



**COUNCIL
REQUEST FOR DECISION**

MEETING DATE:	May 12, 2025	PRESENTED BY:	Kylie Rude, CAO
TITLE:	Assessment Sub-Class Bylaw Amendment		
AGENDA ITEM:	3.1		

BACKGROUND/ PROPOSAL

One of the references in the Assessment Sub-Class Bylaw (Bylaw 2025-01) was incorrect due to recent changes to the Municipal Government Act. To ensure proper wording, Administration has prepared an amendment bylaw to update the wording to reflect current legislation.

RECOMMENDED ACTION

That Assessment Sub Class Bylaw Amendment Bylaw #2025-05 be given first reading.

That Bylaw #2025-05 be given second reading.

That Council unanimously agree to consider giving Bylaw 2025-05 third reading at this meeting.

That Bylaw #2025-05 be given third reading.

BYLAW # 2025-05

VILLAGE OF ANDREW PROVINCE OF ALBERTA

BEING A BYLAW OF THE VILLAGE OF ANDREW TO AMEND BYLAW 2025-001
ASSESSMENT SUBCLASS BYLAW

NOW THEREFORE, the Council of Village of Andrew, in Council duly assembled, hereby enacts as follows:

That the third paragraph of Bylaw 2025-01, Assessment Subclass Bylaw, beginning with “AND WHEREAS” be removed and replaced with:

“AND WHEREAS, under the provisions of the *Municipal Government Act*, RSA 2000, Chapter M- 26 as amended, Village of Andrew Council may divide property assessment class 2 - non-residential, into sub-classes prescribed by the Municipal Government Act.”

READ for a first time this ____ day of _____, 2025.

READ for a second time this ____ day of _____, 2025.

READ for a third and final time and passed this ____ day of _____, 2025.

Mayor Barry Goertz

CAO, Kylie Rude

BYLAW # 2025-01

VILLAGE OF ANDREW PROVINCE OF ALBERTA

BEING A BYLAW OF THE VILLAGE OF ANDREW TO DIVIDE ASSESSMENT CLASS 1 AND ASSESSMENT CLASS 2 INTO SUB-CLASSES

WHEREAS, under the provisions of the *Municipal Government Act*, RSA 2000, Chapter M- 26 as amended, Village of Andrew Council may divide property assessment class I - residential, into sub-classes on any basis as considered appropriate.

AND WHEREAS, under the provisions of the *Municipal Government Act*, RSA 2000, Chapter M- 26 as amended, Village of Andrew Council may divide property assessment class 2 - non-residential, into sub-classes prescribed by the regulation *Matters Relating to Assessment Sub-Classes Regulation*, Alberta Regulation 202/2017.

NOW THEREFORE, the Council of Village of Andrew, in Council duly assembled, hereby enacts as follows:

- 1) This Bylaw shall be known as the "Assessment Sub-Classes Bylaw."
- 2) In this Bylaw, words shall have the same meanings as defined in the *Municipal Government Act*, RSA 2000, c M-26, as amended, and the regulations thereunder, except as otherwise defined below.
- 3) In this Bylaw:
 - a) **"Derelict Residential Property"** means an improvement that shows serious signs of neglect, is dilapidated, falling into significant disrepair, or is uninhabitable, including but not limited to improvements; that are deserted, or abandoned; which are partially or fully boarded up or secured; which were abandoned while in the process of being constructed without construction being complete; or which were abandoned while in the process of demolition without demolition being complete."
 - b) **"Land Use Bylaw"** means any land use bylaw in force and enacted by the Council of Village of Andrew from time to time.
 - c) **"Other Non-Residential Property"** means property classified as non-residential that is not Small Business Property or Vacant Non-Residential Property.
 - d) **"Other Residential Property"** means property classified as residential that is not Vacant Residential Property or Derelict Property.
 - e) **"Small Business Property"** means property in the municipality, other than designated industrial property, that is owned or leased by a business, is operating under a business license and that has fewer than 50 full-time employees across Canada as at December 31 of the


year prior to the taxation year.

