



AGENDA

Municipal District #124 Regular Council
Wednesday, February 8, 2023 - 10:00 AM - MD Council Chambers

Page

CALL TO ORDER

ANNOUNCEMENTS / OPENING REMARKS

ADOPTION OF THE AGENDA

- 3.1 February 8th, 2023, Regular Council Meeting Agenda

Proposed Motion: Move to accept the February 8th, 2023, Regular Council Meeting Agenda as presented.

ADOPTION OF MINUTES

- 4.1 January 25th, 2023, Regular Council Meeting Minutes

5 - 7

Proposed Motion: Move to accept the January 25th, 2023, Regular Council Meeting Minutes as presented.

[20230125- DRAFT Regular Council Meeting Minutes -](#)

DELEGATIONS

- 5.1 CLOSED SESSION - Tangent.Civic - Karen Kolenc, Co-founder, Managing Partner & Sean Mellis, President, Chief Creative Officer at 10:15 a.m.

Proposed Motion: Move to accept Tangent.Civic presentation as information.

CONFIDENTIAL ITEMS - CLOSED SESSION

TangentCivic presentation

Water Drainage / Private Property

- 6.1 Closed as per Section 16, 17 and 18 of the FOIP Act

Proposed Motion: Move to go into Closed Session at _____ a.m./p.m.

Proposed Motion: Move to return to Open Session at _____ a.m./p.m.

ITEMS FOR DISCUSSION

- 7.1 Smith Bridge Project Support Plan

Proposed Motion: Move to accept the Smith Bridge Support Plan discussion as information and direct Administration to provide the Minister of Transportation with Support Letters.

REQUESTS FOR DECISION

8.1 Council Honorarium

8 - 50

Proposed Motion: Move to accept the Council Honorarium Comparison and direct Administration to amend Policy A.6 - Council Honorarium as presented.

[20230215 - RFD - Council Honorarium Comparison](#)

[A6-Council Honorarium 2019](#)

[COUNCIL HONORARIUM DETAILED COMPARISON](#)

[Athabasca County - 2010 Council Remuneration](#)

[Lac La Biche County - GOV11001ElectedOfficialRemunerationPolicy li2Y0I](#)

[MD of Greenview - 1008-Council-and-Board-Member-Remuneration](#)

[MD of Opportunity - C 13 - Council Remuneration Policy](#)

[Westlock County - 2.07 Councillor Remuneration and Expenses Policy 06-25-2021](#)

[Woodlands County -](#)

[Policy1019AmendedCouncilRemunerationJanuary12023 xGUvMr](#)

REPORTS

9.1 Nine Mile Creek Status Report

51 - 53

Proposed Motion: Move to accept the Nine Mile Creek Status Report as information.

[9 mile point sketch \(002\)](#)

[REPORT TO COUNCIL 9 mile point](#)

9.2 Linear Tax and Well Drilling Equipment Revenue Loss Analysis

54 - 73

Proposed Motion: Move to accept the Linear Tax and Well Drilling Equipment Revenue Loss Analysis as information, and prepare Minister of Municipal Affairs briefing.

[2023- Feb 8-23 Report to Council - Linear & Well Drilling Revenue Loss Analysis](#)

[2021AY GIP Report00507_2021AYWLPLLlinearPolicy](#)

[Loss Analysis](#)

NOTICE OF MOTION

10.1 E15 Winter Road Maintenance Policy Review

Proposed Motion: Move to accept the E15 Winter Road Maintenance Policy Review as information.

CONSENT AGENDA (CORRESPONDENCE, BOARD REPORTS)

11.1 Board Reports - Agricultural Services

- Agricultural Service Board - Councillors Melzer and Fulmore
- Veterinary Services Incorporated - Councillors Melzer and Fulmore
- Agricultural Act Appeal Panel - Councillors Pearson and Seatter

Proposed Motion: Move to accept the Agricultural Services updates as information.

11.2 Board Reports - Waste Management

- Lesser Slave Regional Waste Services Commission - Manager, Kolenosky, Deputy Reeve Spencer, Councillors Pearson and Seatter
- Athabasca Regional Waste Management Services Commission - Councillors Sand and Fulmore

Proposed Motion: Move to accept the Waste Management updates as information.

11.3 Board Reports - Community Futures

- Community Futures Slave Lake - Councillor Sand
- Community Futures Tawatinaw Region - Councillor Melzer

Proposed Motion: Move to accept the Community Futures updates as presented.

11.4 Board Reports - Inter-Municipal Committees - Reeve Kerik, Deputy Reeve Spencer, Councillors Melzer and Seatter

Proposed Motion: Move to accept the Inter-Municipal Committees update as presented.

11.5 Board Reports - Watersheds

- Lesser Slave Lake Watershed Council - Councillors Seatter and Sand
- Athabasca Watershed Council - Councillor Sand

Proposed Motion: Move to accept the Watersheds updates as presented.

11.6 Board Reports - Education and Libraries

- Peace Library Systems - Councillors Pearson and Sand
- Slave Lake Regional Library Board - Councillor Sand
- Community Education Committee - Councillor Seatter

Proposed Motion: Move to accept the Education and Libraries updates as information.

11.7 Board Reports - Airport -

- Slave Lake Airport Services Commission - Councillors Melzer, Fulmore and Pearson

Proposed Motion: Move to accept the Airport update as presented.

11.8 Board Reports - Planning & Development

- Subdivision and Development Appeal Board - Councillors Pearson and Melzer
- Municipal Planning Commission - Deputy Reeve Spencer, Councillors Seatter and Fulmore

Proposed Motion: Move to accept the Planning and Development update as presented.

11.9 Board Reports - Seniors and Housing

- Lesser Slave Lake Regional Housing Authority - Councillors Pearson and Sand
- Homeland Housing - Councillor Melzer

Proposed Motion: Move to accept the Seniors and Housing updates as presented.

11.10 Board Reports - Economic Development

- Slave Lake Chamber of Commerce - Councillor Seatter

Proposed Motion: Move to accept the Economic Development update as presented.

11.11 Board Reports - Tourism

- Slave Lake Regional Tourism - Deputy Reeve Spencer

Proposed Motion: Move to accept the Tourism update as presented.

11.12 Board Reports - Reeve Appointments

- Northern Alberta Development Council/Northern Alberta Elected Leaders
- Director of Wildfire Legacy Corporation

Proposed Motion: Move to accept the Reeve Appointments updates as presented.

11.13 Board Reports - Regional Alliances

- Alberta North Central Alliance - Reeve Kerik and Councillor Sand

Proposed Motion: Move to accept the Regional Alliances updates as presented.

11.14 Board Reports - Tri-Council Sub-committee

- Tri-Council Health Advocacy Committee - Councillors Pearson, Melzer and Fulmore

Proposed Motion: Move to accept the Tri-Council Sub-committee updates as presented.

11.15 Board Reports - All Council Committees

- Tri-Council (MD/TOSL/Sawridge First Nation)
- Pembina River District No. 3
- Disaster Services Committee

Proposed Motion: Move to accept the All Council Committees updates as presented.

BYLAWS

FINANCIAL

NEW BUSINESS

ADJOURNMENT

MINUTES
Regular Meeting of Council
Municipal District of Lesser Slave River No. 124
January 25th, 2023
MD Council Chambers

MEMBERS PRESENT	Murray Kerik Lana Spencer Sandra Melzer Brad Pearson Norman Seatter Nancy Sand Darren Fulmore	- Reeve - Division 2 - Division 1 - Division 2 - Division 2 - Division 1 - Division 1
IN ATTENDANCE	Barry Kolenosky Jenny Tu Saidi Assumani Marilyn Gladue	- Chief Administrative Officer, MD LSR - Director of Finance, MD LSR - Engineer Technologist, MD LSR - Recording Secretary, MD LSR
CALL TO ORDER	Reeve Kerik called the meeting to order at 10:04 a.m.	
ADOPTION OF AGENDA	January 25 th , 2023, Regular Council Meeting Agenda <u>MOTION 021-23</u> Moved by Councillor Pearson to adopt the January 25 th , 2023, Regular Meeting of Council agenda as amended. Add - 8.3 – RCMP - 8.4 – Library revised Budget	
		CARRIED
ADOPTION OF MINUTES	January 11 th , 2023, Regular Council Meeting Minutes <u>MOTION 022-23</u> Moved by Councillor Melzer to adopt the January 11 th , 2023, Regular Meeting of Council minutes as presented.	
		CARRIED
	January 16 th , 2023, Special Meeting of Council Meeting Minutes <u>MOTION 023-23</u> Moved by Councillor Seatter to accept the January 16 th , 2023, Special Meeting of Council Meeting Minutes as presented.	
		CARRIED
CLOSED SESSION	<u>MOTION 024-23</u> Moved by Deputy Reeve Spencer to go into Closed Session at 10:07 a.m. as per the following Sections of the FOIP Act with CAO Kolenosky and Recording Secretary Gladue in attendance: - Section 16 – Disclosure harmful to the business interests of a third party - Section 25 – Disclosure harmful to economic and other interests of a public body	
		CARRIED
OPEN SESSION	<u>MOTION 025-23</u> Moved by Councillor Fulmore to return to Open Session at 11:07 a.m.	
		CARRIED

DELEGATIONS	Servus Credit Union – Julie Mould, Branch Manager & Alicia Vander Muhll, Financial Advisor II <u>MOTION 026-23</u> Moved by Councillor Melzer to accept the Servus Credit Union presentation as information. CARRIED Associated Engineering – Brian MacGillivray, Senior Project Manager & Akinbola George, Senior Water Resources Engineer - Virtual Rescheduled to Friday, January 27th, 2023, due to technical issues.
REQUEST FOR DECISION	Account Write-off to Allowance for Doubtful Accounts (AFDA) <u>MOTION 027-23</u> Moved by Councillor Pearson to approve the write off the outstanding balances as per Appendix ‘A’ in the amount of \$1,085.74, against the allowance for bad debt. CARRIED K.20 Subsistence and Travel Expenses / Mileage Increase <u>MOTION 028-23</u> Moved by Deputy Reeve Spencer to adopt the 2023 New Mileage rates Appendix as information. CARRIED
RECESS RECONEVE	12:10 p.m. 12:42 p.m. Student Awards Program at Northern Lakes College <u>MOTION 029-23</u> Moved by Councillor Melzer to approve the Municipal District of Lesser Slave River No. 124 as a donor in support of the 2023 Student Awards Program at Northern Lakes College in the amount of \$1,000.00 annually and have Northern Lakes College award according to the area of greatest need. CARRIED Bad Debt Write-Off under Provincial Education Requisition Credit (PERC) & Designated Industrial Requisition Credit (DIRC) <u>MOTION 030-23</u> Moved by Deputy Reeve Spencer to approve the cancellation of the December 31, 2022, total property tax balance for oil and gas properties in the amount of \$48,242.47 and an application be made to Alberta Municipal Affairs for \$10,479.90, of which \$10,286.54 under PERC Program and \$193.36 under DIRC Program. Further move that the January 1st, 2023, penalty imposed in the amount of \$5,779.74 be cancelled as a result of the cancellation of the December 31st, 2022, property tax balances for oil and gas properties. CARRIED Old Smith Highway Re-alignment Project <u>MOTION 031-23</u> Moved by Councillor Seatter to approve additional funds required to complete the Old Smith Highway Re-alignment Project, for the sum of \$500,000.00 with the money to come from Transportation reserves. CARRIED

Smith Bridge Urgent Repairs

MOTION 032-23
Moved by Councillor Melzer to award the contract for urgent repairs to the Smith Bridge to Formula Alberta Ltd. To a maximum amount of \$1,148,500 plus GST with he additional \$366,012 coming from the Transportation Reserve.

CARRIED

REPORTS

Disaster Mitigation and Adaptation Fund (DMAF)

MOTION 033-23
Moved by Councillor Sand to accept the Disaster Mitigation and Adaptation Fund as information and further request Associated Engineering to draft the grant application for the Marten Beach Flood Mitigation project.

CARRIED
Councillor Seatter abstained – pecuniary interest

Smith Arena Tube Heater Installation

MOTION 034-23
Moved by Councillor Pearson to accept the Smith Arena Tube Heater Installation as information.

CARRIED

RCMP Quarterly Community Policing Report

MOTION 035-23
Moved by Councillor Pearson to accept the RCMP Quarterly Community Policing Report as information.

CARRIED

Slave Lake Regional Library Board Revised Budget

MOTION 036-23
Moved by Councillor Fulmore to accept the Slave Lake Regional Library Board Revised Budget as information.

CARRIED

CLOSED SESSION

MOTION 037-23
Moved by Councillor Pearson to go into Closed Session at 1:52 p.m. as per the following Sections of the FOIP Act with CAO Kolenosky and Recording Secretary Gladue in attendance:

- Section 16 – Disclosure harmful to the business interests of a third party
- Section 25 – Disclosure harmful to economic and other interests of a public body

CARRIED

OPEN SESSION

MOTION 038-23
Moved by Councillor Fulmore to return to Open Session at 2:21 p.m.

CARRIED

MOTION 039-23
Moved by Councillor Seatter to direct Administration to draft a Public Expression of Interest to obtain a qualified provider for Broadband Residential Service provision for Municipal District of Lesser Slave River No. 124.

CARRIED

ADJOURNMENT

MOTION 040-23
Moved by Deputy Reeve Spencer to adjourn the meeting at 2:22 p.m.

CARRIED

Chief Administrative Officer

Reeve



Lesser Slave River

Request for Decision

Title	Council Honorarium Comparison
Date	2/15/2023
Presented By:	Barry Kolenosky, CAO
Attachments	Council Honorarium Detailed Comparison – January 2023 Policy A.6 Council Honorarium
Proposed Motions	<i>Move to accept the Council Honorarium Comparison and direct Administration amend Policy A.6 - Council Honorarium and bring forward to the next regular Council meeting for decision.</i>
Administrations Recommendation(s)	As proposed

Background

At the October 26, 2022 Council meeting, Council directed Administration to bring back a detailed Council Honorarium Comparison for review.

Currently, Council members receive an honorarium at rates approved by Council resolution to compensate them for their time and work. Current rates (set January 2019) are as follows:

Prescribed Meeting Day Rate:

Reeve, Deputy Reeve, and Councillor	\$289.00
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Prescribed Monthly Stipend for Preparation Time:

Reeve	\$1,389.00
Deputy Reeve	\$984.00
Councillor	\$868.00

Prescribed Monthly Stipend for Communications:

Reeve, Deputy Reeve and Councillors	\$87.00
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Administration compared neighboring municipalities including Athabasca County, Woodland County, MD of Opportunity, Westlock County, MD of Greenview and Lac La Biche County. The comparison is attached for Council's review. When reviewing the comparison results, please note the MDLSR prescribed monthly stipend honorariums is much lower than neighboring municipalities.

Below, is a chart that includes a 6.3%, 10 and 15% increase to the monthly stipend honorariums. The Consumer Price Index at December 2022 was 6.3%.

