



Town of Hinton
STANDING COMMITTEE MEETING
Agenda
APRIL 9, 2013 - 11:30 AM
Committee Room, Hinton Government Centre

TOWN COUNCIL MISSION
*Council serves the interests of our citizens
to enable our community to reach full potential.*

Page

ORDER

1. Call to Order

ADOPTION OF AGENDA

1. Standing Committee Agenda - April 9, 2013

ACTION ITEMS

- | | |
|--------|---|
| 2 - 5 | 1. East Gateway Sign (Cable Barrier) - Presented by Mindi Petkau |
| 6 - 8 | 2. West Yellowhead Regional Waste Management Authority - Presented by Mike Schwirtz |
| 9 - 18 | 3. 2013 Municipal Property Tax Rates |

ADDITIONAL INFORMATION

1. Urgent Matters from Council and Town Manager
2. Executive Assistant Logistics Information

IN CAMERA (if necessary)

1. Negotiation Matter (FOIP)

ADJOURNMENT

1. Adjournment



TOWN OF HINTON DIRECTION REQUEST

DATE: April 3, 2013

TO: STANDING COMMITTEE MEETING OF APRIL 9, 2013

FROM: Mindi Petkau, Land Coordinator
REVIEWED BY: Jean Anne Fraser, Director of Planning and Technical Services
APPROVED BY: Bernie Kreiner, Town manager

RE: Gateway Signage – cable barrier installation (east Gateway)

Purpose

This item is before Council to seek direction regarding the installation of a cable barrier along Highway 16 near to the east Gateway sign (“Welcome to Hinton”).

Issue

Administration has received preliminary cost estimates for the engineering and installation costs of a cable barrier system to replace the standard guardrail which is currently in place. The total estimate is roughly \$53,000, half of which the Town would be responsible for (\$26,500).

Administration Comments on Situation / Options

At the request of Council, Administration inquired with Alberta Transportation about replacing the current metal guardrail in front of the east Gateway Sign with a cable barrier system with the goal of improving the sightlines and visibility of the sign. Alberta Transportation approved a replacement subject to the Town of Hinton paying the full cost and the installation of a specific cable barrier system consistent with their requirements. The early estimate for this installation was approximately \$35,000.

Upon further investigation of the site, Alberta Transportation required that the new cable barrier meet the current regulations for length. Since this obligation created a longer barrier (216m rather than 138m) and therefore higher costs, Alberta Transportation offered to split the project costs 50/50. The 2012 estimate for the installation is approximately \$53,000 and the Town’s portion would be about \$26,500 (this can be accommodated within the 2013 budget).

When approaching the east gateway travelling westbound, when the traveler is immediately adjacent to the sign, the guardrail does interfere with viewing the sign. However, in advance of this, the sign is well exposed. The attached photographs show the approach to the sign. Administration does not consider the sightlines to be problematic enough to incur these costs.

As information, there have been some ongoing challenges with the solar lighting system and Administration is diligently seeking a solution to these issues in cooperation with the supplier which should be remedied this spring. In addition, a reflective material will also be installed on the letters to enhance their reflection as well as re-seeding the bare spots (grasses) around the bases.

Administration's Conclusion / Proposed Direction

Installing a cable barrier at the east Gateway Sign carries a cost of approximately \$26,500 which Administration considers somewhat unnecessary given the sightlines. Administration recommends not moving forward with the cable barrier installation.

Should Council wish to proceed with the installation of the cable barrier, we will continue with the project in partnership with Alberta Transportation.

Town Manager Comments

The public perception of this is quite divided, but I believe the "value for money" to improve the situation is not "money well spent." Other methods to improve situation were even more costly.

