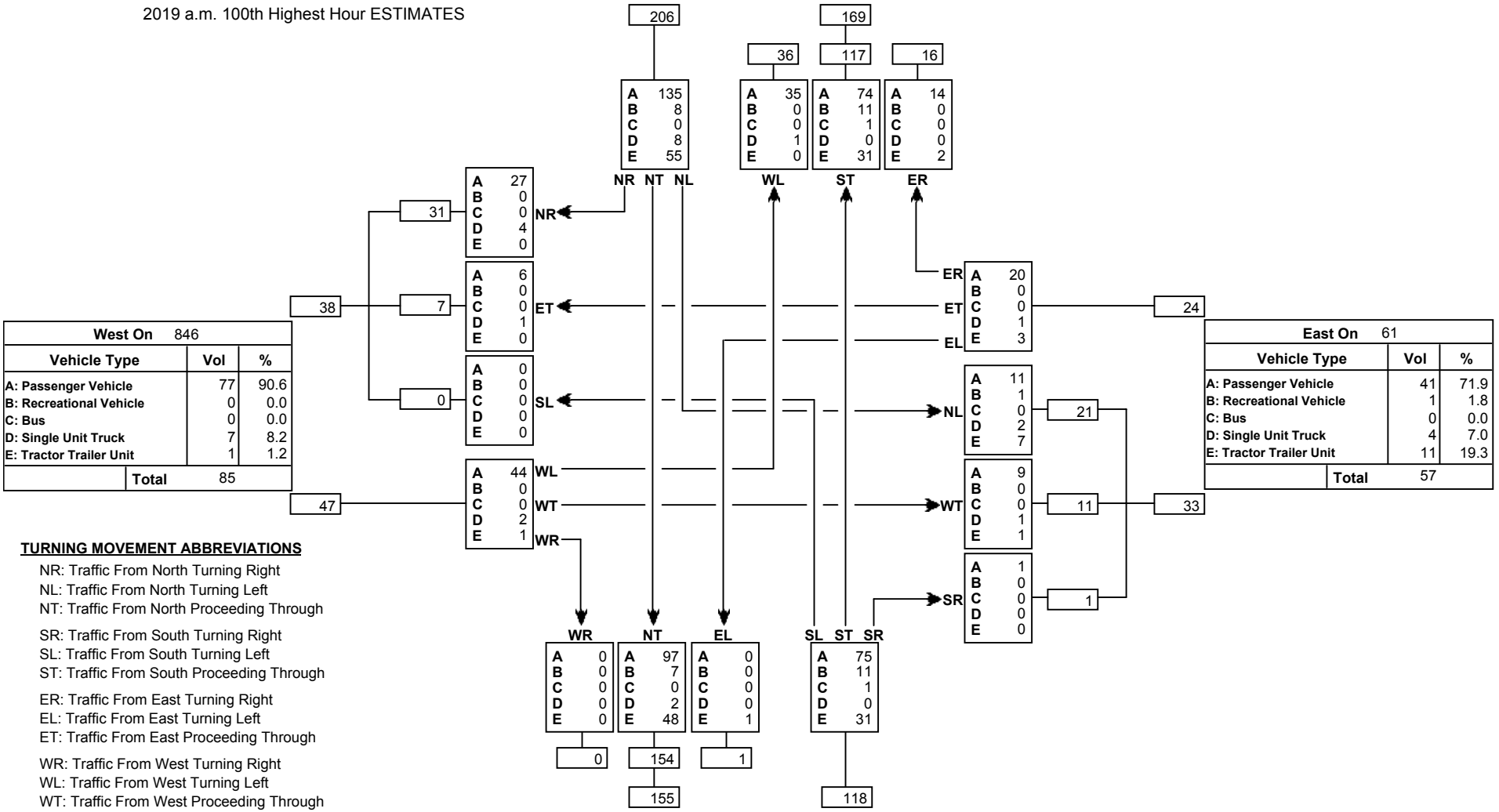
2019 a.m. 100th Highest Hour ESTIMATES

North On 4		
Vehicle Type	**Vol**	**%**
A: Passenger Vehicle	258	68.8
B: Recreational Vehicle	19	5.1
C: Bus	1	0.3
D: Single Unit Truck	9	2.4
E: Tractor Trailer Unit	88	23.5
Total	375	

West On 846		
Vehicle Type	**Vol**	**%**
A: Passenger Vehicle	77	90.6
B: Recreational Vehicle	0	0.0
C: Bus	0	0.0
D: Single Unit Truck	7	8.2
E: Tractor Trailer Unit	1	1.2
Total	85	

East On 61		
Vehicle Type	**Vol**	**%**
A: Passenger Vehicle	41	71.9
B: Recreational Vehicle	1	1.8
C: Bus	0	0.0
D: Single Unit Truck	4	7.0
E: Tractor Trailer Unit	11	19.3
Total	57	

South On 4		
Vehicle Type	**Vol**	**%**
A: Passenger Vehicle	172	63.0
B: Recreational Vehicle	18	6.6
C: Bus	1	0.4
D: Single Unit Truck	2	0.7
E: Tractor Trailer Unit	80	29.3
Total	273	



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Turning Movement Summary Diagram

Reference No.: 70000058

Intersection of:
4 & 61 & 846 N OF STIRLING

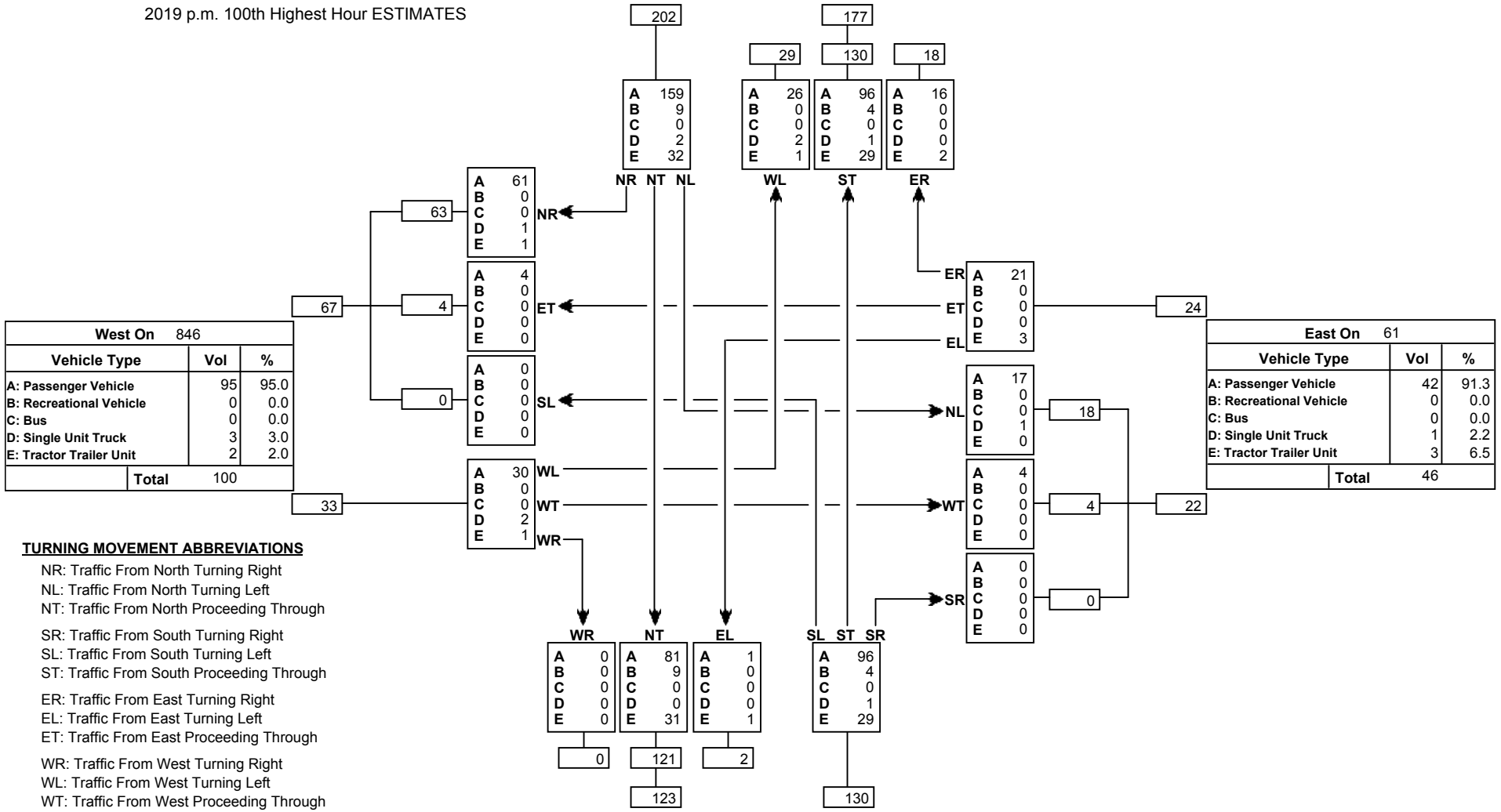
2019 p.m. 100th Highest Hour ESTIMATES

North On 4		
Vehicle Type	**Vol**	**%**
A: Passenger Vehicle	297	78.4
B: Recreational Vehicle	13	3.4
C: Bus	0	0.0
D: Single Unit Truck	5	1.3
E: Tractor Trailer Unit	64	16.9
Total	379	

West On 846		
Vehicle Type	**Vol**	**%**
A: Passenger Vehicle	95	95.0
B: Recreational Vehicle	0	0.0
C: Bus	0	0.0
D: Single Unit Truck	3	3.0
E: Tractor Trailer Unit	2	2.0
Total	100	

East On 61		
Vehicle Type	**Vol**	**%**
A: Passenger Vehicle	42	91.3
B: Recreational Vehicle	0	0.0
C: Bus	0	0.0
D: Single Unit Truck	1	2.2
E: Tractor Trailer Unit	3	6.5
Total	46	

South On 4		
Vehicle Type	**Vol**	**%**
A: Passenger Vehicle	178	70.4
B: Recreational Vehicle	13	5.1
C: Bus	0	0.0
D: Single Unit Truck	1	0.4
E: Tractor Trailer Unit	61	24.1
Total	253	



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WR: Traffic From West Turning Right
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WT: Traffic From West Proceeding Through

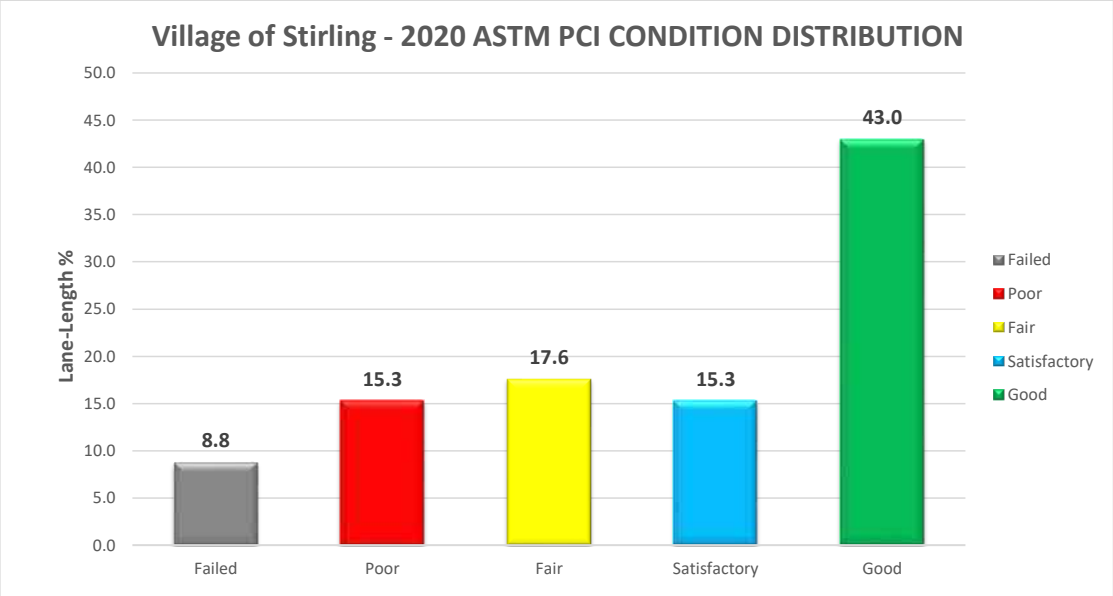
APPENDIX G:

TRANSPORTATION CONDITION ASSESSMENT

Paved Road Condition Assessment

ASTM D6433 PCI Condition Level Distribution						
	Failed	Poor	Fair	Satisfactory	Good	**Total**
%LL	**8.8**	**15.3**	**17.6**	**15.3**	**43.0**	**100**
LL-km	1.843	3.218	3.689	3.215	9.023	**20.988**

Paved Road Network PCI_{wavg} **70.2** PCI Condition Level **Satisfactory**



Condition Rating	PCI Range
Good	86 to 100
Satisfactory	70 to 85
Fair	56 to 70
Poor	26 to 55
Failed	0 to 25

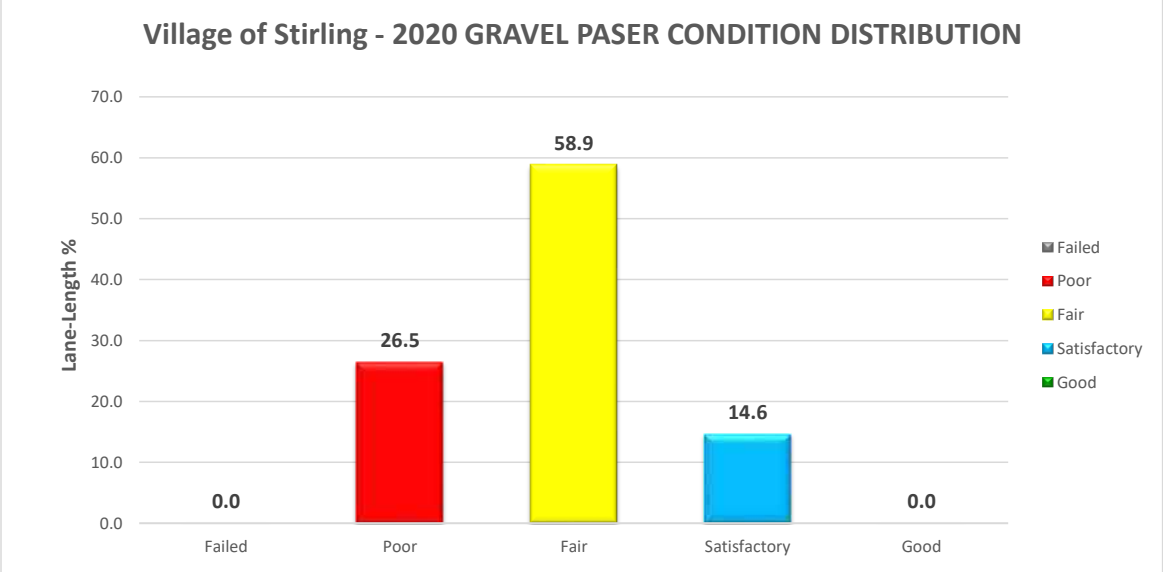
Paved Road Condition Assessment																
ASTM PCI CONDITION	SEG_ID	STREET	FROM	TO	FUNC	SURF	LANE-KM	PCI	LANES	LENGTH	WIDTH	AREA	ASTM RATSYS	DATA YEAR	CURB COND.	DRAINAGE COND.
Good	SRRC0005	3 Avenue	5 Street	4A Street	Local	Asphalt	0.235	**98.8**	2	117.6	10.0	1176	AC	2020	Good	Good
Satisfactory	SRRC0013	2 Avenue	6A Street	6 Street	Local	Cold Mix	0.238	**75.5**	2	118.9	7.0	832	AC	2020	None	Poor
Failed	SRRC0014	6A Street	3 Avenue	2 Avenue	Local	Cold Mix	0.463	**9.5**	2	231.4	7.0	1620	AC	2020	None	Poor
Satisfactory	SRRC0020	1 Avenue	2 Street	1 Street	Local	Cold Mix	0.447	**77.5**	2	223.5	8.0	1788	AC	2020	None	Good
Good	SRRC0021	1 Avenue	2A Street	2 Street	Local	Cold Mix	0.238	**95.6**	2	119.0	8.0	952	AC	2020	None	Fair
Good	SRRC0024	1 Avenue	3 Street	2A Street	Local	Cold Mix	0.232	**94.2**	2	115.8	8.0	927	AC	2020	None	Fair
Failed	SRRC0025	3 Street	2 Avenue	1 Avenue	Local	Cold Mix	0.458	**5.4**	2	228.9	8.0	1831	AC	2020	None	Poor
Fair	SRRC0027	3 Street	3 Avenue	2 Avenue	Local	Cold Mix	0.463	**69.9**	2	231.6	8.0	1852	AC	2020	None	Poor
Good	SRRC0029	3 Avenue	3 Street	2A Street	Local	Asphalt	0.232	**97.3**	2	115.8	10.0	1158	AC	2020	Good	Good
Good	SRRC0031	3 Avenue	2 Street	1 Street	Local	Asphalt	0.453	**97.0**	2	226.7	10.0	2267	AC	2020	Good	Good
Fair	SRRC0032	2 Street	4 Avenue	3 Avenue	Local	Cold Mix	0.463	**63.9**	2	231.5	7.5	1736	AC	2020	None	Poor
Satisfactory	SRRC0033	4 Avenue	2 Street	1 Street	Local	Asphalt	0.453	**78.1**	2	226.7	9.0	2040	AC	2020	None	Poor
Satisfactory	SRRC0034	4 Avenue	3 Street	2 Street	Local	Asphalt	0.463	**80.2**	2	231.5	9.0	2084	AC	2020	None	Poor
Good	SRRC0035	3 Street	4 Avenue	3 Avenue	Local	Asphalt	0.464	**96.0**	2	231.8	10.0	2318	AC	2020	Good	Good
Good	SRRC0036	3 Avenue	3A Street	3 Street	Local	Asphalt	0.232	**99.3**	2	115.8	10.0	1158	AC	2020	Good	Good
Fair	SRRC0037	4 Avenue	4 Street	3 Street	Local	Asphalt	0.463	**67.9**	2	231.6	9.0	2084	AC	2020	None	Poor
Good	SRRC0038	4 Street	4 Avenue	3 Avenue	Local	Asphalt	0.463	**93.6**	2	231.6	10.0	2316	AC	2020	Good	Good
Good	SRRC0039	3 Avenue	4 Street	3A Street	Local	Asphalt	0.232	**93.5**	2	115.8	10.0	1158	AC	2020	Good	Good
Poor	SRRC0042	4 Street	3 Avenue	2 Avenue	Local	Cold Mix	0.463	**31.1**	2	231.7	7.5	1738	AC	2020	None	Poor
Poor	SRRC0045	5 Street	3 Avenue	2 Avenue	Local	Cold Mix	0.463	**44.4**	2	231.6	7.5	1737	AC	2020	Poor	Poor
Satisfactory	SRRC0046	4 Street	2 Avenue	1 Avenue	Local	Cold Mix	0.461	**75.1**	2	230.5	7.5	1729	AC	2020	None	Fair
Good	SRRC0051	1 Avenue	8 Street	6 Street	Local	Cold Mix	0.927	**97.8**	2	463.6	8.0	3709	AC	2020	None	Fair
Poor	SRRC0052	6 Street	2 Avenue	1 Avenue	Local	Cold Mix	0.460	**27.3**	2	230.2	7.0	1611	AC	2020	None	Poor
Poor	SRRC0054	3 Avenue	6 Street	5 Street	Local	Cold Mix	0.459	**32.3**	2	229.4	7.5	1721	AC	2020	None	Poor
Failed	SRRC0055	6 Street	3 Avenue	2 Avenue	Local	Cold Mix	0.459	**0.0**	2	229.6	7.0	1607	AC	2020	None	Poor
Good	SRRC0058	3 Avenue	6A Street	6 Street	Local	Cold Mix	0.236	**91.5**	2	117.8	8.0	942	AC	2020	None	Poor
Fair	SRRC0059	6 Street	4 Avenue	3 Avenue	Local	Cold Mix	0.463	**58.5**	2	231.7	7.0	1622	AC	2020	None	Poor
Satisfactory	SRRC0060	4 Avenue	6 Street	5 Street	Local	Asphalt	0.458	**80.4**	2	229.0	9.0	2061	AC	2020	None	Poor
Satisfactory	SRRC0061	4 Avenue	5 Street	4A Street	Local	Asphalt	0.232	**78.0**	2	115.8	9.0	1043	AC	2020	None	Poor
Good	SRRC0062	4A Street	4 Avenue	3 Avenue	Local	Asphalt	0.463	**90.7**	2	231.6	8.0	1853	AC	2020	Good	Good
Good	SRRC0063	4 Avenue	4A Street	4 Street	Local	Asphalt	0.232	**89.3**	2	115.8	9.0	1042	AC	2020	None	Poor
Good	SRRC0064	3 Avenue	4A Street	4 Street	Local	Asphalt	0.228	**97.0**	2	114.2	10.0	1142	AC	2020	Good	Good
Good	SRRC0065	4A Street	3 Avenue	2 Avenue	Local	Asphalt	0.463	**96.5**	2	231.4	8.0	1851	AC	2020	Good	Good
Good	SRRC0066	5 Street	4 Avenue	3 Avenue	Local	Asphalt	0.463	**92.2**	2	231.6	10.0	2316	AC	2020	Good	Good
Good	SRRC0067	5 Street	5 Avenue	4 Avenue	Local	Asphalt	0.463	**92.3**	2	231.5	10.0	2315	AC	2020	Good	Good
Good	SRRC0068	5 Avenue	5 Street	4 Street	Local	Asphalt	0.467	**86.9**	2	233.5	10.0	2335	AC	2020	Good	Good
Satisfactory	SRRC0069	4 Street	5 Avenue	4 Avenue	Local	Cold Mix	0.463	**75.3**	2	231.4	7.0	1620	AC	2020	None	Fair
Good	SRRC0070	5 Avenue	4 Street	3 Street	Local	Asphalt	0.459	**94.1**	2	229.6	10.0	2296	AC	2020	Good	Good
Failed	SRRC0071	3 Street	5 Avenue	4 Avenue	Local	Asphalt	0.463	**4.5**	2	231.5	10.0	2315	AC	2020	Fair	Fair
Good	SRRC0072	5 Avenue	3 Street	2 Street	Local	Asphalt	0.463	**97.4**	2	231.6	10.0	2316	AC	2020	Good	Good

Paved Road Condition Assessment															
ASTM PCI CONDITION	SEG_ID	STREET	FROM	TO	FUNC	SURF	LANE-KM	PCI	LANES	LENGTH	WIDTH	AREA	ASTM RATSYS	DATA YEAR	CURB COND.	DRAINAGE COND.
Good	SRRC0073	2 Street	5 Avenue	4 Avenue	Local	Asphalt	0.466	**89.3**	2	233.1	10.0	2331	AC	2020	Good	Good
Good	SRRC0074	5 Avenue	2 Street	1 Street	Local	Asphalt	0.453	**98.3**	2	226.6	10.0	2266	AC	2020	Good	Good
Poor	SRRC0075	3 Street	6 Avenue	5 Avenue	Local	Asphalt	0.464	**40.7**	2	231.8	10.0	2318	AC	2020	None	Poor
Poor	SRRC0076	6 Avenue	3 Street	2 Street	Local	Cold Mix	0.457	**49.1**	2	228.4	6.8	1553	AC	2020	None	Poor
Fair	SRRC0077	2 Street	6 Avenue	5 Avenue	Local	Cold Mix	0.460	**60.2**	2	230.1	6.8	1565	AC	2020	None	Poor
Good	SRRC0078	6 Avenue	4 Street	3 Street	Local	Cold Mix	0.459	**94.5**	2	229.6	6.8	1562	AC	2020	None	Fair
Poor	SRRC0079	4 Street	6 Avenue	5 Avenue	Local	Cold Mix	0.451	**50.7**	2	225.7	7.0	1580	AC	2020	None	Poor
Fair	SRRC0081	6 Avenue	2 Street	1 Street	Local	Cold Mix	0.453	**62.4**	2	226.7	6.8	1541	AC	2020	None	Poor
Fair	SRRC0083	5 Street	7 Avenue	5 Avenue	Local	Cold Mix	0.923	**64.1**	2	461.4	7.0	3230	AC	2020	None	Fair
TOTALS							**20.987**			**10,493.5**		**88,164.0**				

Gravel Road Condition Assessment

	Gravel PASER Condition Level Distribution					
	Failed	Poor	Fair	Satisfactory	Good	**Total**
%LL	**0.0**	**26.5**	**58.9**	**14.6**	**0.0**	**100**
LL-km	0	3.204	7.133	1.773	0	**12.11**

Gravel Road Network PSR_{wavg} **58.0** PSR Condition Level **Fair**



Surface rating	*Visible distress**	*General condition/ treatment measures*
Good	No distress. Dust controlled. Excellent surface condition and ride.	New construction—or total reconstruction. Excellent drainage. Little or no maintenance needed.
Satisfactory	Dust under dry conditions. Moderate loose aggregate. Slight washboarding.	Recently regraded. Good crown and drainage throughout. Adequate gravel for traffic. Routine grading and dust control may be needed.
Fair	Good crown (3"-6"). Adequate ditches on more than 50% of roadway. Gravel layer mostly adequate but additional aggregate may be needed in some locations to correct washboarding or isolated potholes and ruts. Some culvert cleaning needed. Moderate washboarding (1"-2" deep) over 10%-25% of the area. Moderate dust, partial obstruction of vision. None or slight rutting (less than 1" deep). An occasional small pothole (less than 2" deep). Some loose aggregate (2" deep).	Shows traffic effects. Regrading (reworking) necessary to maintain. Needs some ditch improvement and culvert maintenance. Some areas may need additional gravel.
Poor	Little or no roadway crown (less than 3"). Adequate ditches on less than 50% of roadway. Portions of the ditches may be filled, over-grown and/or show erosion. Some areas (25%) with little or no aggre-gate. Culverts partially full of debris. Moderate to severe washboard-ing (over 3" deep) over 25% of area. Moderate rutting (1"-3"), over 10%-25% of area. Moderate potholes (2"-4") over 10%-25% of area. Severe loose aggregate (over 4").	Travel at slow speeds (less than 25 mph) is required. Needs additional new aggregate. Major ditch construction and culvert maintenance also required.
Failed	No roadway crown or road is bowl shaped with extensive ponding. Little if any ditching. Filled or damaged culverts. Severe rutting (over 3" deep), over 25% of the area. Severe potholes (over 4" deep), over 25% of area. Many areas (over 25%) with little or no aggregate.	Travel is difficult and road may be closed at times. Needs complete rebuilding and/or new culverts.

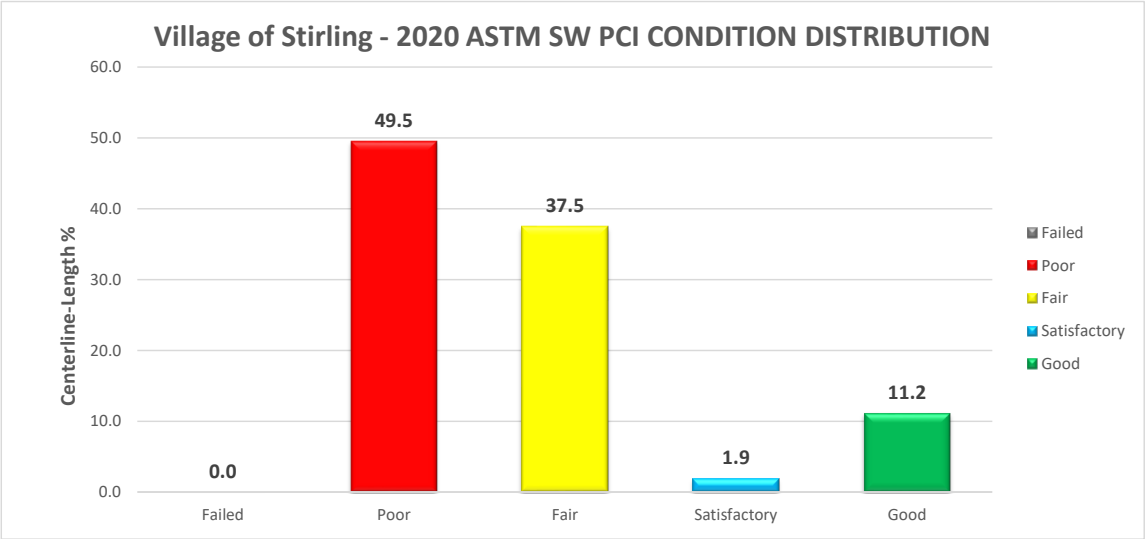
** Individual road sections will not have all of the types of distress listed for any particular rating. They may have only one or two types.*

Gravel Road Condition Assessment														
PASER CONDITION	SEG_ID	STREET	FROM	TO	FUNC	SURF	LANE-KM	PSR_{100}	PASER	LANES	LENGTH	WIDTH	AREA	DATA DATE
Fair	SRRC0007	2 Avenue	5 Street	4A Street	Local	GR	0.232	**58.2**	2.91	2	115.8	7.0	811	2020-05-07
Poor	SRRC0008	2 Avenue	2A Street	2 Street	Local	GR	0.234	**41.8**	2.09	2	117.1	7.0	820	2020-05-07
Poor	SRRC0011	5 Avenue	End	5 Street	Local	GR	0.117	**41.6**	2.08	2	58.4	8.0	467	2020-05-07
Poor	SRRC0012	7 Street	3 Avenue	End	Local	GR	0.326	**45.4**	2.27	2	162.8	7.0	1139	2020-05-07
Fair	SRRC0016	5 Street	1 Avenue	Hartley Avenue	Local	GR	0.426	**63.2**	3.16	2	213.2	7.0	1492	2020-05-07
Fair	SRRC0017	Hartley Avenue	5 Street	4 Street	Local	GR	0.435	**62.8**	3.14	2	217.7	7.0	1524	2020-05-07
Fair	SRRC0018	4 Street	Hartley Avenue	Village Limits	Local	GR	0.423	**58.8**	2.94	2	211.3	7.0	1479	2020-05-07
Fair	SRRC0019	4 Street	1 Avenue	Hartley Avenue	Local	GR	0.437	**58.6**	2.93	2	218.5	7.0	1530	2020-05-07
Fair	SRRC0022	2A Street	2 Avenue	1 Avenue	Local	GR	0.458	**52.8**	2.64	2	228.9	7.0	1602	2020-05-07
Poor	SRRC0026	2 Avenue	3 Street	2A Street	Local	GR	0.232	**47.0**	2.35	2	115.8	7.0	811	2020-05-07
Fair	SRRC0028	2A Street	3 Avenue	2 Avenue	Local	GR	0.463	**65.6**	3.28	2	231.6	7.0	1621	2020-05-07
Poor	SRRC0040	3A Street	3 Avenue	2 Avenue	Local	GR	0.463	**46.4**	2.32	2	231.5	8.0	1852	2020-05-07
Fair	SRRC0041	2 Avenue	4 Street	3A Street	Local	GR	0.232	**51.8**	2.59	2	115.8	7.0	810	2020-05-07
Fair	SRRC0043	2 Avenue	3A Street	3 Street	Local	GR	0.232	**51.8**	2.59	2	115.8	7.0	810	2020-05-07
Fair	SRRC0044	2 Avenue	4A Street	4 Street	Local	GR	0.231	**53.6**	2.68	2	115.7	7.0	810	2020-05-07
Fair	SRRC0048	5 Street	2 Avenue	1 Avenue	Local	GR	0.461	**61.2**	3.06	2	230.5	7.0	1614	2020-05-07
Fair	SRRC0053	2 Avenue	6 Street	5 Street	Local	GR	0.457	**50.6**	2.53	2	228.5	7.0	1599	2020-05-07
Poor	SRRC0056	3 Avenue	End	7 Street	Local	GR	0.119	**47.6**	2.38	2	59.3	6.0	356	2020-05-07
Poor	SRRC0057	3 Avenue	7 Street	6A Street	Local	GR	0.232	**43.6**	2.18	2	115.8	6.0	695	2020-05-07
Poor	SRRC0080	2 Street	7 Avenue	6 Avenue	Local	GR	0.465	**48.6**	2.43	2	232.6	5.2	1209	2020-05-07
Poor	SRRC0082	7 Avenue	2 Street	1 Street	Local	GR	0.448	**47.0**	2.35	2	224.1	4.6	1031	2020-05-07
Satisfactory	SRRC0084	4 Avenue	7 Street	6 Street	Local	GR	0.468	**84.0**	4.20	2	234.1	9.0	2107	2020-05-07
Satisfactory	SRRC0085	4 Avenue	8 Street	7 Street	Local	GR	0.461	**80.2**	4.01	2	230.3	9.0	2073	2020-05-07
Fair	SRRC0086	7 Street	8 Avenue	4 Avenue	Local	GR	1.799	**55.8**	2.79	2	899.4	7.0	6296	2020-05-07
Fair	SRRC0087	6 Street	8 Avenue	7 Avenue	Local	GR	0.423	**65.8**	3.29	2	211.6	7.0	1482	2020-05-07
Fair	SRRC0088	7 Avenue	6 Street	5 Street	Local	GR	0.424	**63.2**	3.16	2	212.2	7.0	1486	2020-05-07
Satisfactory	SRRC0095	4 Street	7 Avenue	8 Avenue	Local	GR	0.400	**78.2**	3.91	2	200.0	7.0	1400	2020-05-07
Satisfactory	SRRC0096	7 Avenue	5 Street	4 Street	Local	GR	0.444	**70.2**	3.51	2	222.2	7.0	1556	2020-05-07
Poor	SRRC0200	2 Street	3 Avenue	2 Avenue	Local	GR	0.569	**47.6**	2.38	2	284.6	7.0	1992	2020-05-07
TOTALS							**12.110**				**6,055.2**		**42,474.0**	

Concrete Sidewalk Condition Assessment

ASTM D6433 PCI Condition Level Distribution						
	Failed	Poor	Fair	Satisfactory	Good	Total
%CL	**0.0**	**49.5**	**37.5**	**1.9**	**11.2**	**100**
CL-m	0	1474.5	1117.1	55.9	332.3	**2979.8**

Sidewalk (PCC) Network PCI_{wavg} 57.6 PCI Condition Level Fair



Condition Rating	PCI Range
Good	86 to 100
Satisfactory	70 to 85
Fair	56 to 70
Poor	26 to 55
Failed	0 to 25

Concrete Sidewalk Conditon Assessment															
ASTM PCI CONDITION	SEGID	STREET	FROM	TO	BLOCK FACE	LENGTH	MATERIAL	SW PCI	TRIP HAZARDS	PED. ZONE	PED. LEVEL	CURB CONDITION	CURB MATERIAL	CURB TYPE	DATA DATE
Good	SRSWLK0001	2 Street	7 Avenue	6 Avenue	W	332.3	PCC	**92.0**	Low	Low	Low			None	2020-05-07
Fair	SRSWLK0002	2 Street	6 Avenue	5 Avenue	W	94.5	PCC	**57.5**	High	Low	Low			None	2020-05-07
Fair	SRSWLK0003	5 Avenue	3 Street	2 Street	N	35.9	PCC	**58.6**	High	Low	Low	Good	PCC	Cr_Gtt	2020-05-07
Poor	SRSWLK0004	3 Street	6 Avenue	5 Avenue	W	150.9	PCC	**53.9**	High	Low	Low			None	2020-05-07
Fair	SRSWLK0005	3 Street	5 Avenue	4 Avenue	E	46.0	PCC	**66.8**	Moderate	Medium	Moderate			None	2020-05-07
Fair	SRSWLK0006	3 Street	5 Avenue	4 Avenue	W	164.1	PCC	**67.9**	High	High	High	Good	PCC	Cr_Gtt	2020-05-07
Satisfactory	SRSWLK0007	3 Street	4 Avenue	3 Avenue	E	47.2	PCC	**73.9**	Moderate	Low	Low	Poor	PCC	Cr_Gtt	2020-05-07
Fair	SRSWLK0008	3 Street	4 Avenue	3 Avenue	W	91.7	PCC	**68.5**	High	Low	Moderate	Good	PCC	Cr_Gtt	2020-05-07
Poor	SRSWLK0009	3 Street	3 Avenue	2 Avenue	W	156.8	PCC	**48.0**	High	Low	Low			None	2020-05-07
Poor	SRSWLK0010	2 Avenue	3 Street	2A Street	N	83.8	PCC	**35.7**	High	Low	Low			None	2020-05-07
Fair	SRSWLK0011	2 Avenue	4 Street	3 Street	N	136.4	PCC	**57.3**	High	Low	Low			None	2020-05-07
Poor	SRSWLK0012	2 Avenue	5 Street	4 Street	N	16.7	PCC	**34.1**	Moderate	Low	Low			None	2020-05-07
Fair	SRSWLK0013	2 Avenue	6 Street	5 Street	N	125.0	PCC	**61.4**	Moderate	Low	Low			None	2020-05-07
Fair	SRSWLK0014	3 Avenue	3 Street	2A Street	N	17.9	PCC	**70.0**	High	Low	Low	Good	PCC	Cr_Gtt	2020-05-07
Fair	SRSWLK0015	3 Avenue	2A Street	2 Street	N	22.6	PCC	**59.1**	High	Low	Low	Good	PCC	Cr_Gtt	2020-05-07
Poor	SRSWLK0016	2 Street	4 Avenue	3 Avenue	W	41.6	PCC	**44.9**	Low	Low	Low			None	2020-05-07
Poor	SRSWLK0017	4 Avenue	2 Street	1 Street	N	155.2	PCC	**47.6**	High	Low	Low			None	2020-05-07
Satisfactory	SRSWLK0018	4 Avenue	3 Street	2 Street	N	8.7	PCC	**79.7**	Low	Low	Low			None	2020-05-07
Poor	SRSWLK0019	4 Avenue	3 Street	2 Street	S	14.0	PCC	**52.5**	Low	Medium	Moderate			None	2020-05-07
Fair	SRSWLK0020	4 Avenue	4 Street	3 Street	N	29.8	PCC	**55.2**	High	Low	Low			None	2020-05-07
Fair	SRSWLK0021	4 Avenue	4 Street	3 Street	S	48.4	PCC	**63.2**	High	High	High			None	2020-05-07
Poor	SRSWLK0022	4 Avenue	4A Street	4 Street	N	77.0	PCC	**43.0**	High	Low	Low			None	2020-05-07
Poor	SRSWLK0023	4 Avenue	5 Street	4A Street	N	462.3	PCC	**50.2**	High	Low	Low			None	2020-05-07
Poor	SRSWLK0024	4 Avenue	6 Street	5 Street	N	97.6	PCC	**48.9**	High	High	High			None	2020-05-07
Poor	SRSWLK0025	5 Street	5 Avenue	4 Avenue	W	48.8	PCC	**45.4**	High	Low	Low			None	2020-05-07
Fair	SRSWLK0026	5 Street	5 Avenue	4 Avenue	W	199.6	PCC	**57.0**	High	Low	Low			None	2020-05-07
Poor	SRSWLK0027	5 Street	4 Avenue	3 Avenue	E	85.9	PCC	**38.2**	High	Low	Low			None	2020-05-07
Fair	SRSWLK0028	4 Street	5 Avenue	4 Avenue	W	105.2	PCC	**61.7**	High	Low	Low			None	2020-05-07
Poor	SRSWLK0029	4 Street	3 Avenue	2 Avenue	W	83.9	PCC	**27.0**	High	Low	Low			None	2020-05-07
TOTALS						**2,979.8**									

APPENDIX H:

BRIDGE FILE INSPECTIONS

Bridge Inspection

Bridge File Number	00318 -1 Bridge	Form Type	PCS
Year Built/Year Supstr	1992/1992	Lot No.	3
		Inspector Name	Garry Roberts
Bridge or Town Name	STIRLING	Inspector Class	BR CLS A
Located Over	KIPP COULEE, 11.9.6, WATERCRS-ST	Assistant Name	
Located On	LOCAL ROAD	Assistant Class	
Water Body Cl./Year		Inspection Date	31-Aug-2012
Navigabil. Cl./Year		Data Entry By	Lauren Korte
Legal Land Location	NW SEC 29 TWP 6 RGE 19 W4M	Data Entry Date	03-Oct-2012
Longitude, Latitude	-112:32:07, 49:30:08	Reviewer Name	Joel Wozney
Road Authority	STIRLING	Review Date	14-Sep-2012
Contract Main. Area	UNDEFINED CMA	Dept. Reviewer Name	Tim Davies
Clear Roadway/Skew	8 / -30 deg. (LHF)	Dept. Review Date	11-Oct-2012
AADT/Year	320 / 2012 (E)	Follow-Up By	
Road Classification	RLU-208-100		
Detour Length (km)			

Allowable Load (t):	Single	CS1 28	Semi	CS2 49	Train	CS3 62	---> On Critical Spans --->Critical Member
Design Loading:		CS750					---> Primary Span

Posting Information

Required Load Posting (t)			Single		Semi		Truck Train	
Posted Loading (t)			Single		Semi		Truck Train	
Posted:	Lane	EB	At Junction (Y/N)	No	In Advance (Y/N)	No	At Bridge (Y/N)	No
Posted:	Lane	WB	At Junction (Y/N)	No	In Advance (Y/N)	No	At Bridge (Y/N)	No
Remarks	Not Required.							