AGENDA ITEM #8.1

Position	Current Prescribed Monthly	6.3% Increase Monthly/Yearly	10% Increase Monthly/Yearly	15% Increase
Reeve/Mayor	\$1,389.00	\$1476.51/\$17,718.08	\$1527.90/\$18,334.80	\$1597.35/\$19,168.20
Deputy Reeve	\$984.00	\$1045.99/\$12,551.90	\$1082.40/\$12,988.80	\$1,131.60/\$16,579.20
Councillor	\$868.00	\$ 922.68/\$11,072.16	\$954.80/\$11,457.60	\$998.20/\$11,978.40

At minimum, a 6.3% increase in honorariums is reasonable based on the comparison compiled. The per diem rates for meeting fees and technology allowances fluctuate among municipalities. Three out of the six municipalities pay meeting per diems based on the length of the meeting vs. a flat fee.

Council may want to consider amending Policy A.6, to increase monthly stipend honorariums and per diem rates.

Prepared by: Sandra Rendle, Community Services Coordinator
Approved by: Barry Kolenosky, Chief Administrative Officer



Lesser Slave River

TITLE: COUNCIL HONORARIUM

EFFECTIVE DATE: JANUARY 1, 2019

POLICY NUMBER: A.6

STATEMENT:

Council members (i.e. the Reeve, Deputy Reeve, and Councillors) shall receive an honorarium at rates approved by Council resolution from time to time.

PURPOSE:

To compensate Council members for their work and provide a means for reviewing honoraria.

RESPONSIBILITIES:

1. Council members will be paid honorarium to sit as Councillors and/or on committees to which they have been appointed by the Council as follows:
 - a. Council members will receive the *prescribed meeting day rate* for each meeting day, regardless of the number of meetings held on any particular day.
 - b. In the event that a Council member is entitled to receive an honorarium from a standalone Commission/Board/Authority that generates its own independent financial statements, that honorarium shall be remitted to the Municipal District. The Council member in that circumstance will receive the Municipal District *prescribed meeting rate* as applied by this policy.
 - c. For clarity, Council members, who sit on boards with public members for whom *Policy A.9 Council Appointed Board Member Honoraria* applies, will receive the Municipal District *prescribed meeting rate* as applied by this policy.
 - d. Council members are allowed two (2) meeting days per year to use at their discretion without having Council approval and will receive the prescribed meeting day rate.
 - e. Each Councillor will receive the *prescribed monthly stipend for preparation time* required to read correspondence to be informed for Council and committee meetings.
 - f. The Deputy Reeve will receive the *prescribed monthly stipend for preparation time* required to read correspondence to be informed for Council and committee meetings.
 - g. The Reeve will receive the *prescribed monthly stipend for preparation time* required to read correspondence to be informed for Council and committee meetings.
 - h. Council members will receive the *prescribed monthly stipend for communications*.
2. Travel and subsistence will be claimed at the rates established by the Council from time to time as outlined in *Policy K.20 – Subsistence and Travel Expenses*. Claims for payment shall be submitted once a month.



Lesser Slave River

3. Council members shall not be reimbursed for time or travel when attending any district function or meeting, unless the attendance has received approval from Council.
4. Timesheets for honoraria shall be submitted to the payroll clerk on the 21st of each month.
5. Honorarium will be paid for travel to and from a workshop or conference for the day(s) of travel.
6. As a mechanism to ensure that Council remuneration is adjusted for reasonableness, an annual survey of northern rural municipalities will be conducted as the basis for adjustments to the prescribed rates of remuneration identified in this policy and quantified on the attached *Schedule "A" – Prescribed Rates*.
7. The annual survey of northern rural municipalities will be conducted and results reported to Council prior to the passage of the upcoming year's municipal operating budget.
8. Following initial adoption of this policy for 2019, *Schedule "A" – Prescribed Rates* shall be adopted annually by way of Council resolution, in conjunction with municipal operating budget preparations, so adjustments can be reflected in that budget and can be effective January 1st of that budget year, unless otherwise set out by Council.
9. Disclosure of all honoraria and expenses of the Reeve and Councillors shall be made available publicly on the Municipal District website and in the Milestones publication.

MOTION

439-18


Chief Administrative Officer

DATE

December 12, 2018


Reeve



Lesser Slave River

Policy A.6 - COUNCIL HONORARIUM SCHEDULE "A" – Prescribed Rates

Prescribed Meeting Day Rate:

Reeve, Deputy Reeve, and Councillors: \$ 289

Prescribed Monthly Stipend for Preparation Time:

Councillors \$ 868

Deputy Reeve: \$ 984

Reeve: \$1,389

Prescribed Monthly Stipend for Communications:

Monthly: \$ 87

COUNCIL HONORARIUM DETAILED COMPARISION – January 2023

REEVE/MAYOR	Athabasca County	Woodlands County	MD of Opportunity	Westlock County	MD of Greenview	Lac La Biche County	MD of Lesser Slave River
ANNUAL PAY	\$62,486.42	\$73,542	\$88,200	\$40,717 (Adjusted yearly based on Statistics Canada's Consumer Price Index)	\$44,172	\$110,143	\$16,668
PER DEIM RATES	No extra for meetings	Conferences/Training outside of municipality – including Elected Official orientation and training, SDAB meetings 0-4 hrs - \$181 4-8 hrs - \$362.50 8+ - \$544 Maximum \$15,000	No extra for meetings	No extra for meetings	Plus Meetings: 0-4 hrs - \$257 4-8 hrs - \$302 8+ - \$438 12+ - \$500	Plus Meetings: 0-4 hrs - \$143 4-8 hrs - \$286 8+ - 429	Plus Meetings: \$289/meeting
BENEFITS	Optional - 100% County Paid	Optional – 50% County Paid	Optional – 100% MD Paid	Mandatory – unless spouse has benefits. 80% - Country Paid 20% - Member	Optional – 100% MD Paid	Optional	Do not participate
TECHNOLOGY ALLOWANCE	Issued a Tablet	\$200/month	\$200/month	\$50/month for internet \$50/month for communications charges unless issued a County cell phone.	100% reimbursement	Issued a Tablet \$50/month for internet/house phone expenses, county provided cellphone \$150/month	\$87/month

- Please note, all comparisons are based on the information compiled by researching respective policies, if any discrepancies are noted, please refer to the actual policy.

						using personal cell phone	
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DEPUTY REEVE	Athabasca County	Woodlands County	MD of Opportunity	Westlock County	MD of Greenview	Lac La Biche County	MD of Lesser Slave River
ANNUAL PAY	\$56,993.11	\$52,530	\$84,600	\$37,016 (Adjusted yearly based on Statistics Canada's Consumer Price Index)	\$28,080	\$38,110	\$11,808
PER DEIM RATES	No extra for meetings	Conferences/Training outside of municipality – including Elected Official orientation and training, SDAB meetings 0-4 hrs - \$181 4-8 hrs - \$362.50 8+ - \$544 Maximum \$15,000	No extra for meetings	No extra for meetings	Plus Meetings: 0-4 hrs - \$257 4-8 hrs - \$302 8+ - \$438 12+ - \$500	Plus Meetings: 0-4 hrs - \$143 4-8 hrs - \$286 8+ - 429	Plus Meetings: \$289/meeting
BENEFITS	Optional - 100% County Paid	Optional – 50% County Paid	Optional – 100% MD Paid	Mandatory – unless spouse has benefits. 80% - Country Paid 20% - Member	Optional – 100% MD Paid	Optional	Do not participate
TECHNOLOGY ALLOWANCE	Issued a tablet	\$200/month	\$200/month	\$50/month for internet \$50/month for communications charges unless issued a County cell phone.	100% reimbursement	Issued a Tablet \$50/month for internet/house phone expenses, county provided	\$87/month

- Please note, all comparisons are based on the information compiled by researching respective policies, if any discrepancies are noted, please refer to the actual policy.

						cellphone \$150/month using personal cell phone	
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COUNCILLOR	Athabasca County	Woodlands County	MD of Opportunity	Westlock County	MD of Greenview	Lac La Biche County	MD of Lesser Slave River
ANNUAL PAY	\$51,499.80	\$52,530	\$81,900	\$37,016 (Adjusted yearly based on Statistics Canada's Consumer Price Index)	\$28,080	\$32,156	\$10,416
PER DEIM RATES	No extra for meetings	Conferences/Training outside of municipality – including Elected Official orientation and training, SDAB meetings 0-4 hrs - \$181 4-8 hrs - \$362.50 8+ - \$544 Maximum \$15,000	No extra for meetings	No extra for meetings.	Plus Meetings: 0-4 hrs - \$257 4-8 hrs - \$302 8+ - \$438 12+ - \$500	Plus Meetings: 0-4 hrs - \$143 4-8 hrs - \$286 8+ - 429	Plus Meetings: \$289/meeting
BENEFITS	Optional - 100% County Paid	Optional – 50% County Paid	Optional – 100% MD Paid	Mandatory – unless spouse has benefits. 80% - Country Paid 20% - Member	Optional – 100% MD Paid	Optional	Do not participate
TECHNOLOGY ALLOWANCE	Issued a Tablet	\$200/month	\$200/month	\$50/month for internet \$50/month for communications charges unless	100% reimbursement	Issued a tablet \$50/month for internet/house phone expenses,	\$87/month

- Please note, all comparisons are based on the information compiled by researching respective policies, if any discrepancies are noted, please refer to the actual policy.

				issued a County cell phone.		county provided cellphone \$150/month using personal cell phone	
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- Please note, all comparisons are based on the information compiled by researching respective policies, if any discrepancies are noted, please refer to the actual policy.


MUNICIPAL POLICY HANDBOOK
CODE NUMBER: 2010
CATEGORY: Financial Operations

COUNCIL REMUNERATION

The purpose of this policy is to establish compensation for elected officials for performance of their duties as elected officials, for attending meetings of committees to which they are appointed by Council, and for attending various other meetings and special events as representatives of Athabasca County.

1. REMUNERATION

An annual salary shall be provided to members of Council for the performance of their duties as elected officials. The salary shall be adjusted annually as determined by Council and outlined in Schedule A of this policy.

2. BENEFITS

Council members will be given the opportunity to join the Rural Municipalities of Alberta (RMA) pension plan in accordance with those rules and regulations set out in that plan (formerly AAMDC pension plan).

Council members are also eligible to participate in the County's benefit plan with the County paying 100% of extended health care, dental, life insurance, dependent life, and employee assistance program premiums.

Council members must provide sufficient information to the County in order to sign up for benefits.

3. OTHER COMPENSATION

Each Council member shall receive a County-issued tablet under the terms of Policy 6115.

Mileage reimbursement for travel outside Athabasca County boundaries shall be provided in accordance with Policy 2135.

Council Members who are required to travel more than 100km round trip for a regular County Council meeting, Public Works Committee meeting or a Budget and Finance Committee meeting within Athabasca County boundaries, will be reimbursed for additional mileage over 100km in accordance with Policy 2135.

Subsistence for expenses while attending meetings, conferences and events shall be provided in accordance with Policy 2011.

Effective

Policy Date: 81/06/23

Reference:

P# 5366, 98-718, CC 12-283, CC 16-399, CC 18-388, BF 19-7, CC 19-109, PR 20-5, CC 20-160

Revision: CC 22-225



MUNICIPAL POLICY MANUAL

Code Number: 2010

Category: Financial Operations

Page: 2

SCHEDULE "A"
COUNCIL REMUNERATION**Annual Salary****Effective Date** **January 1, 2019**

Reeve \$61,261.20

Deputy Reeve \$55,875.60

Council Members \$50,490.00

Effective

Policy Date: 81/06/23 Reference: P# 5366, 98-718, CC 12-283, CC 16-399, CC 18-388, BF 19-7, CC 19-109, PR 20-5, CC 20-160 Revision: CC 22-225

Lac La Biche County
Policy

TITLE: Elected Official Remuneration and Expenses

POLICY NO: GOV-11-001

RESOLUTION: 21.991

EFFECTIVE DATE: January 1, 2012

DEPARTMENT RESPONSIBLE:
Legislative Services

NEXT REVIEW DATE: December 31, 2024

POLICY STATEMENT:

Lac La Biche County believes that those elected to public office and serve as members of County Council should be adequately and fairly compensated for this work and attendant responsibilities. Elected Officials shall receive remuneration for attending the meetings of Council and the Committees thereof and for assuming or performing additional duties.

DEFINITIONS:

“Councillor” includes the Deputy Mayor but does not include the Mayor;

“Elected Official” includes the Mayor and Councillors of Lac La Biche County;

PRINCIPLES:

1. Remuneration Model

- a. The Mayor is remunerated on a salary-based model, as detailed in Schedule A. The Mayor is further eligible for allowances and reimbursement of expenses as detailed in this policy.
- b. Councillors are remunerated on a salary plus daily fee-based model. The annual salary for Councillors is detailed in Schedule A. Eligibility for daily rates, allowances and reimbursement of expenses is further provided for in this policy.
- c. The annual salaries shall be set during the budget process and will not be reduced if a Member is unable to perform any duty.

2. Daily Fee

- a. Councillors shall be eligible to claim a daily fee for time spent attending meetings and/or functions identified under Part 1 as Daily Fee in attached Schedule B.
- b. For those meetings and/or functions identified under Part 1 of Schedule B, Councillors shall be compensated at \$286 per day or \$143 per half day or evening meeting subject to the following qualifications, inclusive of travel time:
 - i. meeting(s) 0 – 4 hours – one half daily fee (\$143),
 - ii. meeting(s) 4 – 8 hours – one daily fee (\$286),
 - iii. meeting(s) 8 + hours – one and one half daily fee. Total claim may not exceed one and one half of the daily fee (\$429),



- iv. Notwithstanding the above, daily fees for consecutive meetings of Council and/or Committees of the Whole Council shall be based on total time, not number of meetings, to a maximum of one and one half the daily fee (\$429).
- c. For the attendance of conferences, compensation will begin at the time the Councillor departed from their residence to the time of return to their residence. In the event a detour in travel is necessary, compensation shall be calculated as if the detour did not occur, not to exceed \$429.
- d. Despite clause 2(b), Councillors are eligible to claim daily fees for required travel, on the day before and/or day after, to attend meetings and/or functions identified under Part 1 Daily Fee in attached Schedule B.

3. Communication Allowance

- a. All Elected Officials are provided with tablets or laptops for the duration of the term. Charges related to mobile data/internet for these tablets/laptops shall be paid by the County.
- b. Elected Officials are eligible to receive a communication allowance, in accordance with one of the following options:
 - i. Receive a County paid cell phone and an allowance of \$50 per month to cover household telephone and internet expenses; or
 - ii. Receive a \$150 per month allowance to cover household telephone expenses, cell phone charges and internet expenses.
- c. Should Elected Officials be travelling outside of Canada with their County issued mobile devices(s) they shall advise the Chief Administrative Officer, or his or her designate, such that Administration will purchase the appropriate travel data plan. If an Elected Official fails to advise Administration and there are excessive charges due to travel, the Member will be invoiced for the travel related charges.
- d. All Elected Officials shall be reimbursed, upon submission of a receipt, for communication consumables, such as printer ink and paper.