Attachments

1. Estimated project costs
2. Photos (some updated ones will be provided at meeting)



Estimated Costs for Cable Barrier - East Gateway Sign

Item	Company	Unit Cost	Unit	Cost
Engineering	ISL Engineering			\$1,623.00
Site survey	ISL Engineering			\$152.00
Remove existing guardrail (2012 quote)	Alberta Highway Services	\$22/m	140 m	\$3,080.00
Install new 3 cable barrier TL4 (2012 quote)	Alberta Highway Services		216 m	\$40,827.80
Subtotal				\$45,682.80
15% Contingency				\$6,852.42
Total				\$52,535.22

Town of Hinton Cost (50%)	\$26,267.61
Alberta Transportation Cost (50%)	\$26,267.61



TOWN OF HINTON DIRECTION REQUEST

DATE: April 4, 2013

TO: STANDING COMMITTEE MEETING OF April 9, 2013

FROM: Mike Schwirtz - Infrastructure Services Director

REVIEWED and APPROVED BY: Bernie Kreiner – Town Manager

RE: West Yellowhead Regional Waste Management Authority

Purpose

This item is before Council to seek Council's direction on whether the Town should proceed with the proposed development of a Regional Authority to manage waste reduction strategies.

Issue

Administration is requesting further input from Council on behalf of the Town's role in the efforts to change the current West Yellowhead Regional Waste Management Authority (WYRWMA) mandate to include regional waste reduction strategies.

Administration Comments on Situation / Options

During the past several months the WYRWMA has been exploring the possibility of incorporating waste reduction into the Authority's mandate. This would expand the role of the Authority beyond its current role of 'operating a solid waste disposal system' (landfill), and would develop the Authority as a leading force for waste reduction amongst the current partners, Hinton, Yellowhead County and Edson.

This would include collective efforts to reduce, reuse, recycle, recover and effectively dispose of waste (refer to the draft Vision attached). As you will note by the attachment the WYRWMA has an agreed to 'in principle', draft set of guiding principles, a vision and a mission. It is important to note that these statements are in draft form for the first time. They require further development and fine tuning but represent the essence of where the Authority would like to go.

Each of the WYRWMA partners have agreed to take this concept to their respective Council to get an agreement in principle to continue to pursue the goal of a regional waste reduction authority as described.

At this stage of the process there are a number of options:

1. Grant the Hinton representatives on the Authority the agreement in principle to continue to pursue the expansion of the WYRWMA mandate to include regional waste reduction efforts.
2. Direct the Hinton representatives to not support further discussions about a regional waste reduction authority.

3. Develop boundaries and or conditions the must be included in any further efforts to regionalize waste reduction.

Administration's Conclusion / Proposed Direction

Administration believes that the expansion of the role to include waste reduction is a significant step in the Town's efforts to improve our environmental responsibilities. Phase one of the September 18, 2012, Council approved Solid Waste Management program includes the following step:

Government Leadership

Build the Town of Hinton's role of community leadership in waste reduction by further enhancement and promotion of its internal waste reduction programs, and implementation of additional environmental policies and practices.

Administration believes that the expansion of the Authority's role is a significant example of Government leadership and supports the continued efforts to develop partnerships within and outside of our community.

Administration proposes that Hinton supports in principle the expansion of the role of the WYRWMA and directs Administration to bring back the final versions of the guiding principles, vision and mission in the form of a revised Memorandum of Agreement (MOA) between the partners. At that time Council can formally discuss their support or otherwise of the revised MOA.

Town Manager Comments

I support this as a healthy step forward in mission/mandate and regional partnering, although it can come with its frustrations as expectations under the expanded mandate of each partner are likely to be somewhat different. (and majority rules can be seen as tough to apply to this kind of work.)

Attachments

1. West Yellowhead Regional Waste Management Authority – Draft Mission Statement

March 13, 2013

West Yellowhead Regional Waste Management Authority – Draft Mission Statement

As discussed at the Landfill Authority meeting on Feb 27, 2013, here is a collection of statements that were discussed and agreed to in principle. The intent here is less of a suggestion of the wording of a Vision, Mission or Guiding Principles; we can do that at our next meeting. The idea is to provide a suitable framework that each member will take back to their respective Councils, for support in principle, the expansion of the Landfill Authority's role to include Regional Waste Reduction.

The expectation is that each partner would be prepared to share the outcome of their Council's decision at the April 17, 2013 Special Meeting of the Landfill Authority.

I've included the Didsbury mission statement word for word as it was the one that generated the most discussion and was agreed to be the closest to what was envisioned as the expanded role of the Landfill Authority.

Mountain View Regional Waste Management Commission (Didsbury, AB), Mission Statement - to divert as much waste as possible from disposal in the landfill and reduce waste management expenses by operating an integrated waste management system, which includes reuse, reduction, recycling, recovery and disposal.

