



**AGENDA**  
**Bentley Town Council Regular Meeting**  
**Tuesday April 27, 2021**  
**6:45 pm**

---

1. Call to Order
  - a) In-Camera Session (6:00pm) - Disclosure harmful to law enforcement – RCMP meeting with Staff Sgt McBeth (In-camera pursuant to section 20(1) of freedom of information and protection of privacy act)
2. Amendments & Acceptance of Agenda
3. Adoption of Previous Minutes:
  - a) Regular Meeting April 13, 2021
4. Financial:
  - a) Prepaid Cheque Listing – Cheques No. 20210244 to 20210
5. Unfinished Business:
  - a) Bylaw 226/2021 amendment to the Land Use Bylaw 189/2016 regarding Building Demolitions and Manufactured Homes outside of the Manufactured Home District
6. New Business:
  - a) Emergency Management COVID-19 – Recap and Update
7. Correspondence
  - a) Lacombe County Lead Testing
  - b) Lacombe County April 8, 2021 Council Highlights
  - c) Letter from Morinville to Minister Madu regarding support for RCMP
  - d) RSM 2021 Canada Federal Budget Detailed Commentary
8. Other Business / Council Question Period
  - a) Lions Club Tree Planting
9. Adjournment

***The Regular Council Meeting will be followed by the Bentley Emergency Management Advisory Meeting, which is a closed meeting.***



**Minutes of the Regular Meeting of the Council of the Town of Bentley  
April 13, 2021**

---

**Date & Place:** Minutes of the Regular Meeting of the Council of the Town of Bentley, held beginning Tuesday, April 13, 2021 at 6:45am, in the Bentley Municipal Office.

**In Attendance** Mayor Greg Rathjen  
Deputy Mayor Joan Dickau  
Councillor Doug Talsma  
Councillor Cora Knutson  
Councillor Neil Maki  
CAO Marc Fortais

**Call to Order** Mayor Greg Rathjen called the council meeting to order at 6:45pm

**Agenda** **Motion 62/2021** Moved by Councillor Talsma, "THAT the agenda of the April 13, 2021, regular meeting be accepted."  
**Carried**

**Previous Minutes** **Motion 63/2021** Moved by Councillor Maki, "THAT the minutes of the regular meeting held on March 23, 2021 be confirmed."  
**Carried**

**Financial**

**a) Prepaid Cheque Listing – Cheques 20210207 to 20210243**

**Motion 64/2021** Moved by Deputy Mayor Dickau, "THAT cheques numbered 20210207 to 20210243, be received as information."  
**Carried**

**6:50 PM Delegation**

**Mr. Grant Stange  
RSM Alberta Ltd  
Presentation of the 2020 Audited Financial Statements**

Mr. Grant Stange the Town of Bentley's Auditor presented the annual audited financial statements and provided a summary of their findings from the audit. Mr. Stange stated that he is confident that the results fairly represent the financial position of the town and he is happy with the work being done by the CAO and his team in Bentley.

Mr. Stange also mentioned that the town needs to start thinking about changes to accounting principles that will require an amount of value for liability related to environmental remediation or reclamation, such as the sewage lagoons for the future.

## New Business

a) **Approval of the 2020 Audited Financial Statements and Transfers to Reserve**

**Motion 65/2021** Moved by Councillor Maki, "THAT Mayor and Council authorize administration to transfer the following amounts to reserves for the 2020-year end:

Parks Equipment Reserve	\$ 10,000
Sewer Capital Reserve	\$ 20,000
Fire Department Reserve	\$ 12,000
Water Capital Reserve	\$ 20,000
Public Works Equipment Reserve	\$ 20,000
Arena Building Reserve	\$ 25,000
Roads & Streets Reserve	<u>\$ 12,000</u>

**Total Reserve Transfer 2020 \$119,000; AND**

THAT Mayor and Council accept and approve the 2020 Consolidated Financial Statements and Independent Auditors Report for the year ending December 31, 2020 as prepared by RSM Ltd."

**Carried**

b) **Mayor Proclamation 2021 National Volunteer Week**

**Motion 66/2021** Moved by Deputy Mayor Dickau, "THAT Mayor and Council approve a declaration to recognize April 18-24, 2021 as National Volunteer Week in the Town of Bentley."

**Carried**

## Correspondence

- a) **RCMP 2020 4<sup>th</sup> Quarter Community Policing Report Sylvan Lake Detachment**
- b) **Lacombe County Fire Restrictions effective April 6, 2021**

**Motion 67/2021** Moved by Councillor Talsma, "THAT correspondence items a) to b) be accepted as information."

**Carried**

## Council Reports

- a) **Mayor Rathjen**
- b) **Deputy Mayor Dickau**
- c) **Councillor Knutson**
- d) **Councillor Talsma**

**Motion 68/2021** Moved by Mayor Rathjen, "THAT the March Council Reports be received for information."

**Carried**

**Other Business/Council Question Period**

**None**

**Adjournment**

**Motion 69/2021** Moved by Councillor Knutson, "THAT the regular meeting of Council be adjourned, Time 7:45 pm."

\_\_\_\_\_  
Mayor Greg Rathjen

\_\_\_\_\_  
Marc Fortais



# TOWN OF BENTLEY

## Cheque Listing For Council

2021-Apr-22  
11:30:02AM

Cheque			Invoice #	Invoice Description	Invoice Amount	Cheque Amount
Cheque #	Date	Vendor Name				
20210244	2021-04-09	DIGITEX CANADA LTD.	IN721233 IN727662	PAYMENT OFFICE PHOTOCOPIER FROM JAN 2 OFFICE PHOTOCOPIER FEB 20 - MA	498.90 101.33	600.23
20210245	2021-04-09	PITNEYWORKS	04042021	PAYMENT METER POSTAGE IN OFFICE	1,080.00	1,080.00
20210246	2021-04-09	TELUS COMMUNICATIONS INC.	04042021 04042021. 04APR2021	PAYMENT ARENA WIFI MARCH TELUS BILL FOR FCSS, P.W. INTERAC LINE	68.25 877.38 105.66	1,051.29
20210247	2021-04-09	WASTE MANAGEMENT	1115904-0613-3	PAYMENT RECYCLING	5,540.68	5,540.68
20210248	2021-04-09	WESTERN OFFICE CHAMBER OFFICE SUPPLIES	2469	PAYMENT ARENA - PLASTIC STACKING CHAIR	885.36	885.36
20210249	2021-04-15	DICKAU, JOAN L				
20210250	2021-04-15	RATHJEN, ARTHUR M				
20210251	2021-04-15	KNUTSON, CORA				
20210252	2021-04-15	TALSMA, DOUGLAS C				
20210253	2021-04-15	MAKI, NEIL				
20210254	2021-04-15	CARSON, BARBARA J				
20210255	2021-04-15	JENSEN, DARREN J				
20210256	2021-04-15	MEREDITH, SANDRA L				
20210257	2021-04-15	GIBSON, COLE C				
20210258	2021-04-15	DENNEHY, NATHAN				
20210259	2021-04-15	GREAVES, LORYANNE				
20210260	2021-04-15	FORTAIS, MARC C				
20210261	2021-04-15	KIKSTRA, ROBERT B				
20210262	2021-04-15	327241 ALBERTA LTD.	31032021	PAYMENT MONTHLY ANIMAL CONTROL SERVI	981.75	981.75
20210263	2021-04-15	ACCESS GAS SERVICES	202103-AB1163	PAYMENT NATURAL GAS BILL FOR MARCH 202	2,230.57	2,230.57
20210264	2021-04-15	ALBERTA ONE-CALL CORPORATION	IN166587	PAYMENT MARCH 2021 NOTIFICATIONS	13.23	13.23
20210265	2021-04-15	BENTLEY ESSO	31032021	PAYMENT VEHICLE/EQUIPMENT GAS/DIESEL I	1,080.82	1,080.82
20210266	2021-04-15	BLACK PRESS GROUP LTD.	34058939	PAYMENT RIMBEY REVIEW DEVELOPMENT PE	428.72	428.72
20210267	2021-04-15	CAMPUS ENERGY PARTNERS LP	1000894-202103 1000895-202103	PAYMENT ELECTRICITY BILL FOR MARCH 202 STREET LIGHTS ELECTRICITY BILL I	9,418.33 5,771.59	15,189.92
20210268	2021-04-15	CARSON, BARB	15042021	PAYMENT REIMBURSEMENT FOR VOLUNTEER	75.00	75.00
20210269	2021-04-15	CHAPMAN RIEBEEK LLP	2104019	PAYMENT PROFESSIONAL SERVICES RE: WA	240.19	240.19
20210270	2021-04-15	G.L.D.C. GAS CO-OP LTD.	05012021	PAYMENT FIRE HALL NATURAL GAS BILL FOR	511.07	511.07
20210271	2021-04-15	GOVERNMENT OF ALBERTA	1800012619	PAYMENT POLICE FUNDING MODEL FISCAL 20	19,492.00	19,492.00



# TOWN OF BENTLEY

## Cheque Listing For Council

2021-Apr-22  
11:30:02AM

Cheque #	Cheque Date	Vendor Name	Invoice #	Invoice Description	Invoice Amount	Cheque Amount
20210272	2021-04-15	GREGG DISTRIBUTORS LP		PAYMENT		424.45
			059-356804	P.W. SHOP, GARBAGE & SEWER SU	233.23	
			059-357980	P.W. OIL PRODUCTS	142.38	
			059-357981	P.W. SHOP SUPPLIES & WATER LISL	48.84	
20210273	2021-04-15	HHID		PAYMENT		420.00
			01042021	DEM MONTHLY RENUMERATION	420.00	
20210274	2021-04-15	HOLDEN, KARI		PAYMENT		285.00
			11042021	OFFICE JANITORIAL MARCH 14, 19, 20	285.00	
20210275	2021-04-15	LACOMBE REGIONAL WASTE SERVICES COMMISSIO		PAYMENT		17,517.50
			36433	2021 LRWSC 1ST QUARTER REQUIS	17,517.50	
20210276	2021-04-15	MUNICIPAL INFORMATION SYSTEMS INC.		PAYMENT		1,656.96
			20210094	MUNIWARE SUPPORT FOR APRIL 20	828.48	
			20210242	MUNIWARE SUPPORT FOR MAY 202	828.48	
20210277	2021-04-15	NAPA AUTO PARTS		PAYMENT		43.54
			578-685696	UNIT 35 SPARK PLUG	42.50	
			578-685699	UNIT 35 GASKET	1.04	
20210278	2021-04-15	OUTLAW ELECTRIC LTD.		PAYMENT		5,066.88
			8694	ARENA REPLACED LIGHTING IN LOE	4,711.40	
			8849	LIBRARY LIGHT MAINTENANCE AND	355.48	
20210279	2021-04-15	PACIFIC TIER SOLUTIONS INC.		PAYMENT		488.22
			6645	BOOK KING QUARTERLY FEES MAY	488.22	
20210280	2021-04-15	PARKLAND COMMUNITY PLANNING SERVICES		PAYMENT		56.70
			21354	PROFESSIONAL SERVICES DAY TO	56.70	
20210281	2021-04-15	RSM ALBERTA LLP		PAYMENT		5,748.75
			6294317	AUDIT 2020	5,748.75	
20210282	2021-04-15	SERVUS CREDIT UNION		PAYMENT		2,068.71
			31032021	SERVUS MASTERCARD BILL FOR M	2,068.71	
20210283	2021-04-15	STANTEC CONSULTING LTD.		PAYMENT		427.04
			1578289	CONCRETE REPLACEMENT	427.04	
20210284	2021-04-15	SYLVAN LAKE SUMMER HOCKEY CAMP LTD		PAYMENT		4,946.99
			01042021	ARENA COVID PROJECT RECEIPTS	746.99	
			15042021	APRIL ARENA CARETAKE CONTRAC	4,200.00	
20210285	2021-04-15	TAXERVICE		PAYMENT		1,033.50
			01042021	TAXERVICE	1,033.50	
20210286	2021-04-15	TELUS MOBILITY INC.		PAYMENT		149.37
			09042021	P.W. CELL PHONES & FIRE DEPT	149.37	
20210287	2021-04-15	WASTE CONNECTIONS OF CANADA INC.		PAYMENT		810.08
			7425-0000230556	COMMERCIAL WASTE PICK UP FOR	810.08	
20210288	2021-04-15	WILD ROSE ASSESSMENT SERVICES		PAYMENT		1,330.88
			8191	PROGRESS PAYMENT FOR APRIL 20	1,330.88	
20210289	2021-04-15	WOLF CREEK BUILDING SUPPLIES		PAYMENT		250.26
			270160	ARENA PAINT SUPPLIES	55.32	
			271270	ARENA PAINT SUPPLIES	57.74	
			271724	ARENA PAINTING SUPPLIES	137.20	
20210290	2021-04-15	COMMERCIAL TRUCK EQUIPMENT CORP - CALGARY		PAYMENT		11,702.25
			CA-0004588564	5 TON SNOW BLADE	11,702.25	
20210291	2021-04-21	SERVUS CREDIT UNION		PAYMENT		3,302.33
			3563580226	STACKABLE CHAIRS FOR THE SENI	3,302.33	