4. Boards, Commissions or Committees

- a. In the event that a Councillor receives any remuneration from another board, commission or committee, the Councillor shall pay to the County said remuneration before accepting any remuneration, allowance or expenses from the County for the Councillor's attendance at the external meeting. If remuneration by the external entity is less than the County policy, the difference will be paid to match current County policy.
- b. Remuneration will only be provided for attendance at board, commission or committee meetings for the primary appointee. The alternate appointee will only receive remuneration for attendance at board, commission or committee meetings if the primary appointee is unavailable or by specific authorization of County Council.

5. Travel Expenses



- a. Travel expense claims are permitted to events as listed in attached Schedule B. All travel claims must detail the date, time, travel location and purpose of the event or activity. Lump sum travel claims will not be approved.
- b. Use of personal vehicles for conducting County business shall be paid at a rate of \$0.52/kilometer.
- c. Notwithstanding clause 5(b), Councillors representing Ward 7 are eligible for a \$5 per meeting travel allowance for attendance at meetings or events that are held within the Hamlet of Lac La Biche. This provision is a substitute for claiming at a rate of \$0.52/kilometer for personal vehicle use in these instances.
- d. Other travel expenses (parking, taxis, etc.) will require a receipt in order to be reimbursed.
- e. Where travel is authorized, the most direct, economical and logical mode of travel shall be utilized. Where transportation is provided (for example, as part of convention registration), it is expected that Elected Officials will make use of the complimentary transportation services.
- f. If multiple Elected Officials are attending the same event or function, it is expected, when practical, that they will commute together.
- g. Where an Elected Official chooses to use a mode of transportation other than the most economical method, reimbursement shall be as though the most economical method was used.
- h. An Elected Official may select a route or mode of transportation to combine personal activities with County business, but reimbursement for travel expenses shall be paid on the basis of the expenses that would have been incurred had the trip been made using the prescribed route and/or mode.
- i. Air travel shall not exceed regular economy class rates.
- j. Travel outside Canada shall be reimbursed in Canadian currency with the costs adjusted using the applicable exchange rate.
- k. In the event of adverse weather conditions, Elected Officials shall be permitted to seek accommodations until safe travel can be resumed. Unexpected meal and accommodation expenses incurred as a result of adverse weather shall be reimbursed in accordance with this policy upon submission of all applicable receipts.

6. Meals and Accommodation

- a. Where an Elected Official is required to travel on approved County business, the Member may claim a meal allowance as listed below (inclusive of G.S.T):

Meals	
Breakfast	\$15.00
Lunch	\$20.00
<u>Supper</u>	<u>\$30.00</u>
Total	\$65.00



- b. If meal expenses exceed the meal allowances listed above, including a 15% gratuity, Lac La Biche County will reimburse the meal upon submission of a receipt to a maximum of twice the claimable amounts listed in clause 6(a) above.
- c. Lac La Biche County will not provide reimbursement for alcoholic beverages.
- d. Elected Officials may pay for the meal costs of other Members or other elected officials, if the meeting for which the meal costs relate to is a meeting regarding Lac La Biche County business. Reimbursement for meal costs will be in accordance with clauses 6(a) through 6(c).
- e. An incidental allowance of \$20 per day will be provided to cover gratuities and miscellaneous expenses while an Elected Official is required to travel on County business.
- f. Hotel accommodations will require a receipt in order to be reimbursed. It is expected that the Elected Official's hotel accommodations be in the most economical room available. Unnecessary or unreasonably excessive costs or hotel upgrades will be the financial responsibility of the Member.
- g. Lac La Biche County will reimburse Elected Officials \$50 for private accommodations except for when the accommodation is a private dwelling of the Member, in which case no reimbursement will be paid.
- h. If an Elected Official's adult partner chooses to attend a County event, the resulting costs will be borne by the Member.

7. Registrations

- a. Registration fees for duly authorized attendance at conventions, seminars, workshops, Elected Officials Education Program courses or other similar functions shall be paid by the County.
- b. Registration fees for duly authorized attendance at conventions, seminars, workshops, Elected Officials Education Program courses or other similar functions will require a receipt in order to be reimbursed.
- c. Registrations are to be submitted to the designated municipal employee who will submit registrations and make hotel accommodations.

8. Signing Authority

- a. The Mayor or Deputy Mayor shall review, sign and approve for payment all expense claims submitted under this policy.
- b. Where remuneration or expenses requested are beyond those outlined in this policy, or if a conflict arises, the matter shall be referred to Council as a whole for resolution.
- c. On a monthly basis, the Chief Administrative Officer, or his or her designate, shall ensure the most recently approved expense sheets are submitted to Council as part of a regular meeting agenda, for information purposes.

9. Administration



- a. Elected Official remuneration and expense budgets are approved in the annual budget.
- b. If an Elected Official exhausts the budget allocations for remuneration and expenses a Council resolution will be required to approve subsequent claims.
- c. Elected Officials must submit remuneration and expense claims within two months following the end of the month which the expenses were incurred. For example, expenses incurred in January must be submitted by March 31 of that year.
- d. Notwithstanding clause 9(c) above, Elected Officials must submit all outstanding remuneration and expense claims within one month of closing of a budget year. This means that all expenses incurred prior to December 31 of a given year, must be submitted by January 31 of the next year.
- e. Expense claims must be accompanied by all necessary receipts and/or documentation. Receipts must be detailed; a credit card slip or statement will not be accepted for expense claim reimbursement.
- f. All approved remuneration and expense claim values will be posted on the Lac La Biche County website in an aggregate form as considered appropriate by the Chief Administrative Officer, or his or her designate.
- g. Compliance of this policy is the responsibility of each individual Member in cooperation with the County Council as a whole.
- h. The procedures of this policy apply to all expense claims that are submitted on or after the effective date of this policy.
- i. Should an Elected Official wish to decline any portion of the eligible annual salary or allowances under this policy, the Member shall submit a written request to the Chief Administrative Officer, or his or her designate, specifying the time frame or parameters of the cessation.

10. Other

- a. Newly elected Members shall receive the established daily fee and mileage rates for attendance at orientation meetings held prior to the organizational meeting.
- b. Elected Officials shall be entitled to participate in County health benefits as per the requirements and limits set out in each plan.
- c. Elected Officials will be given the opportunity to join the Canada Life Group RRSP in accordance with those rules and regulations set out in the plan.
- d. A Member who is not eligible to contribute to the Canada Life Group RRSP due to age shall be compensated by Lac La Biche County an amount equal to the employer contributions as set out in the plan.



"Original Signed"

Chief Administrative Officer

December 22, 2021

Date

"Original Signed"

Mayor

December 31, 2021

Date

SPECIAL NOTES/CROSS REFERENCE: CS-11-001; previously named Councillor Remuneration Policy

AMENDMENT DATE: September 3, 2019; December 14, 2021



Schedule “A”

Part 1 – Annual Salary

Elected Officials shall receive the following annual salary:

Mayor	\$110,143
Deputy Mayor	\$38,110
Councillor	\$32,156

Part 2 – Annual Salary Criteria

- The Mayor shall receive the annual salary for all worked performed, including all those meetings and events detailed below and in Part 1 of Schedule B.
- The Councillors shall receive the annual salary for:
 - Work within their respective Ward with residents and businesses including communicating with residents and business owners.
 - Preparation for Council and Committee meetings, including travel time to the County Office to pick up Council agenda packages.
 - Informal meetings with the Chief Administrative Officer, or his or her designate, to discuss County business.
 - Attendance at social functions as dignitaries representing the County. This would include Remembrance Day Ceremonies, and grand openings within the County.
 - Meetings with the media. This includes press conferences, interviews and/or meetings.
 - Attendance at functions for staff and Elected Officials, including staff barbecues, Christmas Parties and farewell lunches/dinners.



Schedule “B”

Part 1 – Daily Fee

In addition to the annual salary as described in Schedule “A,” a daily fee will be paid to Councillors for meetings, conferences and official duties as listed:

- Attendance at Regular Council Meetings, Committees of the Whole, Special Council Meetings, Organizational Meetings of Council and Council-Management Meetings.
- Attendance, as the Council representative, at all internal committee meetings of the County.
- Attendance, as the Council representative, at all external committee meetings of the County.
- Conferences, in accordance with the Councillor Conference Attendance Policy.
- Zone/District meetings of the Alberta Municipalities (AM), and the Rural Municipalities of Alberta (RMA).
- Meetings with other municipalities, including Regional Mayor and Reeve meetings and joint council meetings.
- Meetings with other government agencies and businesses, including meetings with the Province, School Division, Regional Health Authority, and meetings with the Member of Parliament (MP) or Member of the Legislative Assembly (MLA).
- Public planning meetings, not held as part of the regular Council Meetings. This includes Town Hall Meetings and Open Houses.
- Training sessions, including orientation meetings prior to the Organizational Meeting, Assessment Review Board training, law seminars, etc.
- Attendance at community social events and celebrations, either within or outside the County, if formally invited to deliver a presentation or speech, or attend in an official capacity.
- AM & RMA Ad Hoc Committees, if no remuneration from AM or RMA.
- All other meetings, conferences and seminars as approved by the majority of Council.
- Excluding the Deputy Mayor, attendance at County offices for cheque and document signing, when the Mayor or Deputy Mayor are not available and special travel to County offices is required to fulfill the signing officer duties.
- Regularly scheduled meetings with the Chief Administrative Officer to review and plan upcoming Council/Committee of the Whole agenda packages.

Part 2 – Travel Expenses

Elected Officials are eligible to submit mileage claims for:

- Attendance at all meetings, conferences and seminars as listed in Schedule B Part 1 – Daily Fee (above).
- Ward mileage for traveling within the County and Wards for the purposes of meeting with residents and businesses.
- Attendance at social functions and celebrations, whereby the Member has been invited by the organizing group to attend and represent the County.
- Attendance at networking opportunities and community events while representing the County.



Title: Council and Board Remuneration

Policy No: 1008

Effective Date: February 8, 2022

Motion Number: 22.02.69

Supersedes Policy No: NONE

Review Date: February 8, 2025



Purpose: The purpose of this policy is to establish fair rates of compensation for Council Member and Board and Committee members.

1. DEFINITIONS

- 1.1. **Meeting Per Diem** means the rate-of-pay for each meeting attended on behalf of Greenview as appointed by Council. Unless otherwise approved by Council, this refers to Council appointed Boards and Committees.
- 1.2. **Monthly Honorarium** means the monthly flat-rate of pay to account for the time each member of Council spends representing Greenview and conducting the day-to-day business of a Council Member, including meetings with ratepayers, phone calls, ward-specific community meetings, social events, etc.
- 1.3. **Special Event** means any special event or meeting to which Greenview is sent an invitation for the Reeve, or other designate appointed by Council, to attend as a representative of Greenview Council or the Municipality.

2. PROCEDURE

- 2.1. Starting November 1, 2021, Council members, other than the Reeve, will be paid a monthly flat-rate honorarium of \$2,340.00 per month; the Reeve will be paid \$3,681.00 per month
- 2.2. The monthly honorarium is compensation for the time a Council Member spends representing Greenview and conducting the day-to-day business of a Councillor, including meetings with ratepayers and appearances at community events.
- 2.3. Starting with the first meeting of the new Council in 2021, Council members and Greenview appointed at-large Board and Committee members will be paid for all meetings and travel in a day, using the meeting per diem rates as follows:
 - A. \$257.00 for meetings (and travel) in a day of 0-4 hours;
 - B. \$302.00 for meetings (and travel) in a day of 4-8 hours;
 - C. \$438.00 for meetings (and travel) in a day of 8-12 hours.
 - D. \$500.00 for meetings (and travel) in a day over 12 hours.

POLICY

- 2.4. A meeting per diem is compensation for attendance at Council appointed Boards and Committees.
- 2.5. Councillors and the Reeve may also receive meeting per diem compensation for attendance at Special Events. Special Events are those that Greenview receives an invitation for the Reeve to attend on behalf of Greenview, or that Council has appointed a member to attend as a designate. Special events also constitute an event requesting or requiring the attendance of all members of Council.
- 2.6. Notwithstanding provisions 3, for conference attendance, conference attendees will be paid a per diem rate of \$438.00.
- 2.7. Annually, established rates of honoraria will be adjusted for a cost of living allowance, at the same time, in the same manner and for the same amount (if any) as the salary grid of Greenview. All rates under this policy will be rounded to the closest dollar for ease of processing.
- 2.8. Council members and appointed Board and Committee members will be paid for attending a meeting through electronic means (teleconference, Skype and such similar methods), so long as the meeting exceeds fifteen (15) minutes.
- 2.9. In accordance with Section 154(2) of the Municipal Government Act, the Reeve, by nature of the position, is a member of all council committees and all bodies to which council has the right to appoint members. The Reeve may choose to attend any committee or board meeting, and will be eligible to receive the meeting per diem compensation for this attendance as outlined in this policy.
- 2.10. Should a Councillor receive an invitation to attend a meeting on behalf of Greenview and there is not time for Council to make a motion to approve attendance at the meeting or function, approval may be granted retroactively at the next Council meeting after the event in order to receive compensation for attendance.
- 2.11. All honoraria paid under this policy is subject to the taxation requirements of the Canada Revenue Agency.
- 2.12. Greenview will compensate Council Members for mileage to all events attended as a Councillor.
- 2.13. All per diem claims are to be submitted every two weeks and will correspond with the payroll cycle determined by the payroll and benefits department of Greenview.
- 2.14. Expense claims for Board and Committee members will be reviewed by the most senior Greenview employee directly involved in the Board and Committee in question.
- 2.15. All Council Member expense claims, other than the expense claim for the Reeve, will be submitted to the Reeve (or in his or her absence, the Deputy Reeve) for review and approval. The Reeve will submit his or her expense claim to the Deputy Reeve for review and approval. If the Reeve is absent then the Deputy Reeve will submit his or her expense claim to another member of Council for review and approval.

- 2.16. Greenview will engage an external party to conduct a compensation review for Council and Board remuneration to be complete and approved by Council prior to each Municipal Election.

M.D. of OPPORTUNITY No. 17
COUNCIL POLICY

TITLE: COUNCIL REMUNERATION POLICY
EFFECTIVE DATE: OCTOBER 25, 2022
POLICY NUMBER: POLICY 2022 – C13

PURPOSE OF POLICY

A Policy of the Municipal District of Opportunity No 17 to define Reeve and Council's remuneration and expense reimbursements.

NOW THEREFORE, the Council of the Municipal District of Opportunity No. 17, duly assembled, enacts as follows:

1. NAME OF POLICY

This policy shall be known as the Council Remuneration Policy.

2. DEFINITIONS

- a) **Municipality** means the Municipal District of Opportunity No. 17.
- b) **Council** means the Reeve and Council Members of the Municipal District of Opportunity No. 17.
- c) **Council Member** means elected official of the Municipal District of Opportunity No. 17.
- d) **Act** means the Municipal Government Act being Chapter M-26, R.S.A. 2000.
- e) **CAO** means the Chief Administration Officer of the Municipality.

3. MUNICIPAL OFFICE

- a) In accordance with Section 204 of the Act, the municipal office shall be the administration office located at Plan 022-3332 Civic Address #2077, Mistassiniy Road North.
- b) Council may from time to time, and by resolution, establish area offices in other communities within the municipality.