Hazard Marker At Bridge (Y/N)	Yes
Remarks	
Other Sign Types	

Utilities (Located at)

Utility Attachments			
Telephone	North & South ditch.	Gas	10m south xing canal.
Power	4 line South ditch.	Municipal	
Others		Problem (Y/N)	No
Remarks			

Approach Road

		Last	Now	Explanation of Condition
Horizontal Alignment		7	7	4th ave. Stirling. Int. 40m South.
Vertical Alignment		8	8	
Roadway Width (m)	6.600			Gravel approaches.
Approach Bump		6	5	
Guardrail (Y/N)	Yes			Not thriebeam.
Guardrail		8	7	
Length (m)	12.000			
Current Standard (Y/N)	No			
Termination Type	TURNDOWN			
Drainage		6	6	
Approach Road General Rating		**7**	**7**	

Superstructure						
Bridge Component					**Last**	**Now**	**Explanation of Condition**
(Primary Span : **SC, 1 Spans, Lengths(m): 12, A-Ident Number:**)							
Special Features							
Special Feature						X	
(Type :)							
Special Feature						X	
(Type :)							
Wearing Surface/Deck Top Detail Ratings							
	N (%)	1 (%)	2 (%)	3 (%)			
Last							
Now	0.0	0.0	0.0	0.0			
Wearing Surface					X	X	
(Material Type :)							
(Thickness(mm) :)							
Lateral Connection Problem (Y/N)				No			
Deck Top					7	7	
Deck Rideability					8	7	
Deck Joints					7	7	Buffer angles.
Bump (Y/N)				No			
Deck Drainage					8	6	No drains.
Drains Clogged (Y/N)				No			
Curbs/Median					7	7	
(Curb Type : **Standard**)							
Scaling (Percent Area)				0			
Bridge Rail					8	8	Double layer. Missing A/B nut at 2nd post NE.
(Type : **GALVANIZED STEEL FLEX BEAM**)							
Bridge Rail Posts					8	3	
(Type : **GALVANIZED POST STEEL;GALVANIZED POST STEEL**)							
Bridge Rail/Posts Coating					8	7	
(Type : **GALVANIZED**)							
Sidewalk					X	X	
Girder Detail Ratings							
	N (count)	1 (count)	2 (count)	3 (count)			
Last							
Now	0	0	0	0			
Girders					8	8	
Last Complete Inspection Date				30-Aug-2012			
Cracking (Y/N)				No			
Spalling (Percent Area)				0			
Lift or Connector Pocket Grouted (Y/N)				Yes			
(Number Of Girders : **8**)							
Span Alignment Problems							
Vertical (Y/N)				No			
Horizontal (Y/N)				No			
Superstructure General Rating					**8**	**8**	

Substructure						
Bridge Component					**Last**	**Now**	**Explanation of Condition**
Abutments							
(Extended Backwall Piles (Y/N) : **Y**)							
(Extended Backwall Piles Spacing(mm) : **1500**)							
(Total Number of Caps/Corbels : **1:1**)							
Bearing Seats/Caps/Corbels Detail Ratings							
	N (count)	1 (count)	2 (count)	3 (count)			
Last							
Now	0	0	0	0			
Bearing Seats/Caps/Corbels					8	8	
(Type : **STEEL**)							
(Depth(mm) : **305**)							
(Width(mm) : **305**)							
Backwalls/Breastwalls					7	7	
Greatest Height (m)	1.90						
Wingwalls					7	7	T.T wings.
(Total Number of Bearing Piles : **6:6**)							
Piles Detail Ratings							
	N (count)	1 (count)	2 (count)	3 (count)			Steel piles.
Last							
Now	0	0	0	0			
Piles					7	8	
Paint/Coating					X	X	
Abutment Stability					8	8	
Scour/Erosion					8	7	
Piers/Bents							
(Type :)							
(Total Number of Caps/Corbels :)							
Bearing Seats/Caps/Corbels Detail Ratings							
	N (count)	1 (count)	2 (count)	3 (count)			
Last							
Now							
Bearing Seats/Caps/Corbels					X	X	
(Type :)							
(Depth(mm) :)							
(Width(mm) :)							
(Total Number of Bearing Piles :)							
Piles Detail Ratings							
	N (count)	1 (count)	2 (count)	3 (count)			
Last							
Now							
Pier Shaft/Piles					X	X	
Greatest Height (m)							
Bracing/Struts/Sheathing					X	X	
Nose Plate					X	X	
Paint/Coating					X	X	
(Colour Description :)							
(Colour Code :)							
Pier Stability					X	X	

Substructure				
Bridge Component		**Last**	**Now**	**Explanation of Condition**
Scour		X	X	
Debris (Y/N)	No			
Substructure General Rating		**7**	**8**	

Structure Usage				
		Last	**Now**	**Explanation of Condition**
Channel				
(U/S Direction : **S**)				Sharp curve u/s. Water likely to run East towards East wall in flood situations
(D/S Direction : **N**)				
Alignment		5	5	
Bank Stability		4	4	Channel erosion 20m U/S and D/S.
HWM (m below Top of Curb)				
Drift (Y/N)	No			
Slope Protection		6	5	
(Type : **RIP RAP; RIP RAP**)				
Guidebank/Spurs		X	X	
Adequacy of Opening		5	5	(channel fills to cap level regularly) 1992/11/27
(Fish Compensation Measure 1 : **NONE**)				
(Fish Compensation Measure 2 : **NONE**)				
Channel General Rating		**4**	**4**	

Maintenance Recommendations

Inspector Recommendations	Year	Inspector Comments	Department Comments	Target Year	Est. Cost	Cat #
REPAIR/REPLACE BRIDGE RAIL	2013	Install 1 A/B nut.				
SEAL CURBS						
PATCH DECK						
OVERLAY DECK						
STRAIGHTEN/REPLACE MEMBERS						
WASHING						
SHOTCRETE REPAIRS						
CORE TIMBER CAPS/CORBELS						
REPAIR/REPLACE TIMBER CAPS						
REPAIR ABUTMENT SCOUR/EROSION						
PLACE ADDITIONAL RIP RAP						
REMOVE DRIFT ACCUMULATION						
INSTALL STRUTS						
OTHER ACTION						
OTHER ACTION						
OTHER ACTION						
OTHER ACTION						

Structural Condition Rating (Last/Now) (%)	**83.3/88.9**	**Sufficiency Rating (Last/Now) (%)**	**80.7/73.5**	Est. Repl. Yr	2035	Maint. Reqd. (Y/N)	Yes

Special Comments for Next Inspection		Department Comments	

Maintenance Reviewed By		Date		Estimated Total	0
Proposed Long-Term Strategy					
On 3-Year Program (Y/N)					
Proposed Action					
Previous Inspector's Name	Tim Davies	Previous Assistant's Name			
Next Inspection Date	31-May-2017	Previous Inspection Date	25-Jan-2005		
Inspection Cycle (Default) (months)	57				
Comment					

Maintenance Recommendations						
Completed Work						
Planned Work						
	Work Type	Status	Rec. Year	Target Year	Inspector Comments	Department Comments
NEW	REPAIR/REPLACE BRIDGE RAIL	PRIORITY REQUIRED	2013		Install 1 A/B nut.	

Structural Condition Rating (Last/Now) (%)	**83.3/88.9**	**Sufficiency Rating (Last/Now) (%)**	**80.7/73.5**	Est. Repl. Yr	2035	Maint. Reqd. (Y/N)	Yes

Special Comments for Next Inspection		Department Comments	HUC6 BOUNDARY: ETZIKOM COULEE - PAKOWKI LAKE; RISK ZONE: WHITE

Previous Inspector's Name	Tim Davies	Previous Assistant's Name	
Next Inspection Date	31-May-2017	Previous Inspection Date	25-Jan-2005
Inspection Cycle (Default) (months)	57		
Comment			

Additional Page

Bridge Culvert Inspection			
Bridge File Number	01747 -1 Bridge Culvert	Form Type	CUL1
Year Built	1986	Lot No.	3
Bridge or Town Name	STIRLING	Inspector Name	Garry Roberts
Located Over	KIPP COULEE, 11.9.6, WATERCRS-ST	Inspector Class	BR CLS A
Located On	LOCAL ROAD	Assistant Name	
Water Body Cl./Year		Assistant Class	
Navigabil. Cl./Year		Inspection Date	30-Aug-2012
Legal Land Location	NW SEC 29 TWP 6 RGE 19 W4M	Data Entry By	Lauren Korte
Longitude, Latitude	-112:32:01, 49:30:31	Data Entry Date	03-Oct-2012
Road Authority	STIRLING	Reviewer Name	Joel Wozney
Contract Main. Area	UNDEFINED CMA	Review Date	14-Sep-2012
Clear Roadway/Skew	9 /	Dept. Reviewer Name	Tim Davies
AADT/Year	300 / 2012 (E)	Dept. Review Date	11-Oct-2012
Road Classification	RLU-208-100	Follow-Up By	
Detour Length (km)	1		

Bridge Culvert Information

Number of Culverts	1							
Pipe #	Barrel	Span	Rise (or Dia.)	Type	Length	Corr. Profile	Pl./Slab Thickness	Shape
1	MAIN	5690	3530	RPA	19.5	152X51		ARCH
Special Features								
Special Features Comment								

Utilities (Located at)			
Utility Attachments			
Telephone		Gas	10m South xing drainage ditch.
Power	2 line power North ditch.	Municipal	2 manholes 30m East in North ditch.
Others		Problem (Y/N)	No
Remarks			

Approach Road / Embankment				
		Last	**Now**	**Explanation of Condition**
Horizontal Alignment		8	7	On 1st Ave West of 6th St.
Vertical Alignment		9	8	
Roadway Width (m)	6.000			
Embankment		8	7	Concrete slab over pipe.
Sideslope (__:1)	6.0			
(Height of Cover(m) : **0.9**)				
Guardrail (Y/N)	Yes			Missing 1 bolt and also 1 nut at both South and North rails.
Approach Road / Embankment General Rating		**8**	**7**	

Upstream End				
Culvert Component		**Last**	**Now**	**Explanation of Condition**
Direction		S		South.
End Treatment (Concrete, Steel, Others, None)	CONCRETE			
Headwall		8	8	Corrugated steel headwall- rest is concrete.
Collar		8	8	
Wingwalls		8	8	
(Shape : **FLARE**)				
Cutoff Wall		N	N	Buried.

Upstream End				
Culvert Component		**Last**	**Now**	**Explanation of Condition**
Bevel End		8	8	
Heaving (mm)	0			
Invert Above/Below Stream Bed	BELOW			
Above/Below (mm)	500			
Scour Protection		7	8	
(Type : **RIP RAP**)				
(Avg. Rock Size(mm) : **300**)				
Scour/Erosion		7	8	
Beavers (Y/N)	No			
Upstream End General Rating		**8**	**8**	

Bridge Culvert Barrel				
Culvert Component		**Last**	**Now**	**Explanation of Condition**
(Pipe # : **1, Primary Span, Location Code: MAIN, Span (mm): 5690, Rise (mm): 3530, Type: RPA**)				
Barrel Last Accessible Date	30-Aug-2012			Span 5710 - CL.
Special Features				
Special Feature				Wooden railing along the South headwall for a walkway between the guardrail & the headwall.
(Type :)				
Special Feature				
(Type :)				
Roof		7	7	
Measured Rise (mm)				
Measured At Ring No.				Est.
Sag (mm)	100			
Percent Sag	2			
Sidewall		7	7	
Measured Span (mm)	5793			
Measured At Ring No.	3			
Deflection (mm)	103			
Percent Deflection	2			
Floor		N	N	Rock and silt.
Bulge (mm)				
Measured At Ring No.				
Abrasion (Y/N)				
Circumferential Seams		7	8	
Separation (mm)	0			
Longitudinal Seams		7	7	
Total No. of Cracked Rings	0			
Total No. of Rings with Two Cracked Seams	0			On roof only.
Min. Remaining Steel Between Cracks (mm)				
Proper Lap (Y/N)	Yes			
Longitudinal Stagger (Y/N)	Yes			
Coating		7	5	
Corrosion By Soil (Y/N)	No			Minor corrosion on floor plates.
Corrosion By Water (Y/N)	Yes			
Camber POS/ZERO/NEG	ZERO			
Ponding (Y/N)	No			

Bridge Culvert Barrel				
Culvert Component		**Last**	**Now**	**Explanation of Condition**
(Pipe # : **1, Primary Span, Location Code: MAIN, Span (mm): 5690, Rise (mm): 3530, Type: RPA**)				
Fish Passage Adequacy		7	7	
Baffle		X	X	
(Type :)				
Waterway Adequacy		7	7	300-400mm silt d/s.
Icing (Y/N)	No			
Silting (Y/N)	Yes			
Drift (Y/N)	No			
Barrel General Rating		**7**	**7**	

Downstream End				
Culvert Component		**Last**	**Now**	**Explanation of Condition**
Direction		N		North.
End Treatment (Concrete, Steel, Others, None)	CONCRETE			
Headwall		8	8	Corrugated headwall- rest is concrete.
Collar		8	8	
Wingwalls		8	8	
(Shape : **FLARE**)				
Cutoff Wall		N	N	
Bevel End		8	8	
Heaving (mm)	0			
Invert Above/Below Stream Bed	BELOW			
Above/Below (mm)	500			
Scour Protection		7	7	
(Type : **RIP RAP**)				
(Avg. Rock Size(mm) : **300**)				
Scour/Erosion		8	7	
Beavers (Y/N)	No			
Downstream End General Rating		**8**	**7**	

Structure Usage				
		Last	**Now**	**Explanation of Condition**
Channel (U/S and D/S)				
Alignment		6	6	It curves up and down stream.
Bank Stability		6	5	
HWM (m below Top of Culvert)				HWM not visible.
Drift (Y/N)	No			
Channel Bottom Degrading/Aggrading	AGGRADING			
Beavers (Y/N)	No			
(Fish Compensation Measure 1 : **NONE**)				
(Fish Compensation Measure 2 : **NONE**)				
Channel General Rating		**6**	**6**	

Maintenance Recommendations						
Inspector Recommendations	Year	Inspector Comments	Department Comments	Target Year	Est. Cost	Cat #
SHOTCRETE REPAIRS						
PLACE ADDITIONAL RIP RAP						
REMOVE DRIFT ACCUMULATION						
INSTALL CONCRETE/STEEL LINING						
INSTALL STRUTS						
INSTALL CONCRETE COLLAR/CUTOFF						
REPAIR SEAMS						
OTHER ACTION	2013	Install 2 missing bolts and 4 nuts at guardrails.				
OTHER ACTION						
OTHER ACTION						
OTHER ACTION						
OTHER ACTION						

Structural Condition Rating (Last/Now) (%)	**77.8/77.8**	**Sufficiency Rating (Last/Now) (%)**	**79.3/77.8**	Est. Repl. Yr	2035	Maint. Reqd. (Y/N)	Yes

Special Comments for Next Inspection		Department Comments	

Maintenance Reviewed By		Date		Estimated Total	0
Proposed Long-Term Strategy					
On 3-Year Program (Y/N)					
Proposed Action					

Previous Inspector's Name	Tim Davies	Previous Assistant's Name	
Next Inspection Date	30-May-2017	Previous Inspection Date	25-Jan-2005
Inspection Cycle (Default) (months)	57		
Comment			

Maintenance Recommendations						
Completed Work						
Planned Work						
	Work Type	Status	Rec. Year	Target Year	Inspector Comments	Department Comments
NEW	OTHER ACTION	PRIORITY REQUIRED	2013		Install 2 missing bolts and 4 nuts at guardrails.	

Structural Condition Rating (Last/Now) (%)	**77.8/77.8**	**Sufficiency Rating (Last/Now) (%)**	**79.3/77.8**	Est. Repl. Yr	2035	Maint. Reqd. (Y/N)	Yes

Special Comments for Next Inspection		Department Comments	HUC6 BOUNDARY: ETZIKOM COULEE - PAKOWKI LAKE; RISK ZONE: WHITE

Previous Inspector's Name	Tim Davies	Previous Assistant's Name	
Next Inspection Date	30-May-2017	Previous Inspection Date	25-Jan-2005
Inspection Cycle (Default) (months)	57		
Comment			

Additional Page

Bridge Inspection

Bridge File Number	73736 -1 Bridge	Form Type	PCS
Year Built/Year Supstr	1987/1987	Lot No.	3
		Inspector Name	Garry Roberts
Bridge or Town Name	STIRLING	Inspector Class	BR CLS A
Located Over	KIPP COULEE, 11.9.6, WATERCRS-ST	Assistant Name	
Located On	LOCAL ROAD	Assistant Class	
Water Body Cl./Year		Inspection Date	30-Aug-2012
Navigabil. Cl./Year		Data Entry By	Lauren Korte
Legal Land Location	SW SEC 29 TWP 6 RGE 19 W4M	Data Entry Date	03-Oct-2012
Longitude, Latitude	-112:31:46, 49:29:51	Reviewer Name	Joel Wozney
Road Authority	STIRLING	Review Date	12-Sep-2012
Contract Main. Area	UNDEFINED CMA	Dept. Reviewer Name	Tim Davies
Clear Roadway/Skew	7.6 / -15 deg. (LHF)	Dept. Review Date	11-Oct-2012
AADT/Year	60 / 2012 (E)	Follow-Up By	
Road Classification			
Detour Length (km)	2		

Allowable Load (t):	Single	CS1 28	Semi	CS2 49	Train	CS3 62	---> On Critical Spans --->Critical Member
Design Loading:		MS23					---> Primary Span

Posting Information

Required Load Posting (t)			Single		Semi		Truck Train	
Posted Loading (t)			Single		Semi		Truck Train	
Posted:	Lane	NB	At Junction (Y/N)	No	In Advance (Y/N)	No	At Bridge (Y/N)	No
Posted:	Lane	SB	At Junction (Y/N)	No	In Advance (Y/N)	No	At Bridge (Y/N)	No
Remarks	Not required.							

Hazard Marker At Bridge (Y/N)	Yes
Remarks	SW and NW corner marker is missing.
Other Sign Types	

Utilities (Located at)

Utility Attachments			
Telephone		Gas	
Power	Crosses 60m North.	Municipal	
Others		Problem (Y/N)	No
Remarks	Unknown cables at NW.		

Approach Road

		Last	Now	Explanation of Condition
Horizontal Alignment		5	6	T-intersection South 200m.
Vertical Alignment		5	5	Rises to the North. on 5th St & North of 7th Ave.
Roadway Width (m)	6.000			Gravel approaches.
Approach Bump		6	5	
Guardrail (Y/N)	Yes			Wrong lap at SW and NE turndown ends. Not thriebeam.
Guardrail		8	5	
Length (m)	10.000			
Current Standard (Y/N)	No			
Termination Type	TURNED DOWN			
Drainage		8	7	
Approach Road General Rating		**5**	**5**	

Superstructure								
Bridge Component						**Last**	**Now**	**Explanation of Condition**
(Primary Span : **SM, 1 Spans, Lengths(m): 10, A-Ident Number:**)								
Special Features								
Special Feature							X	
(Type :)								
Special Feature							X	
(Type :)								
Wearing Surface/Deck Top Detail Ratings								
	N (%)		1 (%)	2 (%)	3 (%)			
Last								
Now	0.0		0.0	0.0	0.0			
Wearing Surface						X	X	
(Material Type :)								
(Thickness(mm) :)								
Lateral Connection Problem (Y/N)		No						
Deck Top						7	6	Moderate gravel abrasion.
Deck Rideability						7	7	
Deck Joints						7	7	Buffer angles.
Bump (Y/N)		No						
Deck Drainage						7	6	No drains.
Drains Clogged (Y/N)								
Curbs/Median						8	8	
(Curb Type : **Standard**)								
Scaling (Percent Area)		0						
Bridge Rail						8	8	Single layer.
(Type : **GALVANIZED STEEL FLEX BEAM**)								
Bridge Rail Posts						8	8	
(Type : **GALVANIZED POST STEEL;GALVANIZED POST STEEL**)								
Bridge Rail/Posts Coating						8	7	
(Type : **GALVANIZED**)								
Sidewalk						X	X	
Girder Detail Ratings								
	N (count)		1 (count)	2 (count)	3 (count)			
Last								
Now	0		0	0	0			
Girders						8	8	
Last Complete Inspection Date		30-Aug-2012						
Cracking (Y/N)		No						
Spalling (Percent Area)		0						
Lift or Connector Pocket Grouted (Y/N)		Yes						
(Number Of Girders : **7**)								
Span Alignment Problems								
Vertical (Y/N)		No						
Horizontal (Y/N)		No						
Superstructure General Rating						**8**	**8**	

Substructure					
Bridge Component			**Last**	**Now**	**Explanation of Condition**
Abutments					
(Extended Backwall Piles (Y/N) : **Y**)					
(Extended Backwall Piles Spacing(mm) : **1200**)					
(Total Number of Caps/Corbels : **1:1**)					
Bearing Seats/Caps/Corbels Detail Ratings					
	N (count)	1 (count)	2 (count)	3 (count)	
Last					
Now	0	0	0	0	
Bearing Seats/Caps/Corbels				8	8
(Type : **STEEL**)					
(Depth(mm) : **305**)					
(Width(mm) : **305**)					
Backwalls/Breastwalls				4	8
Greatest Height (m)	2.60				T.T breastwalls added and concrete filled.
Wingwalls				8	7
(Total Number of Bearing Piles : **8:8**)					
Piles Detail Ratings					
	N (count)	1 (count)	2 (count)	3 (count)	
Last					
Now	0	0	0	0	
Piles				8	7
Paint/Coating				X	X
Abutment Stability				8	8
Scour/Erosion				4	6
Piers/Bents					
(Type :)					
(Total Number of Caps/Corbels :)					
Bearing Seats/Caps/Corbels Detail Ratings					
	N (count)	1 (count)	2 (count)	3 (count)	
Last					
Now					
Bearing Seats/Caps/Corbels				X	X
(Type :)					
(Depth(mm) :)					
(Width(mm) :)					
(Total Number of Bearing Piles :)					
Piles Detail Ratings					
	N (count)	1 (count)	2 (count)	3 (count)	
Last					
Now					
Pier Shaft/Piles				X	X
Greatest Height (m)					
Bracing/Struts/Sheathing				X	X
Nose Plate				X	X
Paint/Coating				X	X
(Colour Description :)					
(Colour Code :)					

Substructure				
Bridge Component		**Last**	**Now**	**Explanation of Condition**
Pier Stability		X	X	
Scour		X	X	
Debris (Y/N)	No			
Substructure General Rating		**4**	**7**	

Structure Usage				
		Last	**Now**	**Explanation of Condition**
Channel				
(U/S Direction : **E**)				Curves d/s 15m.
(D/S Direction : **W**)				
Alignment		6	6	
Bank Stability		4	5	
HWM (m below Top of Curb)				HWM not visible.
Drift (Y/N)	No			
Slope Protection		4	6	
(Type : **RIP RAP; RIP RAP**)				
Guidebank/Spurs		X	X	
Adequacy of Opening		7	6	
(Fish Compensation Measure 1 : **NONE**)				
(Fish Compensation Measure 2 : **NONE**)				
Channel General Rating		**4**	**6**	

Maintenance Recommendations						
Inspector Recommendations	Year	Inspector Comments	Department Comments	Target Year	Est. Cost	Cat #
REPAIR/REPLACE BRIDGE RAIL						
SEAL CURBS						
PATCH DECK						
OVERLAY DECK						
STRAIGHTEN/REPLACE MEMBERS						
WASHING						
SHOTCRETE REPAIRS						
CORE TIMBER CAPS/CORBELS						
REPAIR/REPLACE TIMBER CAPS						
REPAIR ABUTMENT SCOUR/EROSION						
PLACE ADDITIONAL RIP RAP						
REMOVE DRIFT ACCUMULATION						
INSTALL STRUTS						
OTHER ACTION	2013	Install 2 hazard markers.				
OTHER ACTION						
OTHER ACTION						
OTHER ACTION						

Structural Condition Rating (Last/Now) (%)	**66.7/83.3**	**Sufficiency Rating (Last/Now) (%)**	**78.3/79.1**	Est. Repl. Yr	2035	Maint. Reqd. (Y/N)	Yes

Special Comments for Next Inspection		Department Comments	

Maintenance Reviewed By		Date		Estimated Total	0
Proposed Long-Term Strategy					
On 3-Year Program (Y/N)					
Proposed Action					
Previous Inspector's Name	Tim Davies	Previous Assistant's Name			
Next Inspection Date	30-May-2017	Previous Inspection Date	25-Jan-2005		
Inspection Cycle (Default) (months)	57				
Comment					

Maintenance Recommendations						
Completed Work						
Planned Work						
	Work Type	Status	Rec. Year	Target Year	Inspector Comments	Department Comments
NEW	OTHER ACTION	PRIORITY REQUIRED	2013		Install 2 hazard markers.	

Structural Condition Rating (Last/Now) (%)	**66.7/83.3**	**Sufficiency Rating (Last/Now) (%)**	**78.3/79.1**	Est. Repl. Yr	2035	Maint. Reqd. (Y/N)	Yes

Special Comments for Next Inspection		Department Comments	HUC6 BOUNDARY: ETZIKOM COULEE - PAKOWKI LAKE; RISK ZONE: WHITE

Previous Inspector's Name	Tim Davies	Previous Assistant's Name	
Next Inspection Date	30-May-2017	Previous Inspection Date	25-Jan-2005
Inspection Cycle (Default) (months)	57		
Comment			

Additional Page

APPENDIX I:

TRANSPORTATION COST ESTIMATES

Village of Stirling

Infrastructure Master Plan
Transportation Network Upgrades

UNIT PRICE COST ESTIMATES

RESIDENTIAL LOCAL ROAD - PAVED ROAD RECONSTRUCTION

	ROAD RECONSTRUCTION (Per 1.0m of Length)	QUANTITY	UNIT	UNIT PRICE	COST
1	Mobilization/Demobilization/Bonding & Insurance/Profit/Traffic Accomr	1	LS	$ 240.00	$ 240.00
2	Asphalt Removal	11	m^2	$ 10.00	$ 110.00
3	Site Stripping	4	m^2	$ 2.00	$ 8.00
4	Waste Excavation	4	m^3	$ 20.00	$ 80.00
5	Subgrade Preparation	11.4	m^2	$ 5.00	$ 57.00
6	250mm Base Granular Material	10.2	m^2	$ 15.00	$ 153.00
7	Prime Coat	10.2	m^2	$ 1.15	$ 11.73
8	90mm Asphalt	10.2	m^2	$ 26.00	$ 265.20
9	Rolled Curb and Gutter	2	m	$ 90.00	$ 180.00
10	Topsoil and Sod	4	m^2	$ 15.00	$ 60.00
				SUBTOTAL	$ 1,160.00
CONTINGENCY (20%)					$ 230.00
MATERIAL TESTING (2.5%)					$ 30.00
ENGINEERING (10%)					$ 70.00
				TOTAL COST PER LINEAR METER OF ROAD RECONSTRUCTION	**$ 1,500.00**

COMMERCIAL/INDUSTRIAL LOCAL ROAD - PAVED ROAD RECONSTRUCTION

	ROAD RECONSTRUCTION (Per 1.0m of Length)	QUANTITY	UNIT	UNIT PRICE	COST
1	Mobilization/Demobilization/Bonding & Insurance/Profit/Traffic Accomr	1	LS	$ 260.00	$ 260.00
2	Asphalt Removal	11	m^2	$ 10.00	$ 110.00
3	Site Stripping	4	m^2	$ 2.00	$ 8.00
4	Waste Excavation	4.5	m^3	$ 20.00	$ 90.00
5	Subgrade Preparation	12.6	m^2	$ 5.00	$ 63.00
6	250mm Base Granular Material	11.4	m^2	$ 15.00	$ 171.00
7	Prime Coat	11.4	m^2	$ 1.15	$ 13.11
8	50mm Asphalt (Base Lift)	11.4	m^2	$ 14.40	$ 164.16
9	Tack Coat	11.4	m^2	$ 1.15	$ 13.11
10	50mm Asphalt (Surface Lift)	11.4	m^2	$ 14.40	$ 164.16
11	Rolled Curb and Gutter	2	m	$ 90.00	$ 180.00
12	Topsoil and Sod	4	m^2	$ 15.00	$ 60.00
				SUBTOTAL	$ 1,300.00
CONTINGENCY (20%)					$ 260.00
MATERIAL TESTING (2.5%)					$ 40.00
ENGINEERING (10%)					$ 80.00
				TOTAL COST PER LINEAR METER OF ROAD RECONSTRUCTION	**$ 1,700.00**

10.0m WIDE ROAD - PAVED ROAD REHABILITATION

	ROAD REHABILITATION (Per 1.0m of Length)	QUANTITY	UNIT	UNIT PRICE	COST
1	Mobilization/Demobilization/Bonding & Insurance/Profit/Traffic Accomn	1	LS	$ 60.00	$ 60.00
2	Mill Asphalt Edges	2	m	$ 10.00	$ 20.00
3	Leveling Course	0.2	tonne	$ 120.00	$ 24.00
9	Tack Coat	11.4	m^2	$ 1.15	$ 13.11
10	50mm Asphalt (Overlay)	11.4	m^2	$ 14.40	$ 164.16
				SUBTOTAL	$ 280.00
CONTINGENCY (20%)					$ 60.00
MATERIAL TESTING (2.5%)					$ 10.00
ENGINEERING (10%)					$ 20.00
				TOTAL COST PER LINEAR METER OF ROAD REHABILITATION	**$ 370.00**

1.4m WIDE SIDEWALK - CONCRETE SIDEWALK RECONSTRUCTION

	SIDEWALK RECONSTRUCTION (Per 1.0m of Length)	QUANTITY	UNIT	UNIT PRICE	COST
1	Mobilization/Demobilization/Bonding & Insurance/Profit/Traffic Accomn	1	LS	$ 90.00	$ 90.00
2	Concrete Removal	1.4	m^2	$ 20.00	$ 28.00
3	Site Stripping	1.2	m^2	$ 2.00	$ 2.40
4	Waste Excavation	0.2	m^3	$ 20.00	$ 4.00
5	130mm Thick Concrete Sidewalk	1.4	m^2	$ 200.00	$ 280.00
6	Topsoil and Sod	1.2	m^2	$ 15.00	$ 18.00
				SUBTOTAL	$ 420.00
CONTINGENCY (20%)					$ 80.00
MATERIAL TESTING (2.5%)					$ 10.00
ENGINEERING (10%)					$ 30.00
				TOTAL COST PER LINEAR METER OF SIDEWALK RECONSTRUCTION	**$ 540.00**

Paved Road Reconstruction and Rehabilitation Cost Estimates

ASTM PCI CONDITION	SEG_ID	STREET	FROM	TO	FUNC	SURF	LENGTH	RECONSTRUCTION ESTIMATED COST	REHABILITATION ESTIMATED COST
Good	SRRC0005	3 Avenue	5 Street	4A Street	Local R	Asphalt	117.6	$ 176,400.00	$ 43,512.00
Satisfactory	SRRC0013	2 Avenue	6A Street	6 Street	Local R	Cold Mix	118.9	$ 178,350.00	$ 43,993.00
Failed	SRRC0014	6A Street	3 Avenue	2 Avenue	Local R	Cold Mix	231.4	$ 347,100.00	$ 85,618.00
Satisfactory	SRRC0020	1 Avenue	2 Street	1 Street	Local R	Cold Mix	223.5	$ 335,250.00	$ 82,695.00
Good	SRRC0021	1 Avenue	2A Street	2 Street	Local R	Cold Mix	119.0	$ 178,500.00	$ 44,030.00
Good	SRRC0024	1 Avenue	3 Street	2A Street	Local R	Cold Mix	115.8	$ 173,700.00	$ 42,846.00
Failed	SRRC0025	3 Street	2 Avenue	1 Avenue	Local R	Cold Mix	228.9	$ 343,350.00	$ 84,693.00
Fair	SRRC0027	3 Street	3 Avenue	2 Avenue	Local R	Cold Mix	231.6	$ 347,400.00	$ 85,692.00
Good	SRRC0029	3 Avenue	3 Street	2A Street	Local R	Asphalt	115.8	$ 173,700.00	$ 42,846.00
Good	SRRC0031	3 Avenue	2 Street	1 Street	Local R	Asphalt	226.7	$ 340,050.00	$ 83,879.00
Fair	SRRC0032	2 Street	4 Avenue	3 Avenue	Local R	Cold Mix	231.5	$ 347,250.00	$ 85,655.00
Satisfactory	SRRC0033	4 Avenue	2 Street	1 Street	Local CI	Asphalt	226.7	$ 385,390.00	$ 83,879.00
Satisfactory	SRRC0034	4 Avenue	3 Street	2 Street	Local CI	Asphalt	231.5	$ 393,550.00	$ 85,655.00
Good	SRRC0035	3 Street	4 Avenue	3 Avenue	Local R	Asphalt	231.8	$ 347,700.00	$ 85,766.00
Good	SRRC0036	3 Avenue	3A Street	3 Street	Local R	Asphalt	115.8	$ 173,700.00	$ 42,846.00
Fair	SRRC0037	4 Avenue	4 Street	3 Street	Local CI	Asphalt	231.6	$ 393,720.00	$ 85,692.00
Good	SRRC0038	4 Street	4 Avenue	3 Avenue	Local R	Asphalt	231.6	$ 347,400.00	$ 85,692.00
Good	SRRC0039	3 Avenue	4 Street	3A Street	Local R	Asphalt	115.8	$ 173,700.00	$ 42,846.00
Poor	SRRC0042	4 Street	3 Avenue	2 Avenue	Local R	Cold Mix	231.7	$ 347,550.00	--
Poor	SRRC0045	5 Street	3 Avenue	2 Avenue	Local R	Cold Mix	231.6	$ 347,400.00	--
Satisfactory	SRRC0046	4 Street	2 Avenue	1 Avenue	Local R	Cold Mix	230.5	$ 345,750.00	$ 85,285.00
Good	SRRC0051	1 Avenue	8 Street	6 Street	Local R	Cold Mix	463.6	$ 695,400.00	$ 171,532.00
Poor	SRRC0052	6 Street	2 Avenue	1 Avenue	Local R	Cold Mix	230.2	$ 345,300.00	--
Poor	SRRC0054	3 Avenue	6 Street	5 Street	Local R	Cold Mix	229.4	$ 344,100.00	--
Failed	SRRC0055	6 Street	3 Avenue	2 Avenue	Local R	Cold Mix	229.6	$ 344,400.00	--
Good	SRRC0058	3 Avenue	6A Street	6 Street	Local R	Cold Mix	117.8	$ 176,700.00	$ 43,586.00
Fair	SRRC0059	6 Street	4 Avenue	3 Avenue	Local R	Cold Mix	231.7	$ 347,550.00	$ 85,729.00
Satisfactory	SRRC0060	4 Avenue	6 Street	5 Street	Local CI	Asphalt	229.0	$ 389,300.00	$ 84,730.00
Satisfactory	SRRC0061	4 Avenue	5 Street	4A Street	Local CI	Asphalt	115.8	$ 196,860.00	$ 42,846.00
Good	SRRC0062	4A Street	4 Avenue	3 Avenue	Local R	Asphalt	231.6	$ 347,400.00	$ 85,692.00
Good	SRRC0063	4 Avenue	4A Street	4 Street	Local CI	Asphalt	115.8	$ 196,860.00	$ 42,846.00
Good	SRRC0064	3 Avenue	4A Street	4 Street	Local R	Asphalt	114.2	$ 171,300.00	$ 42,254.00
Good	SRRC0065	4A Street	3 Avenue	2 Avenue	Local R	Asphalt	231.4	$ 347,100.00	$ 85,618.00
Good	SRRC0066	5 Street	4 Avenue	3 Avenue	Local R	Asphalt	231.6	$ 347,400.00	$ 85,692.00
Good	SRRC0067	5 Street	5 Avenue	4 Avenue	Local R	Asphalt	231.5	$ 347,250.00	$ 85,655.00
Good	SRRC0068	5 Avenue	5 Street	4 Street	Local R	Asphalt	233.5	$ 350,250.00	$ 86,395.00
Satisfactory	SRRC0069	4 Street	5 Avenue	4 Avenue	Local R	Cold Mix	231.4	$ 347,100.00	$ 85,618.00
Good	SRRC0070	5 Avenue	4 Street	3 Street	Local R	Asphalt	229.6	$ 344,400.00	$ 84,952.00

Paved Road Reconstruction and Rehabilitation Cost Estimates									
ASTM PCI CONDITION	SEG_ID	STREET	FROM	TO	FUNC	SURF	LENGTH	RECONSTRUCTION ESTIMATED COST	REHABILITATION ESTIMATED COST
Failed	SRRC0071	3 Street	5 Avenue	4 Avenue	Local CI	Asphalt	231.5	$ 393,550.00	--
Good	SRRC0072	5 Avenue	3 Street	2 Street	Local CI	Asphalt	231.6	$ 393,720.00	$ 85,692.00
Good	SRRC0073	2 Street	5 Avenue	4 Avenue	Local CI	Asphalt	233.1	$ 396,270.00	$ 86,247.00
Good	SRRC0074	5 Avenue	2 Street	1 Street	Local CI	Asphalt	226.6	$ 385,220.00	$ 83,842.00
Poor	SRRC0075	3 Street	6 Avenue	5 Avenue	Local R	Asphalt	231.8	$ 347,700.00	--
Poor	SRRC0076	6 Avenue	3 Street	2 Street	Local R	Cold Mix	228.4	$ 342,600.00	--
Fair	SRRC0077	2 Street	6 Avenue	5 Avenue	Local R	Cold Mix	230.1	$ 345,150.00	$ 85,137.00
Good	SRRC0078	6 Avenue	4 Street	3 Street	Local R	Cold Mix	229.6	$ 344,400.00	$ 84,952.00
Poor	SRRC0079	4 Street	6 Avenue	5 Avenue	Local R	Cold Mix	225.7	$ 338,550.00	--
Fair	SRRC0081	6 Avenue	2 Street	1 Street	Local R	Cold Mix	226.7	$ 340,050.00	$ 83,879.00
Fair	SRRC0083	5 Street	7 Avenue	5 Avenue	Local R	Cold Mix	461.4	$ 692,100.00	$ 170,718.00
TOTAL RECONSTRUCTION OR REHABILITATION COST								$ 16,154,890.00	$ 3,116,732.00

Gravel Road Reconstruction Cost Estimates							
PASER CONDITION	SEG_ID	STREET	FROM	TO	FUNC	LENGTH	RECONSTRUCTION ESTIMATED COST
Fair	SRRC0007	2 Avenue	5 Street	4A Street	Local R	115.8	$ 173,746.36
Poor	SRRC0008	2 Avenue	2A Street	2 Street	Local R	117.1	$ 175,723.69
Poor	SRRC0011	5 Avenue	End	5 Street	Local R	58.4	$ 87,574.69
Poor	SRRC0012	7 Street	3 Avenue	End	Local R	162.8	$ 244,125.05
Fair	SRRC0016	5 Street	1 Avenue	Hartley Avenue	Local R	213.2	$ 319,741.42
Fair	SRRC0017	Hartley Avenue	5 Street	4 Street	Local R	217.7	$ 326,560.20
Fair	SRRC0018	4 Street	Hartley Avenue	Village Limits	Local R	211.3	$ 316,884.22
Fair	SRRC0019	4 Street	1 Avenue	Hartley Avenue	Local R	218.5	$ 327,783.81
Fair	SRRC0022	2A Street	2 Avenue	1 Avenue	Local R	228.9	$ 343,361.20
Poor	SRRC0026	2 Avenue	3 Street	2A Street	Local R	115.8	$ 173,684.71
Fair	SRRC0028	2A Street	3 Avenue	2 Avenue	Local R	231.6	$ 347,445.03
Poor	SRRC0040	3A Street	3 Avenue	2 Avenue	Local R	231.5	$ 347,317.37
Fair	SRRC0041	2 Avenue	4 Street	3A Street	Local R	115.8	$ 173,677.65
Fair	SRRC0043	2 Avenue	3A Street	3 Street	Local R	115.8	$ 173,668.24
Fair	SRRC0044	2 Avenue	4A Street	4 Street	Local R	115.7	$ 173,606.26
Fair	SRRC0048	5 Street	2 Avenue	1 Avenue	Local R	230.5	$ 345,784.60
Fair	SRRC0053	2 Avenue	6 Street	5 Street	Local R	228.5	$ 342,727.09
Poor	SRRC0056	3 Avenue	End	7 Street	Local R	59.3	$ 88,933.68
Poor	SRRC0057	3 Avenue	7 Street	6A Street	Local R	115.8	$ 173,678.30
Poor	SRRC0080	2 Street	7 Avenue	6 Avenue	Local R	232.6	$ 348,829.34
Poor	SRRC0082	7 Avenue	2 Street	1 Street	Local R	224.1	$ 336,162.34
Satisfactory	SRRC0084	4 Avenue	7 Street	6 Street	Local CI	234.1	$ 397,930.89
Satisfactory	SRRC0085	4 Avenue	8 Street	7 Street	Local CI	230.3	$ 391,539.58
Fair	SRRC0086	7 Street	8 Avenue	4 Avenue	Local R	899.4	$1,349,124.37
Fair	SRRC0087	6 Street	8 Avenue	7 Avenue	Local R	211.6	$ 317,469.61
Fair	SRRC0088	7 Avenue	6 Street	5 Street	Local R	212.2	$ 318,323.94
Satisfactory	SRRC0095	4 Street	7 Avenue	8 Avenue	Local R	200.0	$ 299,936.79
Satisfactory	SRRC0096	7 Avenue	5 Street	4 Street	Local R	222.2	$ 333,370.81
Poor	SRRC0200	2 Street	3 Avenue	2 Avenue	Local R	284.6	$ 426,958.69
TOTAL RECONSTRUCTION TO PAVED ROAD STANDARD							**$ 9,175,669.91**

Concrete Sidewalk Reconstruction Cost Estimates							
ASTM PCI CONDITION	SEGID	STREET	FROM	TO	BLOCK FACE	LENGTH (m)	RECONSTRUCTION ESTIMATED COST
Good	SRSWLK0001	2 Street	7 Avenue	6 Avenue	W	332.3	$ 179,442.00
Fair	SRSWLK0002	2 Street	6 Avenue	5 Avenue	W	94.5	$ 51,030.00
Fair	SRSWLK0003	5 Avenue	3 Street	2 Street	N	35.9	$ 19,386.00
Poor	SRSWLK0004	3 Street	6 Avenue	5 Avenue	W	150.9	$ 81,486.00
Fair	SRSWLK0005	3 Street	5 Avenue	4 Avenue	E	46.0	$ 24,840.00
Fair	SRSWLK0006	3 Street	5 Avenue	4 Avenue	W	164.1	$ 88,614.00
Satisfactory	SRSWLK0007	3 Street	4 Avenue	3 Avenue	E	47.2	$ 25,488.00
Fair	SRSWLK0008	3 Street	4 Avenue	3 Avenue	W	91.7	$ 49,518.00
Poor	SRSWLK0009	3 Street	3 Avenue	2 Avenue	W	156.8	$ 84,672.00
Poor	SRSWLK0010	2 Avenue	3 Street	2A Street	N	83.8	$ 45,252.00
Fair	SRSWLK0011	2 Avenue	4 Street	3 Street	N	136.4	$ 73,656.00
Poor	SRSWLK0012	2 Avenue	5 Street	4 Street	N	16.7	$ 9,018.00
Fair	SRSWLK0013	2 Avenue	6 Street	5 Street	N	125.0	$ 67,500.00
Fair	SRSWLK0014	3 Avenue	3 Street	2A Street	N	17.9	$ 9,666.00
Fair	SRSWLK0015	3 Avenue	2A Street	2 Street	N	22.6	$ 12,204.00
Poor	SRSWLK0016	2 Street	4 Avenue	3 Avenue	W	41.6	$ 22,464.00
Poor	SRSWLK0017	4 Avenue	2 Street	1 Street	N	155.2	$ 83,808.00
Satisfactory	SRSWLK0018	4 Avenue	3 Street	2 Street	N	8.7	$ 4,698.00
Poor	SRSWLK0019	4 Avenue	3 Street	2 Street	S	14.0	$ 7,560.00
Fair	SRSWLK0020	4 Avenue	4 Street	3 Street	N	29.8	$ 16,092.00
Fair	SRSWLK0021	4 Avenue	4 Street	3 Street	S	48.4	$ 26,136.00
Poor	SRSWLK0022	4 Avenue	4A Street	4 Street	N	77.0	$ 41,580.00
Poor	SRSWLK0023	4 Avenue	5 Street	4A Street	N	462.3	$ 249,642.00
Poor	SRSWLK0024	4 Avenue	6 Street	5 Street	N	97.6	$ 52,704.00
Poor	SRSWLK0025	5 Street	5 Avenue	4 Avenue	W	48.8	$ 26,352.00
Fair	SRSWLK0026	5 Street	5 Avenue	4 Avenue	W	199.6	$ 107,784.00
Poor	SRSWLK0027	5 Street	4 Avenue	3 Avenue	E	85.9	$ 46,386.00
Fair	SRSWLK0028	4 Street	5 Avenue	4 Avenue	W	105.2	$ 56,808.00
Poor	SRSWLK0029	4 Street	3 Avenue	2 Avenue	W	83.9	$ 45,306.00
TOTAL SIDEWALK RECONSTRUCTION VALUE							$1,609,092.00

STIRLING

2026 – 2030 Strategic Business Plan

Pillar 1: Financial Sustainability

Part 1.2 Conduct an Internal Audit

Preface

Per Council's strategic plan Administration has prepared the first presentation into the internal audit, which was to benchmark the Village against other comparable communities and those within the region.