**Total 124,076.67**

\*\*\* End of Report \*\*\*



**Agenda Date:** April 27, 2021

**Agenda Item:** **Unfinished Business:**  
**Bylaw 226/2021 amendment to the Land Use Bylaw 189/2016 regarding Building Demolitions and Manufactured Homes outside of the Manufactured Home District**

## **LEGISLATIVE REQUIREMENT/AUTHORITY**

WHEREAS Section 639 of the Municipal Government Act, being Chapter M-26 of the Revised Statutes of Alberta 2000, and amendments thereto, provides that every municipality must pass a land use bylaw; and

WHEREAS the Municipal Government Act, being Chapter M-26 of the Revised Statutes of Alberta 2000, and amendments thereto, permits a Council to pass a bylaw to amend the land use bylaw; and

WHEREAS the Council of the Town of Bentley deems it necessary and expedient to amend Land Use Bylaw Number 189/2016, through bylaw amendment number 226/2021.

## **SUMMARY AND BACKGROUND**

On February 23, Mayor and Council considered a proposed Bylaw Amendment - Bylaw 226/2021 1<sup>st</sup> Draft amendment (Attachment #1) to the Land Use Bylaw 189/2016 regarding building demolitions and manufactured homes outside of the manufactured homes district. At that meeting Mayor and Council approved first reading **to stimulate community discussion and debate** on the subject.

The intent of the amendment was to address that the Land Use Bylaw is silent on the treatment of modular or manufactured homes within the R1 District, and it is not listed as a permitted or discretionary use. The application by a landowner initiated an analysis of the Land Use Bylaw by administration and supported by Parkland Community Planning Services. Through that analysis it was identified that an amendment would be necessary to be able to consider the placement of the modular/manufactured home within the R1 district and to ensure that there were guidelines and standards from an architectural standpoint that would preserve the characteristics of this district. Also, it was further discovered that there needed to be some additional clarity regarding permitting requirements for demolitions to ensure that this type of activity could be undertaken safely, and that the town understood through the permitting process the work to be undertaken.

After first reading, the required public hearing and consideration of second and third readings was advertised in accordance with the Municipal Government act on the Rimbey Review on March 9, 2021 and March 16, 2021. Further the notice was also posted on the Town of Bentley Website and Facebook.

On March 23, 2021 administration prepared the attached presentation for additional information at the public hearing (Attachment #2). Also, at this meeting many members of the community either spoke or submitted letters to be read at the meeting. A summary of this feedback can be found in the approved minutes of the March 23, 2021 council meeting (Attachment #3).

Based on the feedback obtained from the March 23, 2021 public hearing, administration was directed by council to incorporate the feedback and further restrict the consideration of manufactured homes throughout all districts and to ensure that manufactured homes cannot be placed in the R1 District.

Administration has prepared the revised Land Use Bylaw Amendment 226/2021 a bylaw to amend Land Use Bylaw 189/2016 regarding Building Demolitions and Manufactured Homes outside of the Manufactured Homes District (Attachment #4) and has also prepared a summary of the changes from the original proposed amendment (Attachment #5).

## **RATIONALE FOR RECOMMENDATION**

The idea of creating a beautiful city or town is appealing to all communities. Any amendment considered to the Land Use Bylaw, must consider the compatibility with surrounding development in terms of land use function and scale of development. As well as take into consideration the opinions of area residents within the district (s) being considered for the amendment.

The consideration of placing a manufactured home within the various residential districts should be taken seriously and should not be approved without careful consideration to the aesthetics of the property and its compatibility with the neighborhood as mentioned above. It should also consider the associated planning documents such as the Town of Bentley's Municipal Development Plan, Land Use Bylaw, and other guiding documents such as Land use Policies for Alberta.

The feedback obtained from the public hearing provided the following additional direction to the Town:

- the placement of this type of home in the R1 district is not supported.
- this type of development in the various other districts is supported, but with the establishment of clear guidelines to help preserve the residential characteristics of the various neighborhoods.
- additional requirements to establish a minimum age requirement for the placement of manufactured homes within all districts.
- must be placed on a permanent foundation.
- Manufactured homes in any district are a discretionary use other than in the R3 District.

Regarding the amendment related to demolition, the amendment proposed will clarify the necessity for a development permit application for any demolition undertaken. It will also impose some additional requirements to ensure that the process of demolition is carried out safely and that a plan is presented to the development officer that outlines the process and steps for the activity to be safely carried out.

## **BUDGET AND FINANCIAL CONSIDERATIONS**

None

## **ALTERNATIVES:**

1. Council approves the amendments proposed to bylaw 226/2021 as summarized in attachment #5, and then subsequently proceeds to 2<sup>nd</sup> and 3<sup>rd</sup> reading of the amended bylaw (as shown in attachment #4) to approve or defeat the amended bylaw.



2. Council recommends additional amendments and votes on those proposed amendments, and then either approves or defeats the amended bylaw.
3. Council provides additional direction to administration to make further changes to the proposed bylaw and sends the bylaw back to administration for those changes to bring back for consideration and 2<sup>nd</sup> and 3<sup>rd</sup> reading at a later date.
4. Council defeats the bylaw as it stands.

**RECOMMENDATION:**

THAT Bylaw 226/2021 be approved as amended and that the amended bylaw be given 2<sup>nd</sup> and 3<sup>rd</sup> reading.

**ATTACHMENTS:**

1. 1<sup>st</sup> Draft Bylaw 226/2021 – Building Demolitions and Manufactured Homes outside of the Manufactured Homes District
2. Administration Power Point Presentation March 23, 2021
3. March 23, 2021 Regular Council Meeting Minutes (including Public Hearing)
4. Revised Bylaw Amendment 226/2021 – Building Demolitions and Manufactured Homes outside of the Manufactured Homes District
5. Summary of changes from 1<sup>st</sup> Draft to Revised Bylaw 226/2021

---

Marc Fortais, CAO

**BYLAW NO. 226/2021  
TOWN OF BENTLEY**

A BYLAW OF THE TOWN OF BENTLEY TO AMEND  
LAND USE BYLAW NO. 189/2016

WHEREAS Section 639 of the Municipal Government Act, being Chapter M-26 of the Revised Statutes of Alberta 2000, and amendments thereto, provides that every municipality must pass a land use bylaw; and

WHEREAS the Municipal Government Act, being Chapter M-26 of the Revised Statutes of Alberta 2000, and amendments thereto, permits a Council to pass a bylaw to amend the land use bylaw; and

WHEREAS the Council of the Town of Bentley deems it necessary and expedient to amend Land Use Bylaw Number 189/2016;

NOW THERE COUNCIL OF THE TOWN OF BENTLEY DULY ASSEMBLED ENACTS AS FOLLOWS:

1. THAT Schedule B: Supplementary Regulations is amended by replacing Section 1(5) with the following:

“1(5) Building Demolition

- (a) A development permit is required where the demolition of one or more buildings or structures having a floor area greater than 10.0 m<sup>2</sup> (108 ft<sup>2</sup>) is proposed and will take place in advance of obtaining approval for redevelopment of the site or replacement of the buildings. This application shall be processed as a permitted use in all Land Use Districts.
- (b) In addition to the requirements of Section 3.3 of Part Three (Permission for Development), the Development Officer may require an application that involves demolition of a building to be accompanied by a statement indicating:
  - (i) how the demolition will be carried out so as to avoid or minimize the creation of dust and other nuisances to surrounding properties;
  - (ii) the final reclamation and grading of the parcel;
  - (iii) the proposed means of removing the buildings, disposing of material and time of demolition activity; and
  - (iv) the safety protocols to be used during the demolition activity.
- (c) Whenever a development permit is issued that involves the demolition of a building, it shall be a condition of the permit that:
  - (i) the site be properly cleaned, with all debris removed;
  - (ii) the site is left in a graded condition that removes or fills in excavations and is in accordance with the site drainage requirements of this Land Use Bylaw; and

- (iii) the applicant arranges for the safe disconnection of all municipal and private utilities serving the building to be demolished prior to demolition commencing.
  - (d) Where a permit is approved, the Development Authority may require the applicant to provide a letter of credit or other security of such amount to cover the costs of reclamation and any damage to utilities.”
- 2. THAT Schedule B: Supplementary Regulations is amended by adding the following as Section 6(18):

“6(18) Manufactured Homes outside the Manufactured Home District

- (a) A manufactured home and any additions to the manufactured home in a District other than the Manufactured Home District (R3) shall meet all of the requirements that apply to a single family detached dwelling for that District.
  - (b) In addition to the requirements that apply to a single family detached dwelling, a manufactured home and any additions to the manufactured home in a District other than the Manufactured Home District (R3) shall have:
    - (i) a minimum roof pitch of 4:12 (rise:run);
    - (ii) a roof surface of wood or asphalt shingles, clay or concrete tiles, slate or wood shakes, or metal or composite material;
    - (iii) a minimum roof overhang or eaves of 0.3m (1.0 ft) from each external wall surface;
    - (iv) a permanent foundation consisting of a basement, crawl space, slab on grade, or screw piles with skirting or false walls on all sides of the building to block all views of the underside of the manufactured home and addition;
    - (v) a maximum length to width ratio of 3:1 (3 units of length to 1 unit of width);
    - (vi) a minimum width of 6.1m (20 ft) measured from external wall surface to external wall surface; and
    - (vii) a minimum floor area as required in the applicable District.”
- 3. THAT Schedule C: Land Use District Regulations is amended by adding  
“Manufactured homes meeting the requirements of Schedule B, Section 6(18)”

as a discretionary use where it would appear in alphabetical order in the following land use districts:

- Low Density Residential District (R1)
- Low Density Residential District (R1A)
- General Residential District (R2)
- General Residential District (R2A)
- General Residential District (R2B)

Read a First time in Council this \_\_\_\_ day of \_\_\_\_\_, 2021

Read a Second time in Council this \_\_\_\_ day of \_\_\_\_\_, 2021

Read a Third time in Council this \_\_\_\_ day of \_\_\_\_\_, 2021

**TOWN OF BENTLEY**

---

MAYOR

---

CHIEF ADMINISTRATIVE OFFICER

A background image showing a close-up of two people's hands working on architectural blueprints on a desk. One hand is pointing at a specific section of the plan, while the other holds a pen. A laptop is visible in the background, and the scene is lit with warm, golden light.