4. CHIEF AND DEPUTY CHIEF ELECTED OFFICIAL

- a) The Chief Elected Official shall have the title of "Reeve" and the Deputy Chief Elected Official shall have the title of "Deputy Reeve".
- b) Annually, at the organizational meeting of Council, Council shall appoint the Reeve and Deputy Reeve from amongst its members.

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5. COUNCIL ANNUAL BUDGET

- a) Council Members are annually allocated an operating and expense budget allowance for the purposes of:
 - i) Council or Committee Meetings and Conference/Events Attendance
 - ii) Monthly Preparation Time
 - iii) Telephone Expense
 - iv) Mileage Rate Expense
 - v) Subsistence Expense
 - vi) Lodging Expense
- b) Council Members are expected to operate within their allocated budget allowances and continually monitor their budgets. Council Members are not permitted to exceed their annual budget allocation unless approval is granted by a Council Motion.

6. REMUNERATION AND EXPENSE REIMBURSEMENT

- a) The annual salary and benefits are intended to remunerate elected officials for the performance of regular and usual duties associated with the responsibilities of such elected offices, including attendance at:
 - i) Regular and Special meetings of Council, including Public Hearings, Committee of the Whole;
 - ii) All Council appointed Boards, Committees and Commissions as appointed;
 - iii) All annual strategic planning workshops and budget presentations;
 - iv) Conventions, conferences, seminars or workshops which elected officials attend;
 - v) Meetings of importance where it is considered the attendance of elected officials is important or essential. Such situations shall normally be reported to Council as soon as practical through Council Representative Reports at the Regular meeting of Council; and
 - vi) Remuneration during emergency situations as per section 10 below.
- b) Annual remuneration will be paid on the 15th and 30th of each month (except February, on the last day).
- c) The remuneration and expense reimbursement prescribed are intended to compensate elected officials for all of their duties. Wherever possible and reasonably practical, elected officials shall rearrange their schedule in advance to accommodate the work of Council and reduce or eliminate the need for additional expenses. When this is not possible, elected officials may claim reimbursement for expenses as per Appendix A.
- d) To receive reimbursements, all expense reports must have receipts attached. If no receipt is available, a detailed written statement must accompany the expense report. All expense reports are to be reviewed and approved by the CFO. If expenses do not align with policies, the expense report must also be approved by Council.

7. GROUP BENEFIT PLANS

Council shall be eligible, at their option, to participate in the following items under the Municipality's Group Benefit Plans:

	Benefits	Premiums
a)	Group Life Insurance of \$100,000	100% employer paid

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b)	Dependents Life Insurance	100% employer paid
	i) Spouse \$20,000	
	ii) Dependent Child \$10,000	
c)	Accidental Death and Dismemberment	100% employer paid
d)	Extended Health Care	100% employer paid
e)	Dental Insurance	100% employer paid

8. TRAINING AND DEVELOPMENT

- a) Council benefits from training and development opportunities to enable them to perform their governance role as per the Municipal Government Act and keep informed on current and emerging local government issues.
- b) The annual budget shall be inclusive of all related expenses and used for the following:
 - i) Annual Rural Municipalities of Alberta (RMA) conference;
 - ii) Annual training & development opportunities provided to Council as a whole, generally within the Municipality, including all opportunities offered for general orientation, training, retraining and strategic initiatives;
 - iii) Annual courses, workshops, seminar, webinars etc. as offered by the Elected Officials Education Program;
 - iv) Attendance at annual conferences or seminars that are directly related to the Council Member's role as the Council appointed representative on Council's Boards, Committees and Commissions;
 - v) Purchase of information and learning materials directly related to Council business such as books, journal subscriptions, etc. Council Members are encouraged to share these materials with other Council Members to eliminate duplication; and
 - vi) Other requests for training and development that are directly related to the role of a Council Member but not listed above, shall be made in writing to Council for approval, prior to occurring any expenses.
- c) Council Members are required to provide a brief report of significant learnings during Council Representative Reports in the Regular Council Meeting after they have taken part in a developmental activity. This will enable other members of Council to share some of the benefits of that development and to better determine if such an activity would be worthwhile given their needs and circumstances.
- d) The Municipality shall not pay for guest expenses associated with any Council activity. The Reeve or Deputy Reeve may claim for guest expenses in circumstances where it is expected and that they be accompanied by their partner and this expense shall be identified and included in the quarterly expense report.
- g) To assist with carrying out their duties, Council shall be provided with a laptop, iPad or tablet, once per elected term.

9. REIMBURSABLE EXPENSES

- a) The rates and terms prescribed are intended to avoid economic loss to Council when reasonable and related expenses are incurred that are directly related to Municipality business.
- b) Travel and accommodation shall be comfortable and of good quality, neither extravagant nor substandard.
- c) A Council Member, when travelling on official municipality business may claim the following expenses with a receipt:
 - i) air fare

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- ii) bus fare
 - iii) taxi fares
 - iv) parking charges
 - v) automobile rental
 - vi) public transportation
- d) Reimbursement is available, on presentation of an expense form, that provides the actual logged total number of kilometers travelled for travel for Municipality business, the destination and the reason for travel. Alternatively the allowed kilometer or the allowed Reference list (Appendix B) could be used if no logbook is kept. Council Member will be reimbursed per kilometer for travel as per Appendix A. Where more than one Council Member shares private motor vehicle transportation, only one person may claim the expense.
- e) A Council Member who is required by his/her insurance company to be insured for business use of his/her motor vehicle for travel on Municipality business shall be reimbursed for the full amount of applicable business premium up to a maximum as per Appendix A and pro-rated if coverage applies to a lesser period of time, upon submission of proof of payment.
- f) If Council is required to travel on Municipality business and overnight accommodation away from his/her regular home is necessary, he/she may claim:
 - i) The actual cost of accommodation on production of receipts;
 - ii) Council may wish to secure alternate accommodation at no cost to the official/Municipality. He/she may then claim for a gift with receipt for the amount as shown on Appendix A.
- g) Meals and Gratuities
 - i) Council may claim the actual and reasonable cost of a meal including taxes and a normal gratuity of not more than 15% upon the submission of receipts with taxes and gratuities indicated on the receipt. If a receipt is lost or unavailable, the maximum expense Council may claim is the flat and all-inclusive rate set in Appendix A.
 - ii) Receipts identifying the establishment, the meal(s), refreshment(s), taxes and gratuities are required. Alcoholic beverages are not reimbursable.
 - iii) Where meal costs are included on a hotel bill, they must be identified as meal costs and a detailed receipt included.
 - iv) Where conference, seminar or meeting includes meals, the Municipality will not reimburse substitute meals.
 - v) Expense claims for meals apply to Council travelling to and from meetings, conferences or seminars.
- h) Hosting
 - i) Council may claim reimbursements for the reasonable cost of hosting business associates such as other elected officials, locally or in travel status upon the submission of an expense report, complete with receipts and full details, including the names, which company the person(s) represent and the reason.
 - ii) Claims for expenses for hosting shall be supported with a brief written explanation signed by Council and supported by receipts.
- i) Telephone and Internet Connectivity
 - i) A monthly allowance will be paid as indicated in Appendix A.
 - ii) Where a Council Member incurs telephone and internet connectivity expenses exceeding the allowance set in Appendix A, such as telephone and long distance telephone charges, the Council Member may claim those expenses at actual costs, provided that the claim is backed by vendor or service provider's statement of charges or invoice.

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- j) **Other Costs**
If Council incurs other expenses for which reimbursement is not specifically mentioned herein, he/she may recommend to Council that they be reimbursed for the expenses incurred and the members shall decide by majority vote whether any of the expenses will be reimbursed.
- k) **Expense Reports**
 - i) Council shall, within 30 days of incurred costs, complete an Expense Claim form to be provided to the Chief Financial Officer (CFO), who shall review such form for conformity to this policy. If non-conformance, the CFO will revert back to the Council Member, to correct. Where there are extenuating circumstances, Council shall have the authority to approve extraordinary expenses that are directly related to Council business.
 - ii) Expense reports shall normally be completed every quarter and in any case must be completed by December 31 of the current year for all outstanding current year expenses.
 - iii) The CFO shall prepare a report for each Council Member's expenses on a quarterly basis, including training and development activities. Quarterly Expense Reports will be signed by each Council Member and shall be made available for public viewing on the Municipality's website.
 - iv) **Ineligible Expenses:**
 - a. Alcoholic beverages.
 - b. Activities for political party events hosted by a party, constituency association or candidate, except for the actual cost of the event only (e.g. meal, green fees only).
 - c. Any portion of a receipt that is paid for by a third party.
- l) A Council Member shall not claim expenses from a board or committee or any other body, for such claims, if the Municipality is already providing for payment and reimbursement for such representation.
- m) A Council members expense claim shall not be processed without the approval signature of the Reeve and CAO. In the Reeve's absence the deputy Reeve is authorized to sign; and in the event both the Reeve and deputy Reeve are absent, any one of the Councillors with designated signing authority is authorized to sign the expense claims. In the CAO's absence a designated person as stand in for the CAO.
- n) Council expense claims shall not be amended without written confirmation of the Councillor and, if already approved, the Reeve or deputy Reeve.
- o) The Reeve's expense claim shall not be processed without the approval signature of the deputy Reeve. In the deputy Reeve's absence, any one of the Councillors with designated signing authority is authorized to sign the expense claims.
- p) A Council Member's expense claim shall be reimbursed after two days of the claim being submitted to the Municipality administration, and is subject to the following provisions:
 - i) each expense claim accompanied with the supporting documents such as receipts shall be personally prepared and signed by the claimant for accuracy and completeness;
 - ii) reimbursement of an expense claim shall be based on the claimants option of pre-authorised option of direct depositing or cheque issuance; and
 - iii) an expense claim submitted more than 30 days following the end of expense month, shall be considered overdue and must be approved by Council at the next scheduled meeting.
- q) No receipt of supporting document is required if an expense claim is based on pre-approved rates for meals and mileage.

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10. MUNICIPAL COUNCIL MEMBER'S FUNERAL

- a) The Municipality recognizes some responsibility towards funeral expenses for current Council.
- b) The following funeral costs shall be considered for reimbursement or payment directly to an organization or agency providing services with the total of payments and/or reimbursements not exceeding the maximum amount set as per Appendix A.
 - i) payment for the use of the municipal hall for wake;
 - ii) payment of family wreath for casket;
 - iii) payment of casket;
 - iv) payment of funeral services if applicable;
 - v) a donation of food costs; and
 - vi) any other associated funeral costs as per the funeral director.

ADMINISTRATION:

1. This policy replaces all prior versions of the *C.13 Council Remuneration Policy*.

PRESENTED:	May 26, 2021	
PASSED:	May 26, 2021	
AMENDED:	April 13, 2022	
AMENDED:	May 1, 2022	Added: Incidentals (day trip, less than 24 hours)

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APPENDIX A

RATES OF REMUNERATION AND EXPENSE REIMBURSEMENT FOR COUNCIL

Effective October 25, 2022

DESCRIPTION	AMOUNT
Annual Salary	Reeve \$88,200 Deputy Reeve \$84,600 Council Members \$81,900
Rate per kilometer travelled	Canada Revenue Agency prescribed rate
Subsistence Allowance	Breakfast \$25 Lunch \$30 Dinner \$45
Accommodation (with receipts)	At cost.
Non-commercial (private/without receipts)	\$100 per night
Incidentals (per 24 hour period), or Incidentals (out of residing hamlet day trip, less than 24 hours)	\$100 per night \$50 per day
Council boards and committees honarium	\$50 per meeting
Telephone and Internet	\$200 per month
Council Member's Funeral cost	\$5,000

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APPENDIX B

ALLOWED KILOMETERS FOR EXPENSE REIMBURSEMENT FOR COUNCIL FOR UNDOCUMENTED/LOGBOOKED TRAVEL

Effective May 26, 2021

From	To	One way
Wabasca	Edmonton	322 km
Trout Lake	Edmonton	512 km
Peerless Lake	Edmonton	487 km
Calling Lake	Edmonton	206 km
Red Earth	Edmonton	422 km
Sandy Lake	Edmonton	281 km
Chip Lake	Edmonton	454 km
Chip Lake	Wabasca	140 km
Wabasca	Sandy Lake	35 km
Wabasca	Trout Lake	324 km
Peerless Lake	Trout Lake	25 km
Calling Lake	Trout Lake	425 km
Red Earth	Trout Lake	89 km
Sandy Lake	Trout Lake	351 km
Chip Lake	Trout Lake	461 km
Wabasca	Peerless Lake	299 km
Trout Lake	Peerless Lake	25 km
Calling Lake	Peerless Lake	400 km
Red Earth	Peerless Lake	64 km
Sandy Lake	Peerless Lake	326 km
Chip Lake	Peerless Lake	436 km
Wabasca	Calling Lake	117 km
Trout Lake	Calling Lake	425 km
Peerless Lake	Calling Lake	400 km
Red Earth	Calling Lake	335 km
Sandy Lake	Calling Lake	75 km
Chip Lake	Calling Lake	248 km
Wabasca	Red Earth	234 km
Trout Lake	Red Earth	89 km
Peerless Lake	Red Earth	64 km
Calling Lake	Red Earth	335 km
Sandy Lake	Red Earth	261 km
Chip Lake	Red Earth	371 km
Wabasca	Slave Lake	136 km
Trout Lake	Slave Lake	259 km
Peerless Lake	Slave Lake	234 km
Calling Lake	Slave Lake	191 km
Red Earth	Slave Lake	169 km
Sandy Lake	Slave Lake	163 km

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Chip Lake	Slave Lake	273 km
Wabasca	Athabasca	176 km
Trout Lake	Athabasca	388 km
Peerless Lake	Athabasca	364 km
Calling Lake	Athabasca	59 km
Sandy Lake	Athabasca	134 km
Chip Lake	Athabasca	307 km
Red Earth	Athabasca	298 km
Wabasca	White Court	328 km
Trout Lake	White Court	452 km
Peerless Lake	White Court	427 km
Calling Lake	White Court	284 km
Red Earth	White Court	362 km
Sandy Lake	White Court	355 km
Chip Lake	White Court	466 km
Wabasca	Jasper	585 km
Trout Lake	Jasper	709 km
Peerless Lake	Jasper	684 km
Calling Lake	Jasper	551 km
Red Earth	Jasper	619 km
Sandy Lake	Jasper	612 km
Chip Lake	Jasper	723 km
Wabasca	Banff	741 km
Trout Lake	Banff	921 km
Peerless Lake	Banff	896 km
Calling Lake	Banff	705 km
Red Earth	Banff	831 km
Sandy Lake	Banff	699 km
Chip Lake	Banff	872 km
Wabasca	White Horse	1923 km
Trout Lake	White Horse	1827 km
Peerless Lake	White Horse	1802 km
Calling Lake	White Horse	1980 km
Red Earth	White Horse	1737 km
Sandy Lake	White Horse	1950 km
Chip Lake	White Horse	2061 km
Wabasca	Peace River	378 km
Trout Lake	Peace River	254 km
Peerless Lake	Peace River	229 km
Calling Lake	Peace River	436 km
Red Earth	Peace River	164 km
Sandy Lake	Peace River	405 km

CY

WESTLOCK COUNTY**POLICY #2.07****TITLE: Councillor Remuneration and Expenses Policy**

PURPOSE: Westlock County believes that those who run for public office and serve as members of County Council should be adequately and fairly compensated. Councillors will receive remuneration for attending the meetings of Council and the Committees thereof and for assuming or performing additional duties.

