

Administration Committee Minutes

1. Present

Chairperson: Wendy Trask

Reeve Judy Harwood

Councillors: John Germs
 John Saleski
 David Greenwood
 Art Pruum
 Bas Froese-Kooijenga
 Calvin Vaandrager

Absent: Lyndon Haduik

Staff: Ken Kolb, Chief Administrative Officer
 Scott Bastian, Director of Corporate Services
 Audrey Shoard, Treasury/Corporate Records Clerk
 Joanne Bradley, Executive Assistant
 Tanya Kolbeck, Tax Assessor
 Ruth Savage, Comptroller
 Jim Charlebois, Director of Planning & Development
 Wade Gasmol, Director of Infrastructure & Public Works
 David Bryden, Health & Safety Coordinator

Chairperson Trask called the meeting to order at 8:30 a.m.

2. Agenda

The Committee approved the Administration Committee Agenda with the following additions:

8. Des Nedhe Committee Representation – Councillor Germs
9. Press Releases in Divisions Protocol – Councillor Germs
10. Security in Edgemont Estates – Councillor Saleski – This item was moved to the Planning Committee Agenda to be discussed in-camera.

Greenwood: That the Administration Committee Agenda be approved.

Carried Unanimously

3. Administration Carryforward Action List

The Committee was presented the Administration Carryforward Action List.

➤ **Recommendation:**

Saleski: That the Administration Carryforward Action List be received.

Carried Unanimously

4. AD 23-007 – 2023-2024 Saskatchewan Lotteries Community Grant Application from Cathedral Bluffs Community Association

Background and Description

The Saskatchewan Lotteries Community Grant Program (Sask Lotteries) is a partnership among the Government of Saskatchewan, Sask Sport, Sask Culture, and the Saskatchewan Parks and Recreation Association. The grant program assists in the development of sport, cultural and recreation programs

by providing funds to non-profit community organizations operated by volunteers.

The goal of the program is to get people involved in sport, culture and recreation activities by enabling communities to address the needs of local residents. Expenditures must be directly related to the delivery of a sport, culture, or recreation program.

The Cathedral Bluffs Community Association (Association) has developed a park and would like to promote a greener community. The Association is requesting \$7,344.66 to purchase a surface mount water filling station for the chalet. This would see them move to the limited use of single-use plastics. Along with the water filling station they would like to install a skate sharpener and an automated external defibrillator (AED) to place in the chalet.

Administration checked with Sask Lotteries and the only item from the application that qualifies for funding is the AED for \$1,880.32.

➤ **Recommendation:**

Pruim: That the Cathedral Bluffs Community Association's Saskatchewan Lotteries Community Grant application in the amount of \$1,880.32 be approved.

Carried Unanimously

5. **AD 23-006 – 2023-2024 Saskatchewan Lotteries Community Grant Application from Corman Park Horse Rider's Association**

Background and Description

The Saskatchewan Lotteries Community Grant Program (Sask Lotteries) is a partnership among the Government of Saskatchewan, Sask Sport, Sask Culture, and the Saskatchewan Parks and Recreation Association. The grant program assists in the development of sports, cultural and recreation programs by providing funds to non-profit community organizations operated by volunteers.

The goal of the program is to get people involved in sports, culture, and recreation activities by enabling communities to address the needs of local residents. Expenditures must be directly related to the delivery of a sport, culture, or recreation program.

The Corman Park Horse Rider's Association (Association) has made an application for \$6,926.00 in lottery funding to assist in wages to hire a Program Coordinator/Facilitator and to run programs for their organization. The Program Coordinator will work closely with the Board of Directors and members to run several sporting events and activities for the Grasswood Horse Park. There is a growing demand for equestrian centered events, programs, and activities. The Association has a diverse membership base and having a Project Coordinator will help lessen the burden of their Board of Directors.

The Association requested \$6,926.00 in total. Administration checked with Sask Lotteries and determined that the following items do not qualify for lottery funding: concession supplies, handwash station, safe drinking water dispenser, insurance, trail course, parking, and arena upkeep. These items total \$3,916.00.

➤ **Recommendation:**

Saleski: That the Corman Park Horse Rider's Association's Saskatchewan Lotteries Community Grant application in the amount of \$3,010.00 be approved.

Carried Unanimously

6. AD 23-008 – 2023 Mill Rate and Mill Rate Factor Report

Background

At its January 16, 2023 meeting, Council approved a 3.0% property tax increase. Between assessment growth and this increase, \$709,264 more would need to be raised to support the RM through 2023.

Discussion

The RM received its 2023 assessment values from the Saskatchewan Assessment Management Agency (SAMA); therefore, the mill rate for the 2023 budget year can be set.