Administration has prepared a report which will look at communities similar in size to Stirring based off of population and assessment to compare staff composition; and then we will compare the overall assessment band budget numbers from communities who have their 2026 Tax Rate Bylaw's published. Administration will also compare the adjusted tax rates for the communities captured in the affordability study that was provided to Council as part of their orientation.

Staffing

Administration has compared staffing numbers with the Town of Milk River; Town of Spirit River; Town of Irricana; and the Village of Acme. The Town of Irricana is the closest in size and assessment base to the Village of Stirling, where the other three communities are much smaller based upon population size. Administration has used the 2021 federal census to establish populations numbers for each community.

Community	Population 2021 Census	Residential/Farmland Assessment	Non-Residential Assessment	Mill Rate Residential	Administration Staff Numbers – Based on FTE	Operations Staff Numbers
Stirling	1,164	$137,199,250	$4,226,480	8.218	3.4	4.6
Milk River	824	$76,227,300	$13,335,540	10.000	3	4
Spirt River*	992	$64,049,510	$20,056,680	11.8421	4	5
Acme	606	$69,735,960	$85,141,670	11.642	3.8	4
Irricana	1,179	$178,578,600	$10,021,560	8.50894	6.75	4

*Town of Spirit River Assessment and Mill Rate based off of their 2025 tax Bylaw as the 2026 Tax Bylaw as not passed and published at time of report construction.

Council will note the closest comparable to the Village is the Town of Irricana; both in assessment and population. Despite the other communities having a much smaller assessment and lower population base they have similar staff levels in their communities. Council will also note the Village of Stirling currently has a much lower mill rate than three of the four comparables; and is lower than that of Irricana. It should be noted the Town of Irricana mill rate in 2025 was 8.29657 and was increased to 8.50894 for 2026. The Village of Stirling opted for a zero surplus budget and the mill rate went from 8.56708 in 2025 to 8.218 for 2026. Had Council opted to maintain the minimal surplus our Mill Rate would still be comparable to Irricana.

Administration also learned the Town of Irricana is moving towards a policy of acquiring staff for future planning and are moving to 11.25 positions in 2027 and to 12 to 13 full time equivalents over the next three years. This is to address future growth planning, so services do not suffer decline with community growth.

Financial Comparison

In order to look at the financial comparisons Administration is using the audited financial information from a number of communities listed to compare our costing. The costing will look first at the financials as compared to each of the communities used in the staffing levels report to compare the direct costs being reported in each financial audit. The second part will be comparing our organization to other regional partners; with the caviet that many of those in the region are much larger than the Village of Stirling and have a larger depth of Municipal Organization.

The Town of Irricana has not audited financials listed for any year past 2022 on their website or filed with the Government of Alberta with Municipal Affairs to the numbers reflected are from 2022. It would be reasonable to assess they would have reported higher budget amounts as the municipal levy from 2022 to 2026 to be gained by taxation went up by approximately $600,000.00, as compared between the 2022 and 2026 tax bylaws.

Audited Financials 2025					
Category	Stirling	Milk River	Spirit River	Acme (2024)	Irricana (2022)
Administration	$603,241	$453,726	$1,521,380	$771,610	$669,214
Operations	$1,884,459	$1,629,696	$1,962,117	$1,223,255	$1,392,582
Recreation	$621,485	$596,849	$710,280	$208,546	$335,841
Police, Fire, Bylaw	$352,327	$186,819	$255,758	$170,638	$144,561
Legislative Services	$38,845	$90,359	$119,753	$80,642	$37,061

When looking at comparable communities as it pertains to the Audited financial statements the total costs associated with the Village of Stirling in 2025, as compared to the Town of Irricana in 2022 are nearly identical, with the exception of recreation, where we have operation of a municipal pool under our portfolio. When compared to the other three communities we are within a reasonable comparison to all those that are similar in size.

Administration has taken a sampling of communities within the region that are direct neighbors to us, as well could be considered direct competition for growth and future development. The Towns of Cardston; Magrath; Raymond; Coaldale; and Coalhurst have been used for this sampling. Each Communities 2025 Audited financial statements were used to populate the table information for comparison. The table below illustrates the relationship between these numbers.

STIRLING

Audited Financials 2025					
Category	Stirling	Magrath	Raymond	Cardston*	Coaldale
Administration	$603,241	$875,219	$1,231,542	$1,070,511	$2,415,767
Operations	$1,884,459	$2,464,844	$4,053,922	$4,460,390	$9,190,359
Recreation	$621,485	1,082,083	$2,773,318	$2,938,444	$6,052,314
Police, Fire, Bylaw	$352,327	$270,110	$723,235	$585,498	$4,863,844
Legislative Services	$38,845	$153,559	$217,981	$134,424	$426,255
Total of All Exp.*	$3,847,505	$5,417,241	$10,158,279	$12,172,768	$24,914,141
All Salary Expenses	$1,230,844	$2,010,492	$3,731,672	$3,576,818	$8,548,512
Perc. Of Expense Comprising Salaries & Benefits	29.29%	39.05%	36.74%	29.38%	34.31%

*Town of Cardston Electrical Department has not been captured in Operations as they operate their own electrical utility it was felt this would provide an inaccurate representation for the expenses applied to operations.

The total of all expenses is the total that appears on the financial statement inclusive of all categories. Within operations is anything related to what the Village of Stirling has for operations around Public Works; Water and Waste Water; Solid Waste; and Cemetery Services. Some communities have other category expenses but these were not included, such as contracted expenses or the operation of their own FCSS department. All expense were included to provide for a break down of what the cost of salaries and benefits were as a percentage of the entire operating budget. The Village of Stirling uses the least amount of operating dollars to be applied to salaries as compared to our neighbors. It should also be noted within the salaries and benefits category is all summer employment for each community with some having union contracts that limit the use of summer staff. In addition many communities are not successful in grant funding so they can not employ as many summer staff as the Village does annually. Other intangibles are the operation of Library boards, as the wages for the Library are reported within the Village, whereby many communities operate as a receivable account and the salaries for the library are captured via the boards financial report. With this in mind the Village is still well below our neighbors for operating dollars being used for salaries and benefits.

Stirling Population Census Data and Growth

To look at growth Administration will look at the Census data from 2006 to 2021 and what the Government of Alberta (GOA) estimates the population to be in 2025. Adminnistraiton knows our own census done in 2016 had the Village population an 1,369 residents. Population data is variable based on how many people report but the data available will provide a growth metric.

2006 Census Population 921
2016 Village Census 1,369
2021 Census Population 1,179
2025 GOA Estimate 1,350

STIRLING

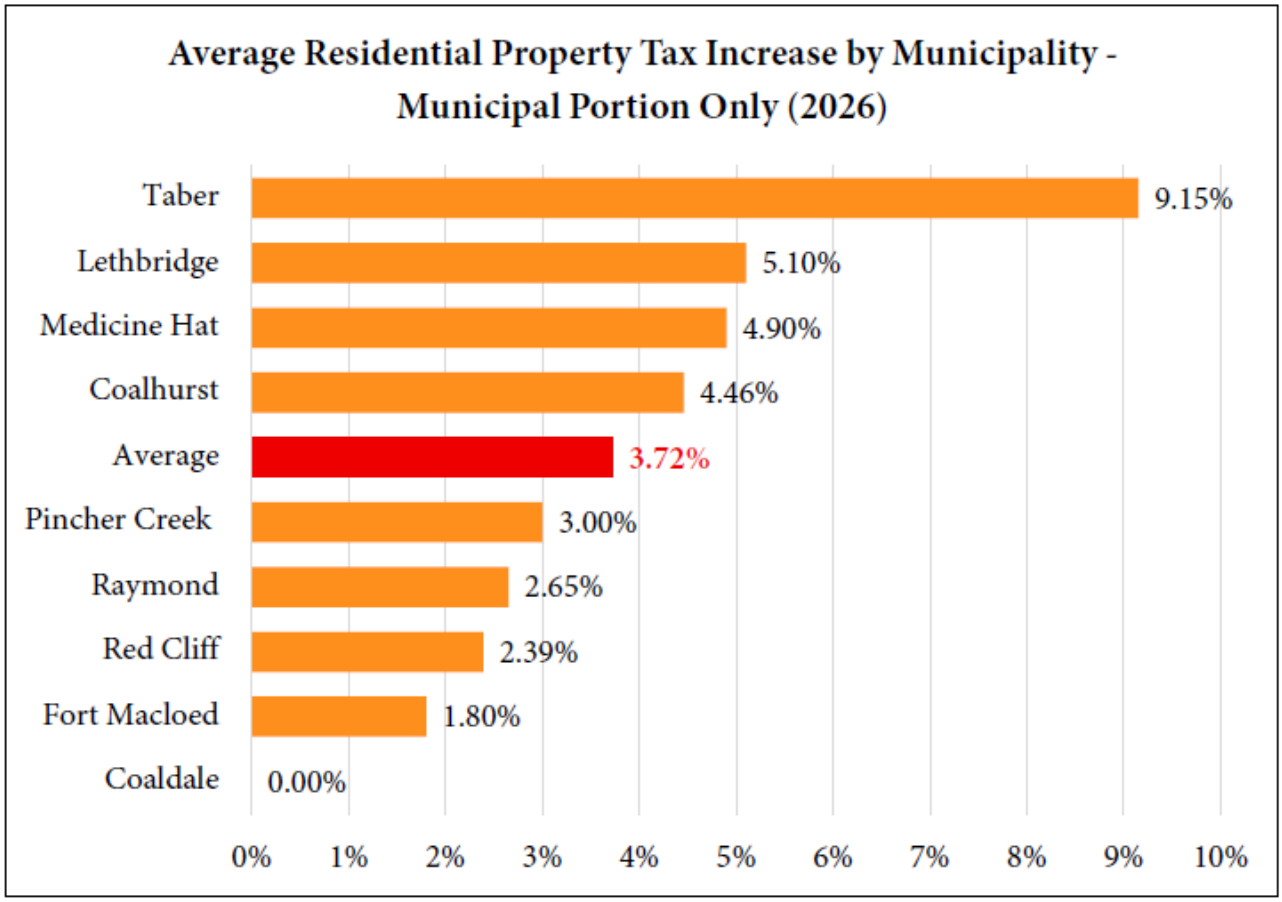
By census years we have seen a 21.89% growth rate in the 15 years from 2006 to 2021, which amounts to a growth rate of 1.33% compounding annually. If the census year is compared to the 2016 Village census over the ten years, we see that change significantly. This increase would be 32.73% over the ten years, which is a growth rate of 2.87% compounding over the 10 years. From the 2016 to 2021 census Stirling was the fastest growing community in Alberta with a 19% growth rate. This growth rate works out to be 3.54% compounding annually.

As a comparison the Village's operating budget increased compounding by 2.67% over the same time frame as the growth reported between census periods. Alberta's cost of living from 2002 to 2025 has increased by 64% which breaks down to 2.174% compounded annually, where the bulk of that increase occurred in the years of 2020 to 2025. This data was obtained from Economic Development Lethbridge, who tracks costs in the province.

To provide some context to the report in 2006 salaries and benefits within the Village comprised 32.82% of the operating budget. In 2016 salaries and benefits amounted to 30.73% of the operating budget. In 2021 salaries and benefits comprised 28.75% of the overall operating budget. The largest increases we have seen to operating has been the investment into maintenance of our infrastructure; costs associated with material increases; energy price increases; and contract and licensing increases.

Administration located a graph published by the Town of Coaldale related to the increases to taxes for the 2026 calendar year. This only covered the municipal portion. The graph is attached below for information purposes.

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Audited Financial Statements

Administration would note we have had clean audits reported by Mercer Wilde Group Professional Accountants, with no Managerial notes indicating areas of improvement being need in the financial control methods, or account practices. This report indicates Administration is correctly and accurately accounting for every dollar received and expended in the Village.

Independent Reviews

In 2021 and 2022 Administration was approached by two separate companies who look to find savings, either via contracts or other efficiencies, whereby they take a percentage of every $10,000.00 saved and in both instances neither could find savings of $1,000.00 in the Administration of the Municipal operation.

Conclusion

As compared to municipalities of similar size and to those of our surrounding neighbors the Village is competitive on every aspect; from staffing; mill rate and fees; services offered; and service delivery to the community. We also utilize the majority of our operating dollars to provide the services offered to the community as compared to our neighbors in the region. In many areas the Village outperforms our neighbors and as such highlights the efficiency which has been built into the organization and our leveraging the best possible outcomes for residents financially, as was highlighted in the report on

Solid Waste, related to Capital Diversion. As an attachment to this report Administration has included the Total Costing Report which was presented to Council in June of 2025, which shows how Municipalities are moving away from using Mill Rate to collect revenues but are raising and creating fees, to hide rate increases, as well as franchise fees to collect off of utility service provides, which is another form of indirect taxation. Based on the provided average tax increase table, there is a strong likelihood the Village would be in an even better position than fourth most affordable, given the magnitude of tax increases being undertaken regionally.

Village of Stirling

Policy HR02-23

Section:	Human Resources	***Subject:***	Payroll and Benefits
Approval Date:	January 4th, 2023		

Payroll and Benefits

Policy Statement:

The Village of Stirling is committed to ensuring a competitive pay structure which is in alignment with the job descriptions for each of its positions. This will ensure the Village is always in a position to attract the best quality candidate into any possible open positions. These scales are applicable to all permanent full and part time employees of the Village of Stirling.

Definitions:

"AM" means Alberta Municipalities.

"Banked Time" means hours in which an employee works which are outside of their normally scheduled hours and are not being claimed as paid overtime.

"Benefits" means all the benefit plan subscribed to by the Village of Stirling and any other benefit provided for by the Village which are eligible to *Full Time* permanent employees.

"CAO" means the Chief Administrative Officer or their designate.

"Casual employee" means an employee who has all the same rights as an employee as defined in this policy, with the exception of vacation or benefits.

"COLA" means a cost of living allowance. This percentage is determined by looking at the published adjusted consumer price index for the Province of Alberta.

"Employee" means any person who is employed on a permanent full time or part time basis with the Village of Stirling.

"Full Time" means any employee who is employed to work between 32 to 40 hours per week.

Village of Stirling

Policy HR02-23

Section:	Human Resources	***Subject:***	Payroll and Benefits
Approval Date:	January 4th, 2023		

"General Holidays" means New Years Day; Family Day; Good Friday; Victoria Day; Canada Day; August Civic Holiday (1st Monday); Labour Day; Thanksgiving Day; Remembrance Day; Christmas Day; and Boxing Day.

"Leave of Absence" means any unpaid leave an employee takes where their position is vacated for a period of time.

"Overtime" means a period of time where an employee is called into work, outside of their normally scheduled hours, or a period of time where an employee is required to work beyond their regularly scheduled hours.

"Part Time" means any employee who is employed to work less than 32 hours per week.

"Pay Schedule" means the dates on which the employees pay will be deposited into their accounts. The Village pays employees on a bi-weekly basis with the pay date determined by Administration.

"Probationary Period" means a term of six months where a person who is on probation as defined in *Alberta Employment Standards.*

"Sick Time" means time off which is taken by and employee and removed from their sick bank, in accordance with this policy.

A. Probation

1. All new employees shall be subject to the probationary period for the Village.

2. Council or the CAO may elect to waive the probationary period for employees who have been regular seasonal employees with the Village, or those employees whose contracts are done such that they are not subject to the probationary period.

Village of Stirling

Policy HR02-23

Section:	Human Resources	**Subject:**	Payroll and Benefits
Approval Date:	January 4th, 2023		

B. Pay Scales:

1. Pay scales will be established and provided for wage positions based on a 10-year grid for advancement.
2. New employees with no pervious experience will start at the year one grid for their assigned position.
3. Experienced employees will generally start at the year one grid for their assigned position but may be advanced higher in the grid upon completing probation. This advancement will be based on their performance during probation and is at the sole discretion of the CAO.
4. Salaried positions will have separate pay structure assigned to them which will be outlined within the terms of their contracts.
5. Wages assigned to job functions are based upon the existing job descriptions. Wages will only be assessed to look at potential market comparison, or if there are significant changes to the job description, or job responsibilities.
6. Wage scale increases will be done solely based upon any COLA increases as approved by Council in the operating budget. COLA increases will be looked at when the adjusted consumer price index is 0.7% or higher. At that time Council will determine what percentage to apply for grid movement.
7. Wage scales for all employees are attached as Schedule A.

C. Benefits

1. The Village of Stirling provides 100% employer paid benefits for the following benefits for full time permanent employees:
    a. AM Life Insurance Plan (AMLIP)
    b. AM Group Accidental Insurance Plan (GAI2C)
    c. Alberta Health Care Insurance Plan and AM Extended Health Care, Vision Care and Dental Care Plans. (Policy 71180)

d. Retiring Management Employees will receive the AM Group Life retirement life insurance $5,000.00 option paid for by the Employer. Employees may enhance the $5,000.00 amount but are responsible for all extra costs associated with the enhanced policy.

e. AM Employee Assistance Program.

2. The Village of Stirling will pay 75% of the following premiums/costs of these Employer provided benefits:

   a. Long Term Disability (AM LTD1) shall be provided by the Employer. This benefit will provide a minimum of two-thirds (2/3) salary after thirteen (13) weeks until the age of sixty-five (65) years for all employees who qualify under the guidelines of the terms of reference, as set down by the insurer.

   b. A discretionary fund up to a maximum of $2,500.00 per year.

D. Sick Time

1. Permanent employees shall receive full wages for a period(s) of time not exceeding the accumulated sick time credit. The maximum accumulated sick time is 120 days for full time employees and 60 days for part time employees.

2. Sick time is permitted to be accumulated at a rate of one and one-half (1 ½) days per month for employees who work 2080 hours annually and is prorated based upon positions of lesser annual hours.

3. Unused sick time for any year shall be carried over and accumulated; any time off for sickness shall be deducted from the accumulated sick time allotment.

4. Employees may be required to produce a certificate from a medical practitioner for any illness in excess of three (3) days, certifying that the employee was unable to carry out their duties due to illness.

Village of Stirling

Policy HR02-23

Section:	Human Resources	***Subject:***	Payroll and Benefits
Approval Date:	January 4th, 2023		

E. Vacation

1. Vacation accruals shall be calculated to occur at the start of each year, effective for January 1st, regardless of start date. Vacation accruals shall be calculated based on the following weeks per years of service for full time permanent employees.

    a. First year of service - 2 Week Vacation
    b. Second year of continuous service - 3 Weeks Vacation
    c. Eight years of continuous service- 4 Weeks Vacation
    d. Sixteen Years of continuous service- 5 Weeks Vacation

2. A vacation calendar shall be kept in the office for all employees to schedule vacation time on. Vacation booking shall commence on January 1st and be finalized by March 1st, where employees can write on the calendar their requested vacation time. The Director of Operations will approve all vacation requests made within the Public Works Department. In the event of a conflict the Chief Administrative Officer will have final approval. Vacations for all Administrative Staff will be approved by the Chief Administrative Officer.

3. Any employee requesting vacation in January shall have their request reviewed immediately by the approving authority.

4. In the event of a scheduling conflict the years of service of the two employees will be taken into consideration first and if the years are the same the request will fall to who requested the time off first.

5. Vacation requests made after March 1st shall require 2 weeks notice prior to approval by the approving authority.

6. Employees may carry forward one week of vacation time into the next Calendar year, if the employee intends to use the time prior to April 1st of the year it is to be carried into. Any carry forward must be approved by the CAO. Any unused vacation time will be paid out at the end of the year on the final pay period of the year, subject to the approval of the Chief Administrative Officer.

Village of Stirling

Policy HR02-23

Section:	Human Resources	**Subject:**	Payroll and Benefits
Approval Date:	January 4th, 2023		

F. General Holidays and other Leaves of Absence

1. The Village of Stirling observes all General Holidays, and all Village operations are closed over General Holidays. Matters where staff must be called in shall have the appropriate overtime rates applied for working on a General (Statutory) Holiday, as prescribed by *Alberta Employment Standards*. General Holidays observed are as follows:

    a. New Years Day, Family Day, Good Friday, Victoria Day, Canada Day, 1st Monday in August (Civic Holiday), Labour Day, Thanksgiving Day, Remembrance Day, Christmas Day, Boxing Day.

2. Unpaid Leaves of Absence

    a. Applications for an unpaid leave of absence must be in writing and presented to the CAO at least three (3) months prior to the anticipated date of commencement of the leave, or the applicant shall provide reasons as to why this was not possible.

    b. Applications shall indicate the date of departure on leave and the date of return.

    c. Such leaves may be granted by the CAO.

    d. Employees on unpaid leave shall not work for gain during the period of the leave of absence, except with the consent of the CAO.

    e. Employees granted an unpaid leave of absence for a period in excess of thirty (30) days shall cease to earn sick leave and vacation credits at the commencement of such leaves. Any credits earned prior to the leave will be returned to them upon their return.

    f. Employees granted an unpaid leave of absence for a period in excess of thirty (30) days shall make the necessary arrangements to prepay the employee's share of all contributing benefit plans.

3. Bereavement leave shall be provided by the employer in the form of up to 3 consecutive paid working days for the employee to carry out responsibilities incurred by the death of a relative.

    a. Relative shall include: Mother; Father; Brother; Sister; Spouse or Partner; Child; Grandchild; Foster Child; Mother-in-Law; Father-in-Law; Sister-in-Law; Brother-in-Law; Grandparent(s) of both the employee or their Spouse/Partner; Aunts, Uncles and Nieces and Nephews of whether direct relations or In-Laws.

    b. Any leaves requested in excess of the three (3) working days shall be approved by the CAO.

4. Maternity leave is recognized under the *Alberta Employment Standards Code* and any employee who submits for Maternity or Paternity Leave shall adhere to the code standards.

    a. When an employee wishes to return to work after their maternity leave the employee shall provide the Employer at least two weeks notice.

    b. Upon return the employee shall return to their original position.

    c. Should the employee's original position no longer exist they will be placed in a position, within their same business unit, of equal rank and value at their same rate of pay.

G. Overtime

1. Overtime shall be provided for any work done outside of the employees' regular work hours, which exceeds their normal hours for a week. For inside employees, any hours in excess of thirty-two (32) hours per week and for outside employees any hours in excess of forty (40) hours per week.

    a. Overtime shall be paid out on the pay cycle it occurred and paid at a rate of one and one-half (1 ½) times the employees' standard hourly rate.

    b. Employees who are called out in off hours shall be paid a minimum of two hours overtime per callout, unless the second callout falls within the

original first two hours. If this occurs the time continues from the first callout during the second callout.

H. Banked Time

1. Any employee who wishes to take banked time instead over overtime may do so at a straight time rate, for any hours worked in excess of their weekly totals.

    a. Employees will only be allowed to carry a maximum of one week's bank time in their employee bank. For inside employees this is thirty-two (32) hours and for outside employees this is forty (40).

    b. Employees must use half these hours within three months of reaching their cap, or the hours will be paid out at straight time on the pay period following the three (3) months to bring them to half.

    c. No employee will be allowed to accrue any additional banked time until such time as they have space within their cap. Any hours will be transferred to overtime until the cap has space.

    d. Employees may carry over their bank time into the next fiscal year, so long as they are not at their cap and should they be at their cap, are within the three (3) month time frame to use it.

I. Enhanced Duties

1. Enhance duties are extra responsibilities the employer recognizes are not normal work functions for the employee and in many instances require the employee to adjust their schedule or take added responsibility to perform these activities.

2. Enhanced duties will provide the employee with a lump sum allotment which will be broken out over their 26 pay periods for the year. This amount is not eligible for pensionable contributions or overtime.

    a. Mosquito Fogging - Allotment $3,120.00 per Anum ($120.00 Bi-weekly)

        i. The Employee agrees to obtain their certificate; and

ii. Scheduling will be adjusted to accommodate Fogging without the use of overtime or banked time accumulation.

b. Safety Coordinator Uncertified – Allotment $3,120.00 per Anum ($120.00 Bi-weekly)

i. The Employee will administer the Village Health and Safety Program; and

ii. The Employee will obtain all necessary training to achieve CORE status; and

iii. The Employee will ensure all Occupational health and Safety processes for the Village are brought to the CORE standard.

a. Safety Coordinator Certified – Allotment of $6,140.00 per Anum ($240.00 Bi-weekly)

i. The Employee will obtain an Occupational Health and Safety Certificate, Diploma or Degree from a recognized, and

ii. Maintain all the aspects of the Health and Safety Program including ensuring the Village maintains a CORE rating.

J. Year End Appreciation

1. Each permanent employee shall receive a Year End Appreciation reward of up to two percent (2%) of the employee's base annual wage, based on the employee's performance, attendance and if deemed by the CAO to deserve a reward.

K. Job Descriptions

1. Every permanent position within the Village of Stirling will have a completed job description assigned to it.

2. Job Descriptions will form Schedule B of this Policy.

Village of Stirling

Policy HR02-23

Section:	Human Resources	**Subject:**	Payroll and Benefits
Approval Date:	January 4th, 2023		

L. Repeals

1. This Policy Repeals Policy HR02-20 Vacation Schedule Policy and HR11-20 Payroll and Benefits Policy.

Mayor – Trevor Lewington

CAO – Scott Donselaar

Contact Report

Occupational Health and Safety

Occupational Health and Safety Contact Centre 1-866-415-8690 (24 hrs)

Legal Name: VILLAGE OF STIRLING operating as VILLAGE OF STIRLING	**Employer Representative/Title:** Scott Donselaar / Chief Administrative Officer
Work Site Party Name Provided: Village of Stirling	**Phone Number:** (403) 756-3379
Work Site Address: 229 - 4 AVENUE, STIRLING, ALBERTA, T0K 2E0	**Email Address:** cao@stirling.ca
Site Name / Description:	**Completed By:** Blair Takahashi

Contact Activities

Item	Details	Date
Re-inspection	On June 5, 2025 the employer electronically submitted documentation to Occupational Health and Safety (OHS.)	June 05, 2025

Order Issued

ORDERS ARE ISSUED UNDER THE AUTHORITY OF THE OCCUPATIONAL HEALTH AND SAFETY ACT AND TAKE EFFECT IMMEDIATELY ON ISSUANCE.

Item	Details	Date
Order Open 01	**OBSERVATION(S)/FINDING(S):** At the time of inspection, the employer could not provide a report of the results of a hazard assessment and the methods used to control or eliminate the hazards identified as per Section 7(2) OHS Code. This is for areas identified as the pool, community centre, shop, FCSS building, lift station, water treatment, fire hall and administrative building. **REQUIREMENT:** An employer must prepare a report of the results of a hazard assessment and the methods used to control or eliminate the hazards identified as per Section 7(2) OHS Code. **APPLICABLE OHS LEGISLATION:** **Hazard Assessment, Elimination and Control-Hazard Assessment** **7**	**Compliance Date** June 23, 2025

Order Compliance 02	**REASON FOR DEACTIVATION:** The employer provided workers have access of current paper or downloaded or stored electronic copies of this Act, the regulations and the OHS code. **OBSERVATION(S)/FINDING(S):** At the time of inspection, the supervisor could not provide a copy of the Act, Regulations or the OHS Code that was readily available. **REQUIREMENT:** As per Section 3(5) OHS Act, every employer shall ensure that current paper or downloaded or stored electronic copies of this Act, the regulations and the OHS code are readily available for reference by workers, the joint work site health and safety committee and the health and safety representative, if one exists. **APPLICABLE OHS LEGISLATION:** **General Obligations-Obligations of employers** **3**	**Compliance Achieved Date** May 26, 2025 **Compliance Date** June 23, 2025
Order Open 03	**OBSERVATION(S)/FINDING(S):** At the time of inspection, the employer could not provide an emergency response plan for review as per Section 115(1) OHS Code. **REQUIREMENT:** An employer must establish an emergency response plan for responding to an emergency that may require rescue or evacuation as per Section 115(1) OHS Code. **APPLICABLE OHS LEGISLATION:** **Emergency Preparedness and Response-Emergency Response Plan** **115**	**Compliance Date** June 23, 2025

Order Compliance 04	**REASON FOR DEACTIVATION:** The employer provided they have updated their policy to align with the requirements above. **OBSERVATION(S)/FINDING(S):** The employer has a violence and harassment prevention plan, however does not provide that the report of the investigation will be readily available to a Director, the joint health and safety committee, if there is one, or health and safety representative, if there is one, or, if there is no committee or representative, make it available to workers once the investigation is complete. **REQUIREMENT:** In section 391.1 OHS Code, section 33(6) OHS Act, reference to per section 33(6) (6) If an injury, illness or incident referred to in subsection (2) or (3) or worker exposure referred to in subsection (4) occurs at a work site, the prime contractor or, if there is no prime contractor, the employer shall (a) carry out an investigation into the circumstances surrounding the injury, illness, incident or worker exposure, (b) prepare a report outlining the circumstances of the injury, illness, incident or worker exposure and the corrective action, if any, undertaken to prevent a recurrence of the injury, illness, incident or worker exposure, (c) ensure that a copy of the report is readily available and provided to an officer on demand, and (d) provide a copy of the report to a Director, the joint health and safety committee, if there is one, or health and safety representative, if there is one, or, if there is no committee or representative, make it available to workers once the investigation is complete. **APPLICABLE OHS LEGISLATION:** **Compliance and Enforcement-Serious injuries, illnesses, incidents and worker exposure to radiation** **33**	**Compliance Achieved Date** June 04, 2025 **Compliance Date** June 23, 2025

This Contact Report was delivered electronically to: Scott Donselaar, Michael Heidinger on June 05, 2025

Issued by Occupational Health and Safety

The Alberta Occupational Health and Safety Act requires that orders issued be brought to the attention of all affected workers at the work site as soon as the orders have been received, and posted for so long as the orders remain in effect.

Section 45 of the Occupational Health and Safety Act allows for orders and some decisions to be appealed. Visit Occupational Health and Safety or call 1-866-415-8690 for more information. The initiation of an appeal does not suspend the order or decision unless a stay is granted. Requests for an appeal must be initiated within 30 days of the initial date of service.

Government of Alberta is committed to ensuring that the OHS Code is regularly reviewed and updated to address health and safety in modern workplaces. For more information on the OHS Code updates, visit alberta.ca/ohs-code-review.aspx or email sfhwimploffice@gov.ab.ca.

To obtain a copy of Alberta's Occupational Health and Safety legislation, visit: www.alberta.ca/alberta-kings-printer.aspx

VILLAGE OF STIRLING

Consolidated Financial Statements

Year Ended December 31, 2025

VILLAGE OF STIRLING
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Year Ended December 31, 2025

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The consolidated financial statements are the responsibility of the management of the Village of Stirling (the "Village").

These consolidated financial statements have been prepared from information provided by management. These statements include certain amounts based on management's estimates and judgments. Management has determined such amounts based on a reasonable basis in order to ensure that the consolidated financial statements are presented fairly in all material respects.

The Village maintains systems of internal accounting and administrative controls that are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and that the Village's assets are properly accounted for and adequately safeguarded.

The elected Council of the Village is responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the consolidated financial statements. Council meets periodically with management and the external auditors to review significant accounting, reporting and internal control matters. Following its review of the consolidated financial statements and discussions with the auditors, the Council approves of the consolidated financial statements. The Council approves the appointment of the external auditors and reviews the monthly financial reports.

The consolidated financial statements have been audited by Shawn Cook Professional Corporation, Chartered Professional Accountants, the external auditor, in accordance with Canadian generally accepted auditing standards on behalf of the Council, residents and ratepayers of the Village. Shawn Cook Professional Corporation has full and free access to the Council.

_____
CAO

_____
CFO

Stirling, Alberta
April 15, 2026

MWG CHARTERED PROFESSIONAL ACCOUNTANTS

An association for the practice of Chartered Professional Accountancy*
*Belcourt Reddick Professional Corporation, Chartered Professional Accountants
*Shawn Cook Professional Corporation, Chartered Professional Accountants
1210 36th Street North, Lethbridge, AB T1H 5H8 Phone 403-327-6100

INDEPENDENT AUDITOR'S REPORT

To the Members of Council of the Village of Stirling

Opinion

We have audited the consolidated financial statements of Village of Stirling (the "Village"), which comprise the consolidated statement of financial position as at December 31, 2025, and the consolidated statements of operations, changes in net financial assets (debt) and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Village as at December 31, 2025, and the consolidated results of its operations, changes in net financial assets (debt) and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Village in accordance with ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Village's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Village or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Village's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

(continues)

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Village's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Village to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Shawn Cook
Professional Corporation

Lethbridge, Alberta
April 15, 2026

Chartered Professional Accountants

VILLAGE OF STIRLING
Consolidated Statement of Financial Position
December 31, 2025

	2025	2024
FINANCIAL ASSETS		
Cash and temporary investments *(Note 2)*	**$ 987,994**	$ 706,755
Taxes and grants in place of taxes receivable *(Note 3)*	**61,743**	78,277
Trade and other receivables *(Note 3)*	**216,699**	396,644
	1,266,436	1,181,676
LIABILITIES		
Bank indebtedness	**-**	120,606
Accounts payable and accrued liabilities	**308,043**	460,100
Deferred revenue *(Note 4)*	**148,863**	192,833
Long term debt *(Note 7)*	**1,028,949**	530,442
	1,485,855	1,303,981
NET FINANCIAL DEBT	**(219,419)**	(122,305)
NON-FINANCIAL ASSETS		
Tangible capital assets *(Schedule 2)*	**12,479,474**	12,171,177
Land held for resale	**267,110**	315,487
Inventory for consumption	**11,460**	10,902
	12,758,044	12,497,566
ACCUMULATED SURPLUS *(Schedule 1 and Note 10)*	**$ 12,538,625**	$ 12,375,261

Commitments and contingencies (Note 16)

Approved on behalf of Council:

_____ *Chief Elected Officer*

_____ *Councillor*

VILLAGE OF STIRLING
Consolidated Statement of Operations
Year Ended December 31, 2025

	Budget (Unaudited)	2025	2024
REVENUE			
User fees and sales of goods	$ 1,033,124	**$ 1,177,996**	$ 1,136,896
Net municipal property taxes *(Schedule 3)*	1,245,846	**1,174,375**	1,118,917
Government transfers for operating *(Schedule 4)*	392,902	**469,397**	493,015
Franchise and concession contracts *(Note 14)*	89,920	**88,502**	91,018
Other	65,000	**60,303**	58,464
Gain on disposal of tangible capital assets	-	**54,000**	35,370
Penalties and costs of taxes	30,000	**43,284**	51,574
Investment income	30,000	**28,326**	64,156
	2,886,792	**3,096,183**	3,049,410
EXPENSES			
Roads, streets, walks and lighting	766,461	**1,332,008**	1,207,212
Parks and recreation	421,269	**621,485**	568,869
Administration	548,854	**603,241**	598,403
Water, wastewater and waste management	471,710	**552,451**	517,132
Police, fire, ambulance and bylaw enforcement	227,992	**352,327**	283,805
Land use planning and development	135,967	**270,333**	63,811
Other	10,356	**76,815**	76,616
Legislative	41,600	**38,845**	25,215
	2,624,209	**3,847,505**	3,341,063
(DEFICIENCY) OF REVENUE OVER EXPENSES BEFORE OTHER	262,583	**(751,322)**	(291,653)
OTHER			
Government transfers for capital *(Schedule 4)*	2,648,612	**914,686**	2,380,058
EXCESS OF REVENUE OVER EXPENSES	2,911,195	**163,364**	2,088,405
ACCUMULATED SURPLUS, BEGINNING OF YEAR	12,375,261	**12,375,261**	10,286,856
ACCUMULATED SURPLUS, END OF YEAR	$ 15,286,456	**$ 12,538,625**	$ 12,375,261

VILLAGE OF STIRLING
Consolidated Statement of Changes in Net Financial Debt
Year Ended December 31, 2025

	Budget (Unaudited)	2025	2024
EXCESS OF REVENUE OVER EXPENSES	$ 2,911,195	**$ 163,364**	$ 2,088,405
Acquisition of tangible capital assets	(3,020,000)	**(1,058,888)**	(2,957,618)
Proceeds on disposal of tangible capital assets	-	**54,000**	38,250
Amortization of tangible capital assets	-	**750,591**	740,267
Gain on disposal of tangible capital assets	-	**(54,000)**	(35,370)
	(3,020,000)	**(308,297)**	(2,214,471)
Use of land held for resale	-	**48,377**	(95,000)
Use of inventory for consumption	-	**(558)**	306
Use (acquisition) of prepaid expenses and deposits	-	**-**	20,000
	(3,020,000)	**(260,478)**	(2,289,165)
CHANGE IN NET FINANCIAL ASSETS	(108,805)	**(97,114)**	(200,760)
NET FINANCIAL ASSETS (DEBT), BEGINNING OF YEAR	(122,305)	**(122,305)**	78,455
NET FINANCIAL DEBT, END OF YEAR	$ (231,110)	**$ (219,419)**	$ (122,305)

VILLAGE OF STIRLING
Consolidated Statement of Cash Flows
Year Ended December 31, 2025

	2025	2024
OPERATING		
Excess of revenue over expenses	**$ 163,364**	$ 2,088,405
Non-cash items included in excess of revenue over expenses		
Amortization of tangible capital assets	**750,591**	740,267
(Gain) loss on disposal of tangible capital assets	**(54,000)**	(35,370)
	859,955	2,793,302
Changes in non-cash working capital:		
Taxes and grants in place of taxes receivable	**16,534**	52,756
Trade and other receivables	**179,945**	(73,358)
Accounts payable and accrued liabilities	**(152,057)**	190,202
Deferred revenue	**(43,970)**	(328,367)
Land held for resale	**48,377**	(95,000)
Inventory for consumption	**(558)**	306
Prepaid expenses and deposits	**-**	20,000
	48,271	(233,461)
	908,226	2,559,841
CAPITAL		
Acquisition of tangible capital assets	**(1,058,888)**	(2,957,618)
Proceeds on disposal of tangible capital assets	**54,000**	38,250
	(1,004,888)	(2,919,368)
FINANCING		
Proceeds from long term debt	**600,000**	-
Repayment of long term debt	**(101,493)**	(89,570)
	498,507	(89,570)
CHANGE IN CASH AND TEMPORARY INVESTMENTS DURING THE YEAR	**401,845**	(449,097)
CASH AND TEMPORARY INVESTMENTS, BEGINNING OF YEAR	**586,149**	1,035,246
CASH AND TEMPORARY INVESTMENTS, END OF YEAR *(Note 2)*	**$ 987,994**	$ 586,149
CASH AND TEMPORARY INVESTMENTS CONSISTS OF:		
Cash and temporary investments	**$ 987,994**	$ 706,755
Bank indebtedness	**-**	(120,606)
	$ 987,994	$ 586,149

VILLAGE OF STIRLING
Schedule of Changes in Accumulated Surplus
Year Ended December 31, 2025

(Schedule 1)

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	**2025**	2024
BALANCE, BEGINNING OF THE YEAR	$ 256,756	$ 477,770	$ 11,640,735	**$ 12,375,261**	$ 10,286,856
Excess of revenue over expenses	163,364	-	-	**163,364**	2,088,405
Unrestricted funds designated for future use	(44,038)	44,038	-	**-**	-
Current year funds used for tangible capital assets	(1,058,888)	-	1,058,888	**-**	-
Amortization of tangible capital assets	750,591	-	(750,591)	**-**	-
Proceeds from long term debt	600,000	-	(600,000)	**-**	-
Repayment of long term debt	(101,493)	-	101,493	**-**	-
Change in accumulated surplus	309,536	44,038	(190,210)	**163,364**	2,088,405
BALANCE, END OF THE YEAR	$ 566,292	$ 521,808	$ 11,450,525	**$ 12,538,625**	$ 12,375,261

VILLAGE OF STIRLING **(Schedule 2)**

Schedule of Tangible Capital Assets

Year Ended December 31, 2025

	Land	Land Improvements	Buildings	Engineered Structures	Machinery & Equipment	Vehicles	**2025**	2024
COST								
BALANCE, BEGINNING OF YEAR	$ 24,780	$ 141,124	$ 5,301,209	$ 15,102,754	$ 2,615,573	$ 233,138	**$ 23,418,578**	$ 20,636,390
Acquisition of tangible capital assets	-	-	61,133	713,751	284,004	-	**1,058,888**	2,957,618
Disposal of tangible capital assets	-	-	-	-	(39,916)	(11,000)	**(50,916)**	(175,430)
BALANCE, END OF YEAR	24,780	141,124	5,362,342	15,816,505	2,859,661	222,138	**24,426,550**	23,418,578
ACCUMULATED AMORTIZATION								
BALANCE, BEGINNING OF YEAR	-	37,611	2,549,422	7,424,640	1,100,607	135,121	**11,247,401**	10,679,684
Amortization of tangible capital assets	-	4,793	100,787	449,197	178,489	17,325	**750,591**	740,267
Accumulated amortization on disposals	-	-	-	-	(39,916)	(11,000)	**(50,916)**	(172,550)
BALANCE, END OF YEAR	-	42,404	2,650,209	7,873,837	1,239,180	141,446	**11,947,076**	11,247,401
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	**$ 24,780**	**$ 98,720**	**$ 2,712,133**	**$ 7,942,668**	**$ 1,620,481**	**$ 80,692**	**$ 12,479,474**	$ 12,171,177
2024 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	$ 24,780	$ 103,513	$ 2,751,787	$ 7,678,114	$ 1,514,966	$ 115,342	$ 12,171,177	

VILLAGE OF STIRLING
Schedule of Property and Other Taxes **(Schedule 3)**
Year Ended December 31, 2025

	Budget (Unaudited)	2025	2024
TAXATION			
Real property taxes	$ 1,563,848	**$ 1,542,938**	$ 1,437,003
Linear property taxes	24,104	**25,871**	23,852
	1,587,952	**1,568,809**	1,460,855
REQUISITIONS			
Alberta School Foundation Fund	301,339	**353,379**	301,339
Seniors foundation	33,000	**31,787**	32,917
Separate school	7,682	**9,268**	7,682
Designated industrial property	85	**-**	-
	342,106	**394,434**	341,938
NET MUNICIPAL PROPERTY TAXES	$ 1,245,846	**$ 1,174,375**	$ 1,118,917

VILLAGE OF STIRLING
Schedule of Government Transfers
Year Ended December 31, 2025

(Schedule 4)

	Budget (Unaudited)	**2025**	2024
TRANSFERS FOR OPERATING			
Federal Government	$ 40,000	**$ 53,267**	$ 67,859
Provincial Government	291,402	**328,270**	358,392
Other Local Government	61,500	**87,860**	66,764
	392,902	**469,397**	493,015
TRANSFERS FOR CAPITAL			
Provincial Government	2,648,612	**914,686**	2,355,058
Other Local Government	-	**-**	25,000
	2,648,612	**914,686**	2,380,058
TOTAL GOVERNMENT TRANSFERS	$ 3,041,514	**$ 1,384,083**	$ 2,873,073

VILLAGE OF STIRLING

Schedule of Consolidated Expenses by Object **(Schedule 5)**

Year Ended December 31, 2025

	Budget (Unaudited)	**2025**	2024
CONSOLIDATED EXPENSES BY OBJECT			
Contracted and general services	$ 1,089,762	**$ 1,230,844**	$ 871,840
Salaries, wages and benefits	1,033,856	**1,125,548**	1,080,541
Materials, goods and utilities	389,950	**560,639**	503,963
Transfers to local boards and agencies	50,323	**123,339**	118,432
Interest on long-term debt	54,818	**38,275**	16,672
Bank charges and short-term interest	5,500	**18,269**	8,233
Other expenses	-	**-**	1,115
Amortization of tangible capital assets	-	**750,591**	740,267
	$ 2,624,209	**$ 3,847,505**	$ 3,341,063

VILLAGE OF STIRLING
Schedule of Segmented Disclosure
Year Ended December 31, 2025

(Schedule 6)

	General Government	Protective Services	Transportation Services	Environmental Services	Planning and development	Recreation and culture	Total
REVENUE							
Government transfers	$ 288,034	$ 82,700	$ -	$ 897,486	$ -	$ 115,863	$ **1,384,083**
User fees and sales of goods	39,680	87,213	-	709,189	152,501	189,413	**1,177,996**
Net municipal property taxes	1,174,375	-	-	-	-	-	**1,174,375**
Other revenues	103,587	-	54,000	-	-	-	**157,587**
Franchise and concession contracts	88,502	-	-	-	-	-	**88,502**
Investment income	28,326	-	-	-	-	-	**28,326**
	1,722,504	169,913	54,000	1,606,675	152,501	305,276	**4,010,869**
EXPENSES							
Contracted and general services	183,710	218,243	68,546	347,462	237,391	175,492	**1,230,844**
Salaries, wages and benefits	361,430	22,579	565,349	9,779	-	166,411	**1,125,548**
Materials, goods, supplies and utilities	58,929	48,259	218,092	53,291	-	182,068	**560,639**
Transfers to local boards	-	-	-	-	32,942	90,397	**123,339**
Interest on long term debt	7,156	402	2,536	25,421	-	2,760	**38,275**
Bank charges and short-term interest	18,269	-	-	-	-	-	**18,269**
	629,494	289,483	854,523	435,953	270,333	617,128	**3,096,914**
EXCESS OF REVENUE OVER EXPENSES BEFORE AMORTIZATION OF TANGIBLE CAPITAL ASSETS	1,093,010	(119,570)	(800,523)	1,170,722	(117,832)	(311,852)	**913,955**
Amortization of tangible capital assets	12,592	62,844	477,485	116,498	-	81,172	**750,591**
EXCESS OF REVENUE OVER EXPENSES	$ 1,080,418	$ (182,414)	$ (1,278,008)	$ 1,054,224	$ (117,832)	$ (393,024)	$ **163,364**

1. SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of the Village of Stirling (the "Village") are the representations of management prepared in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Village are as follows:

Reporting Entity

The consolidated financial statements reflect the assets, liabilities, revenues and expenses, changes in fund balances and change in financial position of the reporting entity. This entity is comprised of the municipal operations plus all of the organizations that are owned or controlled by the Village and are, therefore, accountable to the Council for the administration of their financial affairs and resources.