PROCEDURE:**1.0 Annual Honorarium**

- a) Councillors shall receive an annual honorarium, as described under "Annual Honorarium" in the attached Schedule "A", for activities as described in "Honorarium Criteria" in the attached Schedule "A".
- b) The annual honorarium described under "Annual Honorarium" in attached Schedule "A" shall be adjusted annually on January 1st of each year by the one year Alberta-wide average change in Statistics Canada's Consumer Price Index at the end of December of the prior year.
- c) In the fourth year of a Sitting Council's term of office, the Local Planning Commission will undertake a comprehensive compensation comparison review study of other municipal jurisdictions of Council Members per diem, benefits and allowable expenses and bring back a formal report recommending any changes. The report to County Council is due by May 1st of that calendar year; with the clear understanding that any recommended changes would not take effect until January 1st of the following year under the New Council's term of office.
- d) Extended Health Care Coverage is Provide to all members of Council, which participation is mandatory unless covered through a Spouse's Policy. The premium is paid 80% by the County and 20% by the Council member.

2.0 Communication Allowance

- a) All Councillors will be provided with a monthly allowance of \$50 for internet expenses and \$50 for communication charges. The \$50 communication charge will not be paid if a County issued smartphone is provided to a Councillor.

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3.0 Boards, Commissions and Committees

- a) In the event that a Councillor shall receive any remuneration from another board, commission or committee for that Councillor's duly authorized attendance, on behalf of the County at a meeting of the said board, commission or committee, the Councillor shall pay to the County the said remuneration before accepting any remuneration, allowance or expenses from the County for the Councillor's attendance at the external meeting of the board, committee or commission. If remuneration by the external entity is less than the County policy, the difference will be paid to match the current County policy.
- b) Remuneration will only be provided for attendance at board, commission or committee meetings for the primary appointee. The alternate appointee will only receive remuneration for attendance at board, commission or committee meetings if the primary appointee is unavailable or by specific authorization of County Council.
- c) Council shall submit a monthly activity report with a detailed listing of attendance at all committee meetings, conferences and other meetings.

4.0 Travel Remuneration

- a) Travel claims are permitted to events as listed in attached Schedule "B". All travel claims must detail the date, travel location and purpose of the event or activity. Lump sum travel claims will not be approved.
- b) Use of personal vehicles for conducting County business shall be paid at the Alberta Government rate (currently @.505/kilometer)
- c) It is the responsibility of the Member of Council who uses a personal vehicle for County business to carry a minimum of two million dollars (\$2,000,000) of Public Liability and Property Damage Insurance. Westlock County will reimburse Members of Council for that portion of their vehicle insurance coverage premium over and above personal/pleasure premium rates by means of an annual payment of five hundred dollars (\$500.00) to each Councillor, payable in January of each year. A certificate of insurance is required, annually, prior to payment.
- d) Other travel expenses (parking, taxis, etc.) will require a receipt in order to be reimbursed.
- e) Where travel is authorized, the most direct, economical and logical mode of travel shall be utilized. Where transportation is provided (for example, as part of convention registration), it is expected that Councillors will make use of the complimentary transportation services.
- f) If multiple Councillors are attending the same event or function, it is expected, when practical, that the Councillors will commute together.
- g) Where a Councillor chooses to use a mode of transportation other than the most economical method, reimbursement shall be as though the most economical method was used.

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- h) A Councillor may select a route or mode of transportation to combine personal activities with County business, but reimbursement for travel expenses shall be paid on the basis of the expenses that would have been incurred had the trip been made using the prescribed mode.
- i) Air travel shall not exceed regular economy class rates.
- j) In the event of adverse weather conditions Councillors shall be permitted to seek accommodations until safe travel can be resumed. Unexpected meal and accommodation expenses incurred as a result of adverse weather shall be reimbursed in accordance with this policy upon submission of all applicable receipts.

5.0 Meals & Accommodation

- a) Council members may claim reasonable meal expenses, including a maximum 15% gratuity, which will be reimbursed, upon submission of a receipt.
- b) Where a Councillor is required to travel on approved County business, and where receipts are not available then the Councillor may claim an amount as listed below (inclusive of gratuity):

Meals

Breakfast \$15.00 Lunch \$20.00 Supper \$25.00

- c) Westlock County will not provide reimbursement for alcoholic beverages.
- d) Councillors may pay for the meal costs of other Councillors or other elected officials, if the meeting for which the meal costs relate to is a meeting regarding Westlock County business. Reimbursement for meal costs will be in accordance with clauses 5(a.) and 5(b.).
- e) Hotel accommodations will require a receipt in order to be reimbursed. It is expected that the Councillor's hotel accommodations be in the most economical room available. Unnecessary or unreasonably excessive costs or hotel upgrades will be the financial responsibility of the Councillor.
- f) Advances may be provided for meals and accommodation upon request; with the receipts being submitted and reconciled within 30 days after such request.
- g) Westlock County will pay for the accommodations of a Councillor's spouse/partner, staying in the Councillor's room while in attendance at conventions or other municipal business where overnight lodging is required.
- h) Travel expenses, meals and all other expenses for the said spouse/partner will be the individual's responsibility

6.0 Registrations

- a) Registration fees for duly authorized attendance at conventions, seminars, workshops, Elected Officials Education Program courses or other similar functions shall be paid by the County.

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- b) Registration fees for duly authorized attendance at conventions, seminars, workshops, Elected Officials Educations Program courses or other similar functions will require a receipt in order to be reimbursed.
- c) Westlock County will pay for the registration of a spouse/partner of Council members, once annually, when in attendance at conventions or other municipal business where overnight lodging is required.
- d) Travel expenses, meals and all other expense for the said spouse/partner of Council members will be the individual's responsibility.

7.0 Signing Authority

- a) Each Councillor must apply on a monthly basis, at the end of each month, for reimbursement of expenses incurred and must be approved by the Reeve. The Reeve's expenses shall be authorized by the Deputy Reeve.
- b) The Chief Administrative Officer will bring to the attention of the Reeve any concerns with the Councillors' expense claims. Where remuneration or expenses requested are beyond those outlined in this policy, or if a conflict arises, the matter shall be referred to Council as a whole for resolution.

8.0 Administration

- a) Councillor remuneration and expense budgets are approved in the annual budget.
- b) Councillors' should submit remuneration and expense claims within 45 days following the end of the month which the expenses were incurred. For example, expenses incurred in January must be submitted by March 17th of that year.
- c) Notwithstanding clause 8(b) above, Councillors must submit all outstanding Remuneration and expense claims within 30 days of closing of a budget year. This means that all expenses incurred prior to December 31 of a given year, must be submitted by January 30th of the next year.
- d) Councillor expense claims must be accompanied by all necessary receipts and/or Documentation. Receipts must be detailed; a credit card slip or statement will not be accepted for expense claim reimbursement.
- e) All approved Councillor Remuneration and expense claim values will be posted on the Westlock County website on a monthly basis.
- f) The compliance of this policy is the responsibility of each individual Councillor in Cooperation with the County Council as a whole.
- g) The procedures of this policy apply to all expense claims that are submitted on or after the effective date of this policy.
- h) Should a Councillor wish to decline any of the eligible remuneration or expenses prescribed under this policy, the Councillor shall submit the 'opt out clause form'

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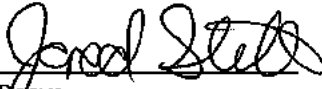
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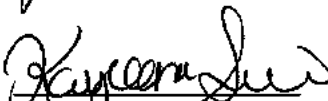
attached as (Schedule "C") to the Chief Administrative Officer, or designate, specifying the time frame or parameters of the cessation.

9.0 Other

- a) Newly elected Councillors shall qualify for expense claims for attendance at orientation meetings held prior to the organizational meeting.

10.0 END OF POLICY (Excepting Schedules A, B & C hereto)


Reeve


Chief Administrative Officer

June 23, 2021
Date Signed

POLICY HISTORY:

This policy replaces #5.02
First Enacted: February 11, 2019
Revised: June 22, 2021

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Schedule "A"

Part 1 – Annual Honorarium

Effective January 01, 2021, Councillors shall receive the following annual honorarium (not including the January 1 CPI adjustment):

Honorarium

Reeve	\$ 3,393.13 per month, \$ 40,717.00 annually
Councillors	\$ 3,084.66 per month, \$ 37,016.00 annually

Part 2 – Honorarium Criteria

Councillors shall receive the annual honorarium for:

- Attendance at Regular Council Meetings, Policy and Priority Committee Meetings, Strategic Sessions, Special Council Meetings, Organizational Meetings of Council and Council-Management Meetings.
- Work within the division with residents and businesses including communicating with Residents and business owners.
- Preparation for Council and Committee meetings, including travel time to the County Office to pick up Council agenda packages.
- Informal meetings with the Chief Administrative Officer, or designate, to discuss County Business.
- Attendance at social functions as dignitaries representing the County. This would include Remembrance Day Ceremonies, and grand openings within the County.
- Meetings with the Media. This would include Press Conferences and/or meetings.
- Attendance at functions for staff and Councillors, including Staff Barbecues, Christmas Parties and farewell lunches/dinners.

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Schedule "B"

Travel Remuneration:

A Councillor is eligible to submit travel claims for meetings, conferences and seminars as listed:

- Attendance at Regular Council Meetings, Policy and Priority Committee Meetings, Strategic Sessions, Special Council Meetings, Organizational Meetings of Council and Council-Management Meetings.
- Attendance, as the Council representative, at all internal committee meetings of the County.
- Attendance, as the Council representative, at all external committee meetings of the County.
- AUMA and AAMD&C Zone Meetings and Conventions
- AUMA and AAMD&C Ad Hoc Committees, if no remuneration from AAMD&C.
- Federation of Canadian Municipalities (FCM) annual meeting
- Conferences and Meetings with other Municipalities, including Regional Mayor's and Reeves Meetings and Joint Council Meetings.
- Pembina River District 3
- Meetings with other government agencies and businesses, including meetings with the Federal, Province, School Division, and MLA Meetings.
- Public Planning meetings, not held as part of the regular Council Meetings. This includes Town Hall Meetings and Open Houses.
- Training Sessions, including orientation meetings prior to the Organizational Meeting, Assessment Review Board training, law seminars, etc.
- Grand openings outside the County, if formally invited to present a verbal or written Presentation.
- All other meetings, conferences and seminars as approved by Council.

 Initial  Initial

Schedule "C"
'Opt out Clause Form'

**I, _____ wish to opt out of the following sections of
the Councillor "Councillor Remuneration and Expense Policy". (Policy 2.07)**

Section () Clause ()

Section () Clause ()

Section () Clause ()

Section () Clause ()

Councillor (print name)

Councillor (signature)

Date

____ Initial ____ Initial



Policy Manual

1019 – Council Remuneration

Document Number:	1019
Document Name:	Council Remuneration
Effective Date:	January 1, 2023
Document Status:	Approved

1. PURPOSE

- 1.1 To provide a fair and equitable remuneration for Council members for performance of their duties as elected officials.

2. POLICY DETAILS

To provide for the establishment and ongoing operations of claims and payments for honorariums, meeting fees.

Honorariums

- 2.1 Councillors will receive an annual base honorarium that is paid in accordance with the payroll schedule in effect for County staff, their remuneration for performance of their duties as elected officials as follows:

Reeve	\$ 73,542 per year
Councillor	\$ 52,530 per year

- 2.2 The honoraria will cover the following:
 - a. Time dealing with matters, municipal in nature including, but not limited to:
 - All Council meetings;
 - Local meetings held with ratepayers and community stakeholders;
 - Meetings with media;
 - Community resident birthdays;
 - Council/Committee Agenda reviews;
 - Charitable events or non-profit fundraisers;
 - Ribbon cutting events;
 - Informal meetings with municipal councils, including social events;
 - Road tours;
 - b. General public appearances including the following, but limited to:
 - Canada Day;
 - Remembrance Day;
 - Parades, rodeos;
 - Other annual community celebrations;
 - Galas and banquets;
 - Grand openings, ribbon cuttings;
 - Anniversaries, birthdays, graduations;
 - Christmas celebrations;
 - Any staff function.

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Document Owner: Legislative Services

Last Modified/Reviewed On: December 7, 2022
Original Date: January 1, 2020

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1019 – Council Remuneration

- 2.3 Annually established rates of honoraria will be adjusted for a cost of living allowance, at the same time, in the same manner and for the same amount (if any) as the cost of living for Woodlands County employees. All rates within this policy will be rounded to the closest dollar for ease of processing.
- 2.4 Future reports to Council shall include number of meetings attended and number of meetings not attended.

Communication Allowance

- 2.5 Councillors will receive a monthly communication allowance as compensation for communication expenses incurred while conducting County business. The communication allowance is for internet and telephone coverage.
- 2.6 The communication allowance is taxable and will be paid monthly with the regular payroll cycle. The communication allowance is as set out below and is not subject to an annual increase:
- a. Communication Allowance \$ 200.00 per month

Per Diems

- 2.7 The Reeve and Councillors are eligible to claim the following per diems for attendance at approved annual conferences or training sessions including travel time:
- a. \$ 544.00 per meeting(s) greater than eight 8 hours:
 - b. \$ 362.50 per meeting(s) greater than 4 hours but less than 8 hours;
 - c. \$ 181.00 per meeting(s) less than four 4 hours.
- 2.8 Claimable Per Diems include the following:
- Elected official orientation and training;
 - Conferences, conventions, workshops outside of the municipality;
 - SDAB meetings;
- 2.9 Prior approval of Council must be obtained to attend a meeting or conference outside of Alberta, with the exception of the FCM, where a claim for per diem or expenses will be submitted to Woodlands County if all monies allocated under their conference and professional development budget have been depleted.

Annual Conferences & Professional Development

- 2.10 Annually, through the operating budget, \$ 15,000.00 will be allocated to each elected official to be used to cover costs associated with attending conferences, workshops and professional development activities deemed to support and enhance their role with the County Council, excluding spring and fall RMA conventions.
- 2.11 The following conferences are considered pre-approved for Council Attendance:
- a. Conference or workshop in Alberta for the members of committees or boards to which a Councillor has been appointed in accordance with the annual Organizational Meeting.