The 2023 assessment values result in an increase of \$325,653 in property taxes, slightly less than what was anticipated in the 2023 budget presented in January. RM operations continue to be impacted by inflation, higher costs of products and material and contracts, delays due to supply chain challenges, and increased fuel prices. Higher prices are impacting everything from large projects to the cost of office cleaning and supplies. Capital projects have already been adjusted due to higher than anticipated prices, and amortization from prior year projects is impacting the current year.

The 2023 budget that was approved in January of this year proposed a 3.0% property tax increase. Due to higher than anticipated costs, Administration is recommending a property tax rate increase of 4.0%. A 1.0% property tax increase equates to approximately \$125,000. Increasing the mill rate to 5.45 is expected to generate a total of \$830,281 (assessment growth plus mill rate increase).

Table 1 illustrates the 2023 assessment values for each property class along with the respective mill rate factor and the levy amount to be collected based on those values. The total change from 2022 is \$830,281.

Table 1 - 2023 Property Tax Calculations

Property Class	2023 Assessment Value (\$)	Uniform Mill Rate	Mill Rate Factor	Levy Amount (\$)	\$ Change from 2022
Residential	1,551,734,005	5.45	0.84	77,102,882	568,247
Commercial	614,849,840	5.45	1.17	3,921,512	151,868
Agricultural	256,240,950	5.45	1.48	2,066,840	80,097
	2,422,824,795			13,091,224	830,281

At the time of writing this report there were five (5) outstanding property assessment appeals. Appeals that have already concluded have resulted in a reduction of assessed values.

In comparison, Table 2 indicates the effect of the 2022 property tax increase:

Table 22 - 2022 Property Tax Calculations

Property Classes	2022 Assessment Value (\$)	Uniform Mill Rate	Mill Rate Factor	Levy Amount (\$)	\$ Change from 2021
Residential	1,484,469,445	5.24	0.84	6,534,041	533,390
Commercial	609,945,465	5.24	1.17	3,739,454	198,591
Agricultural	256,188,650	5.24	1.48	1,986,794	58,374
	2,350,603,560			12,260,289	790,353

Table 3 indicates the mill rates and property tax increases the RM Council has approved from 2018 to 2023. In 2020 the mill rate was not increased due to COVID-19. The only change that year was due to assessment growth.

Table 3 - 2018-2022 Mill Rates and Property Tax Rate

Year	2018	2019	2020	2021*	2022	2023
Mill rate	4.75	4.81	4.81	5.08	5.24	5.24
Property tax increase		1.5%	0%	5.5%	3.2%	4.0%

*Mill rate factors were adjusted in 2021. This is also a revaluation year.

Effective Tax Rate Limit

An effective tax rate (ETR) is the total municipal property tax levy for a given property class divided by the taxable assessment for that property class after all tax tools (mill rate factor, base tax, and minimum tax) are considered. The new ETR limit sets the ratio between the highest ETR and lowest ETR of any property class to be no more than 7:1. This is set in regulations and replaces the mill rate factor limit starting with the 2023 taxation year. The RM is compliant with this new requirement.

Impact to Average Taxable Assessment

The impact for the average taxable assessment in each class is listed below. Any property above or below the average will see a varied impact.

Average residential increase	\$106 per \$600,000
Average commercial increase	\$485 per \$2,125
Average agricultural increase	\$28 per \$90,640

Budget Adjustments

Projected fuel overage	\$300,000
Additional amortization due to capital spending in prior years	500,000
Increase in gravel costs	250,000
General inflation	200,000
Revenues required to balance budget	\$1,250,000

Administration is looking for savings within the current year to balance the anticipated shortfall with the increase in property taxes in order to balance the budget, as well as look for other revenue sources.

➤ **Recommendation:**

Harwood: That Council approve a 3.0% property tax increase and set the 2023 uniform mill rate at 5.4. The mill rate factors are to remain unchanged from 2022.

Carried Unanimously

7. Presentation by Health and Safety Coordinator

David Bryden, Health & Safety Coordinator presented the Committee a PowerPoint Presentation regarding the Health, Safety, Security & Environment (HSSE) Program being implemented in the R.M. of Corman Park.

➤ **Recommendation:**

Saleski: That Council receives the HSSE Program presentation from the Health & Safety Coordinator as information.

Carried Unanimously

8. Representation on Des Nedhe Committee

Councillor Germs brought forward for discussion a question regarding how the representation of the R.M. will be determined.

9. Press Releases in Divisions

Councillor Germs brought forward for discussion how Division Councillors should be notified of Press Releases occurring in their Divisions and whether all the Reeve and all Councillors should attend or the Reeve and the Division Councillor.

Adjourn

Pruim: That the Administration Committee Meeting be adjourned at 9:22 a.m.
Carried Unanimously



Chief Administrative Officer