

2024 PROPERTY TAX RATES

Bylaw No. 1199/2024, the 2024 Tax Rates Bylaw was passed at the April 23rd Council meeting. For 2024, the General Municipal Levy has increased by 3% for both residential and non-residential properties. The increase was necessary as property assessment values have not kept up with inflation and the costs to deliver services have risen. Delburne property owners have not had an increase in the General Municipal Levy since 2016, which is reflected in the table.

	Municipal Tax Rates		% Increase Over Previous Year	
	Residential	Non-Residential	Residential	Non-Residential
2024	7.2760	19.2120	3.0	3.0
2023	7.0598	18.6525	0	0
2022	7.0598	18.6525	0	0
2021	7.0598	18.6525	-2.64	-1.02
2020	7.2514	18.8441	0	0
2019	7.2514	18.8441	0	0
2018	7.2514	18.8441	0	0
2017	7.2514	18.8441	0	0
2016	7.2514	18.8441	0.42	0
2015	7.2214	18.8449	0	0

Over the last 9 years, increases to the total amount owing on property taxes can be attributed to a greater property assessment value and a rise in the Provincial requisitions. The Government of Alberta sets the rates for Police Funding, Seniors Housing, and School levies. The Village of Delburne collects the funds to give to the Province.



	School Tax Rates		% Increase Over Previous Year	
	Residential	Non-Residential	Residential	Non-Residential
2024	2.5759	4.1748	9.3	14.6
2023	2.3570	3.6437	-14.4	-4.8
2022	2.7552	3.8275	5.10	2.71
2021	2.6215	3.7265	1.54	3.76
2020	2.5817	3.5915	-1.85	0.70
2019	2.6304	3.5665	0.52	-10.58
2018	2.6167	3.9887	4.11	4.36
2017	2.5133	3.8221	2.54	4.66
2016	2.4511	3.6519	-0.08	3.45
2015	2.4531	3.5300	0.00	0.00

Equalized assessment is used to calculate our school tax rate. Equalized assessment is a process that levels the playing field for municipalities so that property tax requisitions and grants can be fairly allocated.

The equalized assessment is calculated using the assessed value of all of our properties in Delburne that the Assessor provides to the Province. Those assessed values are legislated to be within 95% to 105% of market value. Our Assessor gives Delburne's market value percentage to the Province who brings the assessed values to 100% to make it equal for all municipalities in Alberta. Example: If our value of assessment is at \$10,000,000 and it's at 95% of market value, the equalized assessed value is \$10,526,316. This is done by dividing 10,000,000 by 0.95.

After calculations, the Province determines how much the municipality owes for their share of the School Tax, also known as the Alberta School Foundation Fund.

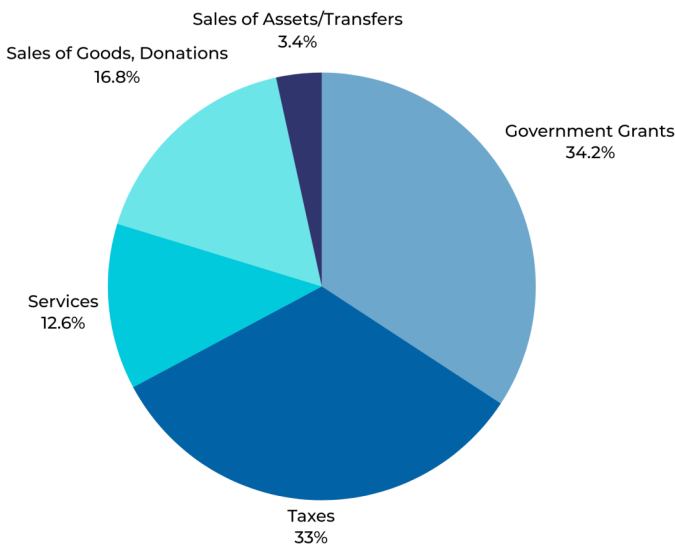
WHAT ARE THE TAX RATES IN DELBURNE?