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1019 – Council Remuneration

- 2.12 When a Councillor attends a conference, workshop, meeting or seminar on behalf of, or approved by the municipality, the Councillor will be paid in accordance with paragraph 2.7 hereof and additional amounts as follows:
- a. Expenses in accordance with the Policy 1973 - Travel & Expense Reimbursement.
- 2.13 Attendance at the annual Federation of Canadian Municipalities (FCM) Conferences shall be limited to two (2) members of Council when location is outside of Alberta. When the conference is in Alberta, all members shall be given the opportunity to attend providing they have funds available in their Conference & Professional Development allocation.
- a. Council is encouraged to attend FCM on a rotational basis;
 - b. Council may only attend FCM twice, in any one term.
- 2.14 It is deemed beneficial to provide an opportunity for elected officials to utilize a portion of the Conference & Professional Development allocation to enable them to pursue specific areas of self-development, to increase their ability to represent the ratepayers.
- 2.15 Eligible expenses claimable under the Conference & Professional Development budget includes all costs for registration fees for conferences, workshops, tuitions for courses, or seminars. Per Diems, mileage charge, and any other travel reimbursement and accommodation costs must be covered by the monies allocated in the Conference & Professional Development budget.
- 2.16 Once a Councillor has depleted their annual budget allotment for Conferences & Professional Development, any further requests are either at the Councillor's expense, or must be authorized in advance by Council resolution.

Expense Submission & Reimbursement

- 2.17 All Council member expense claims, other than the expense claim for the Reeve, will be submitted to the Reeve (or in his or her absence, the Deputy Reeve) for review and approval. The Reeve will submit his or her expense claim to the Deputy Reeve for review and approval. If the Reeve is absent, then the Deputy Reeve will submit his or her expense claim to another member of Council for review and approval.
- 2.18 Council members are encouraged to combine travel arrangements to reduce expenses whenever possible when travelling outside of the County.
- 2.19 Council members shall include travelling time from place of residence and return when determining meeting rate as per section 2.7.
- 2.20 Where a Council member attends a conference/ meeting where they are not representing the municipality or where such attendance has not been approved by Council or this policy, no compensation will be paid to the member.
- 2.21 Where a Council member registers for a workshop, conference or other meeting requiring a fee for attendance and the Council member fails to cancel prior to the cut off policy or attend, the Council member shall be responsible to reimburse the County for the fee.

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- a. If a cancellation occurs due to extraordinary circumstances, Council may allow the expenditure not to be reimbursed by the individual.
 - b. Extraordinary circumstances include hospitalization, death of immediate family, and/or illness or weather.
- 2.22 To provide transparency to taxpayers, elected officials must be accountable for the expenses they incur, further Council members' honorariums and expenses shall be posted monthly to the County's website for public information.

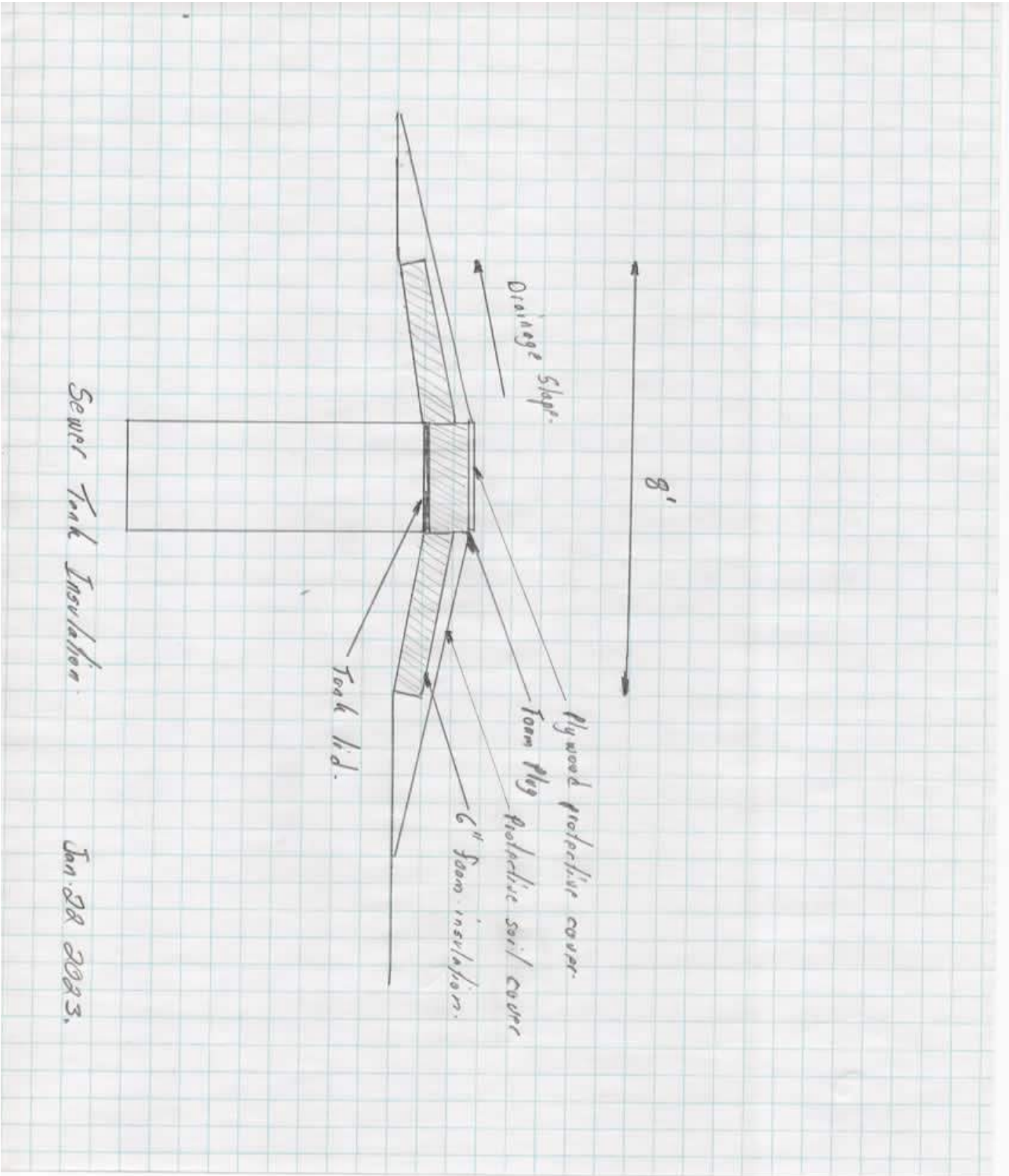
3. RELATED POLICIES AND DOCUMENTS

3.1 Policy 1973 – Travel Expenses & Reimbursement

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Sewer Tank Insulation

Jan. 28 2023.



Lesser Slave River

Council Briefing

Title	Nine Mile Point Sewer Tank Freezing
Presented By:	
Attachments	Sketch

Proposed Motion	<i>Council Accepts this Report as Information</i>
Administrations Recommendation(s)	NA

Background

The sewer tanks for residents on Nine Mile Point were installed at depth of 6 feet due to the high water level and resultant difficulty excavating. In addition, the tops of many tanks were left sticking out of the ground up to 12 or 18 inches. The instructions state that it must be buried right up to the lid. Freezing in the tanks has been an ongoing problem. As an attempt to rectify this, insulated boxes were provided, which helped but did not fully fix the problem.

One of the difficulties is that eOne pumps use a pressure transmitter to measure water level. Therefore they must have a vent through the lid and a vent louvre was put in the wood box cover. Unfortunately, warm air rises so escapes through the vent. This negates insulation similar to leaving a window open in your house. The Liberty pumps use floats to measure water level, so the vents are not required. With the Liberty pumps it is possible to seal the tanks and eliminate leakage of the warm air.

In addition the eOne pumps are positive displacement and if the discharge line freezes the motor stalls and burns out within seconds. The typical mode of failure is to burn out the capacitors. The Liberty pumps are centrifugal pumps, so if the discharge freezes they can still spin. Although they are not meant to be run with no flow and will eventually overheat and fail, there is a good chance that the heat produced will help melt the line, or that the line can be cleared before the pump is damaged. Of course if the tank freezes solid so the pump can't turn, the Liberty pumps will also burn the motors out and may crack the castings.

The approach to rectify the problem is to seal and insulate the tanks. The soil must be sloped back from the tank tops to prevent overland water from draining into it. If the tanks are presently sticking out of the ground too far the tops must be cut off and a new lid installed.

Next 6" thick of in-ground rated foam insulation must be placed over the tank. 6" of insulation is approximately equal in insulating value to 10 to 15 feet of soil which puts the entire tank below the frost line. Two 8' by 4' sheets will be used to keep the frost from coming in from the sides. A 24" diameter hole will be cut out to access to the tank lid. This foam lid will have a 1/2" pressure treated plywood top attached for structural protection. The actual foam will have soil placed on top for protection.

If people are away for extended periods of time, they should also install an electrical heater or remove

the pump. Residents report good success with a self-regulating heat tape.

Next Steps

Each installation on Nine Mile Point is slightly different and each owner has done modifications to get their pump to work. The first step is to review each installation and talk with the owner to determine what problems they are encountering. I would suggest that the most troublesome installations be insulated in this manner. Costs will be relatively small for each residence for the insulation and landscaping work.

Prepared by: Brian Vance

Reviewed by:

Approved by: Barry Kolenosky,
Chief Administrative Officer



Lesser Slave River

Report to Council

Title	Linear Tax and Well Drilling Equipment Revenue Loss Analysis
Date	Feb 08, 2023
Presented By:	Jenny Tu, Director of Finance
Attachments	Attachment 1 - 2021 AY GIP Report – Linear Policy

Proposed Motion	<i>Accept the presentation for information</i>
Administration's Recommendation(s)	<i>Accept the presentation for information</i>

A. Background

In October 2020, the Government of Alberta announced some incentives for drilling new wells in Alberta through eliminating the well drilling equipment tax and implementing the three-year property tax exemption. The following initiatives were implemented:

Well Drilling Equipment Tax –

- Elimination of the Well Drilling Equipment Tax (WDET) beginning in 2021. This elimination is expected to be permanent.

Low Producing Wells –

- Three-year assessment reduction on low-producing wells. This reduction will be implemented through changes to Schedule D of the Alberta Linear Property Assessment Minister's Guidelines.
- Continuation of the shallow gas well and associated pipeline assessment reduction that was introduced in 2019. This will continue to be applied for the 2021 to 2024 tax year.

New Wells and Pipelines –

- Three-year property tax holiday on all new wells and pipelines. Beginning in the 2022 property tax year, new wells and pipelines will not be taxed until the 2025 tax year. Therefore, the tax holiday applies to the 2022, 2023, and 2024 tax years.

Starting in the 2021AY, there is a policy regarding new wells and pipelines. These assets will now receive a 3-year tax holiday. A "Linear Policy" document was provided early February 2022 to the MD of Lesser Slave River (Attachment 1) within the annual DIP Linear property assessment package prepared by Alberta Municipal Affairs.

This document outlines the following:

Pipeline Tax Holiday = (\$6,416,540)

Well Tax Holiday = (\$30,746,440)

2021AY Total Tax Holiday Assessment Impact = (\$37,162,980)

This means there is a total of (\$37,162,980) in 2021AY Linear assessment that due to policy (3-year tax holiday on new DIP Linear well and pipelines) will not be subject to taxation for years 2022, 2023, and 2024.

B. Linear Tax and Well Drilling Equipment Revenue Loss Estimation

Based on the above information, the MD will have a total estimated loss of \$3,401,563, the total loss for Linear Tax Revenue is \$1,368,180 of which \$456,060 was already lost for 2022 tax year with \$912,120 (\$456,060 *2yrs) being potential loss from 2023 to 2024. As for the Well Drilling Equipment Revenue, the total loss is \$2,033,383, of which \$895,759 (\$343,622 + \$552,137) was already lost, with \$1,137,624 (\$563,180 + \$574,444) being potential loss from 2023 to 2024, see below:

Estimated Linear Tax & Well Drilling Equipment Revenue Loss Analysis						
Summary				Already Lost until 2022	Potential Loss (2023-2024)	Total
Linear Tax Revenue Loss				\$456,060	\$912,120	\$1,368,180
Well Drilling Equipment Revenue Loss				\$895,759	\$1,137,624	\$2,033,383
Total Estimated Linear Tax & Well Drilling Equipment Revenue Losses				\$1,351,820	\$2,049,744	\$3,401,563
A. Linear Tax Revenue Loss (Linear Tax Holiday Assessment Impacts)						
Assessment Year	Tax Year	Pipeline Tax	Well Tax	2021 Linear	2022 Linear Rate	Tax Revenue
2021	2022	\$6,416,540	\$30,746,440	\$37,162,980	12.2719	\$456,060
2022	2023	TBD	TBD	\$37,162,980	12.2719	\$456,060
2023	2024	TBD	TBD	\$37,162,980	12.2719	\$456,060
Total Estimated Linear Tax Revenue Loss						\$1,368,180
<i>Note: 2022 Linear Assessment to be sent by Alberta Municipal Affairs to municipalities in early February 2023</i>						
<i>2023 Linear Assessment to be sent by Alberta Municipal Affairs to municipalities in early February 2024</i>						
B. Well Drilling Equipment Revenue Loss						
(Estimated Increase 2% per year since 2022)						
	2021	2022	2023	2024		Total Revenue
		1.02				
Average Revenue (2017-2020)	\$541,311.25	\$552,137	\$563,180	\$574,444		\$2,033,383
As of March 2021 Received	-\$197,689.96					
2021 Loss	\$343,622.00					

Prepared by: Jenny Tu, Director of Finance
Reviewed by: Barry Kolenosky, CAO
Approved by: Barry Kolenosky, CAO



2021 Assessment Year Designated Industrial Linear Property
Policy Impact Report

MUNICIPALITY CODE	MUNICIPALITY NAME	POLICY NAME	IMPACT
507	MD OF LESSER SLAVE RIVER	PIPELINE TAX HOLIDAY	(6,416,540)
507	MD OF LESSER SLAVE RIVER	WELL TAX HOLIDAY	(30,746,440)
507	MD OF LESSER SLAVE RIVER	TOTAL IMPACT	(37,162,980)