# Town of Bentley Manufactured Homes

*Land Use Bylaw Amendment  
Bylaw 226/2021*

# Table of Contents

- Land Use Bylaw Amendment 226/2021
  - Demolitions
  - Manufactured Homes in Residential
  - Discretionary Use
- How did we get here?
- Definitions (Manufactured & Modular)
- Other Central Alberta Communities
- Summary and Conclusion

# Land Use Bylaw Amendment

*Bylaw 226-2021 Manufactured Homes and Demolitions*

# Land Use Bylaw Amendment 226/2021 Manufactured Homes and Demolitions

- **Two components to the bylaw amendment Demolitions & Manufactured Homes in Residential Districts:**

## 1.) Demolitions

- clarifies that a development permit is required to undertake demolitions of one or more buildings or structures having a floor area greater than 10.0 m<sup>2</sup> (108 ft<sup>2</sup>) is proposed and will take place in advance of obtaining approval for redevelopment of the site or replacement of the buildings.
- permitted use in all Land Use Districts
- requires submission of a plan that outlines:
  - How the demolition will be carried out to avoid or minimize the creation of dust and other nuisance surrounding properties
  - The final reclamation and grading of a parcel
  - The proposed means of removing buildings, disposing of materials and time of demolition activity; and
  - Safety protocols to be used during the activity
- it shall be a condition of the permit that:
  - The site be properly cleaned, with all debris removed
  - The site left in a graded condition that removes or fills in excavations and is in accordance with the site drainage requirements of this Land Use Bylaw and
  - The applicant arrange for safe disconnection of municipal and private utilities serving the building, prior to the demolition commencing.



# Land Use Bylaw Amendment 226/2021 Manufactured Homes and Demolitions

## 2.) Manufactured Homes in Residential Districts

- provides the framework to consider applications for manufactured home (modular)
- sets a minimum standard for consideration of this type of development to ensure that they have the characteristics of a single family dwelling.
  - a minimum roof pitch 4:12 (rise: run);
  - Roof surface of wood or asphalt shingles, clay or concrete tiles, slate or wood shakes, or metal or composite material;
  - a minimum roof overhang or eaves of 0.3m (1.0ft) from each external wall surface;
  - a permanent foundation consisting of a basement, crawl space, slab on grade, or screw piles with skirting or false walls on all sides of the building to block all views of the underside of the manufactured home and addition;
  - a maximum length to width ratio of 3:1 (3 units of length to 1 unit of width);
  - a minimum width of 6.1 m (20 ft.) measured from external wall surface to external wall surface; and;
  - a minimum floor area as required in the applicable District.”

# Land Use Bylaw Amendment 226/2021 Manufactured Homes and Demolitions

## Manufactured Homes as a Discretionary Use (What does this mean)

- discretionary use / MPC approval required for each application
- applicant must prove that it fits within the characteristics of the district and zoning
- despite the requirements in this amendment, the applicant must meet all requirements of the district they are applying in (new beginnings subdivision has additional architectural standards for example)
- MPC can impose further requirements or restrictions for each application (***example would be if the structure is older could require engineer certificate or structural building inspection from a licensed inspector***)



How Did We Get Here?

# How Did We Get Here

- Development Permit Application received for consideration of a modular/manufactured home in the R1 District
- Other districts list modular homes as a permitted use (may want to consider further control as a Discretionary Use!)
- Despite separate definitions in the LUB for modular and manufactured homes – as per Canadian Building Code and Alberta they are considered the same (Definitions This Presentation)
- Bylaw amendment is Independent from the consideration of a single Development Permit Application – it is a broader conversation to determine if the community supports this type of development in the R1 District



# POLICY GUIDANCE

# POLICY GUIDANCE

- **Land Use Policies Alberta Municipal Affairs – Pursuant to Section 622 of the MGA Order in Council 522/96 (November 6, 1996)**
  - *To contribute to the development of well planned residential communities, a high quality residential environment and to the provision of adequate and affordable housing for all Albertans*
- **Town of Bentley Municipal Development Plan**
  - *Bentley offers a mix of housing types and ownership although single family housing is the predominant form. There is an increase in the mix of housing types to support the needs, income levels and preferences of current and future residents in infill opportunities and as identified in the Summersault Area Structure Plan Area. Housing options in Bentley include the Bentley Senior Citizen's Housing Society, Big Springs Condominiums, Lake Trail Estates, Lacombe Foundation Oxford Courts and Westview Apartments*

# POLICY GUIDANCE Cont'd

## Town of Bentley Land Use Bylaw - District Regulations

- **Low Density Residential District (R1)**
  - **Currently does not allow for consideration of manufactured or modular homes as a permitted use.**
  - Existing Manufactured Home is a discretionary use
- **Low Density Residential District (R1A)**
  - Currently allows modular homes as a permitted use
  - Does not allow manufactured homes as a discretionary use
- **General Residential District (R2)**
  - Currently allows modular homes as a permitted use
  - Does not allow manufactured homes as a discretionary use
- **General Residential District (R2A)**
  - Currently allows modular homes as a permitted use
  - Does not allow manufactured homes as a discretionary use
- **General Residential (R2B)**
  - Currently allows modular homes as a permitted use
  - Does not allow manufactured homes as a discretionary use
- **Manufactured Home District (R3)**
  - Manufactured homes and manufactured home park is a permitted use
  - Modular homes are not permitted nor are they discretionary

# Definitions & Standards

- Manufactured Home
- Modular Home



# Manufactured Home – Definition

- **Town of Bentley Land Use Bylaw Definition:**

“**Manufactured Home**” means a detached dwelling built in an enclosed off site factory environment in one or more sections and intended to be occupied in a location other than where it was manufactured. Manufactured homes include homes that are completely self contained single section dwelling units or are incomplete multi-section modules that are placed together and completed on site. A manufactured home has a steel frame and is transported to the building site on dollies (wheels) or a flatbed truck and after placement, the dollies are removed from the site. Manufactured homes must meet Alberta Building Code Requirements

**Building Code Standards:**

Alberta does not accept a home constructed to the CSA Z240 MH Standard. Since 1992, any new home constructed to this standard cannot be sited in Alberta. Building officials from the jurisdiction where the homes are being located are responsible for the building inspection process. **These homes must be constructed to the CSA A277 Modular standard**

# Modular Home – Definition

- **Town of Bentley Land Use Bylaw Definition:**

“**Modular Unit or Home**” means a prefabricated factory built frame or shell which comprises the wall or siding of a proposed building. A modular unit represents only a section of the dwelling, and such a unit has neither a chassis, running gear nor its own wheels, but units may be placed side by side or stacked vertically, and completed to form one or more complete dwelling units for year round occupancy. A modular unit has a wooden frame. Modular homes are constructed to Alberta Building Code Standards. Modular homes are considered to be the same as conventional, on site, framed single family homes

- In the case of Alberta, all homes must meet the National Building Code as adopted by the province and therefore the CSA A277 Standard. Whenever a home is constructed in a manufacturing facility for placement in Alberta, compliance is demonstrated by two labels in each home certifying compliance the CSA A277 Standard and Alberta Municipal Affairs (AMA) label
- ***This is the same requirement for modular or manufactured home construction***



# Other Central Alberta Communities

# Other Central Alberta Communities

## ***Land Use Bylaw Language Similar in Other Central Alberta Communities:***

- ***Blackfalds Land Use Bylaw*** - for manufactured homes placed in any residential single dwelling lot district R-1L, R-1M, or R-1S, or in the residential manufactured home community district R-MC, in addition to any other requirement in this Bylaw, the size, form and external appearance of a manufactured home must be acceptable to the Development Authority having regard to compatibility with other buildings in the vicinity. Notwithstanding the generality of the foregoing, a manufactured home must:
  - Minimum roof pitch of 4:12
  - Roof surface of wood or asphalt shingles, clay or concrete tiles, slate or wood shakes
  - Have a minimum roof overhang or eaves of .40 m (1.33 ft.) from each external wall
  - Have a minimum box width of 6.1 m (20.0 ft.)
  - Have a minimum length to width ratio of 3:1
  - Be placed on a permanent foundation
  - The manufactured home cannot be removed from the residential site unless approval and a development permit is granted by the development authority
  - The placement of a manufactured home on a permanent basement foundation is discretionary in
    - Residential Single Dwelling Medium Lot District R-1M
    - Residential Single Dwelling Small Lot District R-1S
    - Residential Single Dwelling Large Lot District R-1L

# Other Central Alberta Communities

## ***Land Use Bylaw Language Similar in Other Central Alberta Communities:***

### ***City of Lacombe***

- The external appearance of new modular homes located in all districts other than R3 – (Residential Modular Home District shall be acceptable to the development authority having regard to the compatibility with other buildings in the vicinity and should have:
  - minimum roof pitch of 4:12
  - minimum roof overhang or eaves of 0.40m from each external wall
  - maximum length to width ratio of 3:1
  - minimum width of 6.7m
- Modular homes located in all districts other than the R3 – Residential Modular Home District shall be set on a permanent foundation
- The Development Authority may require architectural details be provided as part of the Development Permit application to ensure that proposed development complies with the regulations set out in Section 9.4 and Section 9.9
- The placement of modular homes is discretionary in:
  - Residential Detached District
  - Residential Detached Narrow District
  - Residential Single & Semi Detached District
  - Residential Mixed District
  - Residential Light Industrial District

# Other Central Alberta Communities

## ***Land Use Bylaw Language Similar in Other Central Alberta Communities:***

### ***Town of Sylvan Lake***

- “manufactured home means a prefabricated, transportable, single or multi section single family dwelling not constructed prior to 1990 and conforming with applicable CSA certification standards at the time of construction”
- Manufactured Home Design
  - The external appearance of manufactured homes not located in the Manufactured Home District (R4) must be acceptable to the Development Authority having regard to compatibility with other buildings in the vicinity and must have:
    - a minimum roof pitch of 4:12
    - a roof surface of wood or asphalt shingles, clay or concrete tiles, slates or wood shakes
    - a minimum roof overhang or eaves of 0.40m (16in) from each external wall
    - a maximum length to width ratio of 3:1
    - a minimum width of 7.3 m (24ft)
    - a permanent foundation
    - been constructed after 1990
- The placement of modular homes is discretionary in
  - Medium Lot Residential District (R1A)
  - Medium Density Residential District (R2)

# Other Central Alberta Communities

## ***Land Use Bylaw Language Similar in Other Central Alberta Communities:***

### ***Town of Innisfail***

- “manufactured home means a residential building containing one dwelling unit constructed off site in one or more sections and intended to be occupied in a place other than where it was manufactured”
- Manufactured Homes as a discretionary use under the R-1B, R-1C, R-1N, R-2 and RT Districts
  - The external appearance of a manufactured home shall be acceptable to the Development Authority having Town of Innisfail Land Use Bylaw Page 75 Bylaw Number 1470 regard to compatibility with other buildings in the vicinity and shall have:
    - A minimum roof pitch of 4:12 (rise:run)
    - A roof surface of wood or asphalt singles, clay or concrete tiles, slate or wood shakes or metal roofing
    - A permanent foundation consisting of a basement, crawl space or slab on grade
    - Maximum length to width ratio of 2:5:1
    - A minimum width of 6.09m (20 ft.) measured from external wall surface to external wall surface
    - Meet any minimum floor area requirements of the applicable district
  - The placement of manufactured homes is discretionary in the following districts
    - Residential Single Family District (R-1B)
    - Residential Single Family District (R-1C)
    - Residential Narrow Lot District (R-1N)
    - Residential Medium Density District (R-2)
    - Residential Transition District (RT)