Proposed WYRWMA Mission and Guiding Principles

Vision (15-20 yr goal) – Leaders in regional waste reduction through uniform efforts to reduce, reuse, recycle, recover and effectively dispose of waste in the Yellowhead Region.

Mission – To manage waste on a regional basis through the promotion of environmental stewardship in order to reduce waste disposed at the West Yellowhead Regional Landfill.

Guiding Principles:

1. Regional body that provides an overall environmental stewardship umbrella.
2. Recognize the individual municipality's and the County's specific needs and uniqueness of their current operations.
3. Promote reduce, reuse, recycle, recover and effective disposal.



TOWN OF HINTON DIRECTION REQUEST

DATE: April 4, 2013

TO: STANDING COMMITTEE MEETING OF April 9, 2013

FROM: Denise Parent, Director of Corporate Services

REVIEWED BY: Bernie Kreiner, Town manager

APPROVED BY: Bernie Kreiner, Town manager

RE: 2013 municipal property tax rates

Purpose

This item is before Council (referred from April 2nd council meeting) - to seek direction on matters necessary to finalize 2013 municipal property tax rates:

- a. Whether to revisit the adopted 2013 budget property tax requirement
- b. 1. How to address the assessment growth shortfall.
2. Which method to apply to relative residential vs. non-residential municipal property tax rates.

Issue

How to address the consequences of the major differences in assessment value increases between residential and non-residential properties for 2013 taxation.

More specifically, given that the residential sector has experienced a higher than expected inflation rate council is requested to provide direction on how administration should apply the municipal levy for the 2013 budget. When the budget was prepared in fall of 2012 the assumption was a growth of 1.75% and a similar inflation in both the residential and non-residential sectors.

- 1) Should the shortfall of .5% in growth be recovered by an increase in levy or a budget reduction of \$50,000?
- 2) Given the disproportionate change in the assessments between residential and non-residential
 - a. should the contribution towards the budget remain at 50.3% residential and 49.5% non-residential resulting in an increase in the split rate, or
 - b. the split rate remains the same and the group with the higher assessment increase contributes more towards the budget.

Administration Comments on Situation / Options

The Town of Hinton has experienced a very active housing market between July 2011 and July 2012 which resulted in it having the highest housing price increase in the province. This resulted in a different rate of inflation for the residential (9.05%) and non-residential (2.18%) assessments.

	Growth	Inflation
Residential	0.77%	9.05%
Non-residential	2.07%	2.18%
Weighted Average	1.27%	6.37%

The 2013 budget assumed a growth of 1.75%, however the actual growth was 1.27%. The lower than anticipated growth translates to a reduction of ~\$50,000 in levy revenue which could be recovered by a an across the board 0.5% increase in the amount taxed from all municipal property taxpayers.

- b. not collecting the shortfall, effectively considering this a forecasted negative variance in 2013.
- c. Identify and reduce the budget elsewhere by \$50,000.

The above two changes of less than expected growth and a different inflation rate on the residential and non-residential assessments has impacted the expected levy increases.

Considerations

When there is a major shift in assessment ratios between residential and non-residential due to changes in inflation, the impact translates to a change in either the amount to be collected from each group or a change in the split rate to keep the ratio of budget collected the same. (See attachment 1 - Tax Levy Scenarios 101 for an overview on how changes in inflation and split rates impact the levy rate) The change in assessment value and ratio between 2011 and 2012 is:

Change in assessment ratios (without Growth)				
	2011		2012	
Residential	\$ 991,588,680	61.30%	\$ 1,081,968,570	62.84%
Non-residential	\$ 625,913,410	38.70%	\$ 639,857,830	37.16%
Total	\$ 1,617,502,090		\$ 1,721,826,400	

There are a variety of options that can be considered in order to assess how the municipal levy is to be applied towards the residential and non-residential assessments.

Option 1: The split rate between the residential and non-residential remains constant at 1.65 resulting in the residential ratio contribution to the budget increasing from 50.3% to 51.9%.