- f) **"Vacant Non-Residential Property"** means Class 2 non-residential property that has not been occupied for the assessment year.
 - g) **"Vacant Residential Property"** means:
 - 1. Bare land that is intended to be used for residential uses, or
 - II. Serviced land that is intended to be used for residential uses and does not have any other improvements constructed thereon.
- 4) That property assessment class of Class I - Residential, within the Village of Andrew is divided into the following sub-classes:
- a) Residential Property
 - b) Vacant Residential Property
 - c) Derelict Residential Property
- 5) That property assessment class of Class 2- Non-Residential, within the Village of Andrew is divided into the following sub-classes:
- a) Vacant Non-Residential Property
 - b) Small Business Property
 - c) Other Non-Residential Property
- 6) Should any section or part of this Bylaw be found to have been improperly enacted, for any reason, then such section or part shall be regarded as being severable from the rest of the Bylaw and the Bylaw remaining after such severance shall be effective and enforceable as if the section found to be improperly enacted had not been enacted as part of this Bylaw.

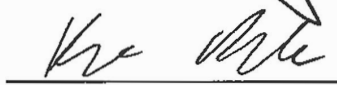
READ for a first time this 29th day of January, 2025.

READ for a second time this 29th day of January, 2025.

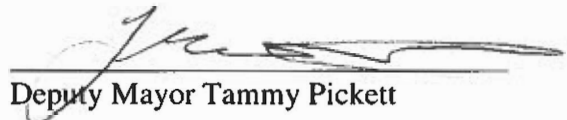
READ for a third and final time and passed this 29th day of January, 2025.



Mayor Barry Goertz



CAO, Kylie Rude



Deputy Mayor Tammy Pickett



COUNCIL REQUEST FOR DECISION

MEETING DATE:	May 12, 2025	PRESENTED BY:	Kylie Rude, CAO
TITLE:	Tax and Budget 2025		
AGENDA ITEM:	4.1		

BACKGROUND/ PROPOSAL

Council passed the attached interim budget in December 2024.

Also attached is the capital budget and plan.

Similar to the situation we were in when working through the interim budget, creating a solid budget is difficult due to being behind in financial reporting and upkeep. While we are making strides to clean this up, the reality is that past issues are still impacting the current work.

Council is reminded of some of the changes from the 2024 budget to the 2025 budget. These costs are already included in the interim budget figures.

- Addition of \$5,000 for promotions, parade float upgrades, parade candy
- Addition of \$3,000 for Election costs
- Addition of \$2,000 for Firehall doors
- Increase of \$2,000 for Council meetings/conferences
- Increase of \$20,000 for Administration salary/contacted costs (comparable industry salaries + addressing outstanding financial issues)
- School costs lowered to account for upcoming sale of school to Andrew Rural Academy
- Addition of \$6,500 for Hydrant testing

Some of the changes that will be included in the final budget, unless council directs otherwise include:

- Removing the sidewalk inspection cost (will complete in house) approximately \$4,500
- Unexpected furnace replacement at firehall (\$15,000) – not optional as cost is already incurred
- Adding the cost of borrowing (principal & interest payment) of the sewer line project (\$25,000 in 2025)
- Adding \$6,000 to address sprinkler system repairs required (school and Village side)
- Adding \$2,000 to address repairs required to the north lift station
- Adding at least \$2,500 to the public works equipment budget for snow removal equipment or alternatively consider a capital purchase of larger equipment
- Increase of approximately \$20,000 for insurance



Grants applied for, to date, but not yet confirmed include:

- \$50,000 for sidewalk repairs (includes mudjacking, spot repairs and replacements)
- \$50,000 for water cc valve repairs

Discussion points:

- 1) Equipment plan for future (particularly snow removal)
- 2) Capital Priorities / Ability to facilitate
- 3) Differences between tax rates for new subclasses:

2024 Info:

General Municipal	Tax Levy	Assessment	Tax Rate
Residential - Improved	\$384,298	\$24,868,240	15.4534
Residential - Vacant	\$11,255	\$728,350	15.4534
Non-Residential and Machinery & Equipment	\$103,188	\$5,645,480	18.2489
Non-Residential - Vacant	\$1,259	\$68,980	18.2489
Totals:	\$500,000	\$31,320,050	

2025 Sub Classes – Rates to be set to meet the tax requirement of budget

Residential – Improved
Residential - Vacant
Residential – Derelict (none currently assesses as such)

