



2025 Wintergreen Woods Water Infrastructure Project Local Improvement Tax Bylaw C-8620-2025

Electoral Division: 1

File: N/A

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| Date: | April 8, 2025 |
| Presenter: | Adrienne Wilson, Supervisor Taxation & Receivables |
| Department: | Financial Services |

REPORT SUMMARY

Section 397(1) of the *Municipal Government Act* (MGA) states that a council must pass a local improvement tax bylaw with respect to each local improvement.

The Wintergreen Woods water infrastructure improvement project has been completed. Funding has been secured with a 25-year debenture through the Loans to Local Authorities, per Borrowing Bylaw C-8419-2023. Approval of Bylaw C-8620-2025 will authorize Council to impose a local improvement tax for the benefitting lands in Wintergreen Woods (Portions of S & N 25-23-05-W5).

ADMINISTRATION'S RECOMMENDATION

- THAT Bylaw C-8620-2025 be given first reading.
- THAT Bylaw C-8620-2025 be given second reading.
- THAT Bylaw C-8620-2025 be considered for third reading.
- THAT Bylaw C-8620-2025 be given third and final reading.

BACKGROUND

On June 20, 2023, Council voted to approve Borrowing Bylaw C-8419-2023 to accept local improvement tax petitions to upgrade the Wintergreen Woods community's water utility infrastructure, and authorize the financing, undertaking, and completion of the project.

Under Sections 397 and 402 of the MGA, Council must approve a local improvement tax bylaw to impose a local improvement tax.

ANALYSIS

The Wintergreen Woods water infrastructure improvement project has now been completed. The borrowing consists of 89 lots, as shown in Attachment B. The total project cost was \$1,176,775, with 14 properties prepaying their respective cost allocations for a total of \$172,215, and a utility contribution of \$81,975. The remaining amount borrowed for 75 lots is \$922,584. The loan term is 25 years at 4.88%. The local improvement tax per property will be \$857.06 annually, or \$64,279.50 combined annually across all of the applicable properties.



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COMMUNICATIONS / ENGAGEMENT

Upon approval of Local Improvement Bylaw C-8620-2025, tax notices, including taxes imposed by 2025 Tax Rate Bylaw C-8621-2025 that will be brought for Council consideration on April 22, 2025, will be mailed on May 16, 2025.

IMPLICATIONS

Financial

Approval of Wintergreen Woods Water Infrastructure Local Improvement Tax Bylaw C-8620-2025 will result in \$64,279.50 in taxation revenue per year, paid for by the benefitting owners.

STRATEGIC ALIGNMENT

| Key Performance Indicators | | Strategic Alignment |
|----------------------------|---|--|
| Financial Prosperity | FP2: Ensuring County remains financially sustainable for future generations | The proposed bylaw supports financial prosperity by ensuring that the County remains financially sustainable for future generations. |

ALTERNATE DIRECTION

Administration does not have an alternate direction for Council's consideration.

ATTACHMENTS

Attachment A: Wintergreen Woods Water Infrastructure Local Improvement Project Bylaw C-8620-2025
Attachment B: Wintergreen Area Map

APPROVALS

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|-------------------------------|---|
| Manager: | Isedua Agbonkhese, Manager, Finance Services |
| Executive Director/Director: | Isedua Agbonkhese, Acting Executive Director, Financial & Business Services |
| Chief Administrative Officer: | Reegan McCullough, Chief Administrative Officer |