Municipal Levy in \$ maintaining the split constant at 1.65				
	2012		2013	
Residential	\$ 5,115,501	50.3%	\$ 5,592,815	51.9%
Non-residential	\$ 5,045,901	49.7%	\$ 5,175,691	48.1%
Total	\$10,161,402		\$10,768,506	
Res. Less NonRs.	\$ 69,600		\$ 417,124	

Overall typical % change in all tax levies 2013 over 2012
Split tax rate remains at 1.65 with \$50,000 budget reduction
(excluding growth)

	Budget proposed Municipal Levy	Actual Municipal Levy based on July 2012 assessment	Education Levy	Evergreen Levy	Total Levy
Residential	3.42%	8.88%	12.63%	5.52%	10.31%
Non-residential	7.17%	2.03%	2.02%	-0.14%	2.37%
Total overall % change	5.30%	5.45%	7.33%	2.69%	6.34%

Option 2: Maintain a similar ratio for each group's contribution towards the budget. This results in an increase in the split rate to 1.75.

	Municipal Levy			
	2012		2013	
Residential	\$ 5,117,292	50.3%	\$ 5,406,644	50.5%
Non-residential	\$ 5,048,970	49.7%	\$ 5,302,667	49.5%
Total	<u>\$ 10,166,262</u>		<u>\$ 10,709,311</u>	
Res less non-res	\$ 68,322		\$ 103,977	

Town of Hinton
Overall typical % change in all tax levies 2013 over 2012
Split tax rate at 1.75 with \$50,000 budget reduction
(excluding growth)

	Budget proposed Municipal Levy	Actual Municipal Levy based on July 2012 assessment	Education Levy	Evergreen Levy	Total Levy
Residential	3.42%	5.69%	12.59%	5.52%	7.93%
Non-residential	7.17%	5.09%	2.29%	-0.14%	4.41%
Total overall % change	5.30%	5.39%	7.44%	2.69%	6.17%

Option 3: Consider a combination of Option 1 and 2. The choices are limitless but need to be principled.

Town Manager Comments

The options, assuming no return to the property tax requirement from the 2013 approved budget, are not particularly attractive politically. While reducing residential rates is politically attractive, the non-residential sector could react by suggesting that the 1.65 ratio was sound and fair and should not be altered simply because residential asset values went up much more than non-residential. Hinton has always practiced very transparent approach to setting the property tax rates, and doesn't/hasn't "artificially shifted" things based on the education requisition and it's affect on total tax rate percentages.

Even as we work thru this discussion, keep in mind that the percentage's generated are for the "AVERAGE TYPICAL" in each tax group, and individual taxpayers will see numbers somewhat higher or lower than these on their actual bill when they compare it to the previous year (assuming no physical improvements to their properties.)

Attachments

1. Tax Levy Scenarios 101
2. 2012-2013 Tax Comparison – Split rate 1.65
3. 2012-2013 Tax Comparison – Split rate 1.75
4. Tax Rate Splits

Tax Levy Scenarios 101

The following scenarios demonstrates how a different inflation rate in residential and non-residential assessments impacts either the amount to be collected from each category or the split rate.

Scenario 1 - Residential and Non-Residential - equally assessed				
	Assessment	Rate	Budget	Desired outcome
Residential	100,000	0.02500	2,500	Each group contributes equally towards the budget
Non-residential	<u>100,000</u>	<u>0.02500</u>	<u>2,500</u>	
Total	<u>200,000</u>		<u>5,000</u>	
Split Rate		1.00		

Scenario 1a - Residential and non-residential assessments increase by 9% and 2% respectively.				
	Assessment	Rate	Budget	Desired outcome
Residential (9%)	109,000	0.02294	2,500	Each group contributes equally towards the budget resulting in a split rate.
Non-residential (2)	<u>102,000</u>	<u>0.02451</u>	<u>2,500</u>	
Total	<u>211,000</u>		<u>5,000</u>	
Split Rate		1.07		

Scenario 1b - Residential and non-residential assessments increase by 9% and 2% respectively and the split rate remains at 1.0				
	Assessment	Rate	Budget	Desired outcome
Residential (9%)	109,000	0.02370	2,583	Each group's contribution to the budget is based on the ratio of their assessed values.
Non-residential (2)	<u>102,000</u>	<u>0.02370</u>	<u>2,417</u>	
Total	<u>211,000</u>		<u>5,001</u>	
Split Rate		1.00		