Non-Residential
Small Business
Non-Residential – Vacant



2025 Operating Budget & 3-Year Financial Plan

	Budgeted 2024	Actual 2024	Budgeted 2025	Projected 2026	Projected 2027	Projected 2028
General Government						
Expenses - General						
Salaries, Wages and Benefits	223,500	242,010	258,500	263,670	268,943	274,322
Materials, Goods and Supplies	464,749	385,228	335,202	246,906	251,844	256,881
Bank Charges and Short-term interest	1,000	4,040	1,000	1,020	1,040	1,061
	689,249	631,278	594,702	511,596	521,828	532,265
Expenses - Council						
Election	-	-	2,500	-	-	-
Remuneration	21,600	19,550	20,000	20,400	20,808	21,224
Meetings	12,000	11,620	12,000	12,240	12,485	12,734
Milage, Meals, Rooms	6,000	2,750	2,150	2,193	2,237	2,282
Materials, Goods and Supplies	5,000	17,100	14,500	14,790	15,086	15,388
	44,600	51,020	51,150	49,623	50,615	51,628
Revenue						
Net Municipal Taxes	(500,000)	(508,000)	(515,571)	(525,883)	(536,400)	(547,128)
Government Transfers for Operating	(75,844)	(1,350)	(75,844)	(77,361)	(78,908)	(80,486)
Investment Income	(15,500)	(36,225)	(36,000)	(36,720)	(37,454)	(38,203)
User Fees and Sale of Goods	(2,875)	(3,100)	(3,276)	(3,342)	(3,408)	(3,477)
Penalties and costs on taxes	(30,000)	(10,375)	(20,000)	(20,400)	(20,808)	(21,224)
Other	(91,310)	(111,360)	(98,500)	(100,470)	(102,479)	(104,529)
	(715,529)	(670,410)	(749,191)	(764,175)	(779,459)	(795,048)
Net Revenue	18,320	11,888	(103,339)	(202,956)	(207,015)	(211,155)
Protective Services						
Expenses						
RCMP Police Funding	20,569	20,570	23,000	24,000	25,000	26,000
Contracted and General Services	14,250	3,690	10,500	10,710	10,924	11,143
	34,819	24,260	33,500	34,710	35,924	37,143
Revenue						
Bylaw tickets	(2,000)	(1,165)	(2,000)	(2,040)	(2,081)	(2,122)
	(2,000)	(1,165)	(2,000)	(2,040)	(2,081)	(2,122)
Net Revenue	32,819	23,095	31,500	32,670	33,843	35,020
Fire Department / Emergency Services						
Expenses						
Contracted and General Services	5,098	2,610	2,610	2,662	2,715	2,770
Materials, Goods and Supplies	15,072	10,815	11,550	11,781	12,017	12,257
	20,171	13,425	14,160	14,443	14,732	15,027
Revenue						
Government Transfers for Capital	-	-	-	-	-	-
	-	-	-	-	-	-
Net Revenue	20,171	13,425	14,160	14,443	14,732	15,027

	Budgeted 2024	Actual 2024	Budgeted 2025	Projected 2026	Projected 2027	Projected 2028
Public Works						
Expenses						
Salaries, Wages and Benefits	170,000	147,540	170,000	173,400	176,868	180,405
Contracted and General Services	-	1,000	7,500	7,650	7,803	7,959
Materials, Goods and Supplies	254,433	208,018	128,750	131,325	133,952	136,631
	424,433	356,558	306,250	312,375	318,623	324,995
Revenue						
Government Transfers for Capital	-	-	-	-	-	-
	-	-	-	-	-	-
Net Revenue	424,433	356,558	306,250	312,375	318,623	324,995
Water/Wastewater						
Expenses						
Contracted and General Services	110,000	104,790	105,000	107,100	109,242	111,427
Materials, Goods and Supplies	98,445	100,265	121,400	123,828	126,305	128,831
Interest on Long-term Debt	-	-	-	-	-	-
	208,445	205,055	226,400	230,928	235,547	240,257
Revenue						
User Fees and Sale of Goods	(356,451)	(364,643)	(277,875)	(300,000)	(315,000)	(321,300)
	(356,451)	(364,643)	(277,875)	(300,000)	(315,000)	(321,300)
Net Revenue	(148,006)	(159,588)	(51,475)	(69,072)	(79,453)	(81,043)
Waste/Recycle Management						
Expenses						
Contracted Services	47,325	44,065	49,200	30,600	31,212	31,836
Materials, Goods and Supplies	10,700	1,000	-	-	-	-
	58,025	45,065	49,200	30,600	31,212	31,836
Revenue						
Garbage Fees	(88,500)	(91,895)	(95,000)	(96,900)	(98,838)	(100,815)
	(88,500)	(91,895)	(95,000)	(96,900)	(98,838)	(100,815)
Net Revenue	(30,475)	(46,830)	(45,800)	(66,300)	(67,626)	(68,979)
Planning and Development						
Expenses						
Contracted and General Services	-	-	2,500	2,550	2,601	2,653
Materials, Goods and Supplies	8,600	7,165	14,100	14,382	14,670	14,963
	8,600	7,165	16,600	16,932	17,271	17,616
Revenue						
Licences and Permits	(500)	(380)	(600)	(612)	(624)	(637)
	(500)	(380)	(600)	(612)	(624)	(637)
Net Revenue	8,100	6,785	16,000	16,320	16,646	16,979
Recreation and Culture (including FCSS)						
Expenses						
Salaries, Wages and Benefits	9,600	14,060	18,400	18,768	19,143	19,526
Contracted and General Services	3,700	3,710	4,000	4,080	4,162	4,245
Materials, Goods and Supplies	59,130	12,528	37,500	38,250	39,015	39,795
	72,430	30,298	59,900	61,098	62,320	63,566
Revenue						
User Fees	(2,200)	(1,865)	(3,700)	(4,500)	(4,590)	(4,682)
Camp Ground Revenue	(6,000)	(9,350)	(10,000)	(10,200)	(10,404)	(10,612)
Transfers from County	(35,000)	(30,569)	(31,003)	(31,623)	(32,256)	(32,901)
	(43,200)	(41,784)	(44,703)	(46,323)	(47,250)	(48,195)
Net Revenue	29,230	(11,486)	15,197	14,775	15,070	15,372
Total Revenue	(1,206,180)	(1,170,277)	(1,169,369)	(1,210,050)	(1,243,251)	(1,268,116)
Total Expenditures	1,496,001	1,299,679	1,286,552	1,198,239	1,222,724	1,247,678
Total Operating Deficit	289,821	129,402	117,183	(11,811)	(20,527)	(20,438)