# Other Central Alberta Communities

## ***Land Use Bylaw Language Similar in Other Central Alberta Communities:***

### ***Rocky Mountain House***

- “manufactured home means a residential building containing one dwelling unit built in a factory environment in one or more sections and intended to be occupied in a place other than where it was manufactured”
- Manufactured Homes as a discretionary use under the R-1B, R-1C, R-1N, R-2 and RT Districts
  - The external appearance of a manufactured home shall be acceptable to the Development Authority having regard to compatibility with other buildings in the vicinity, and shall have:
    - A minimum roof pitch of 4:12 (rise:run)
    - A roof surface of wood or asphalt singles, clay or concrete tiles, slate or wood shakes
    - A minimum roof overhang or eaves of 0.40 m (1.3ft) from each external wall
    - A maximum length to width ratio of 2:5:1
    - A minimum width of 6.09 m (20ft) measured from external wall to external wall surface; and
    - A permanent foundation consisting of a basement, crawl space or slab on grade
  - The placement of manufactured homes is discretionary in the following districts
    - Rural Residential (RR)
    - Low Density Residential District (RL)
    - Flexible Residential District (RF)



# Summary & Conclusion

# Summary and Conclusion

## **In alignment with Policy Guidance from MDP and Land Use Policies Alberta Municipal Affairs**

- **Canada Building Code Requirements and CSA A277 and Alberta Municipal Affairs Label**
  - Building requirements have been aligned to the Canada Building Code and the Alberta Building Code which provides for compliance to single family dwelling standard in Canada.
  - Manufactured Homes and Modular Homes must meet the same standard
- **Mayor and Council have the following options:**
  - 1.) to approve the bylaw
  - 2.) amend the bylaw taking into consideration information from the public hearing and then approving or defeating the amended bylaw through 2<sup>nd</sup> and 3<sup>rd</sup> reads
  - 3.) send the bylaw back to administration for additional considerations and restrictions through feedback obtained through the public hearing
  - 4.) or defeat the bylaw as it stands



**Minutes of the Regular Meeting of the Council of the Town of Bentley  
March 23, 2021**

---

**Date & Place:** Minutes of the Regular Meeting of the Council of the Town of Bentley, held beginning Tuesday, March 23, 2021 at 6:45am, in the Bentley Municipal Office.

**In Attendance** Mayor Greg Rathjen  
Deputy Mayor Joan Dickau  
Councillor Doug Talsma  
Councillor Cora Knutson  
Councillor Neil Maki  
CAO Marc Fortais

**Call to Order** Mayor Greg Rathjen called the council meeting to order at 6:45pm

**Agenda** **Motion 53/2021** Moved by Councillor Talsma, "THAT the agenda of the March 23, 2021, regular meeting be amended to include one additional item as other business - an update from the CAO regarding The Alberta Community Partnership Grant"  
**Carried**

**Motion 54/2021** Moved by Councillor Talsma, "THAT the amended agenda of the March 23, 2021, regular council meeting be accepted."  
**Carried**

**Previous Minutes** **Motion 55/2021** Moved by Councillor Talsma, "THAT the minutes of the regular meeting held on March 9, 2021 be confirmed."  
**Carried**

**Financial**  
a) **Prepaid Cheque Listing – Cheques 20210167 to 20210206**  
**Motion 56/2021** Moved by Councillor Knutson, "THAT cheques numbered 20210167 to 20210206, be received as information."  
**Carried**

**New Business**  
a) **Public Hearing re: Bylaw 226/2021 amendment to Land Use Bylaw #189/2016 – regarding Building Demolitions and Manufactured Homes outside of the Manufactured Homes District.**

**Call to Order** Mayor Rathjen called the Public Hearing to Order at 6:53pm

  
Initial

**Marc Fortais, Chief Administrative Officer** and Development Officer provided a power point presentation regarding the proposed amendment to building demolitions and the discretionary use change in residential districts within Land Use Bylaw 189/2016 as well as provided a summary of feedback received to date.

**Allan Desharnais & Melinda Neufeld**, spoke regarding their recent application to place a modular on their property on 50<sup>th</sup> Ave and also provided an overview of themselves and their support for the proposed amendment.

**Len Landry** spoke regarding his opposition to the proposed development on Main Street of the community and also spoke that consideration should be given to more permanent forms of foundations as well as potential age restrictions for such homes within the remainder of the community. He was clear that any such development should not occur on Main Street and that any such development in other areas should be on permanent foundations, with age restrictions and architectural Standards. Also felt definition consistency was important to meet building code standards.

**Byron Reban**, spoke regarding his opposition to the proposed development on Main Street indicating the heritage nature of the homes and the gateway to the community as the main reasons that this type of development should not be placed on Main Street. He also acknowledged Mr. Desharnais and Ms. Neufeld for their work in cleaning up the property which had been an eyesore for many years. He also acknowledged the need to look to update the Land Use Bylaw to meet current building standards and definitions.

***CAO Marc Fortais read letter from the following residents:***

**Lynda Haarstad Petton** – In Favor of the proposed amendment to provide clearer standards and definitions in support of this type of home development that has advanced over the years. As well as in support of the increased tax base that will result from supporting such developments.

**Greg & Barb Carson** – In Favor of the proposed amendment to allow for growth in the community, the creation of affordable housing and addressing aesthetic concerns based on standards for this type of development. Manufactured Homes can look like a house as they have evolved over the years.

**Robin Lemay** – Opposed to the proposed amendment. There should not be modular or manufactured homes in this district now or ever. Also has concerns with the other districts that allow them currently. There should be clearly established architectural guidelines and an age restriction of nothing older than 5 years in all of the other districts.

**Caroline Tobias** – Strong opposition to the proposed amendment. Feels that the size, form and external appearance of a manufactured home must be compatible as it relates to other buildings in the vicinity and that manufactured or modular homes are not compatible with homes on Main Street. This type of development will take away from the historic feel of the neighborhood and potentially devalue homes around it.

**Gordon Sweetnam** – Opposed, modular homes should not be allowed in Bentley's R1 zoned area. Has not seen a good example of a modular home infill that compliments existing neighborhoods. This is not to say it is not possible, but he has not seen it.

**Chris & Debbie Tasa** – Opposed, as it will set a precedent to allow mobile and modular homes to be set anywhere in Bentley. Moved to Bentley because of its char and how well planned the town was. Feel that this type of development on Main Street will result in the value of homes going down.

**Rob Brouwer** – Opposed to the amendment, feels that trailer courts within town are zoned specifically for that purpose. Feels that allowing this to happen will depreciate the surrounding house values and will take away from the historical look of Bentley. Voiced concern regarding the timeline to complete development.

**Roberta and Daryl Palanuik** – Opposed to the amendment, does not agree with slab on grade or screw piles as a permanent form of foundation. Should include the requirement that any modular or manufactured home be placed on fixed permanent foundation consisting of basement only and not be allowed to be removed from the residential site. Feels that slabs on grade or screw piles will lead to a downgrading of standards and property value for the district.

**Mark & Darlene Vanderlaan** – Strong opposition to the amendment. Spoke to Main Street being a reminder of the earliest remaining history of Bentley and the look and feel of the charming neighborhood in which they live. Focal point for travelers entering Bentley.

Key Points:

- Decrease value of homes surrounding the property
- R1 is not suited for modular or mobile home development
- Should not make exceptions or consider variations to the rules of existing bylaw
- Does not fit the style of homes in the block
- Should have proper basement and servicing
- Monitoring of proposed development concerns – who will monitor, enforce, inspect?

**Cy Nelson** – Opposed to the amendment based on the same concerns as mentioned by other letters and presenters.

**Dale Grimsdale** – Opposed to the development, does not support modular or mobile homes being placed in the R1 District. Referred to the main entrance into the community and the natural beauty of the Bentley Area with Heritage type homes.

**Mayor Rathjen** asked the audience if there were any other persons wishing to speak, hearing none, he called for a motion to close the public hearing.

**Motion 57/2021** Moved by Deputy Mayor Dickau, "THAT the Public Hearing re: Bylaw 226/2021 amendment to Land Use Bylaw #189/2016 – regarding Building Demolitions and Manufactured Homes outside of the Manufactured Homes District be closed at 8:00pm"

**Carried**

Mayor Rathjen called for a recess at 8:00pm for 5 minutes to allow participants in the Public Hearing to leave if they wished.

**Call to Order**

Mayor Rathjen called the regular council meeting back in session at 8:05pm

**Motion 58/2021** Moved by Councillor Knutson, "THAT Bylaw 226/2021 in regards to manufactured homes be sent back to administration for further changes and that the changes be brought back to council by April 27, 2021 Regular Council Meeting; AND

THAT the following changes be included as follows:

- 1.) Amalgamate the definitions regarding modular and manufactured homes



Initial

- 2.) A minimum age limit of 5 years or newer on any manufactured home to be placed in any district where it is considered a discretionary or permitted use
- 3.) Change the permitted use for manufactured homes in all districts other than R3 to discretionary
- 4.) R1 district continues to not include manufactured homes as a permitted or discretionary use. In regard to existing manufactured homes in R1 District, if they are moved out or demolished within the R1 district they must be replaced with a structure that meets all of the requirements of the Land Use Bylaw at the time of application.
- 5.) All manufactured homes in any district other than R3 are to be placed on a permanent concrete foundation with a basement or crawl space with footings

**The motion was seconded by Councillor Maki**

**Carried**

**b) Tender Award 50<sup>th</sup> Street South Rehabilitation and Service Road**

**Motion 59/2021** Moved by Councillor Maki, "THAT Mayor and Council authorize CAO Marc Fortais to award the tender for the rehabilitation of 50<sup>th</sup> Street South and Service Road between 50<sup>th</sup> Street South and the Transfer Station to Urban Dirt Works for a dollar value of \$538,696.12"

**Carried**

**Correspondence**

- a) **Lacombe Enforcement 2020 Final Report**
- b) **Lacombe County 2020 – 2023 CPO Traffic Safety Plan**
- c) **Lacombe County Council Highlights March 11, 2021**

**Motion 60/2021** Moved by Councillor Talsma, "THAT correspondence item a) to c) be accepted as information."

**Carried**

**Other Business/Council Question Period**

**a) Update on Alberta Community Partnership Grant**

CAO Marc Fortais, provided an update to Mayor and Council that we have been successful with the Alberta Community Partnership Grant Application to undertake work in partnership with the Lacombe County to conduct a study related to the development of an Area Structure Plan for the lands along the highway 12 corridor to the South East of Bentley. Work will begin with Parkland Community Planning as soon as possible and updates will be presented to the Town of Bentley & Lacombe County (ICP) & (ICF) Committee as required throughout the project until a final report can be brought before Mayor and Council.

**Adjournment**

**Motion 61/2021** Moved by Deputy Mayor Dickau, "THAT the regular meeting of Council be adjourned, Time 8:40 pm."

  
\_\_\_\_\_  
Mayor Greg Rathjen

  
\_\_\_\_\_  
Marc Fortais





**BYLAW NO. 226/2021  
TOWN OF BENTLEY**

A BYLAW OF THE TOWN OF BENTLEY TO AMEND  
LAND USE BYLAW NO. 189/2016

WHEREAS Section 639 of the Municipal Government Act, being Chapter M-26 of the Revised Statutes of Alberta 2000, and amendments thereto, provides that every municipality must pass a land use bylaw; and

WHEREAS the Municipal Government Act, being Chapter M-26 of the Revised Statutes of Alberta 2000, and amendments thereto, permits a Council to pass a bylaw to amend the land use bylaw; and

WHEREAS the Council of the Town of Bentley deems it necessary and expedient to amend Land Use Bylaw Number 189/2016;

NOW THEREFORE THE COUNCIL OF THE TOWN OF BENTLEY DULY ASSEMBLED ENACTS AS FOLLOWS:

1. THAT Schedule B: Supplementary Regulations is amended by replacing Section 1(5) with the following:

“1(5) Building Demolition

- (a) A development permit is required where the demolition of one or more buildings or structures having a floor area greater than 10.0 m<sup>2</sup> (108 ft<sup>2</sup>) is proposed and will take place in advance of obtaining approval for redevelopment of the site or replacement of the buildings. This application shall be processed as a permitted use in all Land Use Districts.
- (b) In addition to the requirements of Section 3.3 of Part Three (Permission for Development), the Development Officer may require an application that involves demolition of a building to be accompanied by a statement indicating:
  - (i) how the demolition will be carried out to avoid or minimize the creation of dust and other nuisances to surrounding properties.
  - (ii) the final reclamation and grading of the parcel;
  - (iii) the proposed means of removing the buildings, disposing of material and time of demolition activity; and
  - (iv) the safety protocols to be used during the demolition activity.
- (c) Whenever a development permit is issued that involves the demolition of a building, it shall be a condition of the permit that:
  - (i) the site be properly cleaned, with all debris removed;
  - (ii) the site is left in a graded condition that removes or fills in excavations and is in accordance with the site drainage requirements of this Land Use Bylaw; and
  - (iii) the applicant arranges for the safe disconnection of all municipal

and private utilities serving the building to be demolished prior to demolition commencing.