The schedule of taxes levied also includes requisitions for education, health, social and other external organizations that are not part of the municipal reporting entity.

The statements exclude trust assets that are administered for the benefit of external parties. interdepartmental and organizational transactions and balances are eliminated.

Basis of Accounting

The consolidated financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used for certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed or the tangible capital assets are acquired.

Use of Estimates

The preparation of consolidated financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the period. Significant items subject to such estimates are the collectability of accounts receivable, and the useful lives of tangible capital assets. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

Cash and temporary investments

Cash and temporary investments include cash on hand and short-term deposits which are highly liquid.

(continues)

1. SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Inventories for Resale

Land held for resale is recorded at the lower of cost or net realizable value. Cost includes costs for land acquisition and improvements required to prepare the land for servicing such as clearing, stripping and levelling charges. Related development costs incurred to provide infrastructure such as water and wastewater services, roads, sidewalks and street lighting are recorded as physical assets under the respective function.

Prepaid Local Improvement Charges

Construction and borrowing costs associated with local improvement projects are recovered through annual special assessments during the period of the related borrowings. These levies are collectible from property owners for work performed by the municipality.

Where a taxpayer has elected to prepay the outstanding local improvement charges, such amounts are recorded as deferred revenue. Deferred revenue is amortized to revenue on a straight line basis over the remaining term of the related borrowings.

In the event that the prepaid amounts are applied against the related borrowing, the deferred revenue is amortized to revenue by an amount equal to the debt repayment.

Revenue recognition

Revenues are accounted for in the period in which the transactions or events occurred that gave rise to the revenues and the amounts to be received can be reasonably estimated and collection is reasonably assured.

Revenue from transactions with performance obligations is recognized as the performance obligations are satisfied by providing the promised goods or services to the payer. User fees are recognized over the period of use, sales of goods are recognized when goods are delivered.

User charges for which the related services have yet to be performed are recognized when related expenses are incurred, benefits are achieved, or tangible capital assets are acquired. Revenue on investments, fines, and penalties are recognized when earned.

Tax Revenue

Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred.

Requisitions operate as a flow through and are excluded from municipal revenue.

(continues)

1. SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Government Transfers

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return.

Government transfers are recognized in the consolidated financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be determined.

Contaminated Sites Liability

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of a contaminated site is recognized when a site is not in productive use and is management's estimate of the cost of post-remediation including operation, maintenance and monitoring.

Asset Retirement Obligation

A liability for an asset retirement obligation is recognized at the best estimate of the amount required to retire a tangible capital asset at the financial statement date when there is a legal obligation for the Village to incur retirement costs, the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. The best estimate of the liability includes all costs directly attributable to asset retirement activities, based on information available at year-end. The best estimate of an asset retirement obligation incorporates a present value technique, when the cash flows required to settle or otherwise extinguish an asset retirement obligation are expected to occur over extended future periods.

When a liability for an asset retirement obligation is initially recognized, a corresponding asset retirement cost is capitalized to the carrying amount of the related tangible capital asset. The asset retirement cost is amortized over the useful life of the related asset. Asset retirement obligations which are incurred incrementally with use of the asset are recognized in the period incurred with a corresponding asset retirement cost expensed in the period.

At each financial reporting date, the Village reviews the carrying amount of the liability. The Village recognizes period-to-period changes to the liability due to the passage of time as accretion expense. Changes to the liability arising from revisions to either the timing, the amount of the original estimate of undiscounted cash flows or the discount rate are recognized as an increase or decrease to the carrying amount of the related tangible capital asset. The Village continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

(continues)

1. SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the consolidated Change in Net Financial Assets for the year.

i. **Tangible Capital Assets**

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over the estimated useful life as follows:

	Years
Land improvements	10 - 20
Buildings	25 - 50
Engineered structures	20 - 40
Machinery and equipment	5 - 20
Vehicles	10 - 20

A full year of amortization is charged in the year of acquisition and no amortization is charged in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

ii. **Contributions of tangible capital assets**

Tangible capital assets received as contributions are recorded at fair value at the date of receipt and also are recorded as revenue.

iii. **Leases**

Leases are classified as capital or operating leases. Leases which transfer substantially all the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

iv. **Inventories**

Inventories held for consumption are recorded at the lower of cost or net realizable value with cost determined by the average cost method.

v. **Cultural and Historical Tangible Capital Assets**

Works of art for display are not recorded as tangible capital assets but are disclosed.

2. CASH AND TEMPORARY INVESTMENTS

	2025	2024
Cash on hand	$ 225	$ 225
Bank accounts	762,204	487,245
Guaranteed investment certificate	225,565	219,285
	$ 987,994	$ 706,755

The Village has a demand revolving bank operating line of credit with ATB Financial with a maximum limit of $500,000 bearing interest at prime plus 1% and secured by an assignment of property taxes. At year-end, the balance of the line of credit was $nil (2024 - 120,606).

The guaranteed investment certificate bears interest at 2.60% and matures May 2026.

Included in cash and temporary investments is a restricted amount of $148,863 (2024 - $192,833) received from various grant programs, which are held exclusively for approved projects (Note 4).

3. RECEIVABLES

	2025	2024
Property taxes		
Current taxes and grants in place of taxes	$ 54,867	$ 63,008
Arrears taxes	6,876	15,269
	61,743	78,277
Trade and other		
Trade	139,918	150,752
Goods and Services Tax (GST)	40,617	142,917
Grants - Canada Community Building Fund	36,164	102,975
	216,699	396,644

4. DEFERRED REVENUE

	Balance, begining of year	Received	Recognized	Balance, end of year
Local Government Fiscal Framework Capital	$ -	$ 428,130	$ 359,400	$ 68,730
ACP - Intermunicipal Collaboration	83,536	-	33,536	50,000
Alberta Municipal Wastewater Partnership	92,597	441,822	504,286	30,133
Community Foundation	10,000	-	10,000	-
Government of Alberta - Fire Training	6,700	-	6,700	-
	$ 192,833	$ 869,952	$ 913,922	$ 148,863

5. CONTAMINATED SITES LIABILITY

The Village has adopted PS3260 Liability for Contaminated Sites. The Village did not identify any financial liabilities (2024 - nil) as a result of this standard.

6. ASSET RETIREMENT OBLIGATION

The Village has adopted PS3280 Asset Retirement Obligation. The Village did not identify any financial liabilities (2024 - nil) as a result of this standard.

7. LONG TERM DEBT

	2025	2024
Self supported debentures	**$ 1,028,949**	$ 530,442

The current portion of long-term debt amounts to $87,010 (2024 - $92,532).

Principal repayment terms are approximately:

	Principal	Interest	Total
2026	$ 87,010	$ 40,244	$ 127,254
2027	89,878	37,376	127,254
2028	92,857	34,397	127,254
2029	76,562	31,519	108,081
2030	78,888	29,193	108,081
Thereafter	603,754	207,889	1,019,533
	$ 1,028,949	$ 380,618	$ 1,617,457

Debenture debt includes debt repayable to Alberta Capital Finance Authority and bears interest at rates ranging from 1.416% to 4.940% before provincial subsidy and matures in periods 2028 to 2045. Debenture debt is issued on the credit and security of the Village at large.

Debenture debt includes debt repayable to Enmax Corp and bears interest at 3% per annum and is repaid in monthly payments of $2,802 and matures in 2034.

The interest recognized for long-term debt amounted to $38,275 (2024 - $16,672). The Village's total cash payments for interest on long-term debt in 2025 were $38,275 (2024 - $16,672).

8. DEBT LIMITS

Section 276(2) of the Municipal Government Act requires that debt and debt limits as defined by Alberta Regulation 255/2000 for the Village be disclosed as follows:

	2025	2024
Total debt limit	$ 4,644,275	$ 4,574,115
Total debt	(1,028,949)	(530,442)
Amount of debt limit unused	3,615,326	4,043,673
Debt servicing limit	774,046	762,353
Debt servicing	(127,254)	(106,574)
Amount of debt servicing limit unused	646,792	655,779

The debt limit is calculated at 1.5 times revenue of the Village (as defined in Alberta Regulation 255/2000) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities that could be at financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the Village. Rather, the consolidated financial statements must be interpreted as a whole.

9. EQUITY IN TANGIBLE CAPITAL ASSETS

	2025	2024
Tangible capital assets (Schedule 2)	$ 24,426,550	$ 23,418,578
Accumulated amortization (Schedule 2)	(11,947,076)	(11,247,401)
Long term debt (Note 7)	(1,028,949)	(530,442)
	$ 11,450,525	$ 11,640,735

10. ACCUMULATED SURPLUS

Accumulated surplus consists of restricted and unrestricted amounts and equity in tangible capital assets as follows:

	2025	2024
Unrestricted surplus	$ 566,292	$ 256,756
Operating reserves		
General	50,000	50,000
Library	20,091	20,091
	70,091	70,091
Capital reserves		
General	203,047	187,789
Garbage truck	93,720	93,720
Rural water	86,340	82,560
Fire equipment	68,610	43,610
	451,717	407,679
Equity in tangible capital assets (Note 9)	11,450,525	11,640,735
	$ 12,538,625	$ 12,375,261

11. SEGMENTED DISCLOSURE

The Village provides a range of services to its ratepayers. For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in Note 1.

Refer to the Schedule of Segmented Disclosure (Schedule 6).

12. SALARY AND BENEFITS DISCLOSURE

Disclosure of salaries and benefits for municipal officials, the chief administrative office and designated offices as required by Alberta Regulation 313/2000 is as follows:

	Salary (1)	Benefits & Allowances (2)	**2025**	2024
Mayor Lewington	$ 2,400	$ 4	**$ 2,404**	$ 3,930
Mayor Barton	750	1	**751**	-
Councillor Davis	3,475	53	**3,528**	2,252
Councillor Foss	3,100	36	**3,136**	2,859
Councillor Nilsson	2,450	24	**2,474**	2,924
Councillor Bikman	1,900	-	**1,900**	2,400
Councillor Maynes	1,375	47	**1,422**	-
Councillor Norris	905	19	**924**	-
Councillor Bohn	-	-	**-**	200
Chief Administrative Officer	114,366	30,072	**144,438**	147,002
Designated Officer - Assessor - (1)	14,035	-	**14,035**	13,642

(1) Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.

(2) Employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long and short-term disability plans, professional memberships and tuition, if any.

Benefits and allowances figures also include the employer's share of the costs of additional taxable benefits including special leave with pay, financial and retirement planning services, concessionary loans, travel allowances, car allowances and club memberships, if any.

13. BUDGET AMOUNTS

The 2025 budget for the Village was approved by Council on November 13, 2024 and has been reported in the consolidated financial statements for information purposes only. These budget amounts have not been audited, reviewed, or otherwise verified.

14. FRANCHISE AND CONCESSION CONTRACTS

Disclosure of franchise fees under each utility franchise agreement entered into by the Village as required by Alberta Regulation 313/2000 is as follows:

	Budget (Unaudited)	**2025**	2024
Fortis electricity	$ 62,049	**$ 61,347**	$ 63,434
ATCO natural gas	27,871	**27,155**	27,584
	$ 89,920	**$ 88,502**	$ 91,018

15. LOCAL AUTHORITIES PENSION PLAN

Employees of the Village participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the Public Sector Pension Plans Act. The LAPP is financed by employer and employee contributions and by investment earnings of the LAPP Fund.

Contributions for current service are recorded as expenditures in the year in which they become due.

The Village is required to make current service contributions to the LAPP of 8.45% (2024 - 8.45%) of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 11.65% (2024 - 12.23%) on pensionable earnings above this amount.

Total current service contributions by the Village to the LAPP in 2025 were $52,039 (2024 - $48,847). Total current service contributions by the employees of the Village to the LAPP in 2025 were $46,203 (2024 - $43,379).

At December 31, 2024, the LAPP disclosed an actuarial surplus of $19.557 billion; the 2025 LAPP actuarial balance was not available at the date of this report.

16. COMMITMENTS AND CONTINGENCIES

The Village is a member of the Alberta Municipal Insurance Exchange (MUNIX). Under the terms of the membership, the Village could become liable for its proportionate share of any claim losses in excess of the funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.

17. FINANCIAL INSTRUMENTS

The Village's financial instruments consist of cash and temporary investments, accounts receivable, accounts payable and accrued liabilities, and long term debt. It is management's opinion that the Village is not exposed to significant interest or currency risks arising from these financial instruments.

The Village is subject to credit risk with respect to taxes and grants in place of taxes receivable and trade and other receivables. Credit risk arises from the possibility that taxpayers and entities to which the Village provides services may experience financial difficulty and be unable to fulfill their obligations. The large number and diversity of taxpayers and customers minimizes the credit risk.

Unless otherwise noted, the carrying value of the financial instruments approximates fair value.

18. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation. The changes do not affect prior year earnings.

19. APPROVAL OF CONSOLIDATED FINANCIAL STATEMENTS

Council and Management have approved these consolidated financial statements.

VILLAGE OF STIRLING

Consolidated Financial Statements

Year Ended December 31, 2024

VILLAGE OF STIRLING
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Year Ended December 31, 2024

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

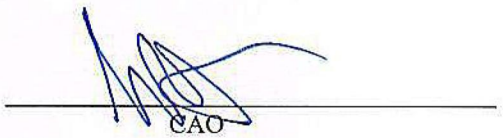
The consolidated financial statements are the responsibility of the management of the Village of Stirling (the "Village").

These consolidated financial statements have been prepared from information provided by management. These statements include certain amounts based on management's estimates and judgments. Management has determined such amounts based on a reasonable basis in order to ensure that the consolidated financial statements are presented fairly in all material respects.

The Village maintains systems of internal accounting and administrative controls that are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and that the Village's assets are properly accounted for and adequately safeguarded.

The elected Council of the Village is responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the consolidated financial statements. Council meets periodically with management and the external auditors to review significant accounting, reporting and internal control matters. Following its review of the consolidated financial statements and discussions with the auditors, the Council approves of the consolidated financial statements. The Council approves the appointment of the external auditors and reviews the monthly financial reports.

The consolidated financial statements have been audited by Shawn Cook Professional Corporation, Chartered Professional Accountants, the external auditor, in accordance with Canadian generally accepted auditing standards on behalf of the Council, residents and ratepayers of the Village. Shawn Cook Professional Corporation has full and free access to the Council.



CAO



CFO

Stirling, Alberta
April 16, 2025

MWG CHARTERED PROFESSIONAL ACCOUNTANTS

An association for the practice of Chartered Professional Accountancy*
*Belcourt Reddick Professional Corporation, Chartered Professional Accountants
*Shawn Cook Professional Corporation, Chartered Professional Accountants
1210 36th Street N, Lethbridge, AB T1H 5H8 Phone 403-327-6100

INDEPENDENT AUDITOR'S REPORT

To the Members of Council of the Village of Stirling

Opinion

We have audited the consolidated financial statements of Village of Stirling (the "Village"), which comprise the consolidated statement of financial position as at December 31, 2024, and the consolidated statements of operations, changes in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Village as at December 31, 2024, and the consolidated results of its operations, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Village in accordance with ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Village's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Village or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Village's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

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As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Village's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Village to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Shawn Cook
Professional Corporation

Lethbridge, Alberta
April 16, 2025

Chartered Professional Accountants

VILLAGE OF STIRLING
Consolidated Statement of Financial Position
December 31, 2024

	2024	2023
FINANCIAL ASSETS		
Cash and temporary investments *(Note 2)*	$ 706,755	$ 1,035,246
Taxes and grants in place of taxes receivable *(Note 3)*	78,277	131,033
Trade and other receivables *(Note 3)*	396,644	323,286
	1,181,676	1,489,565
LIABILITIES		
Bank indebtedness *(Note 2)*	120,606	-
Accounts payable and accrued liabilities	460,100	269,898
Deferred revenue *(Note 4)*	192,833	521,200
Long term debt *(Note 7)*	530,442	620,012
	1,303,981	1,411,110
NET FINANCIAL ASSETS (DEBT)	(122,305)	78,455
NON-FINANCIAL ASSETS		
Tangible capital assets *(Schedule 2)*	12,171,177	9,956,706
Land held for resale	315,487	220,487
Inventory for consumption	10,902	11,208
Prepaid expenses and deposits	-	20,000
	12,497,566	10,208,401
ACCUMULATED SURPLUS *(Schedule 1 and Note 10)*	$ 12,375,261	$ 10,286,856

Commitments and contingencies (Note 16)

Approved on behalf of Council:



Chief Elected Officer

Councillor

VILLAGE OF STIRLING

Consolidated Statement of Operations

Year Ended December 31, 2024

	Budget (Unaudited)	**2024**	2023
REVENUE			
User fees and sales of goods	$ 1,061,831	**$ 1,136,896**	$ 1,097,681
Net municipal property taxes *(Schedule 3)*	1,120,427	**1,118,917**	1,016,203
Government transfers for operating *(Schedule 4)*	384,534	**493,015**	405,056
Franchise and concession contracts *(Note 14)*	86,212	**91,018**	83,575
Investment income	30,000	**64,156**	57,084
Penalties and costs of taxes	30,000	**51,574**	38,563
Gain on disposal of tangible capital assets	-	**35,370**	3,620
	2,713,004	**2,990,946**	2,701,782
EXPENSES			
Roads, streets, walks and lighting	722,168	**1,207,212**	1,250,454
Administration	524,246	**598,403**	569,201
Parks and recreation	435,163	**568,869**	525,084
Water, wastewater and waste management	387,191	**458,668**	473,721
Police, fire, ambulance and bylaw enforcement	194,454	**283,805**	279,051
Other	10,152	**76,616**	10,151
Land use planning and development	120,395	**63,811**	31,346
Legislative	25,264	**25,215**	23,923
	2,419,033	**3,282,599**	3,162,931
(DEFICIENCY) OF REVENUE OVER EXPENSES BEFORE OTHER	293,971	**(291,653)**	(461,149)
OTHER			
Government transfers for capital *(Schedule 4)*	2,669,288	**2,380,058**	568,332
EXCESS OF REVENUE OVER EXPENSES	2,963,259	**2,088,405**	107,183
ACCUMULATED SURPLUS, BEGINNING OF YEAR	10,286,856	**10,286,856**	10,179,673
ACCUMULATED SURPLUS, END OF YEAR	$ 13,250,115	**$ 12,375,261**	$ 10,286,856

VILLAGE OF STIRLING

Consolidated Statement of Changes in Net Financial Assets (Debt)

Year Ended December 31, 2024

	Budget (Unaudited)	**2024**	2023
EXCESS OF REVENUE OVER EXPENSES	$ 2,963,259	**$ 2,088,405**	$ 107,183
Acquisition of tangible capital assets	-	**(2,957,618)**	(949,834)
Proceeds on disposal of tangible capital assets	-	**38,250**	212,241
Amortization of tangible capital assets	-	**740,267**	807,203
Loss (gain) on disposal of assets	-	**(35,370)**	(3,620)
	-	**(2,214,471)**	65,990
Use of land held for resale	-	**(95,000)**	(220,487)
Use of inventory for consumption	-	**306**	-
Use (acquisition) of prepaid expenses and deposits	-	**20,000**	(20,000)
	-	**(2,289,165)**	(174,497)
CHANGE IN NET FINANCIAL ASSETS	2,963,259	**(200,760)**	(67,314)
NET FINANCIAL ASSETS, BEGINNING OF YEAR	78,455	**78,455**	145,769
NET FINANCIAL ASSETS, END OF YEAR	$ 3,041,714	**$ (122,305)**	$ 78,455

VILLAGE OF STIRLING

Consolidated Statement of Cash Flows

Year Ended December 31, 2024

	2024	2023
OPERATING		
Excess of revenue over expenses	**$ 2,088,405**	$ 107,183
Non-cash items included in excess of revenue over expenses		
Amortization of tangible capital assets	**740,267**	807,203
(Gain) loss on disposal of tangible capital assets	**(35,370)**	(3,620)
	2,793,302	910,766
Changes in non-cash working capital:		
Taxes and grants in place of taxes receivable	**52,756**	(30,952)
Trade and other receivables	**(73,358)**	80,935
Accounts payable and accrued liabilities	**190,202**	25,423
Deferred revenue	**(328,367)**	16,579
Land held for resale	**(95,000)**	-
Inventory for consumption	**306**	-
Prepaid expenses and deposits	**20,000**	(20,000)
	(233,461)	71,985
	2,559,841	982,751
CAPITAL		
Acquisition of tangible capital assets	**(2,957,618)**	(949,834)
Proceeds on disposal of tangible capital assets	**38,250**	212,241
	(2,919,368)	(737,593)
FINANCING		
Repayment of long term debt	**(89,570)**	(144,160)
	(89,570)	(144,160)
CHANGE IN CASH AND TEMPORARY INVESTMENTS DURING THE YEAR	**(449,097)**	100,998
CASH AND TEMPORARY INVESTMENTS, BEGINNING OF YEAR	**1,035,246**	934,248
CASH AND TEMPORARY INVESTMENTS, END OF YEAR *(Note 2)*	**$ 586,149**	$ 1,035,246
CASH AND TEMPORARY INVESTMENTS CONSISTS OF:		
Cash and temporary investments	**$ 706,755**	$ 1,035,246
Bank indebtedness	**(120,606)**	-
	$ 586,149	$ 1,035,246

VILLAGE OF STIRLING

Schedule of Changes in Accumulated Surplus **(Schedule 1)**

Year Ended December 31, 2024

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	**2024**	2023
BALANCE, BEGINNING OF THE YEAR	$ 472,392	$ 477,770	$ 9,336,694	**$ 10,286,856**	$ 10,179,673
Excess of revenue over expenses	2,088,405	-	-	**2,088,405**	107,183
Current year funds used for tangible capital assets	(2,957,618)	-	2,957,618	**-**	-
Disposal of tangible capital assets	2,880	-	(2,880)	**-**	-
Annual amortization expense	740,267	-	(740,267)	**-**	-
Long term debt repaid	(89,570)	-	89,570	**-**	-
Change in accumulated surplus	(215,636)	-	2,304,041	**2,088,405**	107,183
BALANCE, END OF THE YEAR	$ 256,756	$ 477,770	$ 11,640,735	**$ 12,375,261**	$ 10,286,856

VILLAGE OF STIRLING

Schedule of Tangible Capital Assets **(Schedule 2)**

Year Ended December 31, 2024

	Land	Land Improvements	Buildings	Engineered Structures	Machinery & Equipment	Vehicles	**2024**	2023
COST								
BALANCE, BEGINNING OF YEAR	$ 24,780	$ 122,220	$ 4,911,721	$ 12,609,986	$ 2,734,545	$ 233,138	**$ 20,636,390**	$ 20,048,083
Acquisition of tangible capital assets	-	18,904	389,488	2,492,768	56,458	-	**2,957,618**	949,834
Disposal of tangible capital assets	-	-	-	-	(175,430)	-	**(175,430)**	(361,527)
BALANCE, END OF YEAR	24,780	141,124	5,301,209	15,102,754	2,615,573	233,138	**23,418,578**	20,636,390
ACCUMULATED AMORTIZATION								
BALANCE, BEGINNING OF YEAR	-	32,818	2,450,163	6,957,739	1,121,168	117,796	**10,679,684**	10,025,387
Annual amortization	-	4,793	99,259	466,901	151,989	17,325	**740,267**	807,203
Accumulated amortization on disposals	-	-	-	-	(172,550)	-	**(172,550)**	(152,906)
BALANCE, END OF YEAR	-	37,611	2,549,422	7,424,640	1,100,607	135,121	**11,247,401**	10,679,684
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	$ 24,780	$ 103,513	**$ 2,751,787**	**$ 7,678,114**	**$ 1,514,966**	**$ 98,017**	**$ 12,171,177**	$ 9,956,706
2023 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	$ 24,780	$ 89,402	$ 2,461,558	$ 5,652,247	$ 1,613,377	$ 115,342	**$ 9,956,706**	

VILLAGE OF STIRLING

Schedule of Property and Other Taxes **(Schedule 3)**

Year Ended December 31, 2024

	Budget (Unaudited)	**2024**	2023
TAXATION			
Real property taxes	$ 1,440,350	**$ 1,437,003**	$ 1,294,482
Linear property taxes	22,100	**23,852**	21,871
	1,462,450	**1,460,855**	1,316,353
REQUISITIONS			
Alberta School Foundation Fund	301,339	**301,339**	261,674
Seniors foundation	32,917	**32,917**	31,964
Separate school	7,682	**7,682**	6,512
	341,938	**341,938**	300,150
NET MUNICIPAL PROPERTY TAXES	$ 1,120,512	**$ 1,118,917**	$ 1,016,203

VILLAGE OF STIRLING

Schedule of Government Transfers **(Schedule 4)**

Year Ended December 31, 2024

	Budget (Unaudited)	**2024**	2023
TRANSFERS FOR OPERATING			
Federal Government	$ 40,000	**$ 67,859**	$ 59,165
Provincial Government	288,034	**358,392**	299,245
Other Local Government	56,500	**66,764**	46,646
	384,534	**493,015**	405,056
TRANSFERS FOR CAPITAL			
Provincial Government	2,669,288	**2,355,058**	568,332
Other Local Government	-	**25,000**	-
	2,669,288	**2,380,058**	568,332
TOTAL GOVERNMENT TRANSFERS	$ 3,053,822	**$ 2,873,073**	$ 973,388

VILLAGE OF STIRLING

Schedule of Consolidated Expenses by Object **(Schedule 5)**

Year Ended December 31, 2024

	Budget (Unaudited)	**2024**	2023
CONSOLIDATED EXPENSES BY OBJECT			
Salaries, wages and benefits	$ 1,021,899	**$ 1,080,541**	$ 1,047,137
Contracted and general services	1,002,329	**871,839**	884,835
Materials, goods and utilities	326,650	**445,500**	330,797
Transfers to local boards and agencies	38,511	**118,432**	45,661
Interest on long-term debt	24,144	**16,672**	22,689
Bank charges and short-term interest	5,500	**8,233**	16,163
Other expenses	-	**1,115**	8,446
Amortization of tangible capital assets	-	**740,267**	807,203
	$ 2,419,033	**$ 3,282,599**	$ 3,162,931

VILLAGE OF STIRLING
Schedule of Segmented Disclosure **(Schedule 6)**
Year Ended December 31, 2024

	General Government	Protective Services	Transportation Services	Environmental Services	Planning and development	Recreation and culture	**Total**
REVENUE							
Government transfers	$ 288,034	$ 23,895	$ 64,533	$ 2,258,583	$ -	$ 238,028	**$ 2,873,073**
User fees and sales of goods	41,652	78,336	3,463	760,423	13,451	239,571	**1,136,896**
Net municipal property taxes	1,118,917	-	-	-	-	-	**1,118,917**
Franchise and concession contracts	91,018	-	-	-	-	-	**91,018**
Investment income	64,156	-	-	-	-	-	**64,156**
Other revenues	51,574	-	35,370	-	-	-	**86,944**
	1,655,351	102,231	103,366	3,019,006	13,451	477,599	**5,371,004**
EXPENSES							
Salaries, wages and benefits	345,408	2,659	535,914	6,602	-	189,958	**1,080,541**
Contracted and general services	188,425	171,200	60,872	336,231	38,331	76,780	**871,839**
Materials, goods, supplies and utilities	59,195	53,775	128,888	87	-	203,555	**445,500**
Transfers to local boards	-	-	-	-	25,480	92,952	**118,432**
Interest on long term debt	7,551	443	2,946	2,043	-	3,689	**16,672**
Bank charges and short-term interest	8,233	-	-	-	-	-	**8,233**
Other expenses	1,115	-	-	-	-	-	**1,115**
	609,927	228,077	728,620	344,963	63,811	566,934	**2,542,332**
NET REVENUE BEFORE AMORTIZATION	1,045,424	(125,846)	(625,254)	2,674,043	(50,360)	(89,335)	**2,828,672**
Amortization expense	13,691	55,728	478,592	113,705	-	78,551	**740,267**
NET REVENUE	$ 1,031,733	$ (181,574)	$ (1,103,846)	$ 2,560,338	$ (50,360)	$ (167,886)	**$ 2,088,405**

1. SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of the Village of Stirling (the "Village") are the representations of management prepared in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Village are as follows:

Reporting Entity

The consolidated financial statements reflect the assets, liabilities, revenues and expenses, changes in fund balances and change in financial position of the reporting entity. This entity is comprised of the municipal operations plus all of the organizations that are owned or controlled by the Village and are, therefore, accountable to the Council for the administration of their financial affairs and resources.

The schedule of taxes levied also includes requisitions for education, health, social and other external organizations that are not part of the municipal reporting entity.

The statements exclude trust assets that are administered for the benefit of external parties. interdepartmental and organizational transactions and balances are eliminated.

Basis of Accounting

The consolidated financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used for certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed or the tangible capital assets are acquired.

Use of Estimates

The preparation of consolidated financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates. Significant items subject to such estimates are the collectability of accounts receivable, and the useful lives of tangible capital assets.

Cash and cash equivalents

Cash and cash equivalents include cash on hand and short-term deposits which are highly liquid with original maturities of less than three months at the date of acquisition.

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1. SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Inventories for Resale

Land held for resale is recorded at the lower of cost or net realizable value. Cost includes costs for land acquisition and improvements required to prepare the land for servicing such as clearing, stripping and levelling charges. Related development costs incurred to provide infrastructure such as water and wastewater services, roads, sidewalks and street lighting are recorded as physical assets under the respective function.

Prepaid Local Improvement Charges

Construction and borrowing costs associated with local improvement projects are recovered through annual special assessments during the period of the related borrowings. These levies are collectible from property owners for work performed by the municipality.

Where a taxpayer has elected to prepay the outstanding local improvement charges, such amounts are recorded as deferred revenue. Deferred revenue is amortized to revenue on a straight line basis over the remaining term of the related borrowings.

In the event that the prepaid amounts are applied against the related borrowing, the deferred revenue is amortized to revenue by an amount equal to the debt repayment.

Revenue recognition

Revenues are accounted for in the period in which the transactions or events occurred that gave rise to the revenues and the amounts to be received can be reasonably estimated and collection is reasonably assured.

Revenue from transactions with performance obligations is recognized as the performance obligations are satisfied by providing the promised goods or services to the payer. User fees are recognized over the period of use, sales of goods are recognized when goods are delivered.

User charges for which the related services have yet to be performed are recognized when related expenses are incurred, benefits are achieved, or tangible capital assets are acquired. Revenue on investments, fines, and penalties are recognized when earned.

Tax Revenue

Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred.

Requisitions operate as a flow through and are excluded from municipal revenue.

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1. SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Government Transfers

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return.

Government transfers are recognized in the consolidated financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be determined.

Contaminated Sites Liability

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of a contaminated site is recognized when a site is not in productive use and is management's estimate of the cost of post-remediation including operation, maintenance and monitoring.

Asset Retirement Obligation

A liability for an asset retirement obligation is recognized at the best estimate of the amount required to retire a tangible capital asset at the financial statement date when there is a legal obligation for the Village to incur retirement costs, the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. The best estimate of the liability includes all costs directly attributable to asset retirement activities, based on information available at year-end. The best estimate of an asset retirement obligation incorporates a present value technique, when the cash flows required to settle or otherwise extinguish an asset retirement obligation are expected to occur over extended future periods.

When a liability for an asset retirement obligation is initially recognized, a corresponding asset retirement cost is capitalized to the carrying amount of the related tangible capital asset. The asset retirement cost is amortized over the useful life of the related asset. Asset retirement obligations which are incurred incrementally with use of the asset are recognized in the period incurred with a corresponding asset retirement cost expensed in the period.

At each financial reporting date, the Village reviews the carrying amount of the liability. The Village recognizes period-to-period changes to the liability due to the passage of time as accretion expense. Changes to the liability arising from revisions to either the timing, the amount of the original estimate of undiscounted cash flows or the discount rate are recognized as an increase or decrease to the carrying amount of the related tangible capital asset. The Village continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

(continues)

1. SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the consolidated Change in Net Financial Assets for the year.

i. **Tangible Capital Assets**

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over the estimated useful life as follows:

	Years
Land improvements	10 - 20
Buildings	25 - 50
Engineered structures	20 - 40
Machinery and equipment	5 - 20
Vehicles	10 - 20

A full year of amortization is charged in the year of acquisition and no amortization is charged in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

ii. **Contributions of tangible capital assets**

Tangible capital assets received as contributions are recorded at fair value at the date of receipt and also are recorded as revenue.

iii. **Leases**

Leases are classified as capital or operating leases. Leases which transfer substantially all the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

iv. **Inventories**

Inventories held for consumption are recorded at the lower of cost or net realizable value with cost determined by the average cost method.

v. **Cultural and Historical Tangible Capital Assets**

Works of art for display are not recorded as tangible capital assets but are disclosed.

2. CASH AND TEMPORARY INVESTMENTS

	2024	2023
Cash on hand	**$ 225**	$ 225
Bank accounts	**487,245**	825,506
Guaranteed investment certificate	**219,285**	209,515
	$ 706,755	$ 1,035,246

The Village has a demand revolving bank operating line of credit with ATB Financial with a maximum limit of $500,000 bearing interest at prime plus 1% and secured by an assignment of property taxes. At year-end, the balance of the line of credit was $120,606 (2023 - nil).

The guaranteed investment certificate bears interest at 3.50% and matures February 2025.

3. RECEIVABLES

	2024	2023
Property taxes		
Current taxes and grants in place of taxes	**$ 63,008**	$ 85,687
Arrears taxes	**15,269**	45,346
	78,277	131,033
Trade and other		
Trade	**150,752**	123,301
Goods and Services Tax (GST)	**142,917**	47,250
Grants	**102,975**	152,735
	396,644	323,286

4. DEFERRED REVENUE

	2024	2023
Alberta Municipal Wastewater Partnership	**$ 92,597**	$ 150,000
ACP - Intermunicipal Collaboration	**83,536**	-
Community Foundation	**10,000**	-
Government of Alberta - Fire Training Grant	**6,700**	-
Canada Community Building Fund	**-**	346,200
New Horizons Capital Grant	**-**	25,000
	$ 192,833	$ 521,200

5. CONTAMINATED SITES LIABILITY

The Village has adopted PS3260 Liability for Contaminated Sites. The Village did not identify any financial liabilities (2023 - nil) as a result of this standard.

6. ASSET RETIREMENT OBLIGATION

The Village has adopted PS3280 Asset Retirement Obligation. The Village did not identify any financial liabilities (2023 - nil) as a result of this standard.

7. LONG TERM DEBT

	2024	2023
Self supported debentures	**$ 530,442**	$ 620,012

The current portion of long-term debt amounts to $92,532 (2023 - $89,570).

Principal repayment terms are approximately:

	Principal	Interest	Total
2025	$ 92,532	$ 14,042	$ 106,574
2026	68,418	11,273	76,691
2027	70,356	9,335	76,691
2028	72,359	7,332	76,691
2029	55,040	5,480	60,520
Thereafter	171,737	10,772	182,509
	$ 530,442	$ 58,234	$ 579,676

Debenture debt includes debt repayable to Alberta Capital Finance Authority and bears interest at rates ranging from 1.342% to 4.569% before provincial subsidy and matures in periods 2025 to 2030. Debenture debt is issued on the credit and security of the Village at large.

Debenture debt includes debt repayable to Enmax Corp and bears interest at 3% per annum and is repaid in monthly payments of $2,802 and matures in 2034.

The interest recognized for long-term debt amounted to $16,672 (2023 - $22,689). The Village's total cash payments for interest on long-term debt in 2024 were $16,672 (2023 - $22,689).

8. DEBT LIMITS

Section 276(2) of the Municipal Government Act requires that debt and debt limits as defined by Alberta Regulation 255/2000 for the Village be disclosed as follows:

	2024	2023
Total debt limit	**$ 4,486,419**	$ 4,052,673
Total debt	**(530,442)**	(620,012)
Amount of debt limit unused	**3,955,977**	3,432,661
Debt servicing limit	**747,737**	675,446
Debt servicing	**(106,574)**	(106,574)
Amount of debt servicing limit unused	**641,163**	568,872

The debt limit is calculated at 1.5 times revenue of the Village (as defined in Alberta Regulation 255/2000) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities that could be at financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the Village. Rather, the consolidated financial statements must be interpreted as a whole.

9. EQUITY IN TANGIBLE CAPITAL ASSETS

	2024	2023
Tangible capital assets (Schedule 2)	**$ 23,418,578**	$ 20,636,390
Accumulated amortization (Schedule 2)	**(11,247,401)**	(10,679,684)
Long term debt (Note 7)	**(530,442)**	(620,012)
	$ 11,640,735	$ 9,336,694

10. ACCUMULATED SURPLUS

Accumulated surplus consists of restricted and unrestricted amounts and equity in tangible capital assets as follows:

	2024	2023
Unrestricted surplus	**$ 256,756**	$ 472,392
Operating reserves		
General	**50,000**	50,000
Library	**20,091**	20,091
	70,091	70,091
Capital reserves		
General	**187,789**	207,789
Garbage truck	**93,720**	93,720
Rural water	**82,560**	82,560
Fire equipment	**43,610**	23,610
	407,679	407,679
Equity in tangible capital assets (Note 9)	**11,640,735**	9,336,694
	$ 12,375,261	$ 10,286,856

11. SEGMENTED DISCLOSURE

The Village provides a range of services to its ratepayers. For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in Note 1.

Refer to the Schedule of Segmented Disclosure (Schedule 6).

12. SALARY AND BENEFITS DISCLOSURE

Disclosure of salaries and benefits for municipal officials, the chief administrative office and designated offices as required by Alberta Regulation 313/2000 is as follows:

	Salary (1)	Benefits & Allowances (2)	**2024**	2023
Mayor Lewington	$ 3,906	$ 24	**$ 3,930**	$ 4,695
Councillor Nilsson	2,900	24	**2,924**	3,124
Councillor Bikman	2,400	-	**2,400**	2,600
Councillor Bohn	200	-	**200**	3,059
Councillor Foss	2,838	21	**2,859**	2,600
Councillor Davis	2,225	27	**2,252**	
Chief Administrative Officer	118,933	28,069	**147,002**	134,817
Designated Officer - Assessor - (1)	13,642	-	**13,642**	13,183

(1) Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.

(2) Employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long and short-term disability plans, professional memberships and tuition, if any.

Benefits and allowances figures also include the employer's share of the costs of additional taxable benefits including special leave with pay, financial and retirement planning services, concessionary loans, travel allowances, car allowances and club memberships, if any.

13. BUDGET AMOUNTS

The 2024 budget for the Village was approved by Council on April 3, 2024 and has been reported in the consolidated financial statements for information purposes only. These budget amounts have not been audited, reviewed, or otherwise verified.

The approved budget contained reserve transfers, capital additions and principal payments on debt as expenditures. Since these items are not included in the amounts reported in the consolidated financial statements, they have been excluded from the budget amounts presented in these consoldiated financial statements.

	2024
Budgeted deficit per consolidated financial statements	**2,963,259**
Less:	
Capital expenses, net	**(3,074,000)**
Principal debt repayments	**(70,752)**
Add:	
Loan proceeds	**404,712**
Equals approved budget	**$ 223,219**

14. FRANCHISE AND CONCESSION CONTRACTS

Disclosure of franchise fees under each utility franchise agreement entered into by the Village as required by Alberta Regulation 313/2000 is as follows:

	Budget (Unaudited)	**2024**	2023
Fortis electricity	$ 58,863	**$ 63,434**	$ 57,444
ATCO natural gas	27,349	**27,584**	26,131
	$ 86,212	**$ 91,018**	$ 83,575

15. LOCAL AUTHORITIES PENSION PLAN

Employees of the Village participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the Public Sector Pension Plans Act. The LAPP is financed by employer and employee contributions and by investment earnings of the LAPP Fund.

Contributions for current service are recorded as expenditures in the year in which they become due.

The Village is required to make current service contributions to the LAPP of 8.45% (2023 - 8.45%) of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 11.65% (2023 - 12.23%) on pensionable earnings above this amount.

Total current service contributions by the Village to the LAPP in 2024 were $48,847 (2023 - $45,380). Total current service contributions by the employees of the Village to the LAPP in 2024 were $43,379 (2023 - $40,359).

At December 31, 2023, the LAPP disclosed an actuarial surplus of $15.057 billion; the 2024 LAPP actuarial balance was not available at the date of this report.

16. COMMITMENTS AND CONTINGENCIES

The Village is a member of the Alberta Municipal Insurance Exchange (MUNIX). Under the terms of the membership, the Village could become liable for its proportionate share of any claim losses in excess of the funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.

17. FINANCIAL INSTRUMENTS

The Village's financial instruments consist of cash and temporary investments, accounts receivable, accounts payable and accrued liabilities, and long term debt. It is management's opinion that the Village is not exposed to significant interest or currency risks arising from these financial instruments.