**2021 Assessment Year Designated Industrial Linear Property
Policy WELL Tax Holiday Impacts**

MUNICIPALITY CODE	MUNICIPALITY NAME	COMPANY CODE	COMPANY NAME	DIPAUID	ACC	SCHEDULE A	SCHEDULE B	SCHEDULE C	SCHEDULE D	LAND VALUE	2021 ASSESSMENT	ASSESSMENT WITHOUT POLICY ADJUSTMENT	IMPACT
507	MD OF LESSER SLAVE RIVER	20853	Canadain Natural Resources Ltd.	8653408	WL50	225,838	1.239	0.67	1	2,364	0	189,840	(189,840)
507	MD OF LESSER SLAVE RIVER	20853	Canadain Natural Resources Ltd.	8653410	WL50	239,328	1.239	0.67	1	2,364	0	201,040	(201,040)
507	MD OF LESSER SLAVE RIVER	20853	Canadain Natural Resources Ltd.	8653412	WL50	233,310	1.239	0.67	1	2,364	0	196,040	(196,040)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8872439	WL50	226,876	1.239	0.67	1	7,092	0	195,430	(195,430)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8873423	WL40	375,403	1.239	0.67	1	2,364	0	314,000	(314,000)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8874424	WL50	267,554	1.239	0.67	1	7,092	0	229,200	(229,200)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8874425	WL50	245,970	1.239	0.67	1	7,092	0	211,280	(211,280)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corp.	8874441	WL50	224,801	1.239	0.67	1	7,092	0	193,710	(193,710)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corp.	8874442	WL50	221,687	1.239	0.67	1	7,092	0	191,120	(191,120)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corp.	8874443	WL50	218,782	1.239	0.67	1	7,092	0	188,710	(188,710)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corp.	8874444	WL50	217,537	1.239	0.67	1	7,092	0	187,680	(187,680)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corp.	8874445	WL50	216,914	1.239	0.67	1	7,092	0	187,160	(187,160)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corp.	8874446	WL50	222,933	1.239	0.67	1	7,092	0	192,160	(192,160)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corp.	8874447	WL50	217,122	1.239	0.67	1	7,092	0	187,330	(187,330)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corp.	8874448	WL50	222,518	1.239	0.67	1	7,092	0	191,810	(191,810)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corp.	8874465	WL50	233,517	1.239	0.67	1	7,092	0	200,940	(200,940)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corp.	8874466	WL50	228,951	1.239	0.67	1	7,092	0	197,150	(197,150)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corp.	8874467	WL50	233,517	1.239	0.67	1	7,092	0	200,940	(200,940)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corp.	8874468	WL50	240,159	1.239	0.67	1	7,092	0	206,460	(206,460)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corp.	8874478	WL50	225,838	1.239	0.67	1	7,092	0	194,570	(194,570)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corp.	8874479	WL50	208,820	1.239	0.67	1	7,092	0	180,440	(180,440)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corp.	8874480	WL50	218,574	1.239	0.67	1	7,092	0	188,540	(188,540)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8874533	WL50	224,593	1.239	0.67	1	7,092	0	193,530	(193,530)

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507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8874534	WL50	210,065	1.239	0.67	1	7,092	0	181,470	(181,470)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8874535	WL50	232,687	1.239	0.67	1	7,092	0	200,250	(200,250)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8874537	WL50	209,443	1.239	0.67	1	7,092	0	180,960	(180,960)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8874538	WL50	229,782	1.239	0.67	1	7,092	0	197,840	(197,840)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8874584	WL50	235,800	1.239	0.67	1	7,092	0	202,840	(202,840)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8874585	WL50	239,743	1.239	0.67	1	7,092	0	206,110	(206,110)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8874603	WL90	232,362	1.239	0.67	1	7,092	0	199,980	(199,980)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corp.	8874621	WL50	226,253	1.239	0.67	1	7,092	0	194,910	(194,910)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corp.	8874622	WL50	221,480	1.239	0.67	1	7,092	0	190,950	(190,950)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corp.	8874623	WL50	220,650	1.239	0.67	1	7,092	0	190,260	(190,260)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corp.	8874624	WL50	225,631	1.239	0.67	1	7,092	0	194,400	(194,400)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corp.	8874645	WL50	287,478	1.239	0.67	1	7,092	0	245,740	(245,740)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8874650	WL90	229,394	1.239	0.67	1	7,092	0	197,520	(197,520)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8874651	WL90	227,218	1.239	0.67	1	7,092	0	195,710	(195,710)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8874656	WL90	247,596	1.239	0.67	1	7,092	0	212,630	(212,630)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8874657	WL90	248,388	1.239	0.67	1	7,092	0	213,290	(213,290)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8874658	WL90	254,125	1.239	0.67	1	7,092	0	218,050	(218,050)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8874659	WL90	225,042	1.239	0.67	1	7,092	0	193,910	(193,910)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8874675	WL50	232,480	1.239	0.67	1	7,092	0	200,080	(200,080)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8874676	WL50	262,573	1.239	0.67	1	7,092	0	225,060	(225,060)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8874685	WL50	252,403	1.239	0.67	1	7,092	0	216,620	(216,620)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8874686	WL50	250,432	1.239	0.67	1	7,092	0	214,980	(214,980)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8874687	WL50	243,687	1.239	0.67	1	7,092	0	209,380	(209,380)

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507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8874688	WL50	239,743	1.239	0.67	1	7,092	0	206,110	(206,110)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8874696	WL50	228,744	1.239	0.67	1	7,092	0	196,980	(196,980)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8874697	WL50	237,045	1.239	0.67	1	7,092	0	203,870	(203,870)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8874701	WL90	227,020	1.239	0.67	1	7,092	0	195,550	(195,550)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8874716	WL90	232,956	1.239	0.67	1	7,092	0	200,480	(200,480)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8874723	WL90	215,940	1.239	0.67	1	7,092	0	186,350	(186,350)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8874726	WL50	295,572	1.239	0.67	1	7,092	0	252,460	(252,460)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8874743	WL90	235,330	1.239	0.67	1	7,092	0	202,450	(202,450)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8874751	WL90	231,571	1.239	0.67	1	7,092	0	199,330	(199,330)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8883881	WL90	219,897	1.239	0.67	1	7,092	0	189,640	(189,640)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8883985	WL90	223,657	1.239	0.67	1	7,092	0	192,760	(192,760)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8883986	WL70	15,298	1.239	0.67	1	7,092	0	19,790	(19,790)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8883987	WL40	395,351	1.239	0.67	1	7,092	0	335,280	(335,280)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8884010	WL90	229,790	1.239	0.67	1	7,092	0	197,850	(197,850)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8884011	WL90	217,523	1.239	0.67	1	7,092	0	187,660	(187,660)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8884018	WL90	226,031	1.239	0.67	1	7,092	0	194,730	(194,730)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corp.	8895559	WL50	220,650	1.239	0.67	1	7,092	0	190,260	(190,260)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corp.	8895560	WL50	209,858	1.239	0.67	1	7,092	0	181,300	(181,300)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corp.	8895561	WL50	215,876	1.239	0.67	1	7,092	0	186,300	(186,300)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corp.	8895562	WL50	243,064	1.239	0.67	1	7,092	0	208,870	(208,870)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corp.	8895563	WL50	240,989	1.239	0.67	1	7,092	0	207,140	(207,140)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corp.	8895564	WL50	250,951	1.239	0.67	1	7,092	0	215,410	(215,410)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8895577	WL50	233,517	1.239	0.67	1	7,092	0	200,940	(200,940)

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507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8895578	WL50	226,461	1.239	0.67	1	7,092	0	195,080	(195,080)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8895579	WL50	241,611	1.239	0.67	1	7,092	0	207,660	(207,660)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8895580	WL50	220,442	1.239	0.67	1	7,092	0	190,090	(190,090)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8895581	WL50	239,328	1.239	0.67	1	7,092	0	205,770	(205,770)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8895582	WL50	227,706	1.239	0.67	1	7,092	0	196,120	(196,120)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8895583	WL50	235,593	1.239	0.67	1	7,092	0	202,660	(202,660)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8895584	WL50	234,347	1.239	0.67	1	7,092	0	201,630	(201,630)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8895585	WL50	242,234	1.239	0.67	1	7,092	0	208,180	(208,180)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8895602	WL50	299,515	1.239	0.67	1	7,092	0	255,730	(255,730)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8895604	WL50	249,705	1.239	0.67	1	7,092	0	214,380	(214,380)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8895605	WL50	262,988	1.239	0.67	1	7,092	0	225,410	(225,410)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8895606	WL50	291,213	1.239	0.67	1	7,092	0	248,840	(248,840)
507	MD OF LESSER SLAVE RIVER	20853	Canadain Natural Resources Ltd.	8895621	WL50	214,009	1.239	0.67	1	7,092	0	184,750	(184,750)
507	MD OF LESSER SLAVE RIVER	20853	Canadain Natural Resources Ltd.	8895622	WL50	249,083	1.239	0.67	1	7,092	0	213,860	(213,860)
507	MD OF LESSER SLAVE RIVER	20853	Canadain Natural Resources Ltd.	8895623	WL50	261,328	1.239	0.67	1	7,092	0	224,030	(224,030)
507	MD OF LESSER SLAVE RIVER	20853	Canadain Natural Resources Ltd.	8895624	WL50	271,912	1.239	0.67	1	7,092	0	232,810	(232,810)
507	MD OF LESSER SLAVE RIVER	20853	Canadain Natural Resources Ltd.	8895625	WL50	212,556	1.239	0.67	1	7,092	0	183,540	(183,540)
507	MD OF LESSER SLAVE RIVER	20853	Canadain Natural Resources Ltd.	8895626	WL50	204,877	1.239	0.67	1	7,092	0	177,170	(177,170)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8895706	WL80	149,068	1.239	0.67	0.65	7,092	0	87,530	(87,530)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8895755	WL50	225,216	1.239	0.67	0.22	7,092	0	48,220	(48,220)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8895756	WL100	148,320	1.239	0.67	0.08	7,092	0	16,940	(16,940)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8895854	WL90	232,560	1.239	0.67	1	7,092	0	200,150	(200,150)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8895855	WL90	261,644	1.239	0.67	1	7,092	0	224,290	(224,290)

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507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8895856	WL90	215,743	1.239	0.67	1	7,092	0	186,190	(186,190)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8895866	WL90	282,616	1.239	0.67	1	7,092	0	241,700	(241,700)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8895867	WL90	258,478	1.239	0.67	1	7,092	0	221,660	(221,660)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8895868	WL50	269,837	1.239	0.67	1	7,092	0	231,090	(231,090)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8895869	WL90	267,381	1.239	0.67	1	7,092	0	229,050	(229,050)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8895870	WL90	278,263	1.239	0.67	1	7,092	0	238,090	(238,090)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8895871	WL90	274,999	1.239	0.67	1	7,092	0	235,380	(235,380)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8895872	WL90	260,457	1.239	0.67	1	7,092	0	223,310	(223,310)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8895908	WL90	232,560	1.239	0.67	1	7,092	0	200,150	(200,150)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8895909	WL90	236,319	1.239	0.67	1	7,092	0	203,270	(203,270)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8897348	WL90	273,515	1.239	0.67	1	7,092	0	234,150	(234,150)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8897465	WL90	229,790	1.239	0.67	1	7,092	0	197,850	(197,850)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8897466	WL90	226,426	1.239	0.67	1	7,092	0	195,060	(195,060)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8897467	WL90	217,325	1.239	0.67	1	7,092	0	187,500	(187,500)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8897468	WL90	237,506	1.239	0.67	1	7,092	0	204,250	(204,250)
507	MD OF LESSER SLAVE RIVER	5131	Perpetual Energy Inc.	8897546	WL50	281,044	1.239	0.67	1	7,092	0	240,400	(240,400)
507	MD OF LESSER SLAVE RIVER	5131	Perpetual Energy Inc.	8897547	WL50	314,043	1.239	0.67	1	7,092	0	267,790	(267,790)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8897552	WL60	228,744	1.239	0.67	1	2,364	0	192,250	(192,250)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8897562	WL80	165,930	1.239	0.67	1	7,092	0	144,840	(144,840)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8897584	WL90	221,876	1.239	0.67	1	7,092	0	191,280	(191,280)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8897591	WL80	153,752	1.239	0.67	1	7,092	0	134,730	(134,730)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8897711	WL80	173,959	1.239	0.67	1	7,092	0	151,500	(151,500)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8897712	WL80	180,115	1.239	0.67	1	7,092	0	156,610	(156,610)



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507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8897713	WL80	173,290	1.239	0.67	1	7,092	0	150,950	(150,950)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8897714	WL80	185,200	1.239	0.67	1	7,092	0	160,830	(160,830)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8897715	WL80	201,660	1.239	0.67	1	7,092	0	174,500	(174,500)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8897716	WL80	162,986	1.239	0.67	1	7,092	0	142,390	(142,390)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8898212	WL80	154,555	1.239	0.67	1	7,092	0	135,390	(135,390)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8898270	WL60	218,782	1.239	0.67	1	2,364	0	183,980	(183,980)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8898271	WL60	236,423	1.239	0.67	1	2,364	0	198,630	(198,630)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8898272	WL60	214,009	1.239	0.67	1	2,364	0	180,020	(180,020)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8898273	WL60	214,009	1.239	0.67	1	2,364	0	180,020	(180,020)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8898275	WL60	214,009	1.239	0.67	1	2,364	0	180,020	(180,020)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8898276	WL60	226,253	1.239	0.67	1	2,364	0	190,180	(190,180)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8898278	WL60	218,782	1.239	0.67	1	2,364	0	183,980	(183,980)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8898279	WL60	216,499	1.239	0.67	1	2,364	0	182,090	(182,090)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8898280	WL60	214,009	1.239	0.67	1	2,364	0	180,020	(180,020)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8898281	WL60	231,234	1.239	0.67	1	2,364	0	194,320	(194,320)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8898282	WL60	209,028	1.239	0.67	1	2,364	0	175,880	(175,880)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8907292	WL90	223,657	1.239	0.67	1	7,092	0	192,760	(192,760)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8907293	WL90	222,667	1.239	0.67	1	7,092	0	191,930	(191,930)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8907294	WL90	224,052	1.239	0.67	1	7,092	0	193,080	(193,080)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8907632	WL90	249,971	1.239	0.67	1	7,092	0	214,600	(214,600)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8908171	WL50	221,480	1.239	0.67	1	7,092	0	190,950	(190,950)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8908172	WL50	222,725	1.239	0.67	1	7,092	0	191,980	(191,980)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8908173	WL50	288,723	1.239	0.67	1	7,092	0	246,770	(246,770)



2021 Assessment Year Designated Industrial Linear Property
Policy WELL Tax Holiday Impacts

MUNICIPALITY CODE	MUNICIPALITY NAME	COMPANY CODE	COMPANY NAME	DIPAUID	ACC	SCHEDULE A	SCHEDULE B	SCHEDULE C	SCHEDULE D	LAND VALUE	2021 ASSESSMENT	ASSESSMENT WITHOUT POLICY ADJUSTMENT	IMPACT
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8908177	WL50	214,424	1.239	0.67	1	7,092	0	185,090	(185,090)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8908178	WL50	225,216	1.239	0.67	1	7,092	0	194,050	(194,050)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8908179	WL50	234,555	1.239	0.67	1	7,092	0	201,800	(201,800)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8908181	WL50	221,480	1.239	0.67	1	7,092	0	190,950	(190,950)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8908182	WL50	215,876	1.239	0.67	1	7,092	0	186,300	(186,300)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8908183	WL50	225,423	1.239	0.67	1	7,092	0	194,220	(194,220)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8908184	WL50	236,215	1.239	0.67	1	7,092	0	203,180	(203,180)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8908185	WL90	258,280	1.239	0.67	1	7,092	0	221,500	(221,500)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8908186	WL90	229,790	1.239	0.67	1	7,092	0	197,850	(197,850)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8908187	WL90	248,190	1.239	0.67	1	7,092	0	213,120	(213,120)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8908396	WL50	234,970	1.239	0.67	1	7,092	0	202,150	(202,150)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8908397	WL50	235,385	1.239	0.67	0.03	7,092	0	12,950	(12,950)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8908986	WL50	216,707	1.239	0.67	0.65	7,092	0	124,020	(124,020)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8908987	WL50	240,989	1.239	0.67	1	7,092	0	207,140	(207,140)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8908988	WL50	223,140	1.239	0.67	1	7,092	0	192,330	(192,330)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8909025	WL90	250,366	1.239	0.67	1	7,092	0	214,930	(214,930)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8909026	WL90	234,934	1.239	0.67	1	7,092	0	202,120	(202,120)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8909027	WL90	234,143	1.239	0.67	1	7,092	0	201,460	(201,460)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8909028	WL90	248,190	1.239	0.67	0.79	7,092	0	169,860	(169,860)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8909203	WL50	247,422	1.239	0.67	0.22	7,092	0	52,280	(52,280)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8909204	WL50	275,440	1.239	0.67	0.22	7,092	0	57,400	(57,400)
507	MD OF LESSER SLAVE RIVER	TOTAL		.		.	.	.	.	.	0	30,746,440	(30,746,440)