- (d) Where a permit is approved, the Development Authority may require the applicant to provide a letter of credit or other security of such amount to cover the costs of reclamation and any damage to utilities.”

2. THAT Part One, Section 1.8 Definitions is amended as follows:

(a) The text and graphic for the definition of “Manufactured Home” is replaced with:

“means a residential building containing one dwelling unit constructed off site in one or more sections and intended to be occupied in a place other than where it was manufactured”; and

(b) The text and graphic for the definition of “Modular Unit or Home” is deleted.

3. THAT Schedule B: Supplementary Regulations is amended by adding the following as Section 6(18):

“6(18) Manufactured Homes outside the Manufactured Home District (R3)

- (a) A manufactured home and any additions to the manufactured home in a District other than the Manufactured Home District (R3) shall meet all of the requirements that apply to a single family detached dwelling for that District.
- (b) In addition to the requirements that apply to a single family detached dwelling, a manufactured home, and any additions to the manufactured home in a District other than the Manufactured Home District (R3) shall have:
  - (i) a minimum roof pitch of 4:12 (rise:run);
  - (ii) a roof surface of wood or asphalt shingles, clay or concrete tiles, slate or wood shakes, or metal or composite material;
  - (iii) a minimum roof overhang or eaves of 0.3m (1.0 ft) from each external wall surface;
  - (iv) a permanent foundation consisting of a concrete basement or crawl space with footings;
  - (v) a maximum length to width ratio of 3:1 (3 units of length to 1 unit of width);

(vi) a minimum width of 6.1m (20 ft) measured from external wall surface to external wall surface; and

(vii) a minimum floor area as required in the applicable District.

(c) The maximum age of any manufactured home on a parcel in a District other than the Manufactured Home District (R3) shall be five (5) years. The age shall be measured from the date the manufactured home was created to the date that it is proposed to be developed on the parcel.”

4. THAT Schedule C: Land Use District Regulations is amended by:

(a) Replacing the text for “Maximum Manufactured Home Age” in the Manufactured Home Park Standards in the Manufactured Home District (R3) with:

“The maximum age of any manufactured home shall be five (5) years. The age shall be measured from the date the manufactured home was created to the date that it is proposed to be developed on the parcel. Only the Municipal Planning Commission can vary the maximum age requirement through the development permit application process”; and

(b) Adding the following to end of the table for Manufactured Home Individually Titled Lot Standards in the Manufactured Home District (R3):

“Maximum Manufactured Home Age: The maximum age of any manufactured home shall be five (5) years. The age shall be measured from the date the manufactured home was created to the date that it is proposed to be developed on the parcel. Only the Municipal Planning Commission can vary the maximum age requirement through the development permit application process.”

5. THAT Schedule C: Land Use District Regulations is amended by:

(a) Removing “Existing Manufactured Home” from the list of Discretionary Uses in the Low-Density Residential District (R1) and replacing it with “Manufactured Home existing on site as of April 27, 2021” where it would appear in alphabetical order; and

(b) Removing “Modular Homes” from the list of Permitted Uses in the Low-Density Residential District (R1A), the General Residential District (R2), the General Residential District (R2A), and the General Residential District (R2B); and

(c) Adding “Manufactured Homes meeting the requirements of Schedule B, Section 6(18)” where it would appear in alphabetical order to the list of Discretionary Uses in the Low-Density Residential District (R1A), the General Residential District (R2), the General Residential District (R2A), and the General Residential District (R2B); and

- (d) Deleting the words “and Modular Homes” in the subheading under Parcel Development Regulations in the Low-Density Residential District (R1), the Low-Density Residential District (R1A), the General Residential District (R2), the General Residential District (R2A), and the General Residential District (R2B).

Read a First time in Council this \_\_\_\_ day of \_\_\_\_\_, 2021

Read a Second time in Council this \_\_\_\_ day of \_\_\_\_\_, 2021

Read a Third time in Council this \_\_\_\_ day of \_\_\_\_\_, 2021

**TOWN OF BENTLEY**

---

MAYOR

---

CHIEF ADMINISTRATIVE OFFICER

## Motion to Amend Bylaw 226-2021 with Explanatory Notes

MOVED by Councillor \_\_\_\_\_, THAT Bylaw 226-2021 is amended by deleting Item 2 and Item 3 of the original proposed bylaw from March 23, 2021, and adding the following in sequential order starting as Item 2 and ending as item 5; AND

THAT all other components of the bylaw which was proposed on March 23, 2021, remain unchanged for consideration of 2<sup>nd</sup> and 3<sup>rd</sup> reading.

Relation to Motion 58/2021: Changes the definitions by amalgamating ideas of modular and manufactured homes	
<p>2. THAT Part One, Section 1.8 Definitions is amended as follows:</p> <p>(a) The text and graphic for the definition of “Manufactured Home” is replaced with:</p> <p>“means a residential building containing one dwelling unit constructed off site in one or more sections and intended to be occupied in a place other than where it was manufactured”;</p> <p>and</p> <p>(b) The text and graphic for the definition of “Modular Unit or Home” is deleted.</p>	<p>Revised definition regulates all forms of manufactured homes (modular, ready to move, factory built housing, kit homes, park models) for the purpose of the Town’s Land Use Bylaw</p> <p>Alberta Building Code and applicable Safety Codes continue to apply to each form of manufacturing home and does not change based on the Town Land Use Bylaw – developments are subject to both approval processes</p> <p>Distinction on how manufactured home is built (steel frame, wood frame, in a factory, on an industrial parcel) is not necessary for the purpose of the Town’s Land Use Bylaw</p>
Relation to Motion 58/2021: Revises the design requirements relating to the foundation and adds an age limit	
<p>3. THAT Schedule B: Supplementary Regulations is amended by adding the following as Section 6(18):</p> <p>“6(18) <u>Manufactured Homes outside the Manufactured Home District (R3)</u></p> <p>(a) A manufactured home and any additions to the manufactured home in a District other than the Manufactured Home District (R3) shall meet all of the</p>	<p>No change to (a)</p>

<p>requirements that apply to a single family detached dwelling for that District.</p> <p>(b) In addition to the requirements that apply to a single family detached dwelling, a manufactured home and any additions to the manufactured home in a District other than the Manufactured Home District (R3) shall have:</p> <p>(i) a minimum roof pitch of 4:12 (rise:run);</p> <p>(ii) a roof surface of wood or asphalt shingles, clay or concrete tiles, slate or wood shakes, or metal or composite material;</p> <p>(iii) a minimum roof overhang or eaves of 0.3m (1.0 ft) from each external wall surface;</p> <p>(iv) a permanent foundation consisting of a concrete basement or crawl space with footings;</p> <p>(v) a maximum length to width ratio of 3:1 (3 units of length to 1 unit of width);</p> <p>(vi) a minimum width of 6.1m (20 ft) measured from external wall surface to external wall surface; and</p> <p>(vii) a minimum floor area as required in the applicable District.</p> <p>(c) The maximum age of any manufactured home on a parcel in a District other than the Manufactured Home District (R3) shall be five (5) years. The age shall be measured from the date the manufactured home was created to the date that it is proposed to be developed on the parcel.”</p>	<p>No change to (b)</p> <p>No change to (i)</p> <p>No change to (ii)</p> <p>No change to (iii)</p> <p>Changed to identify concrete basement or crawlspace with footings as only acceptable forms of permanent foundation</p> <p>No change to (v)</p> <p>No change to (vi) other than correcting typo for “width”</p> <p>No change to (vii)</p> <p>Added to limit age at time of development to no more than five (5) years. This clause will apply to any manufactured home outside the R3 District.</p>
---	--

Relation to Motion 58/2021: Revises the age limit in R3 for consistency	
<p>4. THAT Schedule C: Land Use District Regulations is amended by:</p> <p>(a) Replacing the text for “Maximum Manufactured Home Age” in the Manufactured Home Park Standards in the Manufactured Home District (R3) with:</p> <p>“The maximum age of any manufactured home shall be five (5) years. The age shall be measured from the date the manufactured home was created to the date that it is proposed to be developed on the parcel. Only the Municipal Planning Commission can vary the maximum age requirement through the development permit application process”; and</p> <p>(b) Adding the following to end of the table for Manufactured Home Individually Titled Lot Standards in the Manufactured Home District (R3):</p> <p>“Maximum Manufactured Home Age: The maximum age of any manufactured home shall be five (5) years. The age shall be measured from the date the manufactured home was created to the date that it is proposed to be developed on the parcel. Only the Municipal Planning Commission can vary the maximum age requirement through the development permit application process.”</p>	<p>This is the same 5 year maximum currently in the Land Use Bylaw that applies to Manufactured Home Parks. The wording has changed to have a consistent measuring of the age.</p> <p>The ability of MPC to relax or vary the maximum 5 year limit is retained for the R3 District only.</p> <p>This applies the same age requirements to individually titled lots in the R3 District outside of a Manufactured Home Park. It closes a gap in the current regulations.</p>

Relation to Motion 58/2021: Prohibits new manufactured homes in the R1 District and makes manufacturing homes discretionary uses subject to the architecture and design requirements in all other residential Districts except the R3 District

5. THAT Schedule C: Land Use District Regulations is amended by:

- (a) Removing “Existing Manufactured Home” from the list of Discretionary Uses in the Low Density Residential District (R1) and replacing it with “Manufactured Home existing on site as of April 27, 2021” where it would appear in alphabetical order; and
- (b) Removing “Modular Homes” from the list of Permitted Uses in the Low Density Residential District (R1A), the General Residential District (R2), the General Residential District (R2A), and the General Residential District (R2B); and
- (c) Adding “Manufactured Homes meeting the requirements of Schedule B, Section 6(18)” where it would appear in alphabetical order to the list of Discretionary Uses in the Low Density Residential District (R1A), the General Residential District (R2), the General Residential District (R2A), and the General Residential District (R2B); and
- (d) Deleting the words “and Modular Homes” in the subheading under Parcel Development Regulations in the Low Density Residential District (R1), the Low Density Residential District (R1A), the General Residential District (R2), the General Residential District (R2A), and the General Residential District (R2B).

Reworded to make it more expressly clear that the only manufactured homes allowed are those already on a site.

This use is no longer defined and gets replaced by the definition of manufactured home.

Manufactured homes that meet all the listed architecture and design requirements may be approved as a discretionary use. Including Section 6(18) requirement in the listed use means that a relaxation of the individual requirements in Section 6(18) cannot be granted.

This is a clean-up as the term “modular homes” will no longer be used.