Captial Budget 2025 and 5-Year Capital Plan	BUDGET	5 YEAR PLAN				
Planned Capital Additions	2025	2026	2027	2028	2029	2030
Council						
New vehicle to pull float and use for other business travel					20,000	
Chambers tech improvements		10,000				
New parade float			10,000			
Administration						
Village office - fix sidewalks and other building beautification	50,000		75,000			
Cell tower to improve service						10,000
Renovation of hot tub space				15,000		
Wheelchair accessability (washrooms, doors to meet code)		50,000				
Fire Department / Emergency Services						
Fire Hall exhaust system		40,000				
Fire Hall interior renovations						25,000
Water truck						100,000
Outdoor surveillance cameras					15,000	
Public Works						
Sidewalk snow removal equipment		40,000				
Single axel truck					100,000	
Water/Watewater						
Sewer line camera and flush (entire village over 3 yrs)	18,000	18,000	18,000			
51 Ave Sewer road replacement *\$200,000 grant secured	1,000,000					
CCV replacements - over 5 yrs	30,000	30,000	30,000	30,000	30,000	
Sewer line replacement (priority based on camera report)		100,000	100,000	75,000	50,000	75,000
North lift station roof replacement	18,000					
Replace concrete pad at sewer dump	4,000					
Streets						
Resurfacing /road base repairs - 49 Ave		200,000				
Resurfacing /road base repairs - 53 Ave		100,000				
Resurfacing /road base repairs - 50 Ave			100,000			
Resurfacing /road base repairs - 52 Ave				100,000		
Resurfacing /road base repairs - 51 St					100,000	
Resurfacing /road base repairs - 49 A Ave						100,000
Sidewalk replacement / repairs as per sidewalk assessment	50,000					
Sidewalk replacement / repairs as per sidewalk assessment		50,000				
Sidewalk replacement / repairs as per sidewalk assessment			50,000			
Sidewalk replacement / repairs as per sidewalk assessment				50,000		
Sidewalk replacement / repairs as per sidewalk assessment					50,000	
Sidewalk replacement / repairs as per sidewalk assessment						50,000
Manhole repairs / maintenance	10,500					
Access/curb Beaver Creek Co-op		40,000				
Recreation / Beautification						
Playground *congingent on grants	300,000					
Spray park *congingent on grants						150,000
Refurbish / repaint duck						100,000
Water tower facelift						40,000
Communications board		10,000				
Signage (business promo)		5,000				
ACCA roof repairs / decking			10,000			
Park benches, garbage cans, washrooms	2,500		2,500			
Perimter walking trail						15,000
Off leash dog park					15,000	
Arena upgrades				50,000		
Permanent washroom upgrade at park			20,000			
Cenotaph upgrade *grant contingent	20,000					
Repairs to building at old campground	3,500					
Dugout & fence repairs @ ball diamonds *grant contingent		20,000				
Other						
Daycare upgrades / fence	50,000					
Total Planned Capital Additions	1,556,500	703,000	405,500	320,000	360,000	665,000
Funding Sources						
Beginning Reserve Balance	700,000	822,781	487,281	401,781	401,781	361,781
LGFF (nee FGTF) (eligible allocation)	484,281	240,000	240,000	240,000	240,000	240,000
CCBF (nee MSI Capital) (eligible allocation)	350,000	50,000	50,000	50,000	50,000	50,000
Canada Heritage Grant (100th anniversary)						200,000
Other grant revenue (ie: heritage preservation, blue cross)	20,000	50,000				