The Village is subject to credit risk with respect to taxes and grants in place of taxes receivable and trade and other receivables. Credit risk arises from the possibility that taxpayers and entities to which the Village provides services may experience financial difficulty and be unable to fulfill their obligations. The large number and diversity of taxpayers and customers minimizes the credit risk.

Unless otherwise noted, the carrying value of the financial instruments approximates fair value.

18. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation. The changes do not affect prior year earnings.

19. APPROVAL OF CONSOLIDATED FINANCIAL STATEMENTS

Council and Management have approved these consolidated financial statements.

VILLAGE OF STIRLING

Financial Statements

December 31, 2023

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The consolidated financial statements are the responsibility of the management of the Village of Stirling (the Village).

These consolidated financial statements have been prepared from information provided by management. These statements include certain amounts based on management's estimates and judgments. Management has determined such amounts based on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects.

The Village maintains systems of internal accounting and administrative controls that are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and that the Village's assets are properly accounted for and adequately safeguarded.

The elected Council of the Village is responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements. Council meets periodically with management and the external auditors to review significant accounting, reporting and internal control matters. Following its review of the financial statements and discussions with the auditors, the Council approves the financial statements. The Council approves the appointment of the external auditors and reviews the monthly financial reports.

The consolidated financial statements have been audited by Shawn Cook Professional Corporation, Chartered Professional Accountants, the external auditor, in accordance with Canadian generally accepted auditing standards on behalf of the Council, residents and ratepayers of the Village. Shawn Cook Professional Corporation has full and free access to the Council.

Mr. Scott Donselaar, CAO

Stirling, Alberta
April 17, 2024

MWG CHARTERED PROFESSIONAL ACCOUNTANTS

An association for the practice of Chartered Professional Accountancy*
*Belcourt Reddick Professional Corporation, Chartered Professional Accountants
*Shawn Cook Professional Corporation, Chartered Professional Accountants
1210 36th Street North, Lethbridge, AB T1H 5H8 Phone 403-327-6100

INDEPENDENT AUDITOR'S REPORT

To the Members of Village of Stirling

Opinion

We have audited the financial statements of Village of Stirling (the Village), which comprise the , and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2023, and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS)

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Village in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with PSAS, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Village's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Village or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Village's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

(continues)

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Village's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Village to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Shawn Cook
Professional Corporation

Lethbridge, Alberta
April 17, 2024

Chartered Professional Accountants

MWG

VILLAGE OF STIRLING

Consolidated Statement of Financial Position
As at December 31, 2023

	2023 $	2022 $
FINANCIAL ASSETS		
Cash and temporary investments (Note 2)	1,035,246	934,248
Receivables		
Taxes and grants in place of taxes (Note 3)	131,033	100,081
Trade and other (Note 4)	323,286	404,221
Land held for resale	220,487	220,487
	1,710,052	1,659,037
LIABILITIES		
Accounts payable and accrued liabilities	269,898	244,475
Deferred revenue (Note 5)	521,200	504,621
Long-term debt (Note 8)	620,012	764,172
	1,411,110	1,513,268
NET FINANCIAL ASSETS	298,942	145,769
NON-FINANCIAL ASSETS		
Tangible capital assets (Schedule 2)	9,956,706	10,022,696
Inventory for consumption	11,208	11,208
Prepaid expenses and deposits	20,000	-
	9,987,914	10,033,904
ACCUMULATED SURPLUS (Note 11 and Schedule 1)	**10,286,856**	**10,179,673**

CONTINGENCIES (Note 15)

Approved by the Council:

VILLAGE OF STIRLING
Consolidated Statement of Operations
For the year ended December 31, 2023

	Budget (Unaudited) $	2023 $	2022 $
REVENUES			
User fees and sales of goods	885,525	1,097,681	921,104
Net municipal property taxes (Schedule 3)	1,033,672	1,016,203	920,184
Government transfers (Schedule 4)	363,034	405,056	235,968
Franchise and concession contracts	85,158	83,575	85,644
Investment income	20,000	57,084	29,869
Penalties and costs of taxes	23,000	38,563	28,180
Gain on disposal of tangible capital assets	-	3,620	-
	2,410,389	2,701,782	2,220,949
EXPENSES			
Roads, streets, walks, lighting	683,321	1,250,054	1,177,707
Administration	486,205	569,201	492,042
Parks and recreation	290,972	525,461	342,800
Water, wastewater and waste management	319,305	473,721	428,465
Police, fire, ambulance and bylaw enforcement	170,911	279,051	239,186
Land use planning, zoning and development	32,000	30,516	29,320
Legislative	27,664	23,923	23,425
Other	12,152	11,004	10,114
	2,022,530	3,162,931	2,743,059
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER	387,859	(461,149)	(522,110)
OTHER			
Government transfers for capital (Schedule 4)	646,579	568,332	441,442
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	1,034,438	107,183	(80,668)
ACCUMULATED SURPLUS, BEGINNING OF YEAR	10,179,673	10,179,673	10,260,341
ACCUMULATED SURPLUS, END OF YEAR	**11,214,111**	**10,286,856**	**10,179,673**

VILLAGE OF STIRLING

Consolidated Statement of Change in Net Financial Assets (Debt)

For the year ended December 31, 2023

	Budget (Unaudited) $	2023 $	2022 $
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	1,034,438	107,183	(80,668)
Acquisition of tangible capital assets	-	(949,834)	(572,486)
Proceeds on disposal of tangible capital assets	-	212,241	-
Amortization of tangible capital assets	-	807,203	766,282
(Gain) loss on disposal of tangible capital assets	-	(3,620)	-
	-	65,990	193,796
Use (acquisition) of prepaid assets	-	(20,000)	-
(Acquisition) use of inventory for consumption	-	-	300
INCREASE (DECREASE) IN NET ASSETS	1,034,438	153,173	113,428
NET FINANCIAL ASSETS, BEGINNING OF YEAR	145,769	145,769	32,341
NET FINANCIAL ASSETS, END OF YEAR	**1,180,207**	**298,942**	**145,769**

VILLAGE OF STIRLING
Consolidated Statement of Cash Flows
For the year ended December 31, 2023

	2023 $	2022 $
NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES:		
OPERATING		
Excess of revenues over expenses	107,183	(80,668)
Non-cash items included in excess of revenues over expenses		
Amortization of tangible capital assets	807,203	766,282
(Gain) loss on disposal of tangible capital assets	(3,620)	-
Non-cash charges to operations (net changes)		
(Increase) decrease in taxes and grants in lieu receivable	(30,952)	(31,681)
(Increase) decrease in trade and other receivables	80,935	(25,449)
(Increase) decrease in land held for resale	-	(167,140)
(Increase) decrease in inventory for consumption	-	300
(Increase) decrease in prepaid expenses	(20,000)	-
Increase (decrease) in accounts payable	25,423	(76,088)
Increase (decrease) in deferred revenue	16,579	271,261
	982,751	656,817
CAPITAL		
Acquisition of tangible capital assets	(949,834)	(572,486)
Proceeds on disposal of tangible capital assets	212,241	-
	(737,593)	(572,486)
FINANCING		
Long-term debt repaid	(144,160)	(112,059)
	(144,160)	(112,059)
CHANGE IN CASH DURING THE YEAR	100,998	(27,728)
CASH, BEGINNING OF YEAR	934,248	961,976
CASH, END OF YEAR (Note 2)	**1,035,246**	**934,248**

VILLAGE OF STIRLING

Schedule of Changes in Accumulated Surplus
For the year ended December 31, 2023

SCHEDULE 1

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2023	2022
BALANCE, BEGINNING OF THE YEAR	$ 443,379	$ 477,770	$ 9,258,524	$ 10,179,673	$ 10,260,341
Excess (deficiency) of revenues over expenses	107,183	-	-	107,183	(80,668)
Current year funds used for tangible capital assets	(949,834)	-	949,834	-	-
Disposal of tangible capital assets	208,621	-	(208,621)	-	-
Annual amortization expense	807,203	-	(807,203)	-	-
Long-term debt repaid	(144,160)	-	144,160	-	-
Change in accumulated surplus	$ 29,013	$ -	$ 78,170	$ 107,183	$ (80,668)
BALANCE, END OF YEAR	**$ 472,392**	**$ 477,770**	**$ 9,336,694**	**$ 10,286,856**	$ 10,179,673

VILLAGE OF STIRLING

Schedule of Tangible Capital Assets
For the year ended December 31, 2023

SCHEDULE 2

	Land $	Land Improvements $	Buildings $	Engineered Structures $	Machinery & Equipment $	Vehicles $	2023 $	2022 $
COST:								
BALANCE, BEGINNING OF YEAR	24,780	90,300	4,911,721	12,379,779	2,448,313	193,190	20,048,083	19,475,597
Acquisition of tangible capital assets	-	31,920	-	281,848	596,118	39,948	949,834	572,486
Disposal of tangible capital assets	-	-	-	(51,641)	(309,886)	-	(361,527)	-
BALANCE, END OF YEAR	24,780	122,220	4,911,721	12,609,986	2,734,545	233,138	20,636,390	20,048,083
ACCUMULATED AMORTIZATION:								
BALANCE, BEGINNING OF YEAR	-	28,971	2,360,704	6,410,836	1,124,405	100,471	10,025,387	9,259,105
Annual amortization	-	3,847	89,459	546,903	149,669	17,325	807,203	766,282
Accumulated amortization on disposals	-	-	-	-	(152,906)	-	(152,906)	-
BALANCE, END OF YEAR	-	32,818	2,450,163	6,957,739	1,121,168	117,796	10,679,684	10,025,387
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	**24,780**	**89,402**	**2,461,558**	**5,652,247**	**1,613,377**	**115,342**	**9,956,706**	**10,022,696**
2022 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	24,780	61,329	2,551,017	5,968,943	1,323,908	92,719	10,022,696	

VILLAGE OF STIRLING
Schedule of Property Taxes Levied
For the Year Ended December 31, 2023 **SCHEDULE 3**

	Budget (Unaudited) $	2023 $	2022 $
TAXATION			
Real property taxes	1,315,059	1,294,482	1,207,996
Linear property taxes	18,846	21,871	14,915
	1,333,905	1,316,353	1,222,911
REQUISITIONS			
Alberta School Foundation Fund	261,674	261,674	264,086
Separate school	6,511	6,512	7,078
Designated Industrial Property	85	-	-
Seniors foundation	31,964	31,964	31,563
	300,234	300,150	302,727
NET MUNICIPAL PROPERTY TAXES	**1,033,671**	**1,016,203**	**920,184**

VILLAGE OF STIRLING
Schedule of Government Transfers
For the Year Ended December 31, 2023 **SCHEDULE 4**

	Budget (Unaudited) $	2023 $	2022 $
TRANSFERS FOR OPERATIONS			
Federal Government	25,000	59,165	54,426
Provincial Government	288,034	299,245	146,517
Other Local Governments	50,000	46,646	35,025
	363,034	405,056	235,968
TRANSFERS FOR CAPITAL			
Federal Government	-	-	343,943
Provincial Government	646,579	568,332	82,499
Other Local Governments	-	-	15,000
	646,579	568,332	441,442
	1,009,613	**973,388**	**677,410**

VILLAGE OF STIRLING

Schedule of Consolidated Expenditures by Object
For the Year Ended December 31, 2023 **SCHEDULE 5**

	Budget (Unaudited) $	2023 $	2022 $
EXPENDITURES			
Salaries, wages and benefits	942,971	1,047,137	901,327
Contracted and general services	692,488	884,835	668,214
Materials, goods and utilities	287,150	330,797	316,719
Transfers to local boards and agencies	51,652	45,661	51,052
Interest on long-term debt	25,628	22,689	25,397
Bank charges and short-term interest	9,500	16,163	5,478
Other	3,780	8,446	8,590
Amortization	-	807,203	766,282
	2,013,169	**3,162,931**	**2,743,059**

VILLAGE OF STIRLING

Schedule of Segmented Disclosure
For the year ended December 31, 2023

SCHEDULE 6

	General Government $	Protective Services $	Transportation Services $	Planning & Development $	Recreation & Culture $	Environmental Services $	**Total**
REVENUE							
Net municipal taxes	$ 1,016,203	$ -	$ -	$ -	$ -	$ -	$ 1,016,203
Government transfers	338,034	268,854	59,165	-	33,370	273,965	973,388
User fees and sales of goods	43,483	180,662	3,757	4,645	186,712	678,422	1,097,681
Other revenue	122,138	-	3,620	-	-	-	125,758
Investment income	57,084	-	-	-	-	-	57,084
	$ 1,576,942	$ 449,516	$ 66,542	$ 4,645	$ 220,082	$ 952,387	$ 3,270,114
EXPENSES							
Salaries, wages and benefits	316,843	39,580	507,602	-	183,112	-	1,047,137
Contracted and general services	$ 185,279	$ 157,912	$ 70,947	$ 6,972	$ 88,977	$ 374,748	$ 884,835
Materials, goods and utilities	44,219	30,752	109,721	-	163,279	(17,174)	330,797
Transfers to local boards and agencies	-	-	-	23,544	22,117	-	45,661
Interest on long-term debt	8,483	3,629	3,313	-	4,173	3,091	22,689
Other expenses	24,609	-	-	-	-	-	24,609
	$ 579,433	$ 231,873	$ 691,583	$ 30,516	$ 461,658	$ 360,665	$ 2,355,728
NET REVENUE BEFORE AMORTIZATION	$ 997,509	$ 217,643	$ (625,041)	$ (25,871)	$ (241,576)	$ 591,722	$ 914,386
Amortization expense	$ 13,691	$ 47,178	$ 558,471	$ -	$ 74,807	$ 113,056	$ 807,203
NET REVENUE	**$ 983,818**	**$ 170,465**	**$ (1,183,512)**	**$ (25,871)**	**$ (316,383)**	**$ 478,666**	**$ 107,183**

1. Significant Accounting Policies

The consolidated financial statements of the Village of Stirling are the representations of management prepared in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Village of Stirling are as follows:

a) Reporting Entity -
The consolidated financial statements reflect the assets, liabilities, revenues and expenditures, changes in fund balances and change in financial position of the reporting entity. The entity is comprised of the municipal operations plus all of the organizations that are owned or controlled by the village and are, therefore, accountable to the village council for the administration of their financial affairs and resources.

The schedule of taxes levied also includes requisitions for education, health, social and other external organizations that are not part of the municipal reporting entity.

The statements exclude trust assets that are administered for the benefit of external parties. Interdepartmental and organizational transactions and balances are eliminated.

b) Basis of Accounting -
The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used for certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed or the tangible capital assets are acquired.

c) Use of Estimates -
The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditure during the reported period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

d) Cash and Cash Equivalents -
Cash and cash equivalents include cash on hand and short-term deposits which are highly liquid with original maturities of less than three months at the date of acquisition.

1. Significant Accounting Policies (continued)

e) Inventories for Resale -
Land held for resale is recorded at the lower of cost or net realizable value. Cost includes costs for land acquisition and improvements required to prepare the land for servicing such as clearing, stripping and leveling charges. Related development costs incurred to provide infrastructure such as water and wastewater services, roads, sidewalks and street lighting are recorded as physical assets under their respective function.

f) Prepaid Local Improvement Charges -
Construction and borrowing costs associated with local improvement projects are recovered through annual special assessments during the period of the related borrowings. These levies are collectible from property owners for work performed by the municipality.

Where a taxpayer has elected to prepay the outstanding local improvement charges, such amounts are recorded as deferred revenue. Deferred revenue is amortized to revenue on a straight line basis over the remaining term of the related borrowings.

In the event that the prepaid amounts are applied against the related borrowing, the deferred revenue is amortized to revenue by an amount equal to the debt repayment.

g) Government Transfers -
Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return.

Government transfers are recognized in the financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be determined.

h) Tax Revenue -
Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred.
Requisitions operate as a flow through and are excluded from municipal revenue.

i) Asset Retirement Obligation -
A liability for an asset retirement obligation is recognized at the best estimate of the amount required to retire a tangible capital asset at the financial statement date when there is a legal obligation for the Town to incur retirement costs, the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. The best estimate of the liability includes all costs directly attributable to asset retirement activities, based on information available at year-end. The best estimate of an asset retirement obligation incorporates a present value technique, when the cash flows required to settle or otherwise extinguish an asset retirement obligation are expected to occur over extended future periods.

1. Significant Accounting Policies (continued)

When a liability for an asset retirement obligation is initially recognized, a corresponding asset retirement cost is capitalized to the carrying amount of the related tangible capital asset. The asset retirement cost is amortized over the useful life of the related asset. Asset retirement obligations which are incurred incrementally with use of the asset are recognized in the period incurred with a corresponding asset retirement cost expensed in the period.

At each financial reporting date, the Village reviews the carrying amount of the liability. The Town recognizes period-to-period changes to the liability due to the passage of time as accretion expense. Changes to the liability arising from revisions to either the timing, the amount of the original estimate of undiscounted cash flows or the discount rate are recognized as an increase or decrease to the carrying amount of the related tangible capital asset. The Town continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

j) Non-Financial Assets -
Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the Consolidated Change in Net Financial Asset (Debt) for the year.

1) Tangible Capital Assets -
Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over the estimated useful life as follows:

	YEARS
Land Improvements	15-50
Buildings	25-50
Engineered Structures	
Water System	35-75
Wastewater System	35-75
Other Engineered Structures	15-40
Machinery and Equipment	5-20
Vehicles	5-20

A full year of amortization is charged in the year of acquisition and no amortization is charged in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

2) Contributions of Tangible Capital Assets -
Tangible capital assets received as contributions are recorded at fair value at the date of receipt and also are recorded as revenue.

3) Inventories -
Inventories held for consumption are recorded at the lower of cost or replacement cost.

1. Significant Accounting Policies (continued)

4) Leases -
Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

5) Cultural and Historical Tangible Capital Assets -
Works of art for display are not recorded as tangible capital assets but are disclosed.

k) Contaminated Sites Liability -
Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of a contaminated site is recognized when the village is either directly resonsible or accepts responsibility and is management's estimate of the cost of post-remediation including operation, maintenance and monitoring.

2. Cash and Temporary Investments

	2023 $	2022 $
Cash on hand	225	225
Bank account (Current)	277,199	247,240
Bank account (Agency & Savings)	548,307	486,783
Guaranteed Investment Certificate	209,515	200,000
	1,035,246	934,248

The guaranteed income certificate has an interest rate of 5.00% and a maturity date of March 2, 2024.

The village has a demand line of credit with ATB Financial with an authorized limit of $500,000. This revolving loan bears interest at 8.20%. Security pledged consists of an assignment of property taxes. At year-end the balance on the line of credit was nil (2022 - nil).

3. Taxes and Grants in Place of Taxes Receivables

	2023 $	2022 $
Current taxes and grants in place of taxes	85,687	65,527
Arrears taxes	45,346	34,554
	131,033	100,081

4. Trade and Other Receivables

	2023 $	2022 $
Grants	152,735	231,663
Trade	123,301	135,934
GST	47,250	36,624
	323,286	404,221

5. Deferred Revenue

	2023 $	2022 $
Canada Community-Building Fund	346,200	320,130
Alberta Municipal Wastewater Partnership	150,000	-
New Horizons Capital Grant	25,000	25,000
Municipal Sustainability Initiative	-	159,491
	521,200	504,621

6. Contaminated Sites Liability

The Village has adopted PS3260 Liability for Contaminated Sites.The Villagedid not identify any financial liabilities (2022 - nil) as a result of this standard.

7. Asset Retirement Obligation

The Village has adopted PS3280 Asset Retirement Obligation in the year. The Village did not identify any financial liabilities as a result of this standard.

8. Long-Term Debt

	2023 $	2022 $
Self-supported debentures	620,012	764,172

The current portion of long-term debt amounts to $89,570 (2022 - $114,889).

Principle and interest repayments are as follows:

	Principal $	Interest $	Total $
2024	89,570	17,004	106,574
2025	92,532	14,042	106,574
2026	68,418	11,273	79,691
2027	70,356	9,335	79,691
2028	72,359	7,332	79,691
Thereafter	226,777	16,251	243,028
	620,012	75,237	695,249

Debenture debt includes debt repayable to the Alberta Capital Finance Authority and bears interest at rates ranging from 1.416% to 4.569%, before provincial subsidy and matures in periods 2025 to 2030. Debenture debt is issued on the credit and security of the Village at large.

Debenture debt includes debt repayable to Enmax Corp and bears interest at 3% per annum and is repaid monthly at $2,801.60 and matures in 2034.

9. Debt Limits

Section 276(2) of the Municipal Government Act requires that debt and debt limits as defined by Alberta Regulation 255/00 for the Village be disclosed as follows:

	2023 $	2022 $
Total debt limit	4,052,673	3,331,424
Total debt	620,012	764,172
Total unused debt limit	3,432,661	2,567,252
Service on debt limit	675,446	555,237
Service on debt	106,574	137,763
Amount of unused service on debt	568,872	417,474

The debt limit is calculated at 1.5 times revenue of the municipality (as defined in Alberta Regulation 255/00) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities that could be at financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the municipality. Rather, the financial statements must be interpreted as a whole.

10. Equity in Tangible Capital Assets

	2023 $	2022 $
Tangible capital assets (Schedule 2)	20,636,390	20,048,083
Accumulated amortization (Schedule 2)	(10,679,684)	(10,025,387)
Long-term debt (Note 5)	(620,012)	(764,172)
	9,336,694	9,258,524

11. Accumulated Surplus

	2023 $	2022 $
Unrestricted surplus	472,392	443,379
Restricted surplus:		
Operating reserves	70,091	70,091
Capital reserves	407,679	407,679
Equity in tangible capital assets	9,336,694	9,258,524
	10,286,856	10,179,673

12. Segmented Disclosure

The Village of Stirling provides a range of services to its ratepayers. For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in Note 1.

Refer to the Schedule of Segmented Disclosure (Schedule 6).

13. Salary and Benefits Disclosure

Disclosure of salaries and benefits for Village officials, the chief administrative officer and designated officers as required by Alberta Regulation 313/2000 is as follows:

	Salary (1)	Benefits & Allowances (2)	2023 Total	2022 Total
	$	$	$	$
Mayor - Lewington, Trevor	4,644	51	4,695	4,213
Councilor - Nilsson, Larry	3,100	24	3,124	3,525
- Bikman, Gary	2,600	-	2,600	2,200
- Bohn, Devynn	3,038	21	3,059	2,200
- Foss, Matthew	2,600	-	2,600	2,200
Designated officer - CAO	109,100	25,717	134,817	122,371
Designated officer - Assessor	-	13,183	13,183	13,183

(1) Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.

(2) Employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accident disability and dismemberment insurance, long and short term disability plans, professional memberships and tuition.

Benefits and allowances figures also include the employer's share of the costs of additional taxable benefits including special leave with pay, car and travel allowances, conferences, and memberships.

14. Budget Amounts

The 2023 budget for the Village was approved by Council on May 3, 2023 and has been reported in the consolidated financial statements for information purposes only. These budget amounts have not been audited, reviewed, or otherwise verified.

The approved budget contained reserve transfers and capital expenses. Since these items are not inlcluded in the amounts reported in the consolidated financial statements, they have been excluded from the budget amounts presented in the financial statements.

	2023 $
Surplus per financial statements	**1,034,438**
Less:	
Capital expenses, net	**(877,138)**
Transfer to reserves	**(13,140)**
Principal debt repayments	**(144,160)**
Equals approved budget	-

15. Franchise and Concession Contracts

Disclosure of franchise fees under each utility franchise agreement entered into by the Village as required by Alberta Regulation 313/2000 is as follows:

	Budget (Unaudited)	2023	2022
	$	$	$
Fortis Electricity	54,739	57,444	59,759
ATCO Natural Gas	30,419	26,131	25,886
	85,158	83,575	85,645

16. Local Authorities Pension Plan

Employees of the Village participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the Alberta Public Sector Pension Plans Act. The LAPP serves about 291,000 people and 437 employers. The LAPP is financed by employer and employee contributions and by investment earnings of the LAPP Fund.

Contributions for current service are recorded as expenditures in the year in which they become due.

The village is required to make current service contributions of 8.45% of pensionable earnings up to the year's maximum pensionable earnings under the Canadian Pension Plan and 12.23% on pensionable earnings above this amount. Employees of the Village are required to make current service contributions of 7.45% of pensionable salary up to the year's maximum pensionable salary and 11.23% on pensionable salary above this amount.

The total current service contributions by the Village to the LAPP in 2023 were $45,380 (2022 - $41,343). Total current year service contributions by the employees of the Village to the LAPP were $40,359 (2022 - $36,760).

At December 31, 2022, the LAPP disclosed an actuarial surplus of $12.7 billion.

17. Contingencies

The Village is a member of the Alberta Municipal Insurance Exchange (MUNIX). Under the terms of the membership, the Village could become liable for its proportionate share of any claim losses in excess of the funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.

18. Financial Instruments

The Village's financial instruments consist of cash and temporary investments, receivables, accounts payable, accrued liabilities and long-term debt. It is management's opinion that the Village is not exposed to significant interest, currency or credit risks arising from these financial statements.

The Village is subject to credit risk with respect to taxes and grants in place of taxes receivables and trade and other receivables. Credit risk arises from the possibility that taxpayers and entities to which the Village provides services may experience financial difficulty and be unable to fulfill their obligations. The large number and diversity of taxpayers and customers minimizes the credit risk.

Unless otherwise noted, the carrying value of the financial instrument approximates fair value.

19. Comparative Figures

Some of the comparative figures have been reclassified to conform to the current year's presentation. The changes do not affect prior year earnings.

20. Approval of Financial Statements

Council and Management have approved these financial statements.

VILLAGE OF STIRLING

Financial Statements

December 31, 2022

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The consolidated financial statements are the responsibility of the management of the Village of Stirling (the Village).

These consolidated financial statements have been prepared from information provided by management. These statements include certain amounts based on management's estimates and judgments. Management has determined such amounts based on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects.

The Village maintains systems of internal accounting and administrative controls that are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and that the Village's assets are properly accounted for and adequately safeguarded.

The elected Council of the Village is responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements. Council meets periodically with management and the external auditors to review significant accounting, reporting and internal control matters. Following its review of the financial statements and discussions with the auditors, the Council approves the financial statements. The Council approves the appointment of the external auditors and reviews the monthly financial reports.

The consolidated financial statements have been audited by Shawn Cook Professional Corporation, Chartered Professional Accountants, the external auditor, in accordance with Canadian generally accepted auditing standards on behalf of the Council, residents and ratepayers of the Village. Shawn Cook Professional Corporation has full and free access to the Council.



Mr. Scott Donselaar, CAO

Stirling, Alberta
April 19, 2023

CHARTERED PROFESSIONAL ACCOUNTANTS

An association for the practice of Chartered Professional Accountancy*
*Belcourt Reddick Professional Corporation, Chartered Professional Accountants
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INDEPENDENT AUDITOR'S REPORT

To the Members of Village of Stirling

Opinion

We have audited the financial statements of Village of Stirling (the Village), which comprise the consolidated statement of financial position as at December 31, 2022, and the consolidated statements of operations, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2022, and the results of its operations, change in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Village in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Village's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Village or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Village's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

(continues)

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Village's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Village to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Shawn Cook
Professional Corporation

Lethbridge, Alberta
April 19, 2023

Chartered Professional Accountants

VILLAGE OF STIRLING

Consolidated Statement of Financial Position
As at December 31, 2022

	2022 $	2021 $
FINANCIAL ASSETS		
Cash and temporary investments (Note 2)	934,248	961,976
Receivables		
Taxes and grants in place of taxes (Note 3)	100,081	68,400
Trade and other (Note 4)	404,221	378,772
Land held for resale	220,487	53,347
	1,659,037	1,462,495
LIABILITIES		
Accounts payable and accrued liabilities	244,475	320,563
Deferred revenue (Note 5)	504,621	233,360
Long-term debt (Note 6)	764,172	876,231
	1,513,268	1,430,154
NET FINANCIAL ASSETS	145,769	32,341
NON-FINANCIAL ASSETS		
Tangible capital assets (Schedule 2)	10,022,696	10,216,492
Inventory for consumption	11,208	11,508
	10,033,904	10,228,000
ACCUMULATED SURPLUS (Note 9 and Schedule 1)	**10,179,673**	**10,260,341**

CONTINGENCIES (Note 13)

Approved by the Council:

VILLAGE OF STIRLING
Consolidated Statement of Operations
For the year ended December 31, 2022

	Budget (Unaudited) $	2022 $	2021 $
REVENUES			
User fees and sales of goods	868,869	921,104	972,547
Net municipal property taxes (Schedule 3)	886,705	920,184	832,664
Government transfers (Schedule 4)	227,923	235,968	362,537
Franchise and concession contracts	73,338	85,644	75,317
Investment income	8,000	29,869	7,130
Penalties and costs of taxes	30,000	28,180	29,661
Gain on disposal of tangible capital assets	-	-	10,998
	2,094,835	2,220,949	2,290,854
EXPENSES			
Roads, streets, walks, lighting	1,182,248	1,177,707	898,902
Administration	473,066	492,042	455,040
Water, wastewater and waste management	460,725	428,465	626,248
Parks and recreation	400,368	342,800	310,097
Police, fire, ambulance and bylaw enforcement	177,714	239,186	174,400
Land use planning, zoning and development	32,700	29,320	138,284
Legislative	34,500	23,425	22,466
Other	11,949	10,114	15,156
	2,773,270	2,743,059	2,640,593
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER	(678,435)	(522,110)	(349,739)
OTHER			
Government transfers for capital (Schedule 4)	441,442	441,442	528,111
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(236,993)	(80,668)	178,372
ACCUMULATED SURPLUS, BEGINNING OF YEAR	10,260,341	10,260,341	10,081,969
ACCUMULATED SURPLUS, END OF YEAR	**(236,993)**	**10,179,673**	**10,260,341**

VILLAGE OF STIRLING

Consolidated Statement of Change in Net Financial Assets (Debt)

For the year ended December 31, 2022

	Budget (Unaudited) $	2022 $	2021 $
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(236,993)	(80,668)	178,372
Acquisition of tangible capital assets	(572,486)	(572,486)	(971,783)
Proceeds on disposal of tangible capital assets	-	-	70,640
Amortization of tangible capital assets	766,282	766,282	780,631
(Gain) on disposal of tangible capital assets	-	-	(10,998)
	193,796	193,796	(131,510)
(Acquisition) use of inventory for consumption	-	300	4,246
INCREASE (DECREASE) IN NET ASSETS	(43,197)	113,428	51,108
NET FINANCIAL ASSETS, BEGINNING OF YEAR	32,341	32,341	(18,767)
NET FINANCIAL ASSETS, END OF YEAR	**(10,856)**	**145,769**	**32,341**

VILLAGE OF STIRLING
Consolidated Statement of Cash Flows
For the year ended December 31, 2022

	2022 $	2021 $
NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES:		
OPERATING		
Excess of revenues over expenses	(80,668)	178,372
Non-cash items included in excess of revenues over expenses		
Amortization of tangible capital assets	766,282	780,631
(Gain) on disposal of tangible capital assets	-	(10,998)
Non-cash charges to operations (net changes)		
(Increase) decrease in taxes and grants in lieu receivable	(31,681)	83,939
(Increase) decrease in trade and other receivables	(25,449)	5,667
(Increase) decrease in land held for resale	(167,140)	36,630
(Increase) decrease in inventory for consumption	300	4,246
Increase (decrease) in accounts payable	(76,088)	47,551
Increase (decrease) in deferred revenue	271,261	(114,123)
	656,817	1,011,915
CAPITAL		
Acquisition of tangible capital assets	(572,486)	(971,783)
Proceeds on disposal of tangible capital assets	-	70,640
	(572,486)	(901,143)
FINANCING		
Long-term debt repaid	(112,059)	(109,753)
	(112,059)	(109,753)
CHANGE IN CASH DURING THE YEAR	(27,728)	1,019
CASH, BEGINNING OF YEAR	961,976	960,957
CASH, END OF YEAR (Note 2)	**934,248**	**961,976**

VILLAGE OF STIRLING

Schedule of Changes in Accumulated Surplus
For the year ended December 31, 2022

SCHEDULE 1

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2022	2021
BALANCE, BEGINNING OF THE YEAR	$ 485,450	$ 434,631	$ 9,340,260	$ 10,260,341	$ -
Excess (deficiency) of revenues over expenses	(80,668)	-	-	(80,668)	178,372
Unrestricted funds designated for future use	(43,140)	43,140	-	-	-
Current year funds used for tangible capital assets	(572,486)	-	572,486	-	-
Annual amortization expense	766,282	-	(766,282)	-	-
Long-term debt repaid	(112,059)	-	112,059	-	-
Change in accumulated surplus	$ (42,071)	$ 43,140	$ (81,737)	$ (80,668)	$ 178,372
BALANCE, END OF YEAR	**$ 443,379**	**$ 477,771**	**$ 9,258,523**	**$ 10,179,673**	$ 178,372

VILLAGE OF STIRLING

Schedule of Tangible Capital Assets
For the year ended December 31, 2022

SCHEDULE 2

	Land $	Land Improvements $	Buildings $	Engineered Structures $	Machinery & Equipment $	Vehicles $	2022 $	2021 $
COST:								
BALANCE, BEGINNING OF YEAR	24,780	90,300	4,468,964	12,274,053	2,424,310	193,190	19,475,597	18,578,367
Acquisition of tangible capital assets	-	-	442,757	105,726	24,003	-	572,486	971,783
Disposal of tangible capital assets	-	-	-	-	-	-	-	(74,553)
BALANCE, END OF YEAR	24,780	90,300	4,911,721	12,379,779	2,448,313	193,190	20,048,083	19,475,597
ACCUMULATED AMORTIZATION:								
BALANCE, BEGINNING OF YEAR	-	26,719	2,271,245	5,872,745	1,001,257	87,139	9,259,105	8,493,386
Annual amortization	-	2,252	89,459	538,091	123,148	13,332	766,282	780,630
Accumulated amortization on disposals	-	-	-	-	-	-	-	(14,911)
BALANCE, END OF YEAR	-	28,971	2,360,704	6,410,836	1,124,405	100,471	10,025,387	9,259,105
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	**24,780**	**61,329**	**2,551,017**	**5,968,943**	**1,323,908**	**92,719**	**10,022,696**	**10,216,492**
2021 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	24,780	63,581	2,197,719	6,401,308	1,423,053	106,051	10,216,492	

VILLAGE OF STIRLING
Schedule of Property Taxes Levied
For the Year Ended December 31, 2022 **SCHEDULE 3**

	Budget (Unaudited) $	2022 $	2021 $
TAXATION			
Real property taxes	1,176,567	1,207,996	1,103,189
Linear property taxes	12,943	14,915	14,847
	1,189,510	1,222,911	1,118,036
REQUISITIONS			
Alberta School Foundation Fund	264,086	264,086	244,051
Separate school	7,079	7,078	6,753
Designated Industrial Property	77	-	-
Seniors foundation	31,563	31,563	34,568
	302,805	302,727	285,372
NET MUNICIPAL PROPERTY TAXES	**886,705**	**920,184**	**832,664**

VILLAGE OF STIRLING
Schedule of Government Transfers
For the Year Ended December 31, 2022 **SCHEDULE 4**

	Budget (Unaudited) $	2022 $	2021 $
TRANSFERS FOR OPERATIONS			
Federal Government	54,426	54,426	32,174
Provincial Government	146,517	146,517	294,463
Other Local Governments	26,980	35,025	35,900
	227,923	235,968	362,537
TRANSFERS FOR CAPITAL			
Federal Government	343,943	343,943	-
Provincial Government	82,499	82,499	528,111
Other Local Governments	15,000	15,000	-
	441,442	441,442	528,111
	669,365	**677,410**	**890,648**

VILLAGE OF STIRLING
Schedule of Consolidated Expenditures by Object
For the Year Ended December 31, 2022 **SCHEDULE 5**

	Budget (Unaudited) $	2022 $	2021 $
EXPENDITURES			
Salaries, wages and benefits	975,230	901,327	759,180
Contracted and general services	642,177	668,214	720,947
Materials, goods and utilities	300,600	316,719	292,602
Transfers to local boards and agencies	54,403	51,052	48,332
Interest on long-term debt	25,628	25,397	29,124
Other	-	8,590	-
Bank charges and short-term interest	9,500	5,478	9,777
Amortization	765,732	766,282	780,631
	2,773,270	**2,743,059**	**2,640,593**

VILLAGE OF STIRLING

Schedule of Segmented Disclosure
For the year ended December 31, 2022

SCHEDULE 6

	General Government $	Protective Services $	Transportation Services $	Planning & Development $	Recreation & Culture $	Environmental Services $	**Total**
REVENUE							
Net municipal taxes	$ 920,184	$ -	$ -	$ -	$ -	$ -	$ 920,184
Government transfers	146,517	3,000	128,295	-	393,098	6,500	677,410
User fees and sales of goods	44,827	108,100	-	5,357	160,483	602,337	921,104
Other revenue	113,824	-	-	-	-	-	113,824
Investment income	29,869	-	-	-	-	-	29,869
	$ 1,255,221	$ 111,100	$ 128,295	$ 5,357	$ 553,581	$ 608,837	$ 2,662,391
EXPENSES							
Salaries, wages and benefits	311,223	3,757	469,751	-	116,596	-	901,327
Contracted and general services	$ 133,565	$ 149,368	$ 52,539	$ -	$ 28,109	$ 304,633	$ 668,214
Materials, goods and utilities	37,820	53,946	114,368	-	113,212	(2,627)	316,719
Transfers to local boards and agencies	-	-	-	29,320	21,732	-	51,052
Interest on long-term debt	9,118	3,612	3,692	-	4,833	4,142	25,397
Other expenses	14,068	-	-	-	-	-	14,068
	$ 505,794	$ 210,683	$ 640,350	$ 29,320	$ 284,482	$ 306,148	$ 1,976,777
NET REVENUE BEFORE AMORTIZATION	$ 749,427	$ (99,583)	$ (512,055)	$ (23,963)	$ 269,099	$ 302,689	$ 685,614
Amortization expense	$ 9,673	$ 28,503	$ 537,357	$ -	$ 68,432	$ 122,317	$ 766,282
NET REVENUE	**$ 739,754**	**$ (128,086)**	**$ (1,049,412)**	**$ (23,963)**	**$ 200,667**	**$ 180,372**	**$ (80,668)**

1. Significant Accounting Policies

The consolidated financial statements of the Village of Stirling are the representations of management prepared in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Village of Stirling are as follows:

a) Reporting Entity -
The consolidated financial statements reflect the assets, liabilities, revenues and expenditures, changes in fund balances and change in financial position of the reporting entity. The entity is comprised of the municipal operations plus all of the organizations that are owned or controlled by the village and are, therefore, accountable to the village council for the administration of their financial affairs and resources.

The schedule of taxes levied also includes requisitions for education, health, social and other external organizations that are not part of the municipal reporting entity.

The statements exclude trust assets that are administered for the benefit of external parties. Interdepartmental and organizational transactions and balances are eliminated.

b) Basis of Accounting -
The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used for certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed or the tangible capital assets are acquired.

c) Use of Estimates -
The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditure during the reported period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

d) Inventories for Resale -
Land held for resale is recorded at the lower of cost or net realizable value. Cost includes costs for land acquisition and improvements required to prepare the land for servicing such as clearing, stripping and leveling charges. Related development costs incurred to provide infrastructure such as water and wastewater services, roads, sidewalks and street lighting are recorded as physical assets under their respective function.

1. Significant Accounting Policies (continued)

e) Prepaid Local Improvement Charges -
Construction and borrowing costs associated with local improvement projects are recovered through annual special assessments during the period of the related borrowings. These levies are collectible from property owners for work performed by the municipality.

Where a taxpayer has elected to prepay the outstanding local improvement charges, such amounts are recorded as deferred revenue. Deferred revenue is amortized to revenue on a straight line basis over the remaining term of the related borrowings.

In the event that the prepaid amounts are applied against the related borrowing, the deferred revenue is amortized to revenue by an amount equal to the debt repayment.

f) Government Transfers -
Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return.

Government transfers are recognized in the financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be determined.

g) Tax Revenue -
Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred.
Requisitions operate as a flow through and are excluded from municipal revenue.

h) Non-Financial Assets -
Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the Consolidated Change in Net Financial Asset (Debt) for the year.

1) Tangible Capital Assets -
Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over the estimated useful life as follows:

	YEARS
Land Improvements	15-50
Buildings	25-50
Engineered Structures	
Water System	35-75
Wastewater System	35-75
Other Engineered Structures	15-40
Machinery and Equipment	5-20
Vehicles	5-20

1. Significant Accounting Policies (continued)

A full year of amortization is charged in the year of acquisition and no amortization is charged in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

2) Contributions of Tangible Capital Assets -
Tangible capital assets received as contributions are recorded at fair value at the date of receipt and also are recorded as revenue.

3) Inventories -
Inventories held for consumption are recorded at the lower of cost or replacement cost.

4) Leases -
Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

5) Cultural and Historical Tangible Capital Assets -
Works of art for display are not recorded as tangible capital assets but are disclosed.

i) Contaminated Sites Liability -
Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of a contaminated site is recognized when the village is either directly resonsible or accepts responsibility and is management's estimate of the cost of post-remediation including operation, maintenance and monitoring.

2. Cash and Temporary Investments

	2022 $	2021 $
Cash on hand	225	225
Bank account (Current)	247,240	527,120
Bank account (Agency & Savings)	486,783	434,631
Guaranteed Investment Certificate	200,000	-
	934,248	961,976

The guaranteed income certificate has an interest rate of 4.76% and a maturity date of March 8, 2023.

The village has a demand line of credit with ATB Financial with an authorized limit of $500,000. This revolving loan bears interest at 7.45%. Security pledged consists of an assignment of property taxes. At year-end the balance on the line of credit was nil (2021 - nil).

3. Taxes and Grants in Place of Taxes Receivables

	2022 $	2021 $
Current taxes and grants in place of taxes	65,527	41,489
Arrears taxes	34,554	26,911
	100,081	68,400

4. Trade and Other Receivables

	2022 $	2021 $
Grants	231,663	120,488
Trade	135,934	195,454
GST	36,624	62,830
	404,221	378,772

5. Deferred Revenue

	2022 $	2021 $
Canada Community-Building Fund	320,130	-
Municipal Sustainability Initiative	159,491	233,360
New Horizons Capital Grant	25,000	-
	504,621	233,360

6. Long-Term Debt

	2022 $	2021 $
Self-supported debentures	764,172	876,231

The current portion of long-term debt amounts to $114,889 (2021 - $113,171).

Principle and interest repayments are as follows:

	Principal $	Interest $	Total $
2023	114,889	22,874	137,763
2024	118,841	18,059	136,900
2025	92,532	14,042	106,574
2026	68,418	11,273	79,691
2027	70,356	9,336	79,692
Thereafter	299,136	23,584	322,720
	764,172	99,168	863,340

Debenture debt includes debt repayable to the Alberta Capital Finance Authority and bears interest at rates ranging from 1.416% to 4.569%, before provincial subsidy and matures in periods 2025 to 2030. Debenture debt is issued on the credit and security of the village at large.

Debenture debt includes debt repayable to ATB Financial and bears interest at 6.750% per annum and is repaid monthly at $2,599.00 and matures in 2024.

Debenture debt includes debt repayable to Enmax Corp and bears interest at 3% per annum and is repaid monthly at $2,801.60 and matures in 2034.