# Town of Bentley

## Bentley Emergency Management Response RECAP and Update COVID-19

Council Meeting  
April 27, 2021

 townbentley

 @TownBentley

[www.townofbentley.ca](http://www.townofbentley.ca)



# Overview

- Emergency Management
  - Background/Authority
  - Scope
  - Incident Command System (ICS)
  - Objectives
  - Activity Statement
- Summary of Management Activity To Date
- Recovery & Preparedness
- Current Status as of April 21, 2021 (Confirmed, Deaths, Recovered)
- Ongoing Concerns and Challenges
- Book Your Free Shot



# Emergency Management Background/Authority

- Emergency Management Plan
  - prompt/coordinated response to emergencies
  - multi-hazard approach to any emergency
  - issued under Emergency Mgmt. Act of Alberta
  - Local Authority Emergency Mgmt. Regulation 2018
  - Town of Bentley Bylaw 147/2011
  
- Lacombe Regional Emergency Management (LREMP)
  - prompt/coordinated response to emergencies affecting partner municipalities in boundaries of Lacombe County



# Emergency Management Scope

- Standard guidelines for the notification, activation, and operations during emergencies
- Part of the Regional Emergency Management Framework & meets legislative requirements Emergency Management Act
- Town of Bentley builds on its own Hazard Identification and Risk Assessment (HIRA) – reviewed through after-action assessments and annually
- Recognizes that single events not restricted to Town Boundaries



# Emergency Management (ICS)

- Incident Command System (ICS)
  - Defines the organizational structure, roles and responsibilities of personnel, operating procedures and communication protocol to be used in the management and direction of emergencies or events
  - ICS is legislated and required
  - Town of Bentley Municipal Staff have received required training and we currently exceed the legislated requirements set by the Province



# Emergency Management Plan Town of Bentley

## Objectives

- A) Save lives and reduce suffering
- B) Promote responsible actions to mitigate COVID-19 effects in the community
- C) Reduce/Minimize stress on AHS & Health Services
- D) Maintain stable essential services to the citizens of Bentley



# Emergency Management Plan Activity Statement

- activation of every level of Federal, Provincial and Municipal Governments Emergency Plans
- Emergency Plans overlapped into different jurisdictions and quickly, governments were required to assist one another and share information
- The Town of Bentley relies on information from the Provincial Operations Centre and Alberta Emergency Management Authority Field Officer, Brian Boutin of Red Deer to guide our response. It should be noted that social media, news outlets etc. are also monitored on a continuous basis



# Emergency Management Plan Town of Bentley

## Activated Emergency Management Plan March 11, 2020

- Enhanced community communications, news bulletins, info bulletins, Facebook and website updates
- Facility Closures and opening with restrictions throughout Pandemic when able to do so
- Collaboration with Wolf Creek Public School, Minor Hockey, Colin Fraser, Jeremy Park
- Internal Procedures Developed to keep staff safe
- Vulnerable Persons Registry
- Open and Continuous Communication with Local Agencies
- Sourced PPE for staff
- Business Needs Survey
- Business Coaching Program
- DEM in continuous communications with the Provincial Operations Centre/other DEM's
- Utility and Tax Penalty Deferments
- Collaboration and support to Farmer's Market re-opening to establish safe protocols
- Campsite re-opening
- Office closure and safety protocols when positive COVID case including hydrostatic cleaning of office





# Summary of Management Activity - March

- **Provincial Operations Centre – 2 update reports daily**
  - DEM/CAO Review and prioritization of actions based on new information
  - Reiterating and sharing relevant updates to agencies and through social media and website as well as Mayor and Council updates
- **Escalating event / increased response efforts at all levels of government**
  - Provincial Operations Centre Report
  - Q&A on COVID-19 Report
  - Minister of Health Report and Recommendations
  - News & Social Media



# Summary of Management Activity - March

March 10	Meeting with CAO requesting Emergency Plan Activation
March 11	Meeting at Bentley reviewing Emergency Response Plan March 12 Bentley Agency meeting request out to stakeholders for meeting on March 16 (FCSS, Fire Dept., Public Works)
March 13	Engaging with CAO, Wolf Creek Public School, Bentley Arena, AEMA
March 14/15	Monitoring social media, review POC reports, prepare agenda for Bentley Agency Meeting, monitor and review central Alberta activity regarding school closures
March 16	Monitor POC communications, Bentley Agency Meeting, attended Clive “tabletop” exercise for LREMP, calls with Bentley Fire Chief, FCSS and Bentley Care Centre
March 17	Lacombe County Meeting with Fire Chief and Enforcement, POC conference call
March 18	Bentley Office half day for DEM work – agency report, prep with CAO for staff meeting March 19 Bentley Agency Meeting (FCSS, Fire Dept., CAO, DEM, RCMP, Wolf Creek School, Bentley Care Centre, Westview Apartments, Ag Society), Situation Report to POC
March 20 to 23	DEM work from home and Bentley Office, follow up emails, create new Situation report Template as per direction from POC, preparation for LREMP meeting ICS 213 PPE, request for PPE
March 24	LREMP Conference Call – 10 municipalities, Bentley Town Council preparation, meet with FCSS Barb Carson regarding community services activity, discuss with CAO proposed office access changes
March 25	Playground Closures strategy, POC conference call, seniors protection strategy, LREMP updates
March 26	Bentley office orientation re new procedures for social distancing, policy finalized re office access
March 27	Alberta Justice conference call – discuss SOLE (State of Local Emergency – Municipal Liability)
March 28 to 31	Monitor social media and POC correspondence/activity, situation report sent to POC, POC meeting, message board ordered, vulnerable registry from created, reviewed and distributed to senior’s home in Bentley

**Summary of DEM hrs. for March: 58 hrs. Town of Bentley, 31 hrs. LREMP Coordinator**



# Summary of Management Activity - April

- April 1 – 7 Bentley agency meeting prep and meeting, sign masters sign delivered and set up, LREMP conference call, POC conference call, Bentley situation report to POC
- April 8 – 14 LREMP meeting/Emergency Management Website, local business conference call with CAO, POC conference call, LREMP conference call
- April 15 -21 Bentley Agency Meeting and prep, LREMP conference call X 2, POC conference call,
- April 22 – 30 Town of Bentley Council Meeting, LREMP conference call, LREMP advisory meeting, Bentley situation report to POC

**Summary of DEM hrs. for April: 33 hrs. Town of Bentley, 55 hrs. LREMP coordinator**



# Summary of Management Activity – May

- May 1 – 7      LREMP conference call & follow up, POC conference call, DEM support to town office, Bentley agency meeting
- May 8 – 14      DEM support to town office as required
- May 15 -21      LREMP conference call & follow up, POC conference call, DEM support to town office as required
- May 22 – 30      DEM support to town office as required

**Summary of DEM hrs. for May: 33 hrs. Town of Bentley, 22 hrs. LREMP coordinator**



# Summary of Management Activity – June

June 1 – 7 Seniors Week activities

June 8 – 14 LREMP / DEM conference calls

June 15 -30 LREMP / DEM conference calls, DEM support to town office as required

June 30 ECC at Seniors Drop In officially deactivated

**Summary of DEM hrs. for May: 21 hrs. Town of Bentley, 15 hrs. LREMP coordinator**



# Summary of Management Activity – July/20 to April/21

- Ongoing meetings CAO and DEM re Bentley Covid Response
- LREMP meetings attended by DEM
- Bentley Arena Opening meetings
- Monitor Provincial and Federal Covid Response Activity
- DEM attended Council meeting in Sept 2020 to review activity to date and update
- Emergency Social Services Plan Development by DEM
- Drive Through Christmas planning and volunteered
- Monitor community protests
- Variants and review of worse case scenario and strategies

**Summary of DEM hrs. : 100 hrs. Town of Bentley, 324 hrs. LREMP coordinator**



# Recovery & Preparedness

- DEM continues to support the Town and CAO with response and recovery from home and at Town Office
- DEM continued involvement with LREMP and coordinated regional planning
- Bentley Emergency Management Advisory Meetings with DEM, CAO and Mayor and Council to continue to seek input on Emergency Management
- Additional training for Mayor and Council and ICS for all staff (at least ICS 100)
- Draft plans are being considered at the advice of AEMA and the Minister of Health
  - Town of Bentley DEM continues to assist the LREMP Committee to explore ongoing plans for additional waves from COVID event
- **Recovery will be assisted through proactive marketing of the community and collaboration with user groups**
  - feedback from the business needs survey
  - social media marketing
  - gateway signage
  - on the spot app
  - support local business advertising
  - Business Link webinars and resources
  - update town website
  - business coaching program
  - arena maintenance and aesthetic improvements
  - MOST Grant for covid expenses
  - partnerships with Wolf Creek Public School – Bentley Hockey Academy
- Bentley IDA and Vaccination Program



# Current Status COVID-19 April 21, 2021

	Confirmed	Deaths	Recovered
Alberta	173,531 + 1,345	2,048 +5	153,002 +1,283
Canada	1,139,043 +7,270	23,713 +46	1,027,458 +7,679
Global	143,012,106 +1,198,849	3,046,149 +18,967	81,979,884 +863,743

## Vaccinations as of April 19

1,196,428 doses administered  
26,762 doses per 100,000 population  
239,277 Albertans fully immunized (2 doses)  
234 adverse events following immunizations





# Ongoing Concerns and Challenges

- Balancing public activity with community safety
  - events, gathering, fireworks etc
- Vaccination Supply and # of people vaccinated
- Variants and Effectiveness of Vaccinations
  - (B.1.1.7 Variant – United Kingdom)
  - (B.1.351 Variant – South Africa)
  - (P.1 Variant – Brazil)
- Feedback from the Community – concerns & complaints

# Book your free shot

For more information relating to vaccines, please visit: <https://www.alberta.ca/covid19-vaccine.aspx>

**NEW! Albertans 40 and over (born 1981 or earlier) can now get the AstraZeneca vaccine.**

Who's eligible now	How to book
Ages 40+ (AstraZeneca)	<a href="#">Pharmacy</a> (appointments & 70 walk-in locations) <a href="#">AHS locations provincewide</a> (book online or 811) <a href="#">Walk-in clinics in Calgary &amp; Edmonton</a>
Ages 65+ (Phases 1 & 2A)	<a href="#">Pharmacy</a>   <a href="#">AHS online</a>   Call 811
First Nations Ages 50+ (1 & 2A)	<a href="#">Pharmacy</a>   <a href="#">AHS online</a>   Call 811   On-reserve
Ages 16+ with health conditions (2B)	<a href="#">Pharmacy</a>   <a href="#">AHS online</a>   Call 811
Eligible front-line workers (2C)	<a href="#">Pharmacy</a>   <a href="#">AHS online</a>   Call 811

COVID-19 INFORMATION

# HELP PREVENT THE SPREAD

Prevention starts with awareness.  
Be informed on how you can  
protect yourself and others from  
novel coronavirus:

- Self-isolate if you're feeling sick
- Wash your hands frequently
- Cover coughs and sneezes
- Avoid touching your face

Concerns about your health?  
Call Health Link 811.

[alberta.ca/covid19](https://alberta.ca/covid19)

Alberta





## MEDIA RELEASE

April 19, 2021

### **Lacombe County launching lead testing program**

***Testing for Alberta Environment & Parks (AEP) regulated water systems will be conducted in Mirror, Lakeview Estates and Aspelund Industrial Business Parks.***

(Lacombe County, Alberta, April 19, 2021) – This summer, Lacombe County will launch a lead testing program to ensure residents have safe drinking water in their homes and businesses. This program is in response to updated guidelines put forth by the federal government, which lowers the maximum acceptable concentration of lead from 0.010 mg/L to 0.005 mg/L with the point of compliance being the resident's tap.

The first step is to identify areas of highest risk. Buildings that were constructed before 1960 are the first priority for testing. Building codes at that time allowed the use of lead piping for home water services, as well as plumbing solder and brass fittings with high lead content. These are the primary sources of lead contamination in drinking water.

Lacombe County Utilities staff will be conducting lead testing from May to September of 2021. To accomplish this, they will be selecting a percentage of houses and businesses that have a higher chance of lead service lines based on construction date.