**Village of Andrew
Bylaw #2024-010
Tax Rate Bylaw 2024**

A BYLAW OF THE VILLAGE OF ANDREW, TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTIES WITHIN THE VILLAGE OF ANDREW FOR THE 2024 TAXATION YEAR

Whereas the Village of Andrew has prepared and adopted detailed estimates of the municipal revenues and expenditures as required, at the Council Meeting held on May 24th, 2023; and

Whereas the estimated municipal revenues and transfers from all other sources other than taxation total 811,001.83.

Whereas the estimated municipal expenses is estimated at 1,311,001.83 and the balance of \$ 500,000 is to be raised by general municipal taxation; and

Whereas the requisitions are:

Alberta School Foundation Fund (ASFF)	
Residential & Farmland	\$74,572
Under/(Over) Levy	(\$2,916)
Non-residential	\$20,8323
Under/(Over) Levy	\$6,269
Totals	\$98,749
Designated Industrial Property (DIP)	\$0
Housing Requisition (Incl. Under Levy)	\$20,254

Whereas the Council of the Village of Andrew is required each year to levy on the assessed value of all property, tax rates sufficient to meet the estimated expenditures and the requisitions; and

Whereas the Council of the Village of Andrew is required each year to levy on the assessed value of taxable properties in respect to each class of property, subject to the *Municipal Government Act*, Chapter M26, Revised Statutes of Alberta, 2000; and

Whereas the assessed value of all property in the Village of Andrew as shown on the assessment roll for municipal purposes is:

Residential - Improved	\$24,868,240
Residential - Vacant	\$728,350
Non-Residential - Improved	\$4,145,910
Non-Residential - Vacant	\$68,980
Non-Residential - Linear	\$1,468,400
Designated Industrial Property (DIP)	\$40,170
Machinery and Equipment	\$0
Exempt	\$6,434,730
Total Assessment	\$37,754,780

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

1.0 This Bylaw may be cited as the **"2024 Tax Rate Bylaw"**

2.0 That the Chief Administrative Officer is hereby authorized to levy the following rates of taxation to the assessed value of all property as shown on the assessment roll of the Village of Andrew:

General Municipal	Tax Levy	Assessment	Tax Rate
Residential - Improved	\$384,298	\$24,868,240	15.4534
Residential - Vacant	\$11,255	\$728,350	15.4534
Non-Residential and Machinery & Equipment	\$103,188	\$5,645,480	18.2489
Non-Residential - Vacant	\$1,259	\$68,980	18.2489
Totals:	\$500,000	\$31,320,050	
Alberta School Foundation Fund (ASFF)	Tax Levy	Assessment	Tax Rate
Residential & Farmland	\$71,656	\$25,596,590	2.7994
Non-Residential	\$27,093	\$5,712,760	4.7425
Totals:	\$98,749	\$31,309,350	
Housing Requisition	\$20,254	\$31,320,050	0.6467

3.0 That the minimum amount payable for all properties as property tax for general municipal purposes shall be \$525.00, resulting in an estimated \$24,487 from minimum tax levies.

4.0 That the following penalties be set:

- 10% penalty on all current taxes remaining unpaid after August 31, 2024; and
- 10% penalty on all taxes remaining unpaid after December 31, 2024.

5.0 That this Bylaw shall take effect on the date of the third and final reading.

READ a first time on this 7 day of November, 2024.

READ a second time on this 21 day of November, 2024.

READ a third and final time on this 27 day of November, 2024.



Mayor Barry Goertz



Deputy Mayor Tammy Pickett



CAO, Kylie Rude