2021 Assessment Year Designated Industrial Linear Property
Policy PIPELINE Tax Holiday Impacts

MUNICIPALITY CODE	MUNICIPALITY NAME	COMPANY CODE	COMPANY NAME	DIPAUID	ACC	SCHEDULE A	SCHEDULE B	SCHEDULE C	SCHEDULE D	2021 ASSESSMENT	ASSESSMENT WITHOUT POLICY ADJUSTMENT	IMPACT
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8680280	PL110	36,235	1.027	0.67	0	0	24,930	(24,930)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corporation	8871451	PL110	49,521	1.027	0.67	0	0	34,070	(34,070)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corporation	8871474	PL110	49,521	1.027	0.67	0	0	34,070	(34,070)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corporation	8871856	PL110	49,521	1.027	0.67	0	0	34,070	(34,070)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8874805	PL110	160,159	1.027	0.67	0	0	110,200	(110,200)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8875902	PL110	101,841	1.027	0.67	0	0	70,080	(70,080)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8876507	PL110	211,857	1.027	0.67	0	0	145,780	(145,780)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8876923	PL110	44,392	1.027	0.67	0	0	30,550	(30,550)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8877200	PL110	169,734	1.027	0.67	0	0	116,790	(116,790)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8877364	PL110	111,120	1.027	0.67	0	0	76,460	(76,460)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8877643	PL110	224,523	1.027	0.67	0	0	154,490	(154,490)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8877644	PL110	134,714	1.027	0.67	0	0	92,700	(92,700)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8877798	PL110	30,799	1.027	0.67	0	0	21,190	(21,190)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corporation	8888481	PL110	69,635	1.027	0.67	0	0	47,920	(47,920)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corporation	8888482	PL110	65,282	1.027	0.67	0	0	44,920	(44,920)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corporation	8888483	PL110	71,375	1.027	0.67	0	0	49,110	(49,110)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corporation	8888484	PL110	192,365	1.027	0.67	0	0	132,360	(132,360)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corporation	8888498	PL110	66,153	1.027	0.67	0	0	45,520	(45,520)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corporation	8888499	PL110	71,375	1.027	0.67	0	0	49,110	(49,110)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corporation	8888500	PL110	192,365	1.027	0.67	0	0	132,360	(132,360)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corporation	8888501	PL110	69,635	1.027	0.67	0	0	47,920	(47,920)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corporation	8888511	PL110	69,635	1.027	0.67	0	0	47,920	(47,920)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corporation	8888512	PL110	87,506	1.027	0.67	0	0	60,210	(60,210)



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Policy PIPELINE Tax Holiday Impacts

MUNICIPALITY CODE	MUNICIPALITY NAME	COMPANY CODE	COMPANY NAME	DIPAUID	ACC	SCHEDULE A	SCHEDULE B	SCHEDULE C	SCHEDULE D	2021 ASSESSMENT	ASSESSMENT WITHOUT POLICY ADJUSTMENT	IMPACT
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corporation	8888513	PL110	94,415	1.027	0.67	0	0	64,970	(64,970)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corporation	8888514	PL110	254,459	1.027	0.67	0	0	175,090	(175,090)
507	MD OF LESSER SLAVE RIVER	5635	Cardinal Energy Ltd	8895919	PL110	36,260	1.027	0.67	0	0	24,950	(24,950)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8896122	PL110	107,063	1.027	0.67	0	0	73,670	(73,670)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8896123	PL130	322,053	1.027	0.67	0	0	221,600	(221,600)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8896125	PL110	74,281	1.027	0.67	0	0	51,110	(51,110)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8896126	PL110	22,345	1.027	0.67	0	0	15,380	(15,380)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8896127	PL110	218,478	1.027	0.67	0	0	150,330	(150,330)
507	MD OF LESSER SLAVE RIVER	5635	Cardinal Energy Ltd	8897245	PL110	24,156	1.027	0.67	0	0	16,620	(16,620)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corporation	8897746	PL110	27,780	1.027	0.67	0	0	19,120	(19,120)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corporation	8897772	PL110	27,780	1.027	0.67	0	0	19,120	(19,120)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8897774	PL110	55,560	1.027	0.67	0	0	38,230	(38,230)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8897776	PL110	9,663	1.027	0.67	0	0	6,650	(6,650)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8897777	PL110	331,603	1.027	0.67	0	0	228,170	(228,170)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8897780	PL110	116,638	1.027	0.67	0	0	80,260	(80,260)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8897828	PL110	59,740	1.027	0.67	0	0	41,110	(41,110)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8897830	PL110	10,390	1.027	0.67	0	0	7,150	(7,150)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8897831	PL110	46,753	1.027	0.67	0	0	32,170	(32,170)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8897833	PL130	382,658	1.027	0.67	0	0	263,300	(263,300)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8897836	PL110	41,781	1.027	0.67	0	0	28,750	(28,750)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8897845	PL110	134,068	1.027	0.67	0	0	92,250	(92,250)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8897908	PL110	161,900	1.027	0.67	0	0	111,400	(111,400)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8897909	PL130	9,556	1.027	0.67	0	0	6,580	(6,580)



**2021 Assessment Year Designated Industrial Linear Property
Policy PIPELINE Tax Holiday Impacts**

MUNICIPALITY CODE	MUNICIPALITY NAME	COMPANY CODE	COMPANY NAME	DIPAUID	ACC	SCHEDULE A	SCHEDULE B	SCHEDULE C	SCHEDULE D	2021 ASSESSMENT	ASSESSMENT WITHOUT POLICY ADJUSTMENT	IMPACT
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8897910	PL110	78,508	1.027	0.67	0	0	54,020	(54,020)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8897911	PL110	113,156	1.027	0.67	0	0	77,860	(77,860)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8897912	PL130	107,789	1.027	0.67	0	0	74,170	(74,170)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8897969	PL130	154,221	1.027	0.67	0	0	106,120	(106,120)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8897970	PL130	54,948	1.027	0.67	0	0	37,810	(37,810)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8897971	PL110	331,603	1.027	0.67	0	0	228,170	(228,170)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8897972	PL110	43,482	1.027	0.67	0	0	29,920	(29,920)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8897975	PL130	227,354	1.027	0.67	0	0	156,440	(156,440)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8898026	PL130	5,973	1.027	0.67	0	0	4,110	(4,110)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8898027	PL110	55,560	1.027	0.67	0	0	38,230	(38,230)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8898028	PL130	43,003	1.027	0.67	0	0	29,590	(29,590)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8898029	PL110	18,117	1.027	0.67	0	0	12,470	(12,470)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8898031	PL110	28,988	1.027	0.67	0	0	19,950	(19,950)
507	MD OF LESSER SLAVE RIVER	20853	CANADIAN NATURAL RESOURCES LIMITED	8898043	PL110	8,455	1.027	0.67	0	0	5,820	(5,820)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8898080	PL110	291,689	1.027	0.67	0	0	200,710	(200,710)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8898081	PL110	6,493	1.027	0.67	0	0	4,470	(4,470)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8898082	PL130	308,699	1.027	0.67	0	0	212,410	(212,410)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8898085	PL110	106,019	1.027	0.67	0	0	72,950	(72,950)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8898088	PL110	71,146	1.027	0.67	0	0	48,950	(48,950)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corporation	8898094	PL110	27,780	1.027	0.67	0	0	19,120	(19,120)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8898130	PL110	6,039	1.027	0.67	0	0	4,160	(4,160)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8898131	PL110	112,327	1.027	0.67	0	0	77,290	(77,290)
507	MD OF LESSER SLAVE RIVER	7479	Headwater Exploration Inc.	8898132	PL110	7,851	1.027	0.67	0	0	5,400	(5,400)

Classification: Protected A

January 31, 2022



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507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8898463	PL110	97,488	1.027	0.67	0	0	67,080	(67,080)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corporation	8898633	PL110	138,168	1.027	0.67	0	0	95,070	(95,070)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corporation	8898679	PL110	138,168	1.027	0.67	0	0	95,070	(95,070)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8898783	PL110	65,826	1.027	0.67	0	0	45,290	(45,290)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8898873	PL110	54,880	1.027	0.67	0	0	37,760	(37,760)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corporation	8898948	PL130	99,497	1.027	0.67	0	0	68,460	(68,460)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corporation	8900593	PL110	66,645	1.027	0.67	0	0	45,860	(45,860)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corporation	8900594	PL130	51,186	1.027	0.67	0	0	35,220	(35,220)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corporation	8900672	PL110	45,293	1.027	0.67	0	0	31,170	(31,170)
507	MD OF LESSER SLAVE RIVER	6199	Deltastream Energy Corporation	8900920	PL110	45,293	1.027	0.67	0	0	31,170	(31,170)
507	MD OF LESSER SLAVE RIVER	20853	CANADIAN NATURAL RESOURCES LIMITED	8907890	PL110	44,392	1.027	0.67	0	0	30,550	(30,550)
507	MD OF LESSER SLAVE RIVER	20853	CANADIAN NATURAL RESOURCES LIMITED	8907891	PL110	101,841	1.027	0.67	0	0	70,080	(70,080)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8908839	PL110	28,988	1.027	0.67	0	0	19,950	(19,950)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8909374	PL110	125,432	1.027	0.67	0	0	86,310	(86,310)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8909375	PL110	53,096	1.027	0.67	0	0	36,530	(36,530)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8909376	PL110	101,841	1.027	0.67	0	0	70,080	(70,080)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8909377	PL110	12,186	1.027	0.67	0	0	8,390	(8,390)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8909380	PL110	133,562	1.027	0.67	0	0	91,900	(91,900)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8909381	PL110	21,877	1.027	0.67	0	0	15,050	(15,050)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8909382	PL110	36,839	1.027	0.67	0	0	25,350	(25,350)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8909383	PL110	125,734	1.027	0.67	0	0	86,520	(86,520)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8909385	PL110	79,716	1.027	0.67	0	0	54,850	(54,850)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8909386	PL110	12,186	1.027	0.67	0	0	8,390	(8,390)



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507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8909387	PL130	20,729	1.027	0.67	0	0	14,260	(14,260)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8909388	PL110	101,841	1.027	0.67	0	0	70,080	(70,080)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8909389	PL110	75,728	1.027	0.67	0	0	52,110	(52,110)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8909390	PL110	16,538	1.027	0.67	0	0	11,380	(11,380)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8909391	PL110	158,893	1.027	0.67	0	0	109,330	(109,330)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8909999	PL110	21,137	1.027	0.67	0	0	14,540	(14,540)
507	MD OF LESSER SLAVE RIVER	5721	Tamarack Acquisition Corp.	8910003	PL110	30,196	1.027	0.67	0	0	20,780	(20,780)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8910005	PL110	40,388	1.027	0.67	0	0	27,790	(27,790)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8910008	PL110	28,021	1.027	0.67	0	0	19,280	(19,280)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8910015	PL110	15,702	1.027	0.67	0	0	10,800	(10,800)
507	MD OF LESSER SLAVE RIVER	6475	Spur Petroleum Ltd.	8910022	PL110	27,961	1.027	0.67	0	0	19,240	(19,240)
507	MD OF LESSER SLAVE RIVER	TOTAL		.		.	.	.	.	0	6,416,540	(6,416,540)

Estimated Linear Tax & Well Drilling Equipment Revenue Loss Analysis

Summary	Already Lost until 2022	Potential Loss (2023-2024)	Total
Linear Tax Revenue Loss	\$456,060	\$912,120	\$1,368,180
Well Drilling Equipment Revenue Loss	\$895,759	\$1,137,624	\$2,033,383
Total Estimated Linear Tax & Well Drilling Equipment Revenue Losses	\$1,351,820	\$2,049,744	\$3,401,563

A. Linear Tax Revenue Loss (Linear Tax Holiday Assessment Impacts)

Assessment Year	Tax Year	Pipeline Tax	Well Tax	2021 Linear	2022 Linear Rate	Tax Revenue Loss
2021	2022	\$6,416,540	\$30,746,440	\$37,162,980	12.2719	\$456,060
2022	2023	TBD	TBD	\$37,162,980	12.2719	\$456,060
2023	2024	TBD	TBD	\$37,162,980	12.2719	\$456,060
Total Estimated Linear Tax Revenue Loss						\$1,368,180

Note: 2022 Linear Assessment to be sent by Alberta Municipal Affairs to municipalities in early February 2023
2023 Linear Assessment to be sent by Alberta Municipal Affairs to municipalities in early February 2024

B. Well Drilling Equipment Revenue Loss

(Estimated Increase 2% per year since 2022)

	2021	2022	2023	2024		Total Revenue
		1.02				
Average Revenue (2017-2020)	\$541,311.25	\$552,137	\$563,180	\$574,444		\$2,033,383
As of March 2021 Received	-\$197,689.96					
2021 Loss	\$343,622.00					

Revenues from Oil Well Drilling (2017 - 2020)		
2020	\$612,219.66	
2019	\$709,693.12	
2018	\$564,985.44	
2017	\$278,346.76	
Average Revenue (2017 - 2020)	\$541,311.25	

1 Well Drilling Equipment Tax Reve

1. Estimated Loss from March 2021 to Dec 2022	895,758.75
2. Estimated Loss from March 2021 to Dec 2023	2,033,382.80
(Estimated Increase 2% per year since 2022)	1.02

	2021	2022
Average Revenue	Revenue Loss after March 2021	
Average 2019-2020		
541,311.25	541,311.25	552,137.47
	(197,689.96)	
	343,621.29	

Revenues from Oil Well Drilling (2005 - March2021)		
2021	197,689.96	Received
2020	612,219.66	
2019	709,693.12	
2018	564,985.44	
2017	278,346.76	
2016	31,630.08	
2015	3,474.20	
2014	1,160.00	
2013	26,571.42	
2012	93,979.57	
2011	30,317.34	
2010	37,919.00	
2009	19,872.69	
2008	23,749.74	
2007	31,201.45	
2006	24,305.95	
2005	9,708.05	

Revenue Loss

(\$354,447.51+\$552,137.47)

2023	2024	Total Loss after March 2021 to 2024
563,180.22	574,443.82	2,033,382.80

Linear Tax			
Assessment Year	Tax Year	Pipeline Tax Holiday	Well Tax Holiday
2021	2022	6,416,540	30,746,440
2022	2023	TBD	TBD
2023	2024	TBD	TBD

ax Holiday Assessment Impacts

Notes

2022 Linear Assessment to be sent by Alberta Municipal Affairs to municipalities in early February 2023

2023 Linear Assessment to be sent by Alberta Municipal Affairs to municipalities in early February 2024