Letters will be sent to home and business owners advising of this and setting up a date/time for County staff to test the tap for lead. It is important to note that results will be kept confidential. **The individual results of testing will only be released to you, the homeowner and Alberta Environment & Parks (AEP). A letter of consent must be signed to release information to AEP.**

#### **Why is Lacombe County only testing in AEP regulated systems?**

**At this time, ONLY homes/businesses within municipal water systems under the jurisdiction of Alberta Environment will be tested.** Farm water wells and small systems under the jurisdiction of Alberta Health Services (AHS) will not be sampled by Lacombe County. Farms or small system owners that wish to test lead content would be responsible for their own testing.

That said, Lacombe County can assist ratepayers who are concerned about their water quality or who require information about testing their water lines for lead. Please contact Lacombe County's Community Services Department at 403-782-8959. For more details, as well as Frequently Asked Questions, please visit our website at [www.lacombecounty.com](http://www.lacombecounty.com).

#### **For more information contact:**

Darren Dempsey  
Manager of Utility Services  
Lacombe County  
403-782-8959  
[ddempsey@lacombecounty.com](mailto:ddempsey@lacombecounty.com)



WHERE PEOPLE ARE THE KEY

## HIGHLIGHTS OF THE REGULAR COUNCIL MEETING APRIL 8, 2021

---

### **PUBLIC HEARING – BYLAW NOS. 1334/21 and 1335/21**

A public hearing was held for Bylaw Nos. 1334/21 and 1335/21. Bylaw No. 1334/21 is a bylaw of Lacombe County to amend the Lacombe County Municipal Development Plan Bylaw No. 1238/17 as it relates to general regulations and district requirements. Bylaw No. 1335/21 is a bylaw of Lacombe County to amend the Lacombe County Land Use Bylaw No. 1237/17 as it relates to general regulations and district requirements.

Bylaw Nos. 1334/21 and 1335/21 were given second reading and third reading and so finally passed.

### **COVID UPDATE**

Council was provided with an update on the latest COVID-19 statistics and the Province's ongoing mandatory restrictions as well as the Province's vaccine protocol moving forward.

### **SANDY POINT DEVELOPMENT**

Council approved Development Permit Application No. 36/21 submitted by Delta Land Co. Inc. for permission to construct a 960 ft<sup>2</sup> Marina and/or Boat Rental & Automotive Gas Bar on Lot 8 Block 2 Plan 142 2146, Pt. S1/2 12-41-01 W5M subject to a number of conditions.

### **CORPORATE SERVICES POLICY REVIEW**

Following a review of Lacombe County's current Corporate Services administrative policies, Council adopted Policy AD(23) Internet and Email Use and Policy AD(38) Surveillance Cameras as amended. Policy AD(3) Recovery of Taxes on Property Not Related to Land was rescinded by resolution of Council.

### **COAL ENGAGEMENT SURVEY**

Council completed and endorsed the Province of Alberta's initial survey to receive public engagement on a new, modern coal policy for Alberta as submitted.

### **STRATEGIC PLAN REVIEW**

The Lacombe County 2021 Strategic Plan Review will be held on April 29, 2021. The Plan will be reviewed by Council and the Department Directors as well as staff members.

### **COUNCILLOR ORIENTATION TRAINING**

As per Council resolution the following Councillor orientation training will take place following the October 18, 2021 municipal elections:

- County Management staff led Councillor Orientation Training session - October 25, 2021.
- Reynolds Mirth Richards and Farmer customized training workshop for new and returning Lacombe County elected officials - November 2, 2021.

### **APPOINTMENT OF RETURNING OFFICER**

By Council resolution Michelle Eadie was appointed as the Lacombe County Returning Officer for the 2021 municipal election.

### **VESTA ENERGY**

A presentation by Vista Energy Ltd. representatives on their initiatives, current and future activities within Lacombe County was received for information by Council.



WHERE PEOPLE ARE THE KEY

**LACOMBE CITY POLICE SCHOOL RESOURCE OFFICER PROGRAM**

Cst. Rueben Geleynse, Lacombe City Police School Resource Officer, provided an overview of the programs and initiatives he provides in the elementary, junior and senior high schools within Lacombe in his role as the School Resource Officer.

**LACOMBE CURLING CLUB – LETTER OF SUPPORT**

Lacombe County will provide the Lacombe Curling Club with a letter in support for their application to the Red Deer Summer Games Legacy Fund for grant funding for the purchase of new Trefor granite curling stones and new electronic coaching analysis equipment.

---

**Next Regular Council Meeting is**  
**Thursday, April 22, 2021 - 9:00 a.m.**

**Next Committee of the Whole Meeting is**  
**Tuesday, June 1, 2021 – 9:00 a.m.**

**Lacombe County Administration Building**

**\*\*For more details from Lacombe County Council meetings, please refer to the meeting minutes. All meeting minutes are posted on the website ([www.lacombecounty.com](http://www.lacombecounty.com)) after approval.**





April 16, 2021

The Hon. Kaycee Madu  
Minister of Justice and Solicitor General  
424 Legislature Building  
10800 - 97 Avenue  
EDMONTON, AB T5K 2B6

Dear Minister Madu:

**Re: Town of Morinville Support for RCMP**

Our Council is not supportive of the Government of Alberta's initiative to replace the RCMP with an Alberta Provincial Police Service (APPS). Our opinion is that there are other, more effective ways to achieve the outcomes identified through the *Police Act* review. Indeed, improving the public's trust in policing, ensuring an effective complaint process, and improving Indigenous peoples' relationships are important objectives.

There are, however, several considerations that cause justifiable concern:

- The Fair Deal Panel recommends establishing an APPS despite 65% of respondents indicating non-support;
- The necessity for a new model is unclear when there is little substantiated dissatisfaction with the RCMP but rather some areas for improvement have, rightfully, been identified;
- Transition costs are poorly understood, and ongoing operating costs will inevitably rise. Municipalities currently bear the majority of policing costs and are not able or willing to accept any additional increases. As you know, municipalities have limited means to increase revenues, receiving only 8-10 cents for every tax dollar collected. Continuing to do more with less is untenable.

There has not been compelling evidence that an APPS would result in better outcomes, particularly with the expected increase in costs. The Town of Morinville has a collaborative relationship with the local RCMP detachment and is satisfied with the level of service and degree of responsiveness received. As such, Council encourages the Government of Alberta to abandon the transition study and redouble efforts to work with the RCMP to achieve better outcomes.

Sincerely,

Barry Turner  
Mayor

*An Alberta Capital Region Community*

...2

CC    The Honourable Jason Kenney, Premier  
Dale Nally, MLA for Morinville-St. Albert  
Dane Lloyd, MP for Sturgeon River-Parkland  
Curtis Zabolcki, Commanding Officer for Alberta, RCMP  
AUMA Members  
RMA Members



This website uses cookies. By continuing to use this site, you are giving consent to cookies being used. For more information on cookies and how we use them, click here.

✓ Close



## 2021 Canada Federal Budget: Detailed Commentary

TAX ALERT | April 20, 2021

On April 19, 2021, Canada's Minister of Finance, Chrystia Freeland, released Canada's 2021 Budget (Budget), the federal government's first Budget in more than two years and first since before the pandemic.

The Budget addresses three fundamental challenges: (1) conquering COVID-19 itself, (2) climbing out of the COVID-19 economic recession, and (3) building a better, fairer and more innovative future.

The first challenge, conquering COVID-19 itself, includes securing and distributing vaccines to the provinces, and continuing to provide financial support to businesses to make it through the third wave of lockdowns. This includes, among other measures, extending the Canada Emergency Wage Subsidy (CEWS), the Canada Emergency Rent Subsidy (CERS), and other subsidy and benefit programs.

The second challenge, climbing out of the economic recession, includes new investments and other financial support to help businesses hire employees and expand their operations after the lockdowns of the third wave are over, and a substantial portion of Canadians are vaccinated.

The third challenge, building a better, fairer and more innovative future, includes the most significant and far-reaching measures in the Budget. For example, it includes a commitment to a universal affordable childcare program within 18 months; significant tax measures to incentivize green transformation; details on taxing digital service providers; a luxury tax on aircrafts, vehicles and boats; measures to increase corporate taxes on multinational entities; proposals for increased disclosure on tax returns; and enhanced audit powers for the Canada Revenue Agency (CRA). There is a clear focus on attempting to correct the perceived inequalities in the tax system, something the government started in November's Fall Economic Statement, and now continues with full force and vigor in the 2021 Budget.

Leading up to the Budget there has been conversation about potential tax measures and increases the government might propose, but the Budget is largely silent on this front. In particular, the Budget does not include:

- A change to the federal corporate income tax rates or the \$500,000 small business limit (except to reduce the rates for certain manufacturing and processing income, as set out below);
- An increase to federal personal income tax rates;

- A wealth tax;
- An elimination or cap on the principal residence exemption; or
- An increase in the capital gains tax rate.

This tax alert summarizes the business and personal income and indirect tax measures in the 2021 Budget relevant to the middle market, including international tax and transfer pricing considerations, credits and incentives, and audit and enforcement measures.

## Table of contents

- [COVID-related measures](#)
- [Business income tax measures](#)
- [International business income tax measures](#)
- [Digital services tax measures](#)
- [Transfer pricing measures](#)
- [Audit and enforcement measures](#)
- [Credits, incentives and other business measures](#)
- [Personal income tax measures](#)
- [Indirect tax measures](#)
- [Other measures](#)

## COVID-19-RELATED MEASURES

### Extension of Canada Emergency Wage Subsidy

The [Canada Emergency Wage Subsidy program](#) (CEWS), designed to support employers that suffered from a decline in revenue during COVID-19, is currently set to expire in June 2021. However, the Budget extends the program to Sept. 25, 2021, although it proposes to reduce the maximum subsidy over the course of the extension. The Budget also provides the government with the authority to extend the CEWS until Nov. 20, 2021.

In addition, the Budget sets out the following in respect of the CEWS:

- Subsidy rate structures from June 6, 2021 to Sept. 25, 2021, as set out in [Table 2](#) of the Budget.
- For the periods beginning from July 4, 2021, only employers with a revenue decline of more than 10% would be eligible for CEWS.
- For the periods from June 6, 2021 to Aug. 28, 2021, the weekly wage subsidy for a furloughed employee has been changed.
- Reference periods for the qualifying periods from June 6, 2021 to Sept. 25, 2021, as set out in [Table 3](#) of the Budget.

- Additional alternative baseline remuneration periods to align the qualifying period with the corresponding month
- Introducing repayment of CEWS for the qualifying periods beginning after June 5, 2021, by a publicly listed corporation that increases its specified executive's 2021 pay as compared to the pay in 2019.

The CEWS has been, and remains, an invaluable subsidy for businesses, covering a portion of payroll expenses. Businesses should continue to evaluate their eligibility for CEWS, as eligibility can change from month to month.

## Extension of Canada Emergency Rent Subsidy and Lockdown support

The Canada Emergency Rent Subsidy (CERS) and Lockdown Support were introduced to help businesses partially offset their eligible rent expenses. The Budget extends the CERS and Lockdown Support from June 6, 2021 to Sept. 25, 2021, but the maximum base rent subsidy rate is reduced for qualifying periods from July 4, 2021 to Sept. 25, 2021 as follows:

- Period 18: July 4 to July 31 – 60%
- Period 19: Aug. 1 to Aug. 28 – 40%
- Period 20: Aug. 29 to Sept. 25 – 20%

As of July 4, 2021, only entities with a revenue decline of greater than 10% will be eligible to claim the CERS. The Lockdown Support rate will remain at 25% for the qualifying periods from June 6, 2021 to Sept. 25, 2021.

## Canada Recovery Hiring Program

The Budget introduces a new subsidy program that is modelled after the CEWS: the Canada Recovery Hiring Program (CRHP). The CRHP is a subsidy for eligible employers that experience a revenue decline (to be calculated in a manner similar to the CEWS) from June 6, 2021 to Sept. 25, 2021. Employers can claim either CRHP or CEWS for a particular qualifying period, but not both.