7. Debt Limits

Section 276(2) of the Municipal Government Act requires that debt and debt limits as defined by Alberta Regulation 255/00 for the village be disclosed as follows:

	2022 $	2021 $
Total debt limit	3,331,424	3,436,281
Total debt	764,172	876,231
Total unused debt limit	2,567,252	2,560,050
Service on debt limit	555,237	572,714
Service on debt	137,763	137,763
Amount of unused service on debt	417,474	434,951

7. Debt Limits (continued)

The debt limit is calculated at 1.5 times revenue of the municipality (as defined in Alberta Regulation 255/00) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities that could be at financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the municipality. Rather, the financial statements must be interpreted as a whole.

8. Equity in Tangible Capital Assets

	2022 $	2021 $
Tangible capital assets (Schedule 2)	20,048,083	19,475,597
Accumulated amortization (Schedule 2)	(10,025,387)	(9,259,105)
Long-term debt (Note 5)	(764,172)	(876,231)
	9,258,524	9,340,261

9. Accumulated Surplus

	2022 $	2021 $
Unrestricted surplus	443,379	485,450
Restricted surplus:		
Operating reserves	70,091	70,091
Capital reserves	407,679	364,539
Equity in tangible capital assets	9,258,524	9,340,261
	10,179,673	10,260,341

10. Segmented Disclosure

The Village of Stirling provides a range of services to its ratepayers. For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in Note 1.

Refer to the Schedule of Segmented Disclosure (Schedule 6).

11. Salary and Benefits Disclosure

Disclosure of salaries and benefits for village officials, the chief administrative officer and designated officers as required by Alberta Regulation 313/2000 is as follows:

	Salary (1)	Benefits & Allowances (2)	2022 Total	2021 Total
	$	$	$	$
Mayor - Lewington, Trevor	4,213	-	4,213	3,797
Councilor - Nilsson, Larry	3,525	-	3,525	3,700
- Bikman, Gary	2,200	-	2,200	400
- Bohn, Devynn	2,200	-	2,200	400
- Foss, Matthew	2,200	-	2,200	2,400
- Edwards, Robert	-	-	-	2,000
- Nelson, Kevin	-	-	-	2,000
Designated officer - CAO	102,961	19,410	122,371	108,391
Designated officer - Assessor	-	13,183	13,183	13,098

(1) Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.

(2) Employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accident disability and dismemberment insurance, long and short term disability plans, professional memberships and tuition.

Benefits and allowances figures also include the employer's share of the costs of additional taxable benefits including special leave with pay, car and travel allowances, conferences, and memberships.

12. Local Authorities Pension Plan

Employees of the village participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the Alberta Public Sector Pension Plans Act. The LAPP serves about 282,000 people and 435 employers. The LAPP is financed by employer and employee contributions and by investment earnings of the LAPP Fund.

Contributions for current service are recorded as expenditures in the year in which they become due.

The village is required to make current service contributions of 8.45% of pensionable earnings up to the year's maximum pensionable earnings under the Canadian Pension Plan and 12.80% on pensionable earnings above this amount. Employees of the village are required to make current service contributions of 7.45% of pensionable salary up to the year's maximum pensionable salary and 11.80% on pensionable salary above this amount.

The total current service contributions by the village to the LAPP in 2022 were $41,343 (2021 - $42,643). Total current year service contributions by the employees of the village to the LAPP were $36,760 (2021 - $38,458).

At December 31, 2021, the LAPP disclosed an actuarial surplus of $11.9 billion.

13. Contingencies

The village is a member of the Alberta Municipal Insurance Exchange (MUNIX). Under the terms of the membership, the village could become liable for its proportionate share of any claim losses in excess of the funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.

14. Financial Instruments

The village's financial instruments consist of cash and temporary investments, receivables, accounts payable, accrued liabilities and long-term debt. It is management's opinion that the village is not exposed to significant interest, currency or credit risks arising from these financial statements.

The village is subject to credit risk with respect to taxes and grants in place of taxes receivables and trade and other receivables. Credit risk arises from the possibility that taxpayers and entities to which the village provides services may experience financial difficulty and be unable to fulfill their obligations. The large number and diversity of taxpayers and customers minimizes the credit risk.

Unless otherwise noted, the carrying value of the financial instrument approximates fair value.

15. Comparative Figures

Some of the comparative figures have been reclassified to conform to the current year's presentation. The changes do not affect prior year earnings.

16. Approval of Financial Statements

Council and Management have approved these financial statements.

VILLAGE OF STIRLING

Financial Statements

December 31, 2021

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The consolidated financial statements are the responsibility of the management of the Village of Stirling (the Village).

These consolidated financial statements have been prepared from information provided by management. These statements include certain amounts based on management's estimates and judgments. Management has determined such amounts based on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects.

The Village maintains systems of internal accounting and administrative controls that are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and that the Village's assets are properly accounted for and adequately safeguarded.

The elected Council of the Village is responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements. Council meets periodically with management and the external auditors to review significant accounting, reporting and internal control matters. Following its review of the financial statements and discussions with the auditors, the Council approves the financial statements. The Council approves the appointment of the external auditors and reviews the monthly financial reports.

The consolidated financial statements have been audited by Shawn Cook Professional Corporation, Chartered Professional Accountants, the external auditor, in accordance with Canadian generally accepted auditing standards on behalf of the Council, residents and ratepayers of the Village. Shawn Cook Professional Corporation has full and free access to the Council.



Mr. Scott Donselaar, CAO

Stirling, Alberta
April 20, 2022

CHARTERED PROFESSIONAL ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To the Members of Village of Stirling

Opinion

We have audited the financial statements of Village of Stirling (the Village), which comprise the consolidated statement of financial position as at December 31, 2021, and the consolidated statements of operations, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2021, and the results of its operations, change in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Village in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Village's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Village or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Village's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

(continues)

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Village's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Village to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Shawn Cook
Professional Corporation

Lethbridge, Alberta
April 20, 2022

Chartered Professional Accountants

VILLAGE OF STIRLING

Consolidated Statement of Financial Position
As at December 31, 2021

	2021 $	2020 $ *(Restated)*
FINANCIAL ASSETS		
Cash (Note 2)	961,976	960,957
Receivables		
Taxes and grants in place of taxes (Note 3)	68,400	152,339
Trade and other	378,772	384,439
Land held for resale	53,347	89,977
	1,462,495	1,587,712
LIABILITIES		
Accounts payable and accrued liabilities	320,563	273,012
Deferred revenue (Note 4)	233,360	347,483
Long-term debt (Note 5)	876,231	985,984
	1,430,154	1,606,479
NET FINANCIAL ASSETS	32,341	(18,767)
NON-FINANCIAL ASSETS		
Tangible capital assets (Schedule 2)	10,216,492	10,084,981
Inventory for consumption	11,508	15,755
	10,228,000	10,100,736
ACCUMULATED SURPLUS (Note 8 and Schedule 1)	**10,260,341**	**10,081,969**

CONTINGENCIES (Note 12)

Approved by the Council:

VILLAGE OF STIRLING
Consolidated Statement of Operations
For the year ended December 31, 2021

	Budget (Unaudited) $	2021 $	2020 $ *(Restated)*
REVENUES			
User fees and sales of goods	782,885	972,547	880,031
Net municipal property taxes (Schedule 3)	803,495	832,664	807,358
Government transfers (Schedule 4)	327,115	362,537	359,746
Franchise and concession contracts	61,000	75,317	76,133
Penalties and costs of taxes	30,000	29,661	24,978
Gain on disposal of tangible capital assets	-	10,998	-
Investment income	15,000	7,130	8,791
	2,019,495	2,290,854	2,157,037
EXPENSES			
Roads, streets, walks, lighting	416,112	898,902	864,212
Water, wastewater and waste management	443,224	626,248	613,655
Administration	476,763	455,040	505,945
Parks and recreation	331,045	310,097	252,659
Land use planning, zoning and development	179,500	138,284	64,473
Police, fire, ambulance and bylaw enforcement	132,230	174,400	192,710
Legislative	33,980	22,466	35,364
Other	19,750	15,156	19,824
	2,032,604	2,640,593	2,548,842
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER	(13,109)	(349,739)	(391,805)
OTHER			
Government transfers for capital (Schedule 4)	819,597	528,111	541,655
EXCESS OF REVENUES OVER EXPENSES	806,488	178,372	149,850
ACCUMULATED SURPLUS, BEGINNING OF YEAR			
As previously reported	10,081,969	10,295,954	9,932,119
Prior period adjustment (Note 16)	-	(213,985)	-
As restated	10,081,969	10,081,969	9,932,119
ACCUMULATED SURPLUS, END OF YEAR	**10,888,457**	**10,260,341**	**10,081,969**

VILLAGE OF STIRLING
Consolidated Statement of Change in Net Financial Assets (Debt)
For the year ended December 31, 2021

	Budget (Unaudited) $	2021 $	2020 $ *(Restated)*
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	806,488	178,372	149,850
Acquisition of tangible capital assets	(807,941)	(971,783)	(858,006)
Proceeds on disposal of tangible capital assets	-	70,640	-
Amortization of tangible capital assets	-	780,631	710,550
(Gain) on disposal of tangible capital assets	-	(10,998)	-
	(807,941)	(131,510)	(147,456)
(Acquisition) use of inventory for consumption	-	4,246	(2,745)
INCREASE IN NET ASSETS	(1,453)	51,108	(351)
NET FINANCIAL ASSETS, BEGINNING OF YEAR	(18,767)	(18,767)	(18,416)
NET FINANCIAL ASSETS, END OF YEAR	**(20,220)**	**32,341**	**(18,767)**

VILLAGE OF STIRLING
Consolidated Statement of Cash Flows
For the year ended December 31, 2021

	2021 $	2020 $ *(Restated)*
NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES:		
OPERATING		
Excess of revenues over expenses	178,372	149,850
Non-cash items included in excess of revenues over expenses		
Amortization of tangible capital assets	780,631	710,550
(Gain) on disposal of tangible capital assets	(10,998)	-
Non-cash charges to operations (net changes)		
(Increase) decrease in taxes and grants in lieu receivable	83,939	(38,434)
Increase in trade and other receivables	5,667	(137,086)
Decrease in land held for resale	36,630	44,988
(Increase) decrease in inventory for consumption	4,246	(2,745)
Increase (decrease) in accounts payable	47,551	(263,822)
Decrease in deferred revenue	(114,123)	142,302
	1,011,915	605,603
CAPITAL		
Acquisition of tangible capital assets	(971,783)	(858,006)
Proceeds on disposal of tangible capital assets	70,640	-
	(901,143)	(858,006)
FINANCING		
Long-term debt issued	-	390,000
Long-term debt repaid	(109,753)	(81,692)
	(109,753)	308,308
CHANGE IN CASH DURING THE YEAR	1,019	55,905
CASH, BEGINNING OF YEAR	960,957	905,052
CASH, END OF YEAR (Note 2)	**961,976**	**960,957**

VILLAGE OF STIRLING

Schedule of Changes in Accumulated Surplus
For the year ended December 31, 2021

SCHEDULE 1

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2021	2020 *(Restated)*
BALANCE, BEGINNING OF THE YEAR	$ 586,880	$ 396,092	$ 9,098,997	$ 10,081,969	$ 9,932,119
Excess (deficiency) of revenues over expenses	178,372	-	-	178,372	149,850
Unrestricted funds designated for future use	(38,539)	38,539	-	-	-
Current year funds used for tangible capital assets	(971,783)	-	971,783	-	-
Disposal of tangible capital assets	59,642	-	(59,642)	-	-
Annual amortization expense	780,631	-	(780,631)	-	-
Long-term debt repaid	(109,753)	-	109,753	-	-
Change in accumulated surplus	$ (101,430)	$ 38,539	$ 241,263	$ 178,372	$ 149,850
BALANCE, END OF YEAR	**$ 485,450**	**$ 434,631**	**$ 9,340,260**	**$ 10,260,341**	$ 10,081,969

VILLAGE OF STIRLING

Schedule of Tangible Capital Assets
For the year ended December 31, 2021

SCHEDULE 2

	Land $	Land Improvements $	Buildings $	Engineered Structures $	Machinery & Equipment $	Vehicles $	2021 $	2020 $
COST:								
BALANCE, BEGINNING OF YEAR	24,780	90,300	4,176,944	11,770,265	2,341,270	174,808	18,578,367	17,720,361
Acquisition of tangible capital assets	-	-	292,020	503,788	83,040	92,935	971,783	858,006
Disposal of tangible capital assets	-	-	-	-	-	(74,553)	(74,553)	-
BALANCE, END OF YEAR	24,780	90,300	4,468,964	12,274,053	2,424,310	193,190	19,475,597	18,578,367
ACCUMULATED AMORTIZATION:								
BALANCE, BEGINNING OF YEAR	-	24,468	2,162,147	5,349,939	869,213	87,619	8,493,386	7,782,836
Annual amortization	-	2,251	109,098	522,806	132,044	14,431	780,630	710,550
Accumulated amortization on disposals	-	-	-	-	-	(14,911)	(14,911)	-
BALANCE, END OF YEAR	-	26,719	2,271,245	5,872,745	1,001,257	87,139	9,259,105	8,493,386
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	**24,780**	**63,581**	**2,197,719**	**6,401,308**	**1,423,053**	**106,051**	**10,216,492**	**10,084,981**
2020 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	24,780	65,832	2,014,797	6,420,326	1,472,057	87,189	10,084,981	

VILLAGE OF STIRLING
Schedule of Property Taxes Levied
For the Year Ended December 31, 2021 **SCHEDULE 3**

	Budget (Unaudited) $	2021 $	2020 $
TAXATION			
Real property taxes	1,076,888	1,103,189	1,058,695
Linear property taxes	12,073	14,847	14,442
	1,088,961	1,118,036	1,073,137
REQUISITIONS			
Alberta School Foundation Fund	244,051	244,051	226,044
Separate school	6,753	6,753	6,243
Designated Industrial Property	76	-	-
Seniors foundation	34,586	34,568	33,492
	285,466	285,372	265,779
NET MUNICIPAL PROPERTY TAXES	**803,495**	**832,664**	**807,358**

VILLAGE OF STIRLING
Schedule of Government Transfers
For the Year Ended December 31, 2021 **SCHEDULE 4**

	Budget (Unaudited) $	2021 $	2020 $ *(Restated)*
TRANSFERS FOR OPERATIONS			
Federal Government	10,000	32,174	33,545
Provincial Government	292,515	294,463	293,783
Other Local Governments	24,600	35,900	32,418
	327,115	362,537	359,746
TRANSFERS FOR CAPITAL			
Federal Government	196,471	-	190,390
Provincial Government	623,126	528,111	351,265
	819,597	528,111	541,655
	1,146,712	**890,648**	**901,401**

VILLAGE OF STIRLING

Schedule of Consolidated Expenditures by Object
For the Year Ended December 31, 2021 **SCHEDULE 5**

	Budget (Unaudited) $	2021 $	2020 $
EXPENDITURES			
Salaries, wages and benefits	792,341	759,180	722,448
Contracted and general services	781,780	720,947	787,368
Materials, goods and utilities	340,849	292,602	253,223
Transfers to local boards and agencies	58,145	48,332	38,806
Interest on long-term debt	51,489	29,124	26,512
Bank charges and short-term interest	8,000	9,777	9,935
Amortization	-	780,631	710,550
	2,032,604	**2,640,593**	**2,548,842**

VILLAGE OF STIRLING

Schedule of Segmented Disclosure
For the year ended December 31, 2021

SCHEDULE 6

	General Government	Protective Services	Transportation Services	Planning & Development	Recreation & Culture	Environmental Services	**Total**
REVENUE							
Net municipal taxes	$ 832,664	$ -	$ -	$ -	$ -	$ -	$ 832,664
Government transfers	52,538	60,000	509,375	-	258,635	10,100	890,648
User fees and sales of goods	49,193	73,923	385	93,226	80,763	675,057	972,547
Other revenue	104,978	-	10,998	-	-	-	115,976
Investment income	7,130	-	-	-	-	-	7,130
	$ 1,046,503	$ 133,923	$ 520,758	$ 93,226	$ 339,398	$ 685,157	$ 2,818,965
EXPENSES							
Salaries, wages and benefits	279,442	4,334	240,417	-	129,072	105,911	759,176
Contracted and general services	$ 124,085	$ 90,172	$ 39,038	$ 114,063	$ 39,916	$ 313,671	$ 720,945
Materials, goods and utilities	43,375	45,244	88,000	-	67,068	48,916	292,603
Transfers to local boards and agencies	-	-	-	24,221	24,112	-	48,333
Interest on long-term debt	11,153	3,312	4,065	-	5,450	5,146	29,126
Other expenses	9,777	-	-	-	-	-	9,777
	$ 467,832	$ 143,062	$ 371,520	$ 138,284	$ 265,618	$ 473,644	$ 1,859,960
NET REVENUE BEFORE AMORTIZATION	$ 578,671	$ (9,139)	$ 149,238	$ (45,058)	$ 73,780	$ 211,513	$ 959,005
Amortization expense	$ 9,674	$ 31,336	$ 527,382	$ -	$ 59,635	$ 152,604	$ 780,631
NET REVENUE	**$ 568,997**	**$ (40,475)**	**$ (378,144)**	**$ (45,058)**	**$ 14,145**	**$ 58,909**	**$ 178,374**

1. Significant Accounting Policies

The consolidated financial statements of the Village of Stirling are the representations of management prepared in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Village of Stirling are as follows:

a) Reporting Entity -

The consolidated financial statements reflect the assets, liabilities, revenues and expenditures, changes in fund balances and change in financial position of the reporting entity. The entity is comprised of the municipal operations plus all of the organizations that are owned or controlled by the village and are, therefore, accountable to the village council for the administration of their financial affairs and resources.

The schedule of taxes levied also includes requisitions for education, health, social and other external organizations that are not part of the municipal reporting entity.

The statements exclude trust assets that are administered for the benefit of external parties. Interdepartmental and organizational transactions and balances are eliminated.

b) Basis of Accounting -

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used for certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed or the tangible capital assets are acquired.

c) Use of Estimates -

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditure during the reported period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

d) Inventories for Resale -

Land held for resale is recorded at the lower of cost or net realizable value. Cost includes costs for land acquisition and improvements required to prepare the land for servicing such as clearing, stripping and leveling charges. Related development costs incurred to provide infrastructure such as water and wastewater services, roads, sidewalks and street lighting are recorded as physical assets under their respective function.

1. Significant Accounting Policies (continued)

e) Prepaid Local Improvement Charges -
Construction and borrowing costs associated with local improvement projects are recovered through annual special assessments during the period of the related borrowings. These levies are collectible from property owners for work performed by the municipality.

Where a taxpayer has elected to prepay the outstanding local improvement charges, such amounts are recorded as deferred revenue. Deferred revenue is amortized to revenue on a straight line basis over the remaining term of the related borrowings.

In the event that the prepaid amounts are applied against the related borrowing, the deferred revenue is amortized to revenue by an amount equal to the debt repayment.

f) Government Transfers -
Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return.

Government transfers are recognized in the financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be determined.

g) Tax Revenue -
Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred.
Requisitions operate as a flow through and are excluded from municipal revenue.

h) Non-Financial Assets -
Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the Consolidated Change in Net Financial Asset (Debt) for the year.

1) Tangible Capital Assets -
Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over the estimated useful life as follows:

	YEARS
Land Improvements	15-50
Buildings	25-50
Engineered Structures	
Water System	35-75
Wastewater System	35-75
Other Engineered Structures	15-40
Machinery and Equipment	5-20
Vehicles	5-20

1. Significant Accounting Policies (continued)

A full year of amortization is charged in the year of acquisition and no amortization is charged in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

2) Inventories -
Inventories held for consumption are recorded at the lower of cost or replacement cost.

2. Cash and Temporary Investments

	2021 $	2020 $
Cash on hand	225	225
Bank account (Current)	527,120	564,640
Bank account (Agency & Savings)	434,631	396,092
	961,976	960,957

The village has a demand line of credit with ATB Financial with an authorized limit of $500,000. This revolving loan bears interest at 3.45%. Security pledged consists of an assignment of property taxes. At year-end the balance on the line of credit was nil (2020 - nil).

3. Taxes and Grants in Place of Taxes Receivables

	2021 $	2020 $
Current taxes and grants in place of taxes	41,489	100,285
Arrears taxes	26,911	52,054
	68,400	152,339

4. Deferred Revenue

	2021 $	2020 $ (*Restated*)
Government of Alberta:		
- Municipal Sustainability Initiative - Capital Grant	157,810	138,435
- Alberta Municipal Operating Stimulus Grant	-	133,498
- Municipal Sustainability Initiative - Operating Grant	75,550	75,550
	233,360	347,483

Municipal Sustainability Initiative

Funding in the amount of $656,156 was received in the current year from the Municipal Sustainability Initiative. Of the $656,156, $376,641 is from the capital component of the program and is restricted to eligible capital projects, as approved under the funding agreement, which were scheduled for completion in 2021. The remaining $277,515 is from the operating component of the program and is restricted to eligible operating projects, as approved under the funding agreement, which were also scheduled for completion in 2021.

5. Long-Term Debt

	2021 $	2020 $
Self-supported debentures	876,231	985,984

The current portion of long-term debt amounts to $113,171 (2020 - $110,295).

Principle and interest repayments are as follows:

	Principal $	Interest $	Total $
2022	113,171	24,591	137,762
2023	116,733	21,030	137,763
2024	115,886	17,345	133,231
2025	92,532	14,042	106,574
2026	68,418	11,273	79,691
Thereafter	369,491	32,920	402,411
	876,231	121,201	997,432

Debenture debt includes debt repayable to the Alberta Capital Finance Authority and bears interest at rates ranging from 1.416% to 4.569%, before provincial subsidy and matures in periods 2025 to 2030. Debenture debt is issued on the credit and security of the village at large.

Debenture debt includes debt repayable to ATB Financial and bears interest at 2.750% per annum and is repaid monthly at $2,599.00 and matures in 2024.

Debenture debt includes debt repayable to Enmax Corp and bears interest at 3% per annum and is repaid monthly at $2,801.60 and matures in 2034.

6. Debt Limits

Section 276(2) of the Municipal Government Act requires that debt and debt limits as defined by Alberta Regulation 255/00 for the village be disclosed as follows:

	2021 $	2020 $ (*Restated*)
Total debt limit	3,436,281	3,235,556
Total debt	876,231	985,984
Total unused debt limit	2,560,050	2,249,572
Service on debt limit	572,714	539,259
Service on debt	137,762	137,763
Amount of unused service on debt	434,952	401,496

6. Debt Limits (continued)

The debt limit is calculated at 1.5 times revenue of the municipality (as defined in Alberta Regulation 255/00) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities that could be at financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the municipality. Rather, the financial statements must be interpreted as a whole.

7. Equity in Tangible Capital Assets

	2021 $	2020 $
Tangible capital assets (Schedule 2)	19,475,597	18,578,367
Accumulated amortization (Schedule 2)	(9,259,105)	(8,493,386)
Long-term debt (Note 5)	(876,231)	(985,984)
	9,340,261	9,098,997

8. Accumulated Surplus

	2021 $	2020 $ (*Restated*)
Unrestricted surplus	485,450	586,880
Restricted surplus:		
Operating reserves	70,091	70,091
Capital reserves	364,539	326,001
Equity in tangible capital assets	9,340,261	9,098,997
	10,260,341	10,081,969

9. Segmented Disclosure

The Village of Stirling provides a range of services to its ratepayers. For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in Note 1.

Refer to the Schedule of Segmented Disclosure (Schedule 6).

10. Salary and Benefits Disclosure

Disclosure of salaries and benefits for village officials, the chief administrative officer and designated officers as required by Alberta Regulation 313/2000 is as follows:

	Salary (1)	Benefits & Allowances (2)	2021 Total	2020 Total
	$	$	$	$
Mayor - Trevor Lewington	3,797	-	3,797	6,035
Councilor - Robert Edwards	2,000	-	2,000	2,600
- Bohn, Devynn	400	-	400	-
- Matthew Foss	2,400	-	2,400	2,600
- Bikman, Gary	400	-	400	-
- Kevin Nelson	2,000	-	2,000	2,600
- Larry Nilsson	3,700	-	3,700	4,400
Designated officer - CAO	91,862	16,529	108,391	116,114
Designated officer - Assessor	-	13,098	13,098	13,069

(1) Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.

(2) Employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accident disability and dismemberment insurance, long and short term disability plans, professional memberships and tuition.

Benefits and allowances figures also include the employer's share of the costs of additional taxable benefits including special leave with pay, car and travel allowances, conferences, and memberships.

11. Local Authorities Pension Plan

Employees of the village participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the Alberta Public Sector Pension Plans Act. The LAPP serves about 276,00 people and 433 employers. The LAPP is financed by employer and employee contributions and by investment earnings of the LAPP Fund.

Contributions for current service are recorded as expenditures in the year in which they become due.

The village is required to make current service contributions of 9.39% of pensionable earnings up to the year's maximum pensionable earnings under the Canadian Pension Plan and 13.84% on pensionable earnings above this amount. Employees of the village are required to make current service contributions of 8.39% of pensionable salary up to the year's maximum pensionable salary and 12.84% on pensionable salary above this amount.

The total current service contributions by the village to the LAPP in 2021 were $42,643 (2020 - $42,088). Total current year service contributions by the employees of the village to the LAPP were $38,458 (2020 - $38,009).

At December 31, 2020, the LAPP disclosed an actuarial surplus of $4.961 billion.

12. Contingencies

The village is a member of the Alberta Municipal Insurance Exchange (MUNIX). Under the terms of the membership, the village could become liable for its proportionate share of any claim losses in excess of the funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.

13. Financial Instruments

The village's financial instruments consist of cash and temporary investments, receivables, accounts payable, accrued liabilities and long-term debt. It is management's opinion that the village is not exposed to significant interest, currency or credit risks arising from these financial statements.

The village is subject to credit risk with respect to taxes and grants in place of taxes receivables and trade and other receivables. Credit risk arises from the possibility that taxpayers and entities to which the village provides services may experience financial difficulty and be unable to fulfill their obligations. The large number and diversity of taxpayers and customers minimizes the credit risk.

Unless otherwise noted, the carrying value of the financial instrument approximates fair value.

14. Subsequent Events

The outbreak of the novel strain of coronavirus, specifically identified as "COVID-19", has resulted in governments worldwide enacting emergency measures to combat the spread of the virus. These measures, which include the implementation of travel bans, self imposed quarantine periods and social distancing, have caused material disruption to businesses globally resulting in an economic slowdown. Global equity markets have experienced significant volatility and weakness. Government and central banks have reacted with significant monetary and fiscal interventions designed to stabilize economic conditions. The duration and impact of the COVID-19 outbreak is unknown at this time, as is the efficacy of the government and central bank interventions. It is not possible to reliably estimate the length and severity of these developments and the impact on the financial results and conditions of the organization.

15. Comparative Figures

Some of the comparative figures have been reclassified to conform to the current year's presentation. The changes do not affect prior year earnings.

16. Prior Period Adjustment

The prior period has been adjusted to reflect grants received and deferred by the Village in the prior period. The effect on the 2020 balances include an increase in the "Deferred revenues" of $213,985 a decrease in the "Accumulated surplus" of $213,985, a decrease in the "Government transfers for capital" of $138,435, and a decrease in the "Government transfers for operating" of $75,550.

17. Approval of Financial Statements

Council and Management have approved these financial statements.

VILLAGE OF STIRLING

Financial Statements

December 31, 2020

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The consolidated financial statements are the responsibility of the management of the Village of Stirling (the Village).

These consolidated financial statements have been prepared from information provided by management. These statements include certain amounts based on management's estimates and judgments. Management has determined such amounts based on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects.

The Village maintains systems of internal accounting and administrative controls that are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and that the Village's assets are properly accounted for and adequately safeguarded.

The elected Council of the Village is responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements. Council meets periodically with management and the external auditors to review significant accounting, reporting and internal control matters. Following its review of the financial statements and discussions with the auditors, the Council approves the financial statements. The Council approves the appointment of the external auditors and reviews the monthly financial reports.

The consolidated financial statements have been audited by Shawn Cook Professional Corporation, Chartered Professional Accountants, the external auditor, in accordance with Canadian generally accepted auditing standards on behalf of the Council, residents and ratepayers of the Village. Shawn Cook Professional Corporation has full and free access to the Council.

Mr. Scott Donselaar, CAO

Stirling, Alberta

CHARTERED PROFESSIONAL ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To the Members of Village of Stirling

Opinion

We have audited the financial statements of Village of Stirling (the Village), which comprise the consolidated statement of financial position as at December 31, 2020, and the consolidated statements of operations, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2020, and the results of its operations, change in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Village in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Village's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Village or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Village's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

(continues)

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Village's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Village to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Shawn Cook
Professional Corporation

Lethbridge, Alberta
April 21, 2021

Chartered Professional Accountants

VILLAGE OF STIRLING

Consolidated Statement of Financial Position
As at December 31, 2020

	2020 $	2019 $
FINANCIAL ASSETS		
Cash (Note 2)	960,957	905,052
Receivables		
Taxes and grants in place of taxes (Note 3)	152,339	113,905
Trade and other	384,439	247,353
Land held for resale	89,977	134,965
	1,587,712	1,401,275
LIABILITIES		
Accounts payable and accrued liabilities	273,014	536,834
Deferred revenue (Note 4)	133,498	205,181
Long-term debt (Note 5)	985,984	677,676
	1,392,496	1,419,691
NET FINANCIAL ASSETS (DEBT)	195,216	(18,416)
NON-FINANCIAL ASSETS		
Tangible capital assets (Schedule 2)	10,084,983	9,937,527
Inventory for consumption	15,755	13,008
	10,100,738	9,950,535
ACCUMULATED SURPLUS (Note 8 and Schedule 1)	**10,295,954**	**9,932,119**

CONTINGENCIES (Note 12)

Approved on behalf of Council:

Councilor

Councilor

VILLAGE OF STIRLING
Consolidated Statement of Operations
For the year ended December 31, 2020

	Budget (Unaudited) $	2020 $	2019 $
REVENUES			
Net municipal property taxes (Schedule 3)	705,591	807,358	772,248
User fees and sales of goods	756,180	880,031	909,394
Government transfers (Schedule 4)	389,383	435,296	389,640
Investment income	15,000	8,791	24,354
Penalties and costs of taxes	30,000	24,978	32,526
Franchise and concession contracts	61,000	76,133	71,621
Gain on disposal of tangible capital assets	-	-	15,699
	1,957,154	2,232,587	2,215,482
EXPENSES			
Legislative	28,980	35,364	42,117
Administration	543,005	505,945	462,584
Police, fire, ambulance and bylaw enforcement	101,251	192,710	182,987
Roads, streets, walks, lighting	728,210	864,212	923,924
Water, wastewater and waste management	443,179	613,655	592,782
Land use planning, zoning and development	54,363	64,473	18,912
Parks and recreation	360,070	252,659	437,755
Other	20,008	19,824	20,377
	2,279,066	2,548,842	2,681,438
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER	(321,912)	(316,255)	(465,956)
OTHER			
Government transfers for capital (Schedule 4)	950,089	680,090	303,840
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	628,177	363,835	(162,116)
ACCUMULATED SURPLUS, BEGINNING OF YEAR	9,932,119	9,932,119	10,094,235
ACCUMULATED SURPLUS, END OF YEAR	**10,560,296**	**10,295,954**	**9,932,119**

VILLAGE OF STIRLING

Consolidated Statement of Change in Net Financial Assets (Debt)
For the year ended December 31, 2020

	Budget (Unaudited) $	2020 $	2019 $
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	628,177	363,835	(162,116)
Acquisition of tangible capital assets	(667,561)	(858,006)	(987,103)
Proceeds on disposal of tangible capital assets	-	-	28,587
Amortization of tangible capital assets	-	710,550	672,854
(Gain) on disposal of tangible capital assets	-	-	(15,699)
	(667,561)	(147,456)	(301,361)
(Acquisition) use of inventory for consumption	-	(2,747)	1,860
INCREASE (DECREASE) IN NET ASSETS	(39,384)	213,632	(461,617)
NET FINANCIAL (DEBT) ASSETS, BEGINNING OF YEAR	(18,416)	(18,416)	443,201
NET FINANCIAL ASSETS (DEBT), END OF YEAR	**(57,800)**	**195,216**	**(18,416)**

VILLAGE OF STIRLING
Consolidated Statement of Cash Flows
For the year ended December 31, 2020

	2020 $	2019 $
NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES:		
OPERATING		
Excess (deficiency) of revenues over expenses	363,835	(162,116)
Non-cash items included in excess of revenues over expenses		
Amortization of tangible capital assets	710,550	672,854
(Gain) on disposal of tangible capital assets	-	(15,699)
Non-cash charges to operations (net changes)		
(Increase) decrease in taxes and grants in lieu receivable	(38,434)	(37,788)
(Increase) decrease in trade and other receivables	(137,086)	(17,599)
(Increase) in land held for resale	44,988	(33,810)
Decrease in inventory for consumption	(2,747)	1,860
Increase in accounts payable and accrued liabilities	(263,820)	223,856
(Decrease) increase in deferred revenue	(71,683)	(208,938)
	605,603	422,620
CAPITAL		
Acquisition of tangible capital assets	(858,006)	(987,103)
Proceeds on disposal of tangible capital assets	-	28,587
	(858,006)	(958,516)
FINANCING		
Long-term debt issued	390,000	264,966
Long-term debt repaid	(81,692)	(32,182)
	308,308	232,784
CHANGE IN CASH DURING THE YEAR	55,905	(303,112)
CASH, BEGINNING OF YEAR	905,052	1,208,164
CASH, END OF YEAR (Note 2)	**960,957**	**905,052**

VILLAGE OF STIRLING

Schedule of Changes in Accumulated Surplus
For the year ended December 31, 2020

SCHEDULE 1

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2020	2019
BALANCE, BEGINNING OF THE YEAR	$ 620,416	$ 51,852	$ 9,259,851	$ 9,932,119	$ 10,094,235
Excess (deficiency) of revenues over expenses	363,835	-	-	363,835	(162,116)
Current year funds used for tangible capital assets	(858,006)	-	858,006	-	-
Annual amortization expense	710,550	-	(710,550)	-	-
New long-term debt issued	390,000	-	(390,000)	-	-
Long-term debt repaid	(81,692)	-	81,692	-	-
Change in accumulated surplus	$ 524,687	$ -	$ (160,852)	$ 363,835	$ (162,116)
BALANCE, END OF YEAR	**$ 1,145,103**	**$ 51,852**	**$ 9,098,999**	**$ 10,295,954**	$ 9,932,119

VILLAGE OF STIRLING

Schedule of Tangible Capital Assets
For the year ended December 31, 2020

SCHEDULE 2

	Land $	Land Improvements $	Buildings $	Engineered Structures $	Machinery & Equipment $	Vehicles $	2020 $	2019 $
COST:								
BALANCE, BEGINNING OF YEAR	24,780	90,300	4,122,132	11,109,758	2,198,585	174,808	17,720,363	16,759,035
Acquisition of tangible capital assets	-	-	54,813	660,508	142,685	-	858,006	987,103
Disposal of tangible capital assets	-	-	-	-	-	-	-	(25,775)
BALANCE, END OF YEAR	24,780	90,300	4,176,945	11,770,266	2,341,270	174,808	18,578,369	17,720,363
ACCUMULATED AMORTIZATION:								
BALANCE, BEGINNING OF YEAR	-	22,216	2,060,238	4,881,649	743,706	75,027	7,782,836	7,122,869
Annual amortization	-	2,252	101,909	468,290	125,507	12,592	710,550	672,854
Accumulated amortization on disposals	-	-	-	-	-	-	-	(12,887)
BALANCE, END OF YEAR	-	24,468	2,162,147	5,349,939	869,213	87,619	8,493,386	7,782,836
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	**24,780**	**65,832**	**2,014,798**	**6,420,327**	**1,472,057**	**87,189**	**10,084,983**	**9,937,527**
2019 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	24,780	68,084	2,061,894	6,228,109	1,454,879	99,781	9,937,527	

VILLAGE OF STIRLING
Schedule of Property Taxes Levied
For the Year Ended December 31, 2020 **SCHEDULE 3**

	Budget (Unaudited) $	2020 $	2019 $
TAXATION			
Real property taxes	967,236	1,058,695	1,025,251
Linear property taxes	11,767	14,442	15,194
	979,003	1,073,137	1,040,445
REQUISITIONS			
Alberta School Foundation Fund	233,401	226,044	227,779
Separate school	6,444	6,243	6,297
Designated Industrial Property	75	-	74
Seniors foundation	33,492	33,492	34,047
	273,412	265,779	268,197
NET MUNICIPAL PROPERTY TAXES	**705,591**	**807,358**	**772,248**

VILLAGE OF STIRLING
Schedule of Government Transfers
For the Year Ended December 31, 2020 **SCHEDULE 4**

	Budget (Unaudited) $	2020 $	2019 $
TRANSFERS FOR OPERATIONS			
Federal Government	10,000	33,545	12,948
Provincial Government	354,783	369,333	338,158
Other Local Governments	24,600	32,418	38,534
	389,383	435,296	389,640
TRANSFERS FOR CAPITAL			
Federal Government	288,435	-	-
Provincial Government	661,654	680,090	303,840
	1,339,472	**1,115,386**	**693,480**

VILLAGE OF STIRLING
Schedule of Consolidated Expenditures by Object
For the Year Ended December 31, 2020 **SCHEDULE 5**

	Budget (Unaudited) $	2020 $	2019 $
EXPENDITURES			
Salaries, wages and benefits	796,140	722,447	864,389
Contracted and general services	701,518	787,369	680,326
Materials, goods and utilities	684,486	253,223	399,640
Transfers to local boards and agencies	38,735	38,806	39,006
Bank charges and short-term interest	10,500	9,935	7,072
Interest on long-term debt	47,688	26,512	18,151
Amortization	-	710,550	672,854
	2,279,067	**2,548,842**	**2,681,438**

VILLAGE OF STIRLING

Schedule of Segmented Disclosure
For the year ended December 31, 2020 **SCHEDULE 6**

	General Government	Protective Services	Transportation Services	Planning & Development	Recreation & Culture	Environmental Services	**Total**
REVENUE							
Net municipal taxes	$ 807,358	$ -	$ -	$ -	$ -	$ -	$ 807,358
Government transfers	352,889	138,435	190,390	-	115,258	318,414	1,115,386
User fees and sales of goods	83,342	45,747	-	46,319	66,983	637,640	880,031
Investment income	8,791	-	-	-	-	-	8,791
Other revenue	101,111	-	-	-	-	-	101,111
	$ 1,353,491	$ 184,182	$ 190,390	$ 46,319	$ 182,241	$ 956,054	$ 2,912,677
EXPENSES							
Contracted and general services	$ 215,166	$ 118,330	$ 72,523	$ 50,255	$ 13,458	$ 317,637	$ 787,369
Salaries, wages and benefits	273,966	1,021	215,494	-	119,005	112,961	722,447
Materials, goods and utilities	27,249	42,416	104,208	-	52,419	26,931	253,223
Transfers to local boards and agencies	-	-	-	14,218	24,588	-	38,806
Interest on long-term debt	10,380	3,140	820	-	6,065	6,107	26,512
Other expenses	9,935	-	-	-	-	-	9,935
	$ 536,696	$ 164,907	$ 393,045	$ 64,473	$ 215,535	$ 463,636	$ 1,838,292
NET REVENUE BEFORE AMORTIZATION	$ 816,795	$ 19,275	$ (202,655)	$ (18,154)	$ (33,294)	$ 492,418	$ 1,074,385
Amortization expense	$ 4,613	$ 27,803	$ 471,167	$ -	$ 56,948	$ 150,019	$ 710,550
NET REVENUE	**$ 812,182**	**$ (8,528)**	**$ (673,822)**	**$ (18,154)**	**$ (90,242)**	**$ 342,399**	**$ 363,835**

1. Significant Accounting Policies

The consolidated financial statements of the Village of Stirling are the representations of management prepared in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Village of Stirling are as follows:

a) Reporting Entity -

The consolidated financial statements reflect the assets, liabilities, revenues and expenditures, changes in fund balances and change in financial position of the reporting entity. The entity is comprised of the municipal operations plus all of the organizations that are owned or controlled by the village and are, therefore, accountable to the village council for the administration of their financial affairs and resources.

The schedule of taxes levied also includes requisitions for education, health, social and other external organizations that are not part of the municipal reporting entity.

The statements exclude trust assets that are administered for the benefit of external parties. Interdepartmental and organizational transactions and balances are eliminated.

b) Basis of Accounting -

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used for certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed or the tangible capital assets are acquired.

c) Use of Estimates -

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditure during the reported period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

d) Inventories for Resale -

Land held for resale is recorded at the lower of cost or net realizable value. Cost includes costs for land acquisition and improvements required to prepare the land for servicing such as clearing, stripping and leveling charges. Related development costs incurred to provide infrastructure such as water and wastewater services, roads, sidewalks and street lighting are recorded as physical assets under their respective function.

1. Significant Accounting Policies (continued)

e) Prepaid Local Improvement Charges -
Construction and borrowing costs associated with local improvement projects are recovered through annual special assessments during the period of the related borrowings. These levies are collectible from property owners for work performed by the municipality.

Where a taxpayer has elected to prepay the outstanding local improvement charges, such amounts are recorded as deferred revenue. Deferred revenue is amortized to revenue on a straight line basis over the remaining term of the related borrowings.

In the event that the prepaid amounts are applied against the related borrowing, the deferred revenue is amortized to revenue by an amount equal to the debt repayment.

f) Government Transfers -
Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return.

Government transfers are recognized in the financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be determined.

g) Tax Revenue -
Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred.
Requisitions operate as a flow through and are excluded from municipal revenue.

h) Non-Financial Assets -
Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the Consolidated Change in Net Financial Asset (Debt) for the year.

1) Tangible Capital Assets -
Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over the estimated useful life as follows:

	YEARS
Land Improvements	15-50
Buildings	25-50
Engineered Structures	
Water System	35-75
Wastewater System	35-75
Other Engineered Structures	15-40
Machinery and Equipment	5-20
Vehicles	5-20

1. Significant Accounting Policies (continued)

A full year of amortization is charged in the year of acquisition and no amortization is charged in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

2) Inventories -
Inventories held for consumption are recorded at the lower of cost or replacement cost.

2. Cash and Temporary Investments

	2020 $	2019 $
Cash on hand	225	225
Bank account (Current)	564,640	800,243
Bank account (Agency & Savings)	396,092	104,584
	960,957	905,052

The line of credit has a limit of $500,000 and bears interest at 2.2% per annum.

3. Taxes and Grants in Place of Taxes Receivables

	2020 $	2019 $
Current taxes and grants in place of taxes	100,285	89,794
Arrears taxes	52,054	24,111
	152,339	113,905

4. Deferred Revenue

	2020 $	2019 $
Government of Alberta:		
- Alberta Municipal Operating Stimulus Grant	133,498	-
- Federal Gas Tax Fund Grant	-	69,902
- Senior's Grant	-	25,000
- Municipal Sustainability Initiative - Capital Grant	-	110,279
	133,498	205,181

Municipal Sustainability Initiative

Funding in the amount of $463,328 was receivable in the current year from the Municipal Sustainability Initiative. Of the $463,328, $323,545 is from the capital component of the program and is restricted to eligible capital projects, as approved under the funding agreement, which were scheduled for completion in 2020. The remaining $139,783 is from the operating component of the program and is restricted to eligible operating projects, as approved under the funding agreement, which were also scheduled for completion in 2020.