Scenario 2 - Residential and Non-Residential - assessed at 62% and 38% of total assessment and pay 50% of the total budget. The split rate becomes 1.63.				
	Assessment	Rate	Budget	Desired outcome
Residential	124,000	0.02016	2,500	Each group contributes equally towards the budget resulting in a split rate.
Non-residential	<u>76,000</u>	<u>0.03290</u>	<u>2,500</u>	
Total	<u>200,000</u>		<u>5,000</u>	
Split Rate		1.63		

Scenario 2a - Residential and non-residential assessments increase by 9% and 2% respectively and each continues to pay 50% of the total budget. Split rate must increase to maintain the same percentage of contribution to the budget.				
	Assessment	Rate	Budget	Desired outcome
Residential (9%)	135,160	0.01850	2,500	Each group contributes equally towards the budget
Non-residential (2)	<u>77,520</u>	<u>0.03225</u>	<u>2,500</u>	
Total	<u>212,680</u>		<u>5,000</u>	
Split Rate		1.74		

Scenario 2b - Residential and non-residential assessments increase by 9% and 2% respectively and the split rate remains at 1.63 resulting in an increase in the residential budget and a decrease in the non-residential				
	Assessment	Rate	Budget	Desired outcome
Residential (9%)	135,160	0.01912	2,584	Each group's contribution to the budget is based on the ratio of their assessed values based on a pre-determined split rate.
Non-residential (2)	<u>77,520</u>	<u>0.03117</u>	<u>2,416</u>	
Total	<u>212,680</u>		<u>5,000</u>	
Split Rate		1.6300		

2012 & 2013 Tax Comparison (Sample Residents)

Split Rate 1.65

Hillcrest Estates - Jarvis Street						
Residential	2012		2013		Change \$	Change %
Assessed Value		\$ 38,000		\$ 39,000	\$ 1,000	2.63%
Municipal Rate	5.1607	\$ 196	5.1641	\$ 201	\$ 5	2.70%
Education Rate	2.3930	\$ 91	2.4680	\$ 96	\$ 5	5.85%
Foundation Rate	0.1390	\$ 5	0.1344	\$ 5	\$ (0)	-0.76%
Total	7.6927	\$ 292	7.7665	\$ 303	\$ 11	3.62%

Erith Drive						
Residential	2012		2013		Change \$	Change %
Assessed Value		\$ 383,000		\$ 386,000	\$ 3,000	0.78%
Municipal Rate	5.1607	\$ 1,977	5.1641	\$ 1,993	\$ 17	0.85%
Education Rate	2.3930	\$ 917	2.4680	\$ 953	\$ 36	3.94%
Foundation Rate	0.1390	\$ 53	0.1344	\$ 52	\$ (1)	-2.55%
Total	7.6927	\$ 2,946	7.7665	\$ 2,998	\$ 52	1.75%

Carriage Lane Condo						
Residential	2012		2013		Change \$	Change %
Assessed Value		\$ 168,000		\$ 180,000	\$ 12,000	7.14%
Municipal Rate	5.1607	\$ 867	5.1641	\$ 930	\$ 63	7.21%
Education Rate	2.3930	\$ 402	2.4680	\$ 444	\$ 42	10.50%
Foundation Rate	0.1390	\$ 23	0.1344	\$ 24	\$ 1	3.60%
Total	7.6927	\$ 1,292	7.7665	\$ 1,398	\$ 106	8.17%

Guimond Place						
Residential	2012		2013		Change \$	Change %
Assessed Value		\$ 581,000		\$ 594,000	\$ 13,000	2.24%
Municipal Rate	5.1607	\$ 2,998	5.1641	\$ 3,067	\$ 69	2.30%
Education Rate	2.3930	\$ 1,390	2.4680	\$ 1,466	\$ 76	5.44%
Foundation Rate	0.1390	\$ 81	0.1344	\$ 80	\$ (1)	-1.15%
Total	7.6927	\$ 4,469	7.7665	\$ 4,613	\$ 144	3.22%

Thompson Lake - Sitar Crescent						
Residential	2012		2013		Change \$	Change %

2012 & 2013 Tax Comparison (Sample Residents)