Residential				Non-Residential			
	Mills	Mills	Increase (Decrease)%		Mills	Mills	Increase (Decrease)%
	2024	2023	Revenue		2024	2023	Revenue
Municipal	7.2760	7.0598	3.0%	Municipal	19.2120	18.6525	3.0%
School	2.5813	2.3570	9.5%	School	4.6274	3.6437	26.9%
Seniors Housing	0.0293	0.0183	60.1%	Seniors Housing	0.0293	0.0183	60.1%
Police Funding	0.5140	0.3510	46.4%	Policing Funding	0.5140	0.3510	46.4%
Total	10.3952	9.7861	6.2%	Total	23.9301	22.6655	5.6%

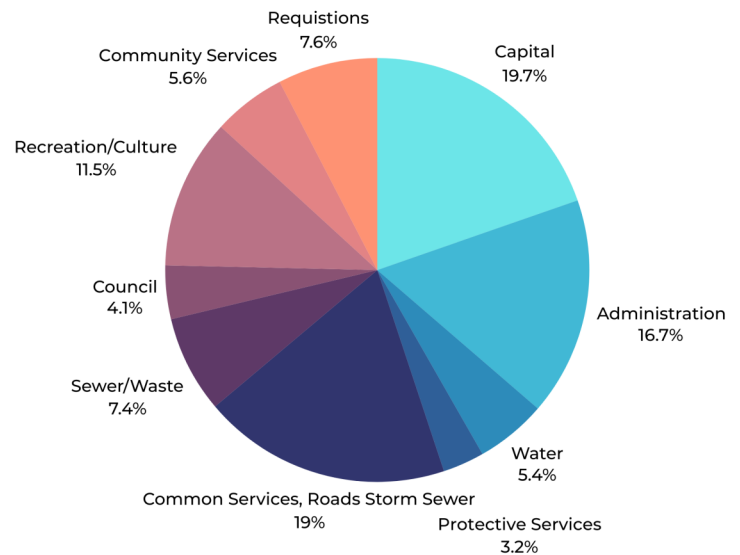
Note: These figures do not reflect any impact that a property may have due to changes in assessment.

WHERE DO MY TAXES GO?

Revenues



Expenditures



2024 VILLAGE OF DELBURNE PROJECTS

The Village of Delburne plans for capital improvements for aging infrastructure and equipment. To assist with planning, the Village was successful in receiving \$200,000 from the Alberta Community Partnership Grant to collaborate with Red Deer County to update our *Infrastructure Master Plan*.



The *Infrastructure Master Plan* project will obtain and analyze data related to the condition of the municipal infrastructure systems that extend to the shared boundaries between Delburne and Red Deer County. It will provide a big picture approach to the planning and collaboration of service delivery for water, waste water, storm water, transportation, and facility management.

Data is currently being collected to produce upgrades and improvement cost models as well as updated 10-year capital plans for both municipalities. The *Infrastructure Master Plan* project should be completed in 2025.

2024 VILLAGE OF DELBURNE PROJECTS



22nd Ave

Sidewalk & Curb Stop Replacement

One of this year's projects is to repair the broken sidewalk on the North side of 22nd Ave between 20th St. and 21st St. at a cost of \$60,000.

Additionally, 6 curb stops will be replaced on 22nd Ave at a cost of \$47,280. Every year, money is budgeted to replace a number of old curb stops as part of a plan to improve aging infrastructure.

The sidewalk and curb stop replacement started the first week of May and it is projected to be completed by mid-Summer.

Lagoon System Project

The Village of Delburne's lagoon system, which holds the waste water for the municipality, is in serious need of repair. Both the outlet and inlet structures are deteriorating and becoming blocked. For the health and safety of citizens, the environment, and wildlife, it is necessary that our lagoons are repaired.

In 2021, the Village hired MPE Engineering to conduct a lagoon assessment and provide recommendations along with cost estimates to upgrade the system's functionality and capacity.

From the *Delburne Lagoon Assessment Report*, the Village has developed a 3-Stage plan to address the failing infrastructure with a projected cost of \$6,980,000. In order to facilitate the lagoon project, the Village has applied for the *Alberta Municipal Water/Waste Water Partnership (AMWWP) Program*. The terms of the grant would be 75% contribution from the AMWWP and a 25% contribution from the Village to pay for the project. If the Village receives grant approval, the project will be tendered later this year to allow for construction to begin in the Summer of 2025. It is estimated that construction will take 2 years.