5. Long-Term Debt

	2020 $	2019 $
Self-supported debentures	985,984	677,676

The current portion of long-term debt amounts to $110,295 (2019 - $55,657).

Principle and interest repayments are as follows:

	Principal $	Interest $	Total $
2021	110,295	27,468	137,763
2022	113,586	24,176	137,762
2023	116,993	20,770	137,763
2024	114,669	17,251	131,920
2025	92,532	14,042	106,574
Thereafter	437,909	44,195	482,104
	985,984	147,902	1,133,886

Debenture debt includes debt repayable to the Alberta Capital Finance Authority and bears interest at rates ranging from 1.416% to 4.569%, before provincial subsidy and matures in periods 2025 to 2030. Debenture debt is issued on the credit and security of the village at large.

Debenture debt includes debt repayable to ATB Financial and bears interest at 2.200% per annum and is repaid monthly at $2,599.00 and matures in 2024.

Debenture debt includes debt repayable to Enmax Corp and bears interest at 3% per annum and is repaid monthly at $2,801.60 and matures in 2034.

6. Debt Limits

Section 276(2) of the Municipal Government Act requires that debt and debt limits as defined by Alberta Regulation 255/00 for the village be disclosed as follows:

	2020 $	2019 $
Total debt limit	3,348,881	3,323,223
Total debt	985,984	677,676
Total unused debt limit	2,362,897	2,645,547
Service on debt limit	558,147	553,871
Service on debt	137,763	79,675
Amount of unused service on debt	420,384	474,196

6. Debt Limits (continued)

The debt limit is calculated at 1.5 times revenue of the municipality (as defined in Alberta Regulation 255/00) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities that could be at financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the municipality. Rather, the financial statements must be interpreted as a whole.

7. Equity in Tangible Capital Assets

	2020 $	2019 $
Tangible capital assets (Schedule 2)	18,578,369	17,720,363
Accumulated amortization (Schedule 2)	(8,493,386)	(7,782,836)
Long-term debt (Note 4)	(985,984)	(677,676)
	9,098,999	9,259,851

8. Accumulated Surplus

	2020 $	2019 $
Unrestricted surplus	1,145,103	620,416
Restricted surplus:		
Operating reserves - library	13,898	13,898
Capital reserves	37,954	37,954
Equity in tangible capital assets	9,098,999	9,259,851
	10,295,954	9,932,119

9. Segmented Disclosure

The Village of Stirling provides a range of services to its ratepayers. For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in Note 1.

Refer to the Schedule of Segmented Disclosure (Schedule 6).

10. Salary and Benefits Disclosure

Disclosure of salaries and benefits for village officials, the chief administrative officer and designated officers as required by Alberta Regulation 313/2000 is as follows:

	Salary (1)	Benefits & Allowances (2)	2020 Total	2019 Total
	$	$	$	$
Mayor - Trevor Lewington	6,035	-	6,035	4,420
Councilor - Robert Edwards	2,600	-	2,600	4,020
- Matthew Foss	2,600	-	2,600	2,925
- Kevin Nelson	2,600	-	2,600	2,200
- Larry Nilsson	4,400	-	4,400	4,675
Designated officer - CAO	98,913	17,201	116,114	135,939
Designated officer - Assessor	-	13,069	13,069	12,447

(1) Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.

(2) Employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accident disability and dismemberment insurance, long and short term disability plans, professional memberships and tuition.

Benefits and allowances figures also include the employer's share of the costs of additional taxable benefits including special leave with pay, car and travel allowances, conferences, and memberships.

11. Local Authorities Pension Plan

Employees of the village participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the Alberta Public Sector Pension Plans Act. The LAPP serves about 133,000 people and 389 employers. The LAPP is financed by employer and employee contributions and by investment earnings of the LAPP Fund.

Contributions for current service are recorded as expenditures in the year in which they become due.

The village is required to make current service contributions of 9.39% of pensionable earnings up to the year's maximum pensionable earnings under the Canadian Pension Plan and 13.84% on pensionable earnings above this amount. Employees of the village are required to make current service contributions of 8.39% of pensionable salary up to the year's maximum pensionable salary and 12.84% on pensionable salary above this amount.

The total current service contributions by the village to the LAPP in 2020 were $42,643 (2019 - $42,088). Total current year service contributions by the employees of the village to the LAPP were $38,458 (2019 - $38,009).

At December 31, 2019, the LAPP disclosed an actuarial surplus of $7.913 billion.

12. Contingencies

The village is a member of the Alberta Municipal Insurance Exchange (MUNIX). Under the terms of the membership, the village could become liable for its proportionate share of any claim losses in excess of the funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.

13. Financial Instruments

The village's financial instruments consist of cash and temporary investments, receivables, accounts payable, accrued liabilities and long-term debt. It is management's opinion that the village is not exposed to significant interest, currency or credit risks arising from these financial statements.

The village is subject to credit risk with respect to taxes and grants in place of taxes receivables and trade and other receivables. Credit risk arises from the possibility that taxpayers and entities to which the village provides services may experience financial difficulty and be unable to fulfill their obligations. The large number and diversity of taxpayers and customers minimizes the credit risk.

Unless otherwise noted, the carrying value of the financial instrument approximates fair value.

14. Subsequent Events

The outbreak of the novel strain of coronavirus, specifically identified as "COVID-19", has resulted in governments worldwide enacting emergency measures to combat the spread of the virus. These measures, which include the implementation of travel bans, self imposed quarantine periods and social distancing, have caused material disruption to businesses globally resulting in an economic slowdown. Global equity markets have experienced significant volatility and weakness. Government and central banks have reacted with significant monetary and fiscal interventions designed to stabilize economic conditions. The duration and impact of the COVID-19 outbreak is unknown at this time, as is the efficacy of the government and central bank interventions. It is not possible to reliably estimate the length and severity of these developments and the impact on the financial results and conditions of the organization.

15. Comparative Figures

Some of the comparative figures have been reclassified to conform to the current year's presentation. The changes do not affect prior year earnings.

16. Approval of Financial Statements

Council and Management have approved these financial statements.

VILLAGE OF STIRLING

Financial Statements

December 31, 2019

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The consolidated financial statements are the responsibility of the management of the Village of Stirling (the Village).

These consolidated financial statements have been prepared from information provided by management. These statements include certain amounts based on management's estimates and judgments. Management has determined such amounts based on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects.

The Village maintains systems of internal accounting and administrative controls that are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and that the Village's assets are properly accounted for and adequately safeguarded.

The elected Council of the Village is responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements. Council meets periodically with management and the external auditors to review significant accounting, reporting and internal control matters. Following its review of the financial statements and discussions with the auditors, the Council approves the financial statements. The Council approves the appointment of the external auditors and reviews the monthly financial reports.

The consolidated financial statements have been audited by Shawn Cook Professional Corporation, Chartered Professional Accountants, the external auditor, in accordance with Canadian generally accepted auditing standards on behalf of the Council, residents and ratepayers of the Village. Shawn Cook Professional Corporation has full and free access to the Council.

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CAO

Stirling, Alberta

INDEPENDENT AUDITOR'S REPORT

To the Members of Village of Stirling

Opinion

We have audited the financial statements of Village of Stirling (the Village), which comprise the consolidated statement of financial position as at December 31, 2019, and the statements of operations, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2019, and the results of its operations, change in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Village in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Village's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Village or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Village's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

(continues)

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Village's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Village to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Shawn Cook
Professional Corporation

Lethbridge, Alberta
June 17, 2020

Chartered Professional Accountants

VILLAGE OF STIRLING

Consolidated Statement of Financial Position
As at December 31, 2019

	2019 $	2018 $
FINANCIAL ASSETS		
Cash (Note 2)	905,052	1,208,164
Receivables		
Taxes and grants in place of taxes (Note 3)	113,905	76,117
Trade and other	247,353	229,754
Land held for resale	134,965	101,155
	1,401,275	1,615,190
LIABILITIES		
Accounts payable and accrued liabilities	536,834	312,978
Deferred revenue (Note 4)	205,181	414,119
Long-term debt (Note 5)	677,676	444,892
	1,419,691	1,171,989
NET FINANCIAL ASSETS	(18,416)	443,201
NON-FINANCIAL ASSETS		
Tangible capital assets (Schedule 2)	9,937,527	9,636,166
Inventory for consumption	13,008	14,868
	9,950,535	9,651,034
ACCUMULATED SURPLUS (Note 8 and Schedule 1)	**9,932,119**	**10,094,235**

CONTINGENCIES (Note 12)

VILLAGE OF STIRLING
Consolidated Statement of Operations
For the year ended December 31, 2019

	Budget (Unaudited) $	2019 $	2018 $
REVENUES			
Net municipal property taxes (Schedule 3)	742,663	772,248	733,187
User fees and sales of goods	826,113	909,394	807,558
Government transfers (Schedule 4)	166,600	389,640	198,945
Investment income	4,100	24,354	13,770
Penalties and costs of taxes	27,000	32,526	37,591
Franchise and concession contracts	71,973	71,621	49,948
Gain on disposal of tangible capital assets	-	15,699	-
	1,838,449	2,215,482	1,840,999
EXPENSES			
Legislative	41,200	42,117	27,413
Administration	416,496	457,971	484,813
Police, fire, ambulance and bylaw enforcement	117,597	164,802	105,453
Roads, streets, walks, lighting	408,372	473,111	421,326
Water, wastewater and waste management	461,084	447,611	385,686
Land use planning, zoning and development	32,300	18,912	15,357
Parks and recreation	310,045	383,683	310,528
Other	14,429	20,377	14,748
Amortization	-	672,854	564,068
	1,801,523	2,681,438	2,329,392
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER	36,926	(465,956)	(488,393)
OTHER			
Government transfers for capital (Schedule 4)	324,991	303,840	494,515
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	361,917	(162,116)	6,122
ACCUMULATED SURPLUS, BEGINNING OF YEAR	10,094,235	10,094,235	10,088,113
ACCUMULATED SURPLUS, END OF YEAR	**10,456,152**	**9,932,119**	**10,094,235**

VILLAGE OF STIRLING

Consolidated Statement of Change in Net Financial Assets (Debt)
For the year ended December 31, 2019

	Budget (Unaudited) $	2019 $	2018 $
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	361,917	(162,116)	6,122
Acquisition of tangible capital assets	(320,000)	(987,103)	(635,555)
Proceeds on disposal of tangible capital assets	-	28,587	-
Amortization of tangible capital assets	-	672,854	564,068
(Gain) on disposal of tangible capital assets	-	(15,699)	-
	(320,000)	(301,361)	(71,487)
Use of inventory for consumption	-	1,860	2,575
INCREASE IN NET ASSETS	41,917	(461,617)	(62,790)
NET FINANCIAL ASSETS (DEBT), BEGINNING OF YEAR	443,201	443,201	505,991
NET FINANCIAL ASSETS (DEBT), END OF YEAR	**485,118**	**(18,416)**	**443,201**

VILLAGE OF STIRLING
Consolidated Statement of Cash Flows
For the year ended December 31, 2019

	2019 $	2018 $
NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES:		
OPERATING		
Excess (deficiency) of revenues over expenses	(162,116)	6,122
Non-cash items included in excess of revenues over expenses		
Amortization of tangible capital assets	672,854	564,068
(Gain) on disposal of tangible capital assets	(15,699)	-
Non-cash charges to operations (net changes)		
(Increase) decrease in taxes and grants in lieu receivable	(37,788)	33,657
(Increase) decrease in trade and other receivables	(17,599)	155,945
(Increase) in land held for resale	(33,810)	(101,155)
Decrease in inventory for consumption	1,860	2,575
Increase in accounts payable and accrued liabilities	223,856	147,678
(Decrease) increase in deferred revenue	(208,938)	297,590
	422,620	1,106,480
CAPITAL		
Acquisition of tangible capital assets	(987,103)	(635,555)
Proceeds on disposal of tangible capital assets	28,587	-
	(958,516)	(635,555)
FINANCING		
Long-term debt issued	264,966	132,718
Long-term debt repaid	(32,182)	(30,763)
	232,784	101,955
CHANGE IN CASH DURING THE YEAR	(303,112)	572,880
CASH, BEGINNING OF YEAR	1,208,164	635,284
CASH, END OF YEAR (Note 2)	**905,052**	**1,208,164**

VILLAGE OF STIRLING

Schedule of Changes in Accumulated Surplus
For the year ended December 31, 2019

SCHEDULE 1

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2019	2018
BALANCE, BEGINNING OF THE YEAR	$ 851,109	$ 51,852	$ 9,191,274	$ 10,094,235	$ 10,088,113
Excess (deficiency) of revenues over expenses	(162,116)	-	-	(162,116)	6,122
Current year funds used for tangible capital assets	(987,103)	-	987,103	-	-
Disposal of tangible capital assets	12,888	-	(12,888)	-	-
Annual amortization expense	672,854	-	(672,854)	-	-
New long-term debt issued	264,966	-	(264,966)	-	-
Long-term debt repaid	(32,182)	-	32,182	-	-
Change in accumulated surplus	$ (230,693)	$ -	$ 68,577	$ (162,116)	$ 6,122
BALANCE, END OF YEAR	**$ 620,416**	**$ 51,852**	**$ 9,259,851**	**$ 9,932,119**	$ 10,094,235

VILLAGE OF STIRLING

Schedule of Tangible Capital Assets
For the year ended December 31, 2019

SCHEDULE 2

	Land $	Land Improvements $	Buildings $	Engineered Structures $	Machinery & Equipment $	Vehicles $	2019 $	2018 $
COST:								
BALANCE, BEGINNING OF YEAR	24,780	90,300	4,122,132	10,711,694	1,704,970	105,159	16,759,035	16,123,480
Acquisition of tangible capital assets	-	-	-	398,064	493,615	95,424	987,103	635,555
Disposal of tangible capital assets	-	-	-	-	-	(25,775)	(25,775)	-
BALANCE, END OF YEAR	24,780	90,300	4,122,132	11,109,758	2,198,585	174,808	17,720,363	16,759,035
ACCUMULATED AMORTIZATION:								
BALANCE, BEGINNING OF YEAR	-	19,964	1,959,425	4,438,278	629,880	75,322	7,122,869	6,558,801
Annual amortization	-	2,252	100,813	443,371	113,826	12,592	672,854	564,068
Accumulated amortization on disposals	-	-	-	-	-	(12,887)	(12,887)	-
BALANCE, END OF YEAR	-	22,216	2,060,238	4,881,649	743,706	75,027	7,782,836	7,122,869
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	**24,780**	**68,084**	**2,061,894**	**6,228,109**	**1,454,879**	**99,781**	**9,937,527**	**9,636,166**
2018 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	24,780	70,336	2,162,707	6,273,416	1,075,090	29,837	9,636,166	

VILLAGE OF STIRLING
Schedule of Property Taxes Levied
For the Year Ended December 31, 2019

SCHEDULE 3

	Budget (Unaudited) $	2019 $	2018 $
TAXATION			
Real property taxes	997,878	1,025,251	984,313
Linear property taxes	11,767	15,194	14,236
	1,009,645	1,040,445	998,549
REQUISITIONS			
Alberta School Foundation Fund	226,050	227,779	226,049
Separate school	6,245	6,297	6,245
Designated Industrial Property	-	74	33
Seniors foundation	34,687	34,047	33,035
	266,982	268,197	265,362
NET MUNICIPAL PROPERTY TAXES	**742,663**	**772,248**	**733,187**

VILLAGE OF STIRLING
Schedule of Government Transfers
For the Year Ended December 31, 2019 **SCHEDULE 4**

	Budget (Unaudited) $	2019 $	2018 $
TRANSFERS FOR OPERATIONS			
Federal Government	6,000	12,948	3,264
Provincial Government	122,000	338,158	163,831
Other Local Governments	38,600	38,534	31,850
	166,600	389,640	198,945
TRANSFERS FOR CAPITAL			
Provincial Government	324,991	303,840	494,515
	491,591	**693,480**	**693,460**

VILLAGE OF STIRLING

Schedule of Consolidated Expenditures by Object
For the Year Ended December 31, 2019

SCHEDULE 5

	Budget (Unaudited) $	2019 $	2018 $
EXPENDITURES			
Salaries, wages and benefits	760,687	864,389	730,386
Contracted and general services	626,398	680,326	668,648
Materials, goods and utilities	352,565	399,640	301,745
Transfers to local boards and agencies	38,000	39,006	37,849
Bank charges and short-term interest	10,000	7,072	11,601
Interest on long-term debt	13,873	18,151	15,095
Amortization	-	672,854	564,068
	1,801,523	**2,681,438**	**2,329,392**

VILLAGE OF STIRLING

Schedule of Segmented Disclosure
For the year ended December 31, 2019

SCHEDULE 6

	General Government	Protective Services	Transportation Services	Planning & Development	Recreation & Culture	Environmental Services	Total
REVENUE							
Net municipal taxes	$ 772,248	$ -	$ -	$ -	$ -	$ -	$ 772,248
Government transfers	132,951	11,000	277,509	-	54,579	217,441	693,480
User fees and sales of goods	110,759	55,892	4,247	6,963	117,123	614,410	909,394
Investment income	24,354	-	-	-	-	-	24,354
Other revenue	104,147	-	15,699	-	-	-	119,846
	$ 1,144,459	$ 66,892	$ 297,455	$ 6,963	$ 171,702	$ 831,851	$ 2,519,322
EXPENSES							
Contracted and general services	$ 157,373	$ 115,665	$ 94,752	$ 4,017	$ 32,860	$ 275,659	$ 680,326
Salaries, wages and benefits	302,218	1,906	258,075	-	203,836	98,354	864,389
Materials, goods and utilities	33,425	46,925	119,938	-	135,888	63,464	399,640
Transfers to local boards and agencies	-	-	-	14,895	24,111	-	39,006
Interest on long-term debt	-	306	346	-	7,365	10,134	18,151
Other expenses	7,072	-	-	-	-	-	7,072
	$ 500,088	$ 164,802	$ 473,111	$ 18,912	$ 404,060	$ 447,611	$ 2,008,584
NET REVENUE BEFORE AMORTIZATION	$ 644,371	$ (97,910)	$ (175,656)	$ (11,949)	$ (232,358)	$ 384,240	$ 510,738
Amortization expense	$ 4,613	$ 18,184	$ 450,814	$ -	$ 54,072	$ 145,171	$ 672,854
NET REVENUE	**$ 639,758**	**$ (116,094)**	**$ (626,470)**	**$ (11,949)**	**$ (286,430)**	**$ 239,069**	**$ (162,116)**

1. Significant Accounting Policies

The consolidated financial statements of the Village of Stirling are the representations of management prepared in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Village of Stirling are as follows:

a) Reporting Entity -
The consolidated financial statements reflect the assets, liabilities, revenues and expenditures, changes in fund balances and change in financial position of the reporting entity. The entity is comprised of the municipal operations plus all of the organizations that are owned or controlled by the village and are, therefore, accountable to the village council for the administration of their financial affairs and resources.

The schedule of taxes levied also includes requisitions for education, health, social and other external organizations that are not part of the municipal reporting entity.

The statements exclude trust assets that are administered for the benefit of external parties. Interdepartmental and organizational transactions and balances are eliminated.

b) Basis of Accounting -
The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used for certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed or the tangible capital assets are acquired.

c) Use of Estimates -
The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditure during the reported period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

d) Inventories for Resale -
Land held for resale is recorded at the lower of cost or net realizable value. Cost includes costs for land acquisition and improvements required to prepare the land for servicing such as clearing, stripping and leveling charges. Related development costs incurred to provide infrastructure such as water and wastewater services, roads, sidewalks and street lighting are recorded as physical assets under their respective function.

1. Significant Accounting Policies (continued)

e) Prepaid Local Improvement Charges -
Construction and borrowing costs associated with local improvement projects are recovered through annual special assessments during the period of the related borrowings. These levies are collectible from property owners for work performed by the municipality.

Where a taxpayer has elected to prepay the outstanding local improvement charges, such amounts are recorded as deferred revenue. Deferred revenue is amortized to revenue on a straight line basis over the remaining term of the related borrowings.

In the event that the prepaid amounts are applied against the related borrowing, the deferred revenue is amortized to revenue by an amount equal to the debt repayment.

f) Government Transfers -
Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return.

Government transfers are recognized in the financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be determined.

g) Tax Revenue -
Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred.
Requisitions operate as a flow through and are excluded from municipal revenue.

h) Non-Financial Assets -
Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the Consolidated Change in Net Financial Asset (Debt) for the year.

1) Tangible Capital Assets -
Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over the estimated useful life as follows:

	YEARS
Land Improvements	15-50
Buildings	25-50
Engineered Structures	
Water System	35-75
Wastewater System	35-75
Other Engineered Structures	15-40
Machinery and Equipment	5-20
Vehicles	5-20

1. Significant Accounting Policies (continued)

A full year of amortization is charged in the year of acquisition and no amortization is charged in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

2) Inventories -
Inventories held for consumption are recorded at the lower of cost or replacement cost.

2. Cash and Temporary Investments

	2019 $	2018 $
Cash on hand	225	225
Bank account (Current)	800,243	1,144,950
Bank account (Agency)	104,584	62,989
	905,052	1,208,164

The line of credit has a limit of $500,000 and bears interest at 3.7% per annum.

3. Taxes and Grants in Place of Taxes Receivables

	2019 $	2018 $
Current taxes and grants in place of taxes	89,794	59,816
Arrears taxes	24,111	16,301
	113,905	76,117

4. Deferred Revenue

	2019 $	2018 $
Government of Alberta:		
- Alberta Communities Partnership Grant	-	97,847
- Federal Gas Tax Fund Grant	69,902	-
- Senior's Grant	25,000	-
- Municipal Sustainability Initiative - Capital Grant	110,279	316,272
	205,181	414,119

Municipal Sustainability Initiative

Funding in the amount of $388,827 was receivable in the current year from the Municipal Sustainability Initiative. Of the $388,827, $255,876 is from the capital component of the program and is restricted to eligible capital projects, as approved under the funding agreement, which were scheduled for completion in 2019. The remaining $132,951 is from the operating component of the program and is restricted to eligible operating projects, as approved under the funding agreement, which were also scheduled for completion in 2019.

5. Long-Term Debt

	2019 $	2018 $
Self-supported debentures	677,676	444,892

The current portion of long-term debt amounts to $55,657 (2018 - $39,297).

Principle and interest repayments are as follows:

	Principal $	Interest $	Total $
2020	55,657	24,018	79,675
2021	57,879	21,796	79,675
2022	60,193	19,481	79,674
2023	62,603	17,071	79,674
2024	65,114	14,561	79,675
Thereafter	376,230	51,049	427,279
	677,676	147,976	825,652

Debenture debt includes debt repayable to the Alberta Capital Finance Authority and bears interest at rates ranging from 4.551% to 4.569%, before provincial subsidy and matures in periods 2025 to 2028. For qualifying debentures, the Province of Alberta rebates 60% of interest in excess of 8%, 9%, and 11% to a maximum annual rate of 12.5%, depending on the date borrowed. Debenture debt is issued on the credit and security of the village at large.

Debenture debt includes debt repayable to Enmax Corp and bears interest at 3% per annum and is repaid monthly at $962.35 and matures in 2033.

6. Debt Limits

Section 276(2) of the Municipal Government Act requires that debt and debt limits as defined by Alberta Regulation 255/00 for the village be disclosed as follows:

	2019 $	2018 $
Total debt limit	3,323,223	2,761,499
Total debt	677,676	444,892
Total unused debt limit	2,645,547	2,316,607
Service on debt limit	553,871	460,250
Service on debt	79,675	57,054
Amount of unused service on debt	474,196	403,196

6. Debt Limits (continued)

The debt limit is calculated at 1.5 times revenue of the municipality (as defined in Alberta Regulation 255/00) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities that could be at financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the municipality. Rather, the financial statements must be interpreted as a whole.

7. Equity in Tangible Capital Assets

	2019 $	2018 $
Tangible capital assets (Schedule 2)	17,720,363	16,759,035
Accumulated amortization (Schedule 2)	(7,782,836)	(7,122,869)
Long-term debt (Note 5)	(677,676)	(444,892)
	9,259,851	9,191,274

8. Accumulated Surplus

	2019 $	2018 $
Unrestricted surplus	620,416	851,109
Restricted surplus:		
Operating reserves - library	13,898	13,898
Capital reserves	37,954	37,954
Equity in tangible capital assets	9,259,851	9,191,274
	9,932,119	10,094,235

9. Segmented Disclosure

The Village of Stirling provides a range of services to its ratepayers. For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in Note 1.

Refer to the Schedule of Segmented Disclosure (Schedule 6).

10. Salary and Benefits Disclosure

Disclosure of salaries and benefits for village officials, the chief administrative officer and designated officers as required by Alberta Regulation 313/2000 is as follows:

	Salary (1)	Benefits & Allowances (2)	2019 Total	2018 Total
	$	$	$	$
Mayor - Trevor Lewington	4,420	-	4,420	3,600
Councilor - Robert Edwards	4,020	-	4,020	2,400
- Matthew Foss	2,925	-	2,925	2,959
- Kevin Nelson	2,200	-	2,200	2,400
- Larry Nilsson	4,675	-	4,675	4,920
Designated officer - CAO	116,544	19,395	135,939	110,755
Designated officer - Assessor	-	12,420	12,420	12,447

(1) Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.

(2) Employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accident disability and dismemberment insurance, long and short term disability plans, professional memberships and tuition.

Benefits and allowances figures also include the employer's share of the costs of additional taxable benefits including special leave with pay, car and travel allowances, conferences, and memberships.

11. Local Authorities Pension Plan

Employees of the village participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the Alberta Public Sector Pension Plans Act. The LAPP serves about 133,000 people and 389 employers. The LAPP is financed by employer and employee contributions and by investment earnings of the LAPP Fund.

Contributions for current service are recorded as expenditures in the year in which they become due.

The village is required to make current service contributions of 9.39% of pensionable earnings up to the year's maximum pensionable earnings under the Canadian Pension Plan and 13.84% on pensionable earnings above this amount. Employees of the village are required to make current service contributions of 8.39% of pensionable salary up to the year's maximum pensionable salary and 12.84% on pensionable salary above this amount.

The total current service contributions by the village to the LAPP in 2019 were $42,088 (2018 - $45,510). Total current year service contributions by the employees of the village to the LAPP were $38,009 (2018 - $41,423).

At December 31, 2019, the LAPP disclosed an actuarial surplus of $7.913 billion.

12. Contingencies

The village is a member of the Alberta Municipal Insurance Exchange (MUNIX). Under the terms of the membership, the village could become liable for its proportionate share of any claim losses in excess of the funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.

13. Financial Instruments

The village's financial instruments consist of cash and temporary investments, receivables, accounts payable, accrued liabilities and long-term debt. It is management's opinion that the village is not exposed to significant interest, currency or credit risks arising from these financial statements.

The village is subject to credit risk with respect to taxes and grants in place of taxes receivables and trade and other receivables. Credit risk arises from the possibility that taxpayers and entities to which the village provides services may experience financial difficulty and be unable to fulfill their obligations. The large number and diversity of taxpayers and customers minimizes the credit risk.

Unless otherwise noted, the carrying value of the financial instrument approximates fair value.

14. Subsequent Events

Since December 31, 2019 the outbreak of the novel strain of coronavirus, specifically identified as "COVID-19", has resulted in governments worldwide enacting emergency measures to combat the spread of the virus. These measures, which include the implementation of travel bans, self imposed quarantine periods and social distancing, have caused material disruption to businesses globally resulting in an economic slowdown. Global equity markets have experienced significant volatility and weakness. Government and central banks have reacted with significant monetary and fiscal interventions designed to stabilize economic conditions. The duration and impact of the COVID-19 outbreak is unknown at this time, as is the efficacy of the government and central bank interventions. It is not possible to reliably estimate the length and severity of these developments and the impact on the financial results and conditions of the organization.

15. Comparative Figures

Some of the comparative figures have been reclassified to conform to the current year's presentation. The changes do not affect prior year earnings.

16. Approval of Financial Statements

Council and Management have approved these financial statements.

Village of Stirling

Policy AR02 - 20

Section:	Administration	***Subject:***	TANGIBLE CAPITAL ASSETS
Approval Date:	December 2, 2020		

TANGIBLE CAPITAL ASSETS POLICY

PURPOSE:
The object of this policy is to prescribe the accounting treatment for tangible capital assets so that users of the financial report can discern information about the investment in property, plant and equipment and the changes in such investment. The principal issues in accounting for tangible capital assets are the recognition of the assets, the determination of their carrying amounts and amortization charges and the recognition of any related impairment losses. In addition, this policy covers policy and procedures to:

a) Protect and control the use of all tangible capital assets.
b) Provide accountability over tangible capital assets.
c) Gather and maintain information needed to prepare financial statements.

SCOPE:
This policy applies to all Village departments, boards and commissions, agencies and other organizations falling within the reporting entity of the Village.

DEFINITIONS:
Tangible Capital Assets:
Assets having physical substance that:

a) Are used on a continuing basis in the Village's operations.
b) Have useful lives extending beyond one year.
c) Are not held for re-sale in the ordinary course of operations.

Betterments:
Subsequent expenditures on tangible capital assets that:

- increase previously assessed physical output or service capacity; or
- lower associated operating costs; or
- extend the useful life of the asset; or
- improve the quality of the output.

Any other expenditure would be considered a repair or maintenance and expensed in the period.

Group Assets:
Assets that have a unit value below the capitalization threshold but have a material value as a group. Normally are recorded as a single asset with one combined value.

Village of Stirling

Policy AR02 - 20

Section:	Administration	***Subject:***	TANGIBLE CAPITAL ASSETS
Approval Date:	December 2, 2020		

Although recorded in the financial systems as a single asset, each unit may be recorded in the asset sub-ledger for monitoring and control of its use and maintenance. Examples could include personal computers, furniture and fixtures, small moveable equipment, etc.

Fair Value:
Fair value is the amount of consideration that would be agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

Capital Lease:
A capital lease is a lease with contractual terms that transfer substantially all the benefits and risks inherent in ownership of property to the Village. For substantially all of the benefits and risks of ownership to be transferred to the lessee, one or more of the following conditions must be met;

a) There is reasonable assurance that the Village will obtain ownership of the leased property by the end of the lease term.
b) The lease term is of such duration that the Village will receive substantially all of the economic benefits expected to be derived from the use of the leased property over its life span.
c) The leaser would be assured of recovering the investment in the leased property and of earning a return on the investment as a result of the lease agreement.

POLICY STATEMENTS:
Capitalization
Tangible capital assets should be capitalized (recorded in the fixed asset sub-ledger) according to the following thresholds:

a) all land; or
b) land improvements with a unit cost of $2,000 or greater; or
c) buildings with a unit cost of $10,000 or greater; or
d) engineered structure systems (built assets such as roads, bridges, sewers, water, parks, etc.) with unit cost of $10,000 or greater; or
e) all machinery, equipment & vehicles with unit cost of $2,000 or greater.

Village of Stirling

Policy AR02 - 20

Section:	Administration	***Subject:***	TANGIBLE CAPITAL ASSETS
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Different thresholds may be used for group assets. Capitalize betterments to existing assets when unit costs exceed the threshold.

Categories

A category of assets is a grouping of assets of a similar nature or function in the Village's operations. The following list of categories shall be used:

- land; or
- land improvements; or
- buildings; or
- roads; or
- water; or
- sewer; or
- storm sewer; or
- machinery & equipment; or
- vehicles.

Valuation

Tangible capital assets should be recorded at cost plus all ancillary charges necessary to place the asset in its intended location and condition for use.

1.1 Purchased assets

Cost is the gross amount of consideration paid to acquire the asset. It includes all non-refundable taxes and duties, freight and delivery charges, installation and site preparation costs, etc. It is net of any trade discounts or rebates.

Cost of land includes purchase price plus legal fees, land registration fees, transfer taxes, etc. Costs would include any costs to make the land suitable for intended use, such as pollution mitigation, demolition and site improvements that become part of the land.

When two or more assets are acquired for a single purchase price, it is necessary to allocate the purchase price to the various assets acquired. Allocation should be based on the fair value of each asset at the time of acquisition or some other reasonable basis if fair value is not readily determinable.

Village of Stirling

Policy AR02 - 20

Section:	Administration	***Subject:***	TANGIBLE CAPITAL ASSETS
Approval Date:	December 2, 2020		

1.2 Acquired, Constructed or Developed assets
Cost includes all costs directly attributable (e.g., construction, architectural and other professional fees) to the acquisition, construction, or development of the asset. Carrying costs such as internal design, inspection, administrative and other similar costs may be capitalized. Capitalization of general administrative overheads is not allowed.

Capitalization of carrying costs ceases when no construction or development is taking place or when the tangible capital asset is ready for use.

1.3 Capitalization of Interest Costs
Borrowing costs incurred by the acquisition, construction and production of an asset that takes a substantial period of time to get ready for its intended use should be capitalized as part of the cost of that asset.

Capitalization of interest costs should commence when expenditures are being incurred, borrowing costs are being incurred and activities that are necessary to prepare the asset for its intended use are in progress. Capitalization should be suspended during periods in which active development is interrupted. Capitalization should cease when substantially all of the activities necessary to prepare the asset for its intended use are complete. If only minor modifications are outstanding, this indicates that substantially all of the activities are complete.

1.4 Donated or Contributed Assets
The cost of donated or contributed assets that meet the criteria for recognition is equal to the fair value at the date of construction or contribution. Fair value may be determined using market or appraisal values. Cost may be determined by an estimate of replacement cost. Ancillary costs should be capitalized.

Componentization
Tangible capital assets may be accounted for using either the single asset or component approach. Whether the component approach is to be used will be determined by the usefulness of the information versus the cost of collecting and maintaining information at the component level.

Factors to consider when determining whether to use a component approach include:

a) Major components have significantly different useful lives and consumption patterns than the related tangible capital asset.
b) Value of components in relation to the related tangible capital asset.

Engineered structure systems should use the component approach. Major components should be grouped when the assets have similar characteristics and estimated useful lives or consumption rates.

Amortization

The cost, less any residual value, of a tangible capital asset with a limited life should be amortized over its useful life in a rational and systematic manner appropriate to its nature and use. The amortization method and estimate of useful life of the remaining unamortized portion should be reviewed on a regular basis and revised when the appropriateness of a change can be clearly demonstrated. Useful life is normally the shortest of the asset's physical, technological, commercial or legal life.

Generally, the Village uses a straight-line method for calculating the annual amortization. A comprehensive list of estimated useful lives of assets and amortization rates is as follows:

a) land – no amortization
b) land improvements – 15–25 years
c) buildings – 25-50 years
d) engineered structure systems – 15-75 years
e) machinery & equipment – 5-25 years
f) vehicles – 10-25 years

Village departments, boards and commissions, agencies and other organizations are responsible for establishing and utilizing an appropriate amortization methodology and rate for assets acquired. Village departments, boards and commissions, agencies and other organizations are responsible for establishing and utilizing an appropriate estimated useful life for assets acquired.

Disposal

Disposal of tangible capital assets that are moveable personal property is the responsibility of the Chief Administrative Officer unless delegated to operating

departments. Department heads should notify the CAO when assets become surplus to operations.

Disposal of real property will be the responsibility of CAO. When other constructed tangible capital assets are taken out of service, destroyed, or replaced due to obsolescence, scrapping or dismantling, the department head or designate must notify the CAO of the asset description and effective date. The CAO or their designate is responsible for adjusting the asset registers and accounting records recording a loss/gain on disposal.

Capital Leases

Account for a capital lease as acquiring a capital asset and incurring a liability. Account for a lease as an operating lease when the net present value of the future minimum lease payments or fair value, whichever is less, is less than the same threshold amounts listed above for the various tangible capital assets (see Capitalization heading above).

Mayor – Trevor Lewington

CAO – Scott Donselaar

Village of Stirling

Policy AR03 - 24

Section:	Administration	***Subject:***	Investment and Surplus Management Policy
Approval Date:	December 4, 2024		

Investment and Surplus Management Policy

Purpose and Scope:

The Village of Stirling strives to ensure that long term capital assets can be replaced while at the same time reducing the need for debt financing for the acquisition of future assets. A properly balanced approach to the planning and use of reserves is considered good financial management and is a key component of the long-term viability of the municipality.

Objective:

The purpose of this policy is to establish guidelines, objectives and limits for investment of funds held by the Village of Stirling. This includes General funds, Capital Project funds, and all other funds entrusted to the Village of Stirling. Additionally, the policy will establish general guidelines for the allocation of annual budget surpluses to reserve funds.

Policy Statement:

It is the policy of the Village of Stirling to conform to all Provincial statutes and regulations governing the investment of municipal funds.

It is also the policy of the Village of Stirling that the CAO or designate who exercises due diligence and acts in accordance with this policy shall be relieved of personal responsibility for market price changes or the credit risk of any investment, provided that appropriate action is taken to control adverse developments and that such developments are reported to Council on a timely basis.

Municipal funds shall be invested in a manner that will meet the following objectives, listed in order of importance:

- Maintain the safety of investment principal
- Meet daily cash flow requirements
- Provide competitive investment returns

Policy:

1. **Scope/Exceptions:**
   1.1. This policy applies to all Village of Stirling financial reserves. No Village reserves are exempt.

Village of Stirling

Policy AR03 - 24

Section:	Administration	***Subject:***	Investment and Surplus Management Policy
Approval Date:	December 4, 2024		

2. General Policy Statements

2.1. CAO or Designate shall manage Village reserves and investments in accordance with the reserve's purpose and any or all conditions and/or restrictions placed upon the reserve by Council and shall ensure reserves continue to be aligned with Council's goals and objectives. Proper management of reserves include the following:

2.1.1. Ensure all reserve-related transactions abide by the purpose of the reserve, any condition and/or restriction and with all applicable regulations and legislation including the Municipal Government Act (MGA); and

2.1.2. Ensure operating and capital budgets include reserve activity where applicable; and

2.1.3. Ensure that reserve transactions and balances are properly disclosed in The Village's Annual Financial Statements and other Annual Reports; and

2.1.4. Establish and/or modify practices and internal controls for its investment operations consistent with this policy; and

2.1.5. Execute documents relating to the establishment and maintenance of investment accounts with investment brokers and qualifying financial institutions.

2.2. CAO or Designate is responsible for administering a Biennial Reserve Review process in accordance with administrative procedures.

2.2.1. The purpose of the review process is to ensure reserves are being managed properly and to evaluate the continued relevance or individual reserves; and

2.2.2. CAO or Designate may prepare an action plan to return a reserve back to compliance when a reserve is either over or under funded, as per conditions set out and approved by Council.

2.3. Council approval is required for the following reserve-related activities.

2.3.1. Request to create a new reserve; or

2.3.2. Request to amend or close an existing reserve; or

2.3.3. One-time use of funds not defined in authorizing documents; and

2.3.4. Recommendations as a result of the Biennial Reserve review process.

2.4. CAO or Designate can approve the following reserve-related activities and /or reports:

2.4.1. Establish and/or modify procedures and internal controls for investment operations consistent with this policy; and

2.4.2. Ongoing activities of reserves as per the reserve's purpose, conditions and/or restrictions.

3. Allocation of Surplus Funds

3.1. CAO or Designate shall utilize the following reserves as identified by Council for all operational surplus revenues at the end of the fiscal year.

3.1.1. Surplus funds shall be allocated in the following dedicated reserve accounts:

3.1.1.1. Reserve in Lieu – To be used for Parks and Facilities. Funding for this account occurs out of monies captured in Lieu of Reserve Land dedications, or through operational surplus dollars as decided by the CAO or Council.

3.1.1.2. Operating Reserve – To be used to manage operating deficits or onetime operating expenditures which are outside of the approved budget. Funding for this reserve shall be through transfers from the previous year's surplus.

3.1.1.3. Operations Fleet Reserve – To be used to offset the replacement cost of the Fleet Vehicles and assets. Funding for this reserve shall be done through an annual transfer reflected in the operating budget.

3.1.1.4. Capital Reserve – To be used for capital infrastructure or capital equipment replacement. Funding for this reserve shall be done from the previous year's surplus.

3.1.1.5. Fire Department Capital Reserve – To be used to replace capital infrastructure and capital equipment specific to the Fire Department. Funding for this reserve will be done through any revenue surpluses specific to the Fire Departments revenue lines, less any operating overages. Additional funding may be allotted if the overall year end surplus will provide for it.

3.1.1.6. Rural Water Reserve – To be used to fund infrastructure within the rural water network. Funding for this reserve shall be done through an allotment identified in the Administration fee, of $5.00 per user per billing cycle. This shall be an annual transfer done at the fiscal year end.

Village of Stirling

Policy AR03 - 24

Section:	Administration	***Subject:***	Investment and Surplus Management Policy
Approval Date:	December 4, 2024		

3.1.1.7. Recreation Reserve – To be used for funding recreation infrastructure. Funding for this reserve shall be done through a dedicated transfer identified in the operating budget, set annually. This transfer shall be done annually at the fiscal year end.

3.1.2. Reserve dollar allocations shall be determined based upon Operational and Capital needs of the Municipality, as identified by Council in the Strategic Plan. Full financial reporting on reserve accounts shall be provided to Council following the end of the fiscal year, after the surplus transfers have occurred.

3.1.3. Should other funding become available to transfer into reserves, that isn't otherwise captured as a reserve funding method, the CAO shall transfer those funds to the reserve they deem best to allocate them to at the time and provide this as the full financial reporting to Council. Should Council wish to re-allocate the funds they can do so at that time.

3.1.4. Dollars allocated into reserves shall be kept in the Village's M.U.S.H account to maximize the amount of interest accumulation.

Deputy Mayor – Larry Nilsson

CAO – Scott Donselaar

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Village of Stirling

Policy AR07-23

Section:	Administration	***Subject:***	Budget and Financial Controls Policy
Approval Date:	May 17, 2023		

Budget and Financial Controls Policy

Policy Statement:

Village of Stirling Council recognizes the importance of providing efficient and effective Budgetary controls and sound fiscal management practices. The Budget and Financial Controls Policy shall provide the required framework for the administration of the Village Budgetary processes and the controls needed for specific expenditures.

Scope

1. This policy applies to all Village departments, boards, committees, and other organizations falling within the reporting requirements of the Village of Stirling.

Definitions

2. The following definitions pertain throughout this policy:

a) ***"Base Level Budget"*** means that the base level for the budget for the current year will be the prior year's cost of providing all of the services approved in the prior year budget except for one-time projects. The base level is set by taking the inputs approved in the prior year's budget and costing them, adjusting them for annualized costs, capital impacts on operations (growth), and inflation where inflation increases.

b) ***"Annualized Costs"*** means any costs approved in the prior year's budget that were included for only part of the year are converted to a twelve-month period and included in the Base Level Budget. Annualized costs would normally apply to personnel and related costs and those costs related to municipal service contracts that had price escalations part way through the year or any that began part way through the year. These costs must be clearly identified in the Base Level Budget.

c) ***"Finance Officer"*** means The Chief Administrative Officer, Chief Financial Officer, Director of Corporate services, or any person appointed by the Village to fulfill the statutory requirements of the Municipal Government Act.

d) ***"Pro Forma"*** refers to budget requests that have one or more assumptions or hypothetical conditions built into the data. In business terms, pro forma financial statements and reports are prepared in advance of planned transactions and model the

anticipated results of the transaction(s). The emphasis is on the projected cash flows, net revenues, and, for taxable entities, taxes. Pro Forma figures should be clearly labeled as such and the assumptions and hypothetical conditions should be clearly explained.

e) "Multi-Year Budget" refers to a budget that covers more than one fiscal year.

f) ***"Capital Impacts"*** means the additional operating costs that relate to operating or maintaining a capital project that has been completed and is now "in use". This term is used synonymously with Growth Adjustment.

g) ***"Growth Adjustment"*** means allowance for growth that will occur in the Village in the current year. For example, new roads completed in the prior year will require upkeep in the current year and will form part of the growth adjustment. In order to obtain new growth dollars, there must be a comprehensive business plan and program or service level justification report including an exit strategy if the program or service enhancement does not meet the goals established for a successful outcome.