Split Rate 1.65

Assessed Value		\$ 382,000		\$ 407,000	\$ 25,000	6.54%
Municipal Rate	5.1607	\$ 1,971	5.1641	\$ 2,102	\$ 130	6.61%
Education Rate	2.3930	\$ 914	2.4680	\$ 1,004	\$ 90	9.88%
Foundation Rate	0.1390	\$ 53	0.1344	\$ 55	\$ 2	3.02%
Total	7.6927	\$ 2,939	7.7665	\$ 3,161	\$ 222	7.57%

East Hardisty - Old Cove						
Residential	2012		2013		Change \$	Change %
Assessed Value		\$ 395,000		\$ 428,000	\$ 33,000	8.35%
Municipal Rate	5.1607	\$ 2,038	5.1641	\$ 2,210	\$ 172	8.43%
Education Rate	2.3930	\$ 945	2.4680	\$ 1,056	\$ 111	11.75%
Foundation Rate	0.1390	\$ 55	0.1344	\$ 58	\$ 3	4.77%
Total	7.6927	\$ 3,039	7.7665	\$ 3,324	\$ 285	9.39%

2012 & 2013 Tax Comparison (Sample Non-Residents)

Non-Residential	2012		2013		Change \$	Change %
Assessed Value		\$ 753,000		\$ 770,000	\$ 17,000	2.26%
Municipal Rate	8.2571	\$ 6,218	8.5208	\$ 6,561	\$ 343	5.52%
Education Rate	3.8288	\$ 2,883	3.8000	\$ 2,926	\$ 43	1.49%
Foundation Rate	0.1390	\$ 105	0.1344	\$ 103	\$ (1)	-1.13%
Total	12.2249	\$ 9,205	12.4552	\$ 9,591	\$ 385	4.18%

Non-Residential	2012		2013		Change \$	Change %
Assessed Value		\$ 984,000		\$ 1,006,000	\$ 22,000	2.24%
Municipal Rate	8.2571	\$ 8,125	8.5208	\$ 8,572	\$ 447	5.50%
Education Rate	3.8288	\$ 3,768	3.8000	\$ 3,823	\$ 55	1.47%
Foundation Rate	0.1390	\$ 137	0.1344	\$ 135	\$ (2)	-1.15%
Total	12.2249	\$ 12,029	12.4552	\$ 12,530	\$ 501	4.16%

2012 & 2013 Tax Comparison (Sample Residents)

Split Rate 1.75

Hillcrest Estates - Jarvis Street						
Residential	2012		2013		Change \$	Change %
Assessed Value		\$ 38,000		\$ 39,000	\$ 1,000	2.63%
Municipal Rate	5.1607	\$ 196	4.9922	\$ 195	\$ (1)	-0.72%
Education Rate	2.3930	\$ 91	2.4660	\$ 96	\$ 5	5.76%
Foundation Rate	0.1390	\$ 5	0.1346	\$ 5	\$ (0)	-0.62%
Total	7.6927	\$ 292	7.5928	\$ 296	\$ 4	1.30%

Erith Drive						
Residential	2012		2013		Change \$	Change %
Assessed Value		\$ 383,000		\$ 386,000	\$ 3,000	0.78%
Municipal Rate	5.1607	\$ 1,977	4.9922	\$ 1,927	\$ (50)	-2.51%
Education Rate	2.3930	\$ 917	2.4660	\$ 952	\$ 35	3.86%
Foundation Rate	0.1390	\$ 53	0.1346	\$ 52	\$ (1)	-2.41%
Total	7.6927	\$ 2,946	7.5928	\$ 2,931	\$ (15)	-0.53%

Carriage Lane Condo						
Residential	2012		2013		Change \$	Change %
Assessed Value		\$ 168,000		\$ 180,000	\$ 12,000	7.14%
Municipal Rate	5.1607	\$ 867	4.9922	\$ 899	\$ 32	3.64%
Education Rate	2.3930	\$ 402	2.4660	\$ 444	\$ 42	10.41%
Foundation Rate	0.1390	\$ 23	0.1346	\$ 24	\$ 1	3.75%
Total	7.6927	\$ 1,292	7.5928	\$ 1,367	\$ 74	5.75%