Stage 1 of the project will address the most severely deteriorated structures as identified in Phase 1 and 2 of the *Delburne Lagoon Assessment*. Stage 1 is estimated to cost \$480,000.

Stage 2 will address the infrastructure upgrades identified under Phase 1 of the Delburne Lagoon Assessment. Stage 2 is estimated to cost \$3,900,000. Stage 3 will address the infrastructure upgrades identified under Phase 2 of the Delburne Lagoon Assessment. Stage 3 is estimated to cost \$2,600,000.

Due to the rapid deterioration of the lagoon system, it is critical that the project move forward. The Village is hoping to hear about the status of the grant by mid-Summer. If our grant application is declined, the Village will have to seek alternative solutions to fund the repairs and upgrades to our aging infrastructure.



Delburne's lagoon system was constructed and upgraded from 1979 to 1984. It is located East of the Village and has 7 cells.



Property Tax Payment Options

Make cheques payable to the "Village of Delburne"

Payments by Mail: Box 341
Delburne, AB
TOM OVO

Payments in person: 2111 20th St.

Office hours: Monday to Thursday: 9:00 am – 4:30 pm
Closed from 12:00 pm – 1:00 pm
Friday: 9:00 am – 12:00 pm

Any payment for property tax that is forwarded by mail shall be deemed to have been received on the same day as the **Canada Post Postmark** stamped on the envelope. Do not send cash by mail.

To avoid line-ups and mail delays, forward cheques with the postdate of June 30th.

Please ensure that the bottom portion of the Notice accompanies payment. Please include all remittances if you own multiple properties.

Drop-off Box: Payments may be deposited through the mail slot at the front door of the Village Office. Please include all remittances if you own multiple properties.

Online Payments: ATB Financial, Scotiabank, and Servus Credit Union will accept these payments. Under bills enter "Village of Delburne" as the payee and your "Roll Number" as the account number. If you own multiple properties, please enter each Roll Number so that the payment goes on the correct account. Ensure your payment is processed within the banking date of **June 30th or earlier**. If you are paying online, please know your bank's policy regarding the effective date of processing to ensure the payment is received by June 30th.

OptionPay: Pay by credit card online or at the Village office. To access OptionPay online, please visit www.delburne.ca and click the OptionPay logo on the top left side of the screen.

Please note that a 3% user fee is applied.

Terms of Payment: The due date for property tax payment is June 30, 2024, to avoid all penalties. Taxes levied are deemed to have been imposed for the period of January 1st to December 31st of this year.

A **monthly tax payment plan** is available starting in January for the following year. Please contact the Village Office to sign up for the monthly tax payment plan at 403-749-3606 or email village@delburne.ca.

Penalties **Current Taxes:** No penalty if paid in full on or before June 30, 2024.

Failure to make payment on or before June 30, 2024 will constitute a penalty of 15% on July 1, 2024.

Any payment made online with a processing date after June 30, 2024 is subject to a 15% penalty.

Taxes in Arrears (levied in prior years): All taxes unpaid after December 31, 2024 are deemed to be in arrears and subject to a penalty of 10% on January 1, 2025. Where there are arrears outstanding, partial payment shall be applied first to the arrears, then to the current taxes in accordance with the *Municipal Government Act*.

Penalties are imposed under the authority of the Village of Delburne Tax Penalty Bylaw, which passed pursuant to provisions of the *Municipal Government Act* and cannot be waived by Village of Delburne Administration.

- Any property with respect to which the taxes are in arrears is liable to proceedings under the *Municipal Government Act*.
- Where the taxes are paid by a mortgage company, the owner is responsible to ensure that the taxes are paid on-time.

Alberta School Foundation Fund Inquiries: Please call 780-422-7125

Questions and comments? Contact the Village of Delburne Municipal Office:

Call: 403-749-3606 Email: village@delburne.ca or karen.fegan@delburne.ca