Municipal Policy - Operating Budget

Operating Budget and Business Plan Preparation

3. Each Director shall prepare and submit annually to the Finance Officer their Operating Budget Requests on the forms and format prescribed by the Finance Officer.

4. Direction in terms of corporate wide assumptions and conditions will be defined in the "Budget Guidelines Report" prepared by the Finance Officer.

Operating Budget Process

5. All Operating budget estimates will be reviewed and approved for presentation to Council as follows:

a) Guidelines are set by Council based on staff recommendations in a report prepared by the Finance Officer and the Senior Leadership Team.

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b) Finance staff shall prepare detailed instructions to be followed in the preparation of all operating estimates.

c) Departments shall prepare budget estimates to identify the Base Level Budget requirements at existing service levels.

d) Departments shall identify new programs and/or service levels and provide costs and justifications for the changes.

e) Departments shall provide estimates of the number of full-time equivalent requirements and provide costs and justification for any increases from the Base Level.

f) Departments shall identify goals and objectives for the upcoming year that integrate the operating and capital budget request with the Strategic Plan and other studies/reports adopted by Council.

g) Revenues/Expenditures are to be calculated based on known commodity trends, approved studies/reports including user fee reports/by-laws and master plan reports, etc.

h) The Senior Leadership Team will meet with each department to verify timing, costs (including review of the source documents that formed the basis for the cost estimates), and identify external funding sources: grants and subsidies, fundraising, and donations.

i) The Senior Leadership Team shall evaluate each new program and/or service enhancement on the basis of immediacy and need in the following order:

- **i)** Legislative requirement; and
- **ii)** Capital impacts; and
- **iii)** Growth adjustments; and
- **iv)** Cost savings or inherent efficiencies; and
- **v)** Identified need with self-sustaining revenues available; and
- **vi)** Identified need with no corresponding revenue possibilities.

j) The Senior Leadership Team shall review all program and or service levels for potential cuts or rationalization.

Section:	Administration	***Subject:***	Budget and Financial Controls Policy
Approval Date:	May 17, 2023		

k) Finance staff will compile appropriate operating budgets and summaries to be incorporated into the budget document.

l) The Senior Leadership Team will review the compiled operating budget and supplementary information for accuracy, completeness, and adherence to Budget Guidelines.

m) Operating budgets will be presented to Council for approval with their associated capital estimates and business plans.

Operating Budget Spending Before Budget Approval

6. Departments are authorized to expend funds at the previous year's service levels, unless specifically directed otherwise by Council until the current year's operating budget has been approved.

7. No new programs or service enhancements are to be initiated before the operating budget is established without the prior approval of Council.

Emergency Spending

8. In accordance with any Village Financial Policy, where authority has not been given in the Operating Budget for a particular expenditure or line item, no department shall expend funds unless:

a) Approval was granted by Council through a report outside the budget process prepared by the Director requiring the expenditure; or

b) An emergency occurs requiring immediate spending and the CAO or Member of the Senior Leadership Team approved such emergency spending in accordance with the any Village Financial Policy.

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Village of Stirling

Policy AR07-23

Section:	Administration	***Subject:***	Budget and Financial Controls Policy
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Operating Budget Reporting

9. A monthly financial detail of the operating budget shall be provided to Council at the first meeting of every month, which shall include a variance analysis for accounts in a format prescribed by the Finance Officer.

10. A monthly financial detail of the operating budget shall be provided to all Department Heads for review with a variance analysis provided in a format approved by the Finance Officer.

11. The Finance Officer shall review financial statements quarterly with all Departments and provide assistance in analysis of accounts and preparing forecast changes to the budget as required.

Authority for Budget Changes

12. Where authority has been given in the Operating Budget and an increase to the approved amount is needed the approval amount is authorized as detailed below:

a) Any such increase is to be offset by a corresponding decrease(s) in other line items, through enhanced revenues received in that department's revenue category, or through an adjustment of revenues from another department.

b) The Finance Officer may approve, including the source of funding of:

I. up to $25,000 for any line items budgeted.

13. A summary of budget changes to the approved amount, in accordance with section 12 above, will be provided to Council with the quarterly variance report.

14. Any additional funding requirements where no source funding can be located and can not otherwise be absorbed by the operating budget surplus; the Finance Officer shall provide a report to Council for approval of the expenditure through transfers from reserves.

a) No line-item adjustments may be made by the Finance Officer if they are increasing the overall approved service delivery level without approval from Council.

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Operating Budget Principals

15. The principles for operating, planning and funding are:

a) The operating budget will be balanced as per the legislative requirements outlined in the Municipal Government Act. Any shortfall in budgeted revenues versus expenditures for a budget period will be offset by tax levies equal to the shortfall thereby resulting in a balanced budget.

b) The Village shall not utilize one-time revenues for ongoing expenditures. However, one-time revenues may be used to fund non-recurring expenditures or services that can be completed within a specific amount of time without significant disruption to the Village provided it is duly approved by Council. At year-end, unallocated one-time revenues will form part of the Village's surplus and be allocated per the Village's Investment Policy.

c) One-time revenues include but are not limited to: grants or subsidies from other levels of government or municipalities that are not legislated to recur annually, transfers from Reserves and Reserve Funds, and proceeds on sale of property.

d) Certain municipal revenues can be termed "unpredictable" as they fluctuate year to year and are not under the direct control of the Village. The budget amount for unpredictable revenues shall be conservative in nature and represents management's "best" estimate at the time of the budget.

Municipal Policy - Capital Budget

Capital Expenditure

16. A capital expenditure is defined as a significant expenditure incurred for the improvement, acquisition or major rehabilitation of buildings, equipment, rolling stock and infrastructure used in providing municipal services (including studies undertaken related to such expenditure).

17. A capital expenditure includes Capital Assets as defined and detailed in the Village's Tangible Capital Asset Policy.

18. A capital expenditure will have benefits lasting beyond one year and have a minimum threshold of $2,500.00 or as otherwise stipulated in the Village's Tangible Capital Asset Policy.

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19. A repair or maintenance expenditure designed to maintain an asset in its original state is not a capital expenditure unless it will extend the useful life of the asset. Such repairs or maintenance expenditures shall be included in the Operating Budget.

Project Management Surcharge

20. Certain capital projects will include an appropriate amount for wages and benefits where a significant amount of staff time will be spent on the project management duties related to the project.

21. Such wages and benefits shall be on a cost recovery basis. Staff working on capital projects will estimate the amount of time that will be required for the management of the project and provide that information to the Finance Department.

22. Staff wages will be paid from their departmental operating budget, with a cost recovery from the capital project being booked by the Finance Officer, or delegate, on a quarterly basis.

Capital Budget Preparation

23. Each Department shall prepare and submit annually to the Finance Officer their Capital Budget requests and 5-year forecasts on the forms and in the format prescribed by the Finance Officer.

24. Each Capital Budget and Forecast shall include:

a) The project ID number (to be set by Finance Department); and

b) The responsible department; and

c) The service or program within the department to which the project applies; and

d) The year of initiation of the project; and

e) The flexibility in the timing of the project (e.g. if there is a reason that it must go forward in a certain year due to legislated requirements, development, or safety); and

f) An indication of whether the project is growth related and will have growth funding; and

g) A project name which shall be consistent throughout all studies and Village documents; and

h) A brief description of the project which should identify the objectives of the project and a describe how the objectives are achieved, including the need for the project; and

i) The Strategic Plan objectives that the project is related to; and

j) An indication of the project priority ranking, following the ranking system in place; and

k) Priority comment that provides the rationale for the assigned ranking; and

l) A detailed estimate of each project's costs, including a breakdown by year for multi-year projects; and

m) The financing of each project, including any known information regarding grants/subsidies, direct developer contributions, external contributions or other. The Finance Department will complete the remaining financing breakdown; and

n) An identification of operating impacts/expenditures that result from the capital project, including any additional transfers to reserves required due to increased need for replacement of new equipment and/or new facility components that will be required in the future. At least one full year of operating costs/revenues will need to be estimated. Any savings due to upgrades should be identified.

Capital Budget Priority Ranking Process

25. Capital budgeting requires Staff and Council to allocate the scarce financial resources of the Village to meet the needs of the Village in the present and future. As a principle, the "best interests" of the community as a whole should be at the core of all capital budgeting decisions.

26. Staff will rank projects to assist in the determination of which projects should be recommended to be included in the Capital Budget. Any new capital project, that is a capital project that is not replacing or rehabilitating an existing capital asset, should be accompanied by

a business case report which will form part of the capital budget document and will be in the form prescribed by the Finance Officer.

27. The following rankings shall be used to prioritize capital projects:

a) "5 Star"

i) Legislative requirements. The projects must be completed to meet statutory or mandated initiatives and are the highest priority for funding. Items included in this ranking are mandated accessibility requirements, minimum maintenance standard requirements.

b) "4 Star"

i) Committed projects. Projects that have already commenced and are simply a continuation from a prior year(s); or

ii) Serious threat to Public Health and Safety. There is a recognized health and safety issue that could place the Village in a situation of high risk if not for immediate corrective action; or

iii) Phased project. A project, that if not completed, would preclude continuation of another project, result in the loss of external funding opportunities or is a corollary project that is fiscally efficient (e.g. replacement of sewer at same time as road reconstruction); or

iv) Dependent project. A project that would preclude growth if not completed; a project that is tied to one in another jurisdiction and will minimize public disruption or be fiscally efficient; or

v) Growth related project. This priority would apply to a project that is partly funded through Development Charges, sufficient funding is available and growth would be impeded if the project were delayed; or

vi) Critical lifecycle maintenance items. These are projects that can no longer be put off.

c) "3 Star"

i) Growth related projects. These projects would be funded in whole or in part by Development Charges but can be done "in their turn" or wait for sufficient Development Charge funding to become available; or

ii) Serious lifecycle maintenance items. These are projects where there may be a one- or two-year period before it becomes critical.

d) "2 Star"

i) Lifecycle maintenance items. These are projects where there may be three to four budgetary periods before it becomes critical; or

ii) Operating cost reduction or efficiency. The project will reduce net current and future operating or maintenance costs. The payback period must be less than five years.

e) "1 Star"

i) General benefit to the Village. These projects would have general benefit to the community as a whole but may not have any funding. These are "nice to have" items; or

ii) Lifecycle maintenance items. These are projects where there is a period of more than four years before they would be deemed critical.

f) "No Stars"

i) These projects would be recommended for postponement or elimination because they require further development of the justification of benefit, need, proper timing or adequate funding.

Capital Budget Process

28. Capital budget project requests will be reviewed and approved for presentation to Council as follows:

a) Staff will identify the projects and submit their capital project sheets to the Finance Officer; and

b) The Finance Officer will meet with each department to verify timing, costs and identify external funding sources (grants, subsidies, fundraising, donations); and

c)Finance staff will review for internal funding sources such as transfer from operating, dedicated reserves, fee-based charges, development charges, or debentures; and

d) The Senior Leadership Team will meet to rank each project; and

e) All projects submitted will be included in the capital budget document; and

f) Finance staff will compile the appropriate continuity and cash flow schedules and annual capital budget summaries to be incorporated into the budget document; and

g) The Senior Leadership Team will review the compiled capital budget and schedules for accuracy and completeness; and

h) Capital budgets will be presented to Council for approval with the associated operating estimates and business plans.

Capital Spending Before the Budget Approval

29. Until the Capital Budget has been approved by Council, no department will begin any capital project that was not authorized in prior years unless:

a) Approval was granted by council through a report outside of the budget process prepared by the Director requiring the expenditure or the CAO; or

b) An emergency occurs requiring capital repairs and the purchase was approved through the CAO, Member of the Senior Leadership Team or is authorized under a Village Financial Policy.

Capital Budget Reporting

30. A quarterly financial detail of the capital budget will be provided to council beginning the second quarter end (June 30th).

31. A summary listing of capital budgets will be provided to Directors with the monthly operating statements.

32. Any capital project that has a variance in excess of 5% or $10,000 (whichever is more) shall have an explanation as part of the quarterly reporting to Council.

Authority for Budget Changes

STIRLING

Village of Stirling

Policy AR07-23

Section:	Administration	***Subject:***	Budget and Financial Controls Policy
Approval Date:	May 17, 2023		

33. Where authority has been given in the Capital Budget for a particular project, and an increase to the approved amount is needed the approval amount is authorized to reallocate funds from one project to another as detailed below:

a) The Finance Officer may approve, including the source of funding:

- **i)** Up to $5,000 for projects budgeted under $100,000; or
- **ii)** Lesser of 5% or $25,000 for projects budgeted at $100,000 and over; or
- **iii)** If no other capital projects for the affected department have been approved, the amount may be transferred from the operating budget of that department.

b) The Chief Administrative Officer may approve, including source of funding:

- **i)** Up to $25,000 for all projects; or
- **ii)** If no other capital projects for the affected department have been approved, the amount may be transferred from the operating budget of that department; or
- **iii)** If an operating transfer is required and the department does not have sufficient operating budget available, the CAO may request other departments to review their capital and operating budgets to determine if there are any amounts that could be transferred.

34. Council approval is required, including the source of financing for:

a) Project over expenditures in excess of $100,000 of budget.

b) Any capital project to be added or cancelled.

35. A summary of budget changes to the amount, in accordance with sections 33 and 34 above, will be provided to Council with the quarterly financial report.

Project Completion

36. No later than 60 days after the completion of the project, the Director, or designate, is to advise the Finance Officer that the project is complete.

STIRLING

Village of Stirling

Policy AR07-23

Section:	Administration	***Subject:***	Budget and Financial Controls Policy
Approval Date:	May 17, 2023		

Municipal Policy - Tax Rate Increases

37. The Village faces fiscal pressures from increasing costs of operating while relatively limited revenue sources are available legislatively. The primary source of sustainable revenue is through the collection of property taxes.

38. The Village will budget to ensure that tax increases are reasonable and affordable, while still maintaining the level of service that Council and residents expect.

39. Staff will prepare and present a budget to Council, for consideration, on an annual basis based on an increase in the tax levy (excluding growth) within a range of:

a) At the low end, by the higher of:

I. 100% of The Consumer Price Index year over year change for the Province of Alberta as at July 31 for the year prior to the budget year (e.g. July 31, 2021 for the taxation year 2022); and
II. The increases highlighted under the Payroll and Benefits Policy.

b) At the high end, 200% of The Consumer Price Index year over year change for the Province of Alberta as of July 31 for the year prior to the budget year.

40. Staff will also prepare a list of all items considered and cut in order to reach the tax levy identified in paragraph 39 above. This list will be presented to Council for consideration.

Policy Review

41. This policy shall be reviewed prior to the initiation of the budget process of the first year of each term of Council, or if deemed necessary.

Council Motion: *#2023-* 190

Mayor – Trevor Lewington

CAO – Scott Donselaar

Village of Stirling

AR15 - 25

Section:	Administration	**Subject:**	Asset Management Policy
Approval Date:	February 5, 2025		

Village of Stirling
Asset Management Policy

1. Purpose
The purpose of this Asset Management Policy is to establish a framework for the effective management of the Village of Stirling's physical assets in order to optimize their value and life cycle, ensure safety, sustainability, cost-effectiveness, and support the delivery of services to the community. This policy provides guidelines for the management, maintenance, replacement, and disposal of assets owned by the Village of Stirling.

2. Scope
This policy applies to all physical assets that are owned, operated, and maintained by the Village of Stirling. These assets include, but are not limited to, infrastructure, buildings, roads, vehicles, equipment, and any other capital assets essential to the provision of municipal services.

3. Guiding Principles

- **Sustainability**: Ensure that asset management practices align with the Village's strategic plans and sustainability goals.
- **Cost-Effectiveness**: Balance the costs of acquiring, operating, maintaining, and disposing of assets to ensure efficient use of municipal funds while maintaining service quality.
- **Transparency**: The asset management process will be transparent, with clear communication to stakeholders, including the public, regarding asset condition, performance, and decisions.
- **Risk Management**: Risk-based decision-making will guide the prioritization of maintenance, upgrades, and replacements to mitigate service disruptions, safety concerns, and financial impacts.
- **Accountability**: The Village will maintain an accurate inventory of all assets and ensure responsible oversight and stewardship of public funds used in asset management.

4. Definitions

- **Asset**: Any item, tangible or intangible, that is owned and operated by the Village and has value that contributes to the delivery of services (e.g., infrastructure, roads, buildings, vehicles, equipment).

- **Condition Assessment**: The process of evaluating an asset's current state, including its physical condition and remaining useful life, to inform decision-making related to maintenance and replacement.
- **Lifecycle**: The period from an asset's acquisition through its operation, maintenance, and eventual disposal or replacement.

5. Responsibilities

- **Council**: The Village Council is responsible for approving the Asset Management Policy, budget allocations for asset management, and major asset-related decisions.
- **CAO/Asset Manager**: The Chief Administrative Officer (CAO) or designated Asset Manager is responsible for overseeing the implementation of the Asset Management Plan, ensuring that assets are effectively managed, and ensuring that all financial, operational, and risk-related decisions align with the Village's operational objectives and service delivery processes.
- **Department Heads/Managers**: Department heads and managers are responsible for maintaining and managing assets within their respective areas of responsibility, ensuring that assets are used efficiently, and reporting on asset conditions and requirements.
- **Public Works/Operations Staff**: Operational staff are responsible for the maintenance, repair, and management of physical assets, as well as performing inspections and condition assessments.

6. Asset Management Strategy

The Village of Stirling's Asset Management Strategy focuses on the following key elements:

- **Inventory and Asset Classification**: The Village will maintain an up-to-date inventory of all assets, categorized by type, condition, and priority. This will include detailed information on the acquisition date, condition assessments, and expected useful life of each asset. This inventory will be managed through the use of the GIS system for Infrastructure and through our Tangible Capital Asset list for all other assets.
- **Condition Assessment**: Regular condition assessments will be conducted to evaluate the current state of assets, identify risks, and forecast future maintenance and replacement needs. Condition assessments will inform decisions regarding prioritization of resources.
- **Lifecycle Planning**: Asset management will include long-term lifecycle planning that considers the acquisition, operation, maintenance, repair, and replacement needs of

assets. Life cycle cost analysis will be used to optimize decisions around when to repair, replace, or dispose of assets. The Village's amortization schedules and policy around tangible capital assets will be sued to inform disposal and replacement.

- **Funding and Budgeting**: Adequate financial resources will be allocated to ensure the proper maintenance, repair, and replacement of assets. The Village will ensure all capital and operational budgets are aligned with the most current version of the Budget and Financial Controls Policy, to ensure alignment with any asset management strategy.
- **Asset Management Program**: The asset management program (schedule A) shall identify the process by which assets shall be tracked and managed.

7. Maintenance and Renewal

- **Preventive Maintenance**: The Village will prioritize preventive maintenance to extend the life of assets, reduce unplanned downtime, and minimize repair costs.
- **Condition-Based Maintenance**: Maintenance decisions will be based on the condition of assets as determined by regular inspections and assessments.
- **Renewal and Replacement**: The Village will maintain a renewal and replacement program that ensures assets are replaced at the end of their useful life, or earlier if required for safety or serviceability. The renewal and replacement program will be supported by financial policy to enable the replacement of assets at end of life.

8. Risk Management

The Village will assess the risks associated with asset failure or deterioration and will prioritize risk mitigation strategies. These strategies may include early replacement, enhanced maintenance programs, or other measures to address high-risk assets that could impact public safety, service delivery, or financial stability.

9. Reporting and Communication

- **Annual Reporting**: The Village will report annually on the status of its asset management program, including the current condition of assets, maintenance activities, funding status, and any anticipated risks or concerns.
- **Public Engagement**: The Village will engage with the community and other stakeholders as part of the asset management process, providing updates on major asset decisions, projects, and progress.

Section:	Administration	Subject:	Asset Management Policy
Approval Date:	February 5, 2025		

10. Review and Continuous Improvement

The Asset Management Policy and Plan will be reviewed and updated regularly to ensure alignment with best practices, regulatory requirements, and the evolving needs of the Village. The Village is committed to continuous improvement, learning from past experiences, and adapting to changes in technology, environmental considerations, and community expectations.

11. Conclusion

The Village of Stirling is dedicated to ensuring that all municipal assets are managed in a way that provides value to the community while maintaining safety, service reliability, and financial sustainability. This policy sets the foundation for a consistent, transparent, and accountable approach to asset management that will help guide the Village in achieving its long-term goals and objectives.

Council Motion:# 2025-031

Mayor – Trevor Lewington

CAO – Scott Donselaar



STIRLING

Village of Stirling
Policy AR15-25 Asset Management Policy
Schedule A
Asset Management Program

Preamble

The Village of Stirling recognizes the importance of managing their assets to ensure service delivery to our residents. In recognizing this the Village of Stirling Council, through their administration has enacted an asset management policy which is supported through our Municipal Development Plan; Infrastructure Master Plan; Budget and Financial Controls Policy; and our Tangible Capital Asset Policy; to help provide structure and sound governance decision making around asset management.

The purpose of the asset management program is to provide a framework for how each category of asset will be managed so there is a consistent and transparent approach to asset management.

The Village of Stirling also recognizes that the asset management program should be treated as a living document, whereby it can be subject to change based around best practice approaches; statutory and regulatory requirement changes; technological advancements; and governmental requirements.

The Village of Stirling remains committed to ensuring its ability to provide high quality of services, through good stewardship of our assets.

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1. Asset Categories

The Village has broken our assets into specific categories to ensure they are treated with the specific methods needed to address their management practices.

a. Infrastructure – Infrastructure includes all assets which are part of our water supply and distribution system; sanitary water system; storm water system; road and transportation network.
b. Buildings – Includes all Village owned structures which do not form part of infrastructure. Buildings do not include the equipment within the building, which can form part of the heating or air handling systems.
c. Land – Incudes all Village owned land regardless of if a building exists on it. This includes all parks, reserve lands and boulevards.
d. Vehicles – Includes all vehicles and mobile equipment including trailers, which are registered to the Village of Stirling.
e. Equipment – Includes all equipment which would form a capitalized item or would be a potential capital cost for replacement as identified in the Village Tangible Capital Asset Policy. Examples of this would include furnaces; hot water tanks; boilers; air handling units; photo copiers; etc.

2. Infrastructure

The management methodology for infrastructure items shall be as follows:

a. Infrastructure Master Plan (IMP)
    i. Assets within the infrastructure category shall be addressed and reviewed within the IMP. The IMP provides a review of condition assessment and forms a plan which is to be used for all capital planning around infrastructure replacement and revitalization. The Budget and Financial Controls Policy requires administration and Council to use the IMP as a capital budget planning document.
    ii. The IMP shall be updated every 10 years to ensure it is kept current with the work which has been undertaken and for a follow up review to be conducted by an engineering firm. This review will be used to confirm or alter the capital budget planning cycle to ensure assets which are in most critical need are being addressed first.
    iii. The IMP shall serve as the inventory of infrastructure items, which will also be translated to the Tangible Capital Assets table for amortization and useful life

dates. Data will also be collected and input within the Village GIS system, that will capture dates and service records for in ground infrastructure.

b. Budget and Financing
    i. Budgeting for repairs, rehabilitation, or replacement of assets in this category will be managed via the operating and capital budgets. It is the responsibility of the Director of Operations, in consultation with the Chief Administrative Officer to ensure operating dollars required for maintenance and rehabilitation of assets are addressed each year. The Capital budget will be directly informed by the IMP and Council recognizes the need to address our core service infrastructure through capital spending annually. The Budget and Financial Controls Policy will inform this process for Administration and Council.

c. Reserve Funds
    i. The Village will budget annually to move operating dollars to reserves for both Capital projects for infrastructure, and to also service the rural water network for upgrades, as identified in the Village Investment Policy.

3. Buildings

a. Inventory and Inspection
    i. A list of all buildings shall be kept which details the year constructed and an amortization schedule for the structure itself. Within the building list there will be a subsequent list of equipment that of itself should have an amortized life cycle of no greater than what is conventionally expected of that type. An example would be a furnace should not be amortized for replacement at 50 years, should the buildings standard life cycle be 50 years, but rather for what the reasonably expected usable life cycle would be.
    ii. Inspection of buildings is the sole responsibility of the Operations Department and will be conducted in accordance with their building inspection process, handled through our Safety Coordinator.

b. Budget and Financing
    i. Budgeting and financing for buildings has two components. The fist component is the equipment which will be addressed in Section 6. The second component is the core building itself. With the second component a capital plan would be required for any new building which is being proposed for operation purposes. For existing buildings, a regular maintenance budget should be allocated, and regular maintenance work performed. Upgrades should be looked at, for operational improvements, or increased asset life span, where capital dollars or grants are otherwise available. New larger scale builds should only be considered whereby an operational, or a health and safety need arises. Operational needs will require long term planning associated with them also providing cost benefit analysis.

c. Reserve Funds
    i. Currently no reserve funds exist for buildings, but these should be considered in future budget years, to offset any needed builds/expansion related to growth within the community.

4. Land

a. Public Land (Parks)
    i. The GIS system will be used to catalogue all public land owned by the Village inclusive of parks, road allowances, and any other dedicated lands.
b. Land Dedications
    i. Land dedications are at the discretion of the development authority and any agreements in place, such as the Joint Use Planning Agreement should be taken into consideration, prior to any dedication occurring. Land dedications will be subject to any legislative or regulatory requirements and the strategic goals of the Council at the time of dedication.
c. Maintenance
    i. The Operations Department will have sole responsibility for the maintenance of all public lands in accordance with any existing Policy or Bylaw providing direction to such.
    ii. Development of purchased land for the purpose of resale shall be at the discretion of Council and the maintenance of any developed land shall be subject to any agreement or development agreement enforce at the time.
d. Reserve Funds
    i. The reserve for cash in lui taken instead of land during subdivision is where a reserve exists for development of parks. The Joint Use Planning Agreement will also require a reserve to be set up for an agreed to portion of any cash in lui transfers to be assigned for the purchase of land for future school growth.

5. Vehicles

a. Fleet Inventory
    i. The Director of Operations and Fire Chief shall maintain a list of all vehicles owned and operated for Village operations. Vehicles include any trailers; mowers; or other equipment which is either wheeled or tracked which requires an operator. The Inventory will list hours or milage; year of the vehicle and either by separate list, or within the same list any and all service records.
b. Maintenance, Repairs and Replacement

i. The Director of Operations and the Fire Chief shall ensure all vehicles are maintained in accordance with their manufactures specifications for maintenance. Equipment which requires repairs should be address with the CAO, particularly if it was an unforeseen event and budget adjustments are necessary. Replacement shall be budgeted for within the capital budget when a vehicle reaches its end of serviceable time; or when a review is done to ascertain the cost of keeping the vehicle is greater than the cost of replacement. Serviceable time is not the same with each class of vehicle and as such the times reflected in our tangible capital asset management will vary based on what the standard for each class of vehicle is.

c. Budget and Financing
    i. The CAO with the Fire Chief and Director of Operations will explore all options when budgeting for a new vehicle, including operational requirements; alternative options; and current industry approaches; to ensure we are always meeting our service levels in the most cost-effective manner which creates, and dose not compromise efficiency. This process should also look at lease versus buy options. Strategic replacement where the sale of a vehicle is used to offset the purchase of another vehicle will also be utilized to minimize budgetary impact.
d. Reserves
    i. A reserve has been set up and is budgeted for fleet replacement within Operations and Fire. The reserves are funded through the operating budget with an annual transfer.

6. Equipment

a. Inventory
    i. All departments shall maintain an inventory of equipment which meets the threshold of a capital item, as per the Village Tangible Capital Asset Policy; and any other inventory requirements required for our audited financial statements, examples of which are signs and other non-capital equipment components.
b. Maintenance, Repair and Replacement
    i. All equipment should be serviced to ensure they are maintained as per the manufacturers specified recommendations. Equipment repairs should be performed in a timely manner to ensure we are maximizing the life expectancy of equipment. Equipment which falls under the tangible capital asset policy should be tracked for usable live, which does not exceed what is considered to be standard life expectancy for the equipment. Replacement of equipment should occur before it enters into a failure state, for any equipment which is critical to a building operation or core service delivery.

c. Budget and Financing
    i. Each department is responsible for ensuring they have equipment requiring future replacement budgeted for in the year prior. Unforeseen instances of equipment failure will be handled in consultation with the CAO and within that years existing budget cycle, unless it is able to be replaced in the subsequent years budget cycle. Administration will explore grant opportunities wherever possible to acquire replacement or new equipment.
d. Reserve Funds
    i. Currently no reserve fund exists for equipment.

7. Inventory Lists

a. Where an inventory list is prescribed the respective position responsible will ensure they develop a process which meets any legislative; or policy requirement for maintaining of the inventory list.
b. Inventory lists shall be updated annually unless and inspection process; legislative requirement; or policy requirement states otherwise.
c. Inventory lists shall be subject to review by the CAO at any time.

8. Budget Assignment

a. Administration shall ensure the use of Canada Community Building Fund dollars and Local Government Fiscal Framework Capital Dollars are being utilized to address all core asset management necessities with infrastructure being the primary consideration until such time as line replacement has been completed.
b. Administration will make recommendations on reserve use for the asset categories where reserves are assigned.

9. Services Costing Review

a. Village Administration will conduct an annual services costing review which will be used to determine the level of investment required for each of our services based on the financial information from the previous year.
b. Service costing reviews will incorporate all costs associated with providing the services inclusive of the following:
    i. Staff wages
    ii. Administration expenses (Postage, envelopes, etc.)
    iii. Any actual budgeted expenses from the operating budget
    iv. Amortization
    v. Any operating and capital projections which will affect service costs in the subsequent year(s)
c. Services costing reviews will form part of the overall budget discussion to ensure services provided are being funded to an adequate level.

10. Program Review

a. The asset management program is a living document and should be reviewed as required by legislation; changes to asset management program requirements;

improvements in technology to aid in asset management; or changes to service requirements.

b. Each category is subject to the inventory review as prescribed in Section 7 inventory lists, which will be used to inform operating and capital budgets.

11. Assignment of Responsibility

a. Any role named within the Asset Management Program is responsible for ensuring they follow the programs mandate.

b. The Chief Administrative Officer is responsible for the program implementation, monitoring and overall execution.

c. Council is responsible to support the Chief Administrative Officer in ensuring their ability to execute on the asset management program.

STIRLING

Council Meeting – October 07, 2026

Agenda Item: Council's 2027 Planning Session

Strategic Alignment:

Build Community: Infrastructure & Amenities	**Celebrate Community:** Engagement & Pride	**Enhance Community:** Development & Economy
Financial Sustainability: Responsible Financial Management		

Background Information:

Per the request from Mayor Barton, this item is added for Council discussion.

Recommendation:

Proposed Motion(s):





Chief Administrative Officer Report
Village of Stirling





STIRLING

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Purpose of a Municipality – MGA Section 3

3. The purposes of a Municipality are

(a) to provide good government,

(a.1) to foster the well-being of the environment,

(a.2) to foster the economic development of the municipality,

(b) to provide services, facilities or other things that, in the opinion of Council, are necessary or desirable for all or a part of the Municipality,

(c) to develop and maintain safe and viable communities, and

(d) to work collaboratively with neighboring municipalities to plan, deliver and fund intermunicipal services.

Our Mission

To facilitate the things, that in the opinion of Council, are necessary or desirable for all or part of the Municipality and to maintain a safe, vibrant and welcoming community.

Council's Strategic Vision

Our plan focuses on these main themes:

Pillar 1: Financial Sustainability

Action Item 1.1 Review of External Boards, Commissions and Agencies

May 20, 2026 – provided a review of solid waste management which included the Chief Mountain Regional Solid Waste Services Commission, providing a break down of revenues; expenses and potential forecasting on future expenses and options.

Action Item 1.2 Internal Audit – Operational Review

Materials and data have been collected and will be correlated for submission during June Council Meetings.

June 3rd, I put together a report providing a direct comparison of the Village in way of staffing; finance; and mill rates. The report also looked at growth in the Village and inflation factors in relation to budget as compared to the Audited financial statements and census details.

Action Item 1.2 Internal Audit – Operational Review

I have been working on constructing the detailed audit review to report into Council. The report is following the pillars identified by Council and is utilising academic findings; scientific research; legislative requirements; and best practice documents in its construction.

Action Item 1.2 Internal Audit – Job Descriptions

Materials have been provided on Policy HR02-24 Payroll and Benefits Policy, along with the job descriptions for each position currently with the Village whether filled or unfilled. Policy recommendations were tabled around the operating hours requested by Council on the June 17th, 2026 meeting.

Action Item 1.2 Internal Audit – Deep Dive
Per Council's direction regarding the completed Internal Audit, Administration has prepared a comprehensive research based report on the categories identified by Council as wanting details on.

Pillar 2: Build Community
Action Item 2.5 Decisions on Underutilized Assets
I have engaged David Cocks to provide draft conceptual designs for the entirety of the building which houses FCSS. The direction was to make the space able to be utilized by two groups with as even split as possible of the space. Design plans for the current layout were provided to Cocks for reference.

Pillar 3: Celebrate Community

Pillar 4: Enhance Community

Operational Priorities 2026

Capital Priorities 2026

Potable Water Project – Tender for phase one (Collapsing water treatment plant; construction of new building to house equipment necessary for distribution; repairs to reservoir) to be issued February 13, 2026. Work to commence by May 2026.

- Contractor Bid Meeting Occurred February 24, 2026 – Acting Operations Director Barton was present and reported no significant questions n project scope were raised.
- March 18th the contract was awarded to Porter Tanner for Phase one of the project – Water treatment plant relocation and Potable Water Reservoir Upgrades
- April 16th Contractor Start up meeting held with Village of Stirling; MPE and Porter Tanner. Construction at the reservoir site to occur early May.
- June 2026 Porter Tanner has started construction work at the reservoir site.
- August 2026 Porter Tanner has the new treatment facility in place and is preparing for bypassing water to address the reservoir. The Village will be on direct pressure when this occurs.
- Tentative commissioning of the facility with reservoir is slated for October 20026.

- Valve replacement on the mainline will commence in 2026 and be completed spring of 2027.
- The Village is on a straight line bypass as work on the reservoir is commencing.

Lift Station Project – This project had been waiting on a generator to arrive and be installed since October of last year. The Generator arrived at the end of September and will be installed in October.

Matters not related to Council's Strategic Plan

- **Water Meters**
  - We are moving towards a cellular read water meter, which we have been informed will reduce our failure rate of the older readers, enable them to be read by activating the reader at the office, and provide more accurate reads as the mechanical components which fail are no longer used to provide the reading. We will be making the changes to meters as they age out or fail.
  - The first install has occurred, and the meter is reading accurately. We can get data by the minute off the program interface.

Meetings Attended

- ✓ September 17th, virtual meeting with Karlie Nelson AMSC to discuss current CEIP applications
- ✓ September 21st, meeting with Director of Operations Still to get an update on a water leak at the corner of 4 street and 2 avenue
- ✓ September 23rd, meeting with Director of Operations Still and Darrin Wilde of Wilde Brothers Engineering to discuss Capital Projects for 2027
- ✓ September 29th, meeting with Safety Coordinator Heidinger regarding OH&S attending for another Safety Audit
- ✓ October 1st, meeting with Director of Operations Still to get details on the mainline break between our reservoir and the RWSC treatment plant
- ✓ October 2nd, Safety orientation meeting for updates with Safety Coordinator Heidinger and Administration Staff

OLDMAN RIVER REGIONAL SERVICES COMMISSION

Minutes

Board of Directors' Meeting Minutes

Thursday, June 4, 2026 – 7:00 pm

Conference Room, ORRSC Administration Building or ZOOM Virtual Meeting

BOARD OF DIRECTORS:

Kevyn Stevenson (In Person) ... Village of Arrowwood
Jane Jensen (In Person) ..... Village of Barnwell
Kyle Prince (Absent) ..... Village of Barons
Sydney Miller (Virtual) ..... Town of Bassano
Jackie Johnson (In Person) ..... City of Brooks
Randy Bullock (In Person) ..... Cardston County
Kent Wynder (In Person) ..... Town of Cardston
Sue Brown (In Person) ..... Village of Carmangay
Judy Perkin (Absent) ..... Village of Champion
Brad Schlossberger (In Person) . Town of Claresholm
Colin Slingsby (In Person) ..... Town of Coalhurst
Tanya Smith (Absent) ..... Village of Coutts
Katerina Bunyan (Virtual) ..... Village of Cowley
Doreen Johnson (Absent) ..... Mun. Crowsnest Pass
Dean Ward (In Person) ..... Mun. Crowsnest Pass
Stephen Dortch (In Person) ..... Village of Duchess
Shawn Patience (In Person) ..... Town of Fort Macleod
Diane Connor (Absent) ..... County of Forty Mile
Mark Peterson (In Person) ..... Village of Glenwood
Suzanne French (Virtual) ..... Village of Hill Spring
Mark Sayers (In Person) ..... Lethbridge County
Brad Koch (Absent) ..... Village of Lomond
Tavis Tidmarsh (Absent) ..... Town of Magrath
Don Cody (Absent) ..... Town of Milk River
Rory Lahd (Absent) ..... Village of Milo
Shauna Strong (In Person) ..... Town of Nanton
Bill Oudshoorn (In Person) ..... Town of Nobleford
Teresa Feist (Virtual) ..... Town of Picture Butte
Jim Welsch (In Person) ..... M.D. of Pincher Creek
Gordon McMullen (Absent) ... Town Pincher Creek
Ronald Davis (Absent) ..... M.D. of Ranchland
Neil Sieben (In Person) ..... Town of Raymond
Don Norby (In Person) ..... Town of Stavely
Scott Barton (Absent) ..... Village of Stirling
David Torrie (Absent) ..... MD of Taber
Russell Norris (Absent) ..... Town of Vauxhall
Christopher Northcott (In Person) . Vulcan County
Richard DeBolt (In Person) ..... Town of Vulcan
David Cody (In Person) ..... County of Warner
Ian Glendinning (In Person) ..... Village of Warner
Evan Berger (In Person) ..... M.D. Willow Creek

STAFF:

Bonnie Brunner ..... Senior Planner
Mason Burtnik ..... Assistant Planner
Ryan Dyck ..... Senior Planner
Mathew Hall ..... Assistant Planner
Steve Harty ..... Senior Planner
Harsimran Kaur ..... Assistant Planner
Raeanne Keer ..... Executive Assistant
Maxwell Kelly ..... Planner
Skylar Nikkel ..... Assistant Planner
Kaylee Sailer ..... GIS/CAD Technologist
Stephanie Sayer ..... Accounting Clerk
Kattie Schlamp ..... Planner
Rachel Schortinghuis ..... Assistant Planner
Gavin Scott ..... Senior Planner
Tracy Thomas ..... Chief Administrative Officer

GUESTS:

Dan Bolsters ..... Auditor, KMPG LLP
Roger Houghton ..... Cardston County

CALL TO ORDER

Chair Christopher Northcott called the meeting to order at 7:03 pm.

1. ADOPTION OF AGENDA

Moved by: Richard DeBolt, Town of Vulcan

THAT the Board of Directors adopts the Agenda for June 4, 2026, as presented.

CARRIED

2. APPROVAL OF MINUTES

2.1 Minutes of March 5, 2026

Moved by: Jane Jensen, Village of Barnwell

THAT the Board of Directors approves the meeting minutes of June 4, 2026, as presented.

CARRIED

3. BUSINESS ARISING FROM THE MINUTES

There was no business arising from the minutes.

4. PRESENTATION

4.1 2025 Auditor's Report and Financial Statements

Dan Bosters, Auditor from KMPG LLP, presented the 2025 Auditor's Report and Financial Statements to the Board.

The Board inquired what the capital acquisition was noted on page 18 of the Agenda Package, page 5 of the report.

D. Bosters stated that he believed it was mostly the purchase of a new fleet vehicle.

Moved by: Colin Slingsby, Town of Coalhurst

THAT the Board of Directors accepts the Auditor's Report and Financial Statements for the year ended December 31, 2025 prepared by KMPG LLP.

CARRIED

4.2 Summer 2026 ORRSC Periodical: Urban Forests

Ryan Dyck, Senior Planner, and Mason Burtnik, Assistant Planner, presented on the upcoming periodical on Urban Forests.

The Board made no motion as this was presented for information purposes only.

5. ACTION ITEMS

5.1 2025 Annual Report

CAO Thomas presented the 2025 Annual Report to the Board

Moved by: Sue Brown, Village of Carmangay

THAT the Board of Directors approves the 2025 Oldman River Regional Services Commission Annual Report, as presented.

CARRIED

5.2 Modernization and Approval of Member Service Agreement

CAO Thomas presented the updated Member Service Agreement to the Board.

CAO Thomas stated that included in her Letter of Expectations from the Executive Committee was the directive to complete a comprehensive review and modernization of the ORRSC Member Service Agreement as a part of the organization's broader commitment to governance modernization, operational consistency, service clarity, and enhance member value.

The Board inquired if there was any large overall changes to the service that they should be aware of.

CAO Thomas stated that the focus of the update was to modernize the language and ensure it accurately reflected the existing relationship and services with our Members.

Moved by: Jackie Johnson, City of Brooks

THAT the Board of Directors approves the revised 2026 ORRSC Member Service Agreement, as presented; and

Authorizes Administration to execute the agreement with the Member municipalities.

CARRIED

5.3 ORRSC Visual Identity Refresh

CAO Thomas presented the three finalist logo concepts selected through an internal staff design competition and outlined the evaluation criteria.

CAO Thomas asked the Board Members to select a preferred concept and provided voting instructions. The survey results were displayed upon completion, showing concept # 2 was selected.

Moved by: Sue Brown, Village of Carmangay

THAT the Board of Directors approves logo design concept #2 to serve as the organization's new official logo; and,

Authorizes Administration to proceed with any final refinements and implementation of the selected design across organizational materials.

CARRIED

6. ADMINISTRATION & FINANCE

6.1 Executive Committee Report

Chair Northcott presented the Executive Committee Report to the Board, and highlighted the various discussions by the Committee from their meetings.

The Board made no motion as this was presented for information purposes only.

6.2 Chief Administrative Officer Report

Tracy Thomas, CAO, presented the Chief Administrative Officer to the Board, highlighting her recent activities, meetings, and discussions.

The Board made no motion as this was presented for information purposes only.

6.3 Subdivision Activity Report

CAO Thomas presented the Subdivision Activity Report, as of April 30, 2026 to the Board.

The Board made no motion as this was presented for information purposes only.

6.4 Financial Report

CAO Thomas presented the Financial Report, as of April 30, 2026, to the Board.

Moved by: Jim Welsch, Municipal District of Pincher Creek

THAT the Board approves the Financial Report, as of April 30, 2026, as presented.

CARRIED

6. CLOSED SESSION

There were no closed session items for the Board's consideration.

8. ADJOURNMENT

Moved by: Mark Sayers, Lethbridge County

THAT the Board hereby closes the meeting.

CARRIED AT 7:43 PM

Christopher Northcott, Chair

Tracy Thomas, Chief Administrative Officer