Guimond Place						
Residential	2012		2013		Change \$	Change %
Assessed Value		\$ 581,000		\$ 594,000	\$ 13,000	2.24%
Municipal Rate	5.1607	\$ 2,998	4.9922	\$ 2,965	\$ (33)	-1.10%
Education Rate	2.3930	\$ 1,390	2.4660	\$ 1,465	\$ 74	5.36%
Foundation Rate	0.1390	\$ 81	0.1346	\$ 80	\$ (1)	-1.00%
Total	7.6927	\$ 4,469	7.5928	\$ 4,510	\$ 41	0.91%

Thompson Lake - Sitar Crescent						
Residential	2012		2013		Change \$	Change %

2012 & 2013 Tax Comparison (Sample Residents)

Split Rate 1.75

Assessed Value		\$ 382,000		\$ 407,000	\$ 25,000	6.54%
Municipal Rate	5.1607	\$ 1,971	4.9922	\$ 2,032	\$ 60	3.07%
Education Rate	2.3930	\$ 914	2.4660	\$ 1,004	\$ 90	9.79%
Foundation Rate	0.1390	\$ 53	0.1346	\$ 55	\$ 2	3.17%
Total	7.6927	\$ 2,939	7.5928	\$ 3,090	\$ 152	5.16%

East Hardisty - Old Cove						
Residential	2012		2013		Change \$	Change %
Assessed Value		\$ 395,000		\$ 428,000	\$ 33,000	8.35%
Municipal Rate	5.1607	\$ 2,038	4.9922	\$ 2,137	\$ 98	4.82%
Education Rate	2.3930	\$ 945	2.4660	\$ 1,055	\$ 110	11.66%
Foundation Rate	0.1390	\$ 55	0.1346	\$ 58	\$ 3	4.92%
Total	7.6927	\$ 3,039	7.5928	\$ 3,250	\$ 211	6.95%

2012 & 2013 Tax Comparison (Sample Non-Residents)

Non-Residential	2012		2013		Change \$	Change %
Assessed Value		\$ 753,000		\$ 770,000	\$ 17,000	2.26%
Municipal Rate	8.2571	\$ 6,218	8.7364	\$ 6,727	\$ 509	8.19%
Education Rate	3.8288	\$ 2,883	3.8101	\$ 2,934	\$ 51	1.76%
Foundation Rate	0.1390	\$ 105	0.1346	\$ 104	\$ (1)	-0.98%
Total	12.2249	\$ 9,205	12.6811	\$ 9,764	\$ 559	6.07%

Non-Residential	2012		2013		Change \$	Change %
Assessed Value		\$ 984,000		\$ 1,006,000	\$ 22,000	2.24%
Municipal Rate	8.2571	\$ 8,125	8.7364	\$ 8,789	\$ 664	8.17%
Education Rate	3.8288	\$ 3,768	3.8101	\$ 3,833	\$ 65	1.74%
Foundation Rate	0.1390	\$ 137	0.1346	\$ 135	\$ (1)	-1.00%
Total	12.2249	\$ 12,029	12.6811	\$ 12,757	\$ 728	6.05%

TAX RATE SPLITS

2011 Comparison of Split Taxes

MUNICIPALITY	Residential Tax Rate	Commercial Tax Rate	Percentage of Difference
WHITECOURT	5.3037	8.1041	153%
TOWN OF HINTON	5.0771	8.0725	159%
DRAYTON VALLEY	5.6287	12.2717	218%
YELLOWHEAD COUNTY	2.3639	5.9283	251%
WOODLANDS	2.3657	6.6659	282%
GRANDE CACHE	6.7706	19.6360	290%
EDSON	5.2543	15.7690	300%
GREENVIEW	2.4809	7.9780	322%
JASPER	2.3360	12.0670	517%

2012 Comparison of Split Taxes

MUNICIPALITY	Residential Tax Rate	Commercial Tax Rate	Percentage of Difference
WHITECOURT	5.4893	8.3877	153%
TOWN OF HINTON	5.1607	8.2571	160%
DRAYTON VALLEY	5.4052	12.8370	237%
YELLOWHEAD COUNTY	2.4585	6.1654	251%
EDSON	5.4785	16.7385	306%
WOODLANDS	2.4367	7.6654	315%
GREENVIEW	2.4809	7.9780	322%
GRANDE CACHE	5.9861	22.2240	371%
JASPER	2.4170	12.3270	510%