In order to qualify for the CRHP, an eligible employer's revenue decline in a qualifying period must be greater than

- 0% for the period June 6, 2021 to July 3, 2021
- 10% for the period July 4, 2021 to Nov. 20, 2021

Unlike the CEWS, the CRHP is available to the employers as a proportion of the increase in remuneration paid to employees, which is the difference of total eligible remuneration paid to eligible employees for the qualifying period and the baseline period. The amount of subsidy is up to 50% of the increase in remuneration, on a maximum of \$1,129 per week.

Businesses that experience a revenue decline may be able to cover a portion of their payroll cost using the CRHP, and need to gauge the benefit of the CRHP over the CEWS in order to maximize the subsidy.

## Introducing the Canada Digital Adoption Program

**Introducing the Canada Digital Adoption Program**

In order to help small and medium-sized businesses adopt new digital technologies, the Budget introduces the Canada Digital Adoption Program that aims to provide small businesses with two streams of support:

- Providing micro-grants to help businesses offset the costs of going digital and support from digital train
- Providing advisory expertise for technology planning and financing options to businesses

This program will help small businesses digitize and take advantage of e-commerce opportunities.

**Extended timelines for the Canadian Film or Video Production Tax Credit and the Film or Video Production Services Tax Credit**

The Canadian Film or Video Production Tax Credit (CPTC) is a 25% refundable tax credit available to productions certified to be Canadian film or video productions. Similarly, Film or Video Production Services Tax Credit (PSTC) is a 16% refundable credit available to foreign films and videos produced in Canada.

In respect of productions for which eligible expenditures were incurred in taxation years ending in 2020 or 2021, the Budget proposes to temporarily extend the following timelines by 12 months, subject to certain waiver conditions. For the CPTC, an extension will be available for (i) the timeline for incurring qualifying expenditures, (ii) submitting a certificate of completion to the Canadian Audiovisual Certification Office and (iii) producing a written agreement with a Canadian distributor or a broadcaster. For the PSTC, the extension will be available when aggregate expenditure thresholds are met for film or video productions.

Businesses undertaking film or video production will benefit from the extended timelines.

**Extension of COVID-19 benefits and employment insurance sickness benefits**

The government previously waived the one-week waiting period for all EI benefit claims submitted between Jan. 31, 2021, and Sept. 25, 2021. Additionally, the government increased the number of weeks that EI and the CRB, CRSB and CRCB were available, and extended them to self-employed individuals who would not normally have qualified for EI.

The Budget proposes an increase of the eligible CRB period for an additional 12 weeks, from 38 weeks up to a maximum of 50 weeks. The first four weeks of the additional weeks (39 to 42) will provide \$500 per week, and the remaining eight weeks (43 to 50) will provide \$300 per week. In addition, the government proposes to extend the CRCB by four weeks to a maximum of 42 weeks at \$500 per week, conditional on other caregiving options, especially for children, not being sufficiently available.

Finally, to support those that are ill and do not have access to paid sick time from their employers, the government proposes to extend EI sickness benefits from 15 weeks to 26 weeks. This appears to be a permanent extension to help individuals with all types of illness, and will take effect in the summer 2022.

## BUSINESS INCOME TAX MEASURES

### Corporate tax rate reduction for zero-emission technology manufacturers

The Budget temporarily reduces the corporate income tax rate on eligible zero-emission technology manufacturing and processing income as follows:

- From 15% to 7.5%, where the income is subject to the general corporate tax rate; and
- From 9% to 4.5%, where the income is subject to the small business tax rate.

Taxpayers will qualify for the reduced corporate tax rate if at least 10% of gross revenue from all active businesses carried on in Canada is derived from eligible activities. However, no changes are proposed to increase the individual dividend tax credit when dividends are paid from the after-tax income.

The reduced tax rates would be applicable for tax years beginning after 2021 and will be gradually phased out, starting in tax years beginning in 2029 up to 2031. Businesses earning income from zero-emission technology manufacturing and processing activities should avail of the benefit of reduced tax liability, following the decline in the rate.

### Introducing immediate expensing

To enhance the Capital Cost of Allowance (CCA) deduction for Canadian-controlled private corporations (CCPCs), the Budget proposes "immediate expensing" of certain depreciable property. The expense is available for property acquired on or after April 19, 2021, that is available for use before Jan. 1, 2024. The expense is limited to \$1.5 million per taxation year, which must be shared amongst associated members of a group of CCPCs.

Property eligible for this new measure would be capital property subject to CCA, other than property in CCA classes 1 to 6, 14.1, 17, 47, 49 and 51.

CCPCs can claim the \$1.5 million immediate expensing in addition to all other existing provisions of the *Income Tax Act*, including the Accelerated Investment Incentive. This may be an opportunity for the CCPCs considering expansion in the near future to undertake investments, at a low tax cost.

### CCA for clean energy equipment

On November 21, 2018, the federal government introduced immediate expensing for investments in specified clean energy generation and energy conservation equipment (CCA Class 43.1 and 43.2). The Budget proposes to expand the list of CCA classes to include additional types of investments and changes the eligibility criteria of certain types of equipment.

## INTERNATIONAL BUSINESS INCOME TAX MEASURES

Canada continues to be an active participant of the base erosion and profit shifting (BEPS) Action Plan, which addresses (among other things) tax avoidance strategies that exploit gaps and mismatches in tax rules between different countries. The government has already introduced several measures in response to the BEPS Action Plan, including the ratification of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (MLI). The Budget builds on the BEPS Action Plan by proposing to implement two more recommendations from the BEPS Action Plan designed at curtailing international tax avoidance: rules to address Hybrid Mismatch Arrangements (HMAs), and to limit interest deductibility in certain circumstances.

### Hybrid Mismatch Arrangements

HMAs are cross-border tax avoidance structures that exploit differences in the income tax treatment of business entities or financial instruments under the laws of two or more countries to produce mismatches in tax results. The Budget proposes the following changes:

- Payments made by Canadian residents under HMAs would not be deductible for Canadian income tax purposes to the extent they give rise to a further deduction in another country, or are not included in the ordinary income of a non-resident recipient (ordinary income means income that is subject to tax at full tax rate and does not benefit from any exemption, exclusion, deduction, credit or other comparable tax relief).
- Any amount of the payment received by a Canadian resident from the HMAs would be included in income. If the payment is a dividend, no dividend deduction is available for certain dividends received from foreign affiliates.
- To the extent that a payment made under an HMA by an entity that is not a resident in Canada is deductible for foreign income tax purposes, the Canadian resident is not permitted to claim a deduction against the income.

The Budget proposes to implement these changes in two different legislative packages, the first taking effect July 1, 2022, and the second taking effect no earlier than 2023. The government intends to release the legislative packages for stakeholder comment before finalizing or implementing the legislation.

In effect, these rules would neutralize the effect of HMAs by aligning the Canadian income tax treatment with the income tax treatment in the foreign country. Corporate groups that currently have international structures in place, or are in the process of implementing international structures, should revisit their structures and financing arrangements to determine whether they are affected by the proposed HMA rules.

### Limitations on excessive interest deductions

In Canada, interest expense is generally deductible against the income of the borrower if the borrowed funds are used to generate income. However, the deductibility of interest raises the potential that excessive debt or interest expense can be placed in Canadian businesses in a way that erodes the tax base, for example through interest payments to related non-residents in low-tax jurisdictions. Currently, a number of rules, including the

thin capitalization rules, are in place to provide protection of the Canadian tax base from erosion due to excessive interest expense, but the scope of these rules is limited.

The Budget proposes to introduce new interest deductibility rules that limit a corporation's interest deduction based on a fixed ratio of the corporation's taxable income before taking into account interest expense, interest income, income tax and deductions for depreciation and amortization, with each of these items determined for income tax purposes ("tax EBITDA").

The proposed rules, which would also apply to trusts, partnerships and Canadian branches of non-resident taxpayers, would be phased in with a fixed ratio of 40% of tax EBITDA for taxation years beginning on or after Jan. 1, 2023, but before Jan. 1, 2024, and 30% for taxation years beginning on or after Jan. 1, 2024. The limits on interest deductions would apply with respect to existing and new borrowings.

Exceptions from the new rule would be available for (i) CCPCs that, together with associated corporations, have taxable capital employed in Canada of less than \$15 million and (ii) groups of corporations and trusts whose aggregate net interest expense among Canadian members is \$250,000 or less. In addition, it is expected that standalone Canadian corporations and Canadian corporations that are members of a group that do not include non-residents would, in most cases, not be subject to the interest deduction limitation.

An entity that is subject to the denial of the interest deduction would be able to carry forward the deduction for up to 20 years, or back for up to three years. In addition, Canadian members of a group that have a ratio of net interest below the fixed ratio would generally be able to transfer the unused capacity to other Canadian members of the group whose net interest deductions could otherwise deduct the interest. Also included is a "group ratio" rule that would allow an entity to deduct interest in excess of the fixed ratio of tax EBITDA where the entity is able to demonstrate that the ratio of net third-party interest to book EBITDA of the consolidated group, implies that a higher deduction limit would be appropriate. A consolidated group for this purpose means the parent company and all of its subsidiaries that are fully consolidated in the parent's audited consolidated financial statements.

Draft legislative proposals are expected to be released for comments in the summer.

The proposed rules further tighten the deductibility of interest expense. Canadian businesses should review their current financing arrangements to determine the potential impact of the proposed rules.

[BACK TO TOP](#)

## DIGITAL SERVICES TAX MEASURES

The Budget proposes to implement a temporary Digital Services Tax (DST) on large businesses (both foreign and domestic) at a rate of 3% of revenue generated from digital services that rely on data and content distributions from Canadian users. The DST would take effect on Jan. 1, 2022, and is intended to serve as an interim measure until an acceptable common international approach is developed and implemented.

The DST would apply to revenue from online business models under the following streams (in-scope revenue):

- Online marketplaces that help match sellers of goods and services with potential buyers, whether or not the platform facilitates completion of the sale, with certain exceptions
- Social media that facilitates interaction between users or between users and user-generated content
- Online advertising that targets based on data gathered from users of an online interface. This includes online interfaces such as online marketplaces, social media platforms, internet search engines, digital content streaming services, and online communications services
- The sale or licensing of data gathered from users of an online interface

The DST will apply in a particular calendar year to an entity that meets, or is a member of a business group that meets, the following criteria:

- Global revenue from all sources of €750 million or more in the previous calendar year (the threshold for country-by-country reporting under an OECD standard)
- In-scope revenue associated with Canadian users of more than \$20 million in the particular calendar year

Firms subject to the DST are required to file an annual return following the end of the reporting period (proposed to be the calendar year) and make one annual payment. A group would be able to designate an entity to file the DST return and pay the DST liability on behalf of the group. Each entity in a group will be jointly and severally liable for DST payable by any of the group members.

Similar to other non-income taxes, the DST will be deductible in computing taxable income for Canadian income tax purposes. However, it will not be eligible for a credit against Canadian income tax payable.

The government will engage provinces and territories to discuss the implications of the DST and welcome feedback by June 18, 2021, from stakeholders on the proposed approach. The draft legislation implementing the DST is expected to be released for public comment during the summer.

It is now critical for multinational enterprises to review their online presence and revenue streams to identify potential compliance and tax exposures, to prepare for these potential reporting requirements in the future.

[BACK TO TOP](#)

## TRANSFER PRICING MEASURES

The government proposes to reform its transfer pricing rules, as its losses at all levels of court in *The Queen v. Cameco Corporation* resulted in the government realizing that the current transfer pricing rules fall short of what the government had intended.

In the coming months, the Department of Finance will release a consultation paper to provide stakeholders with an opportunity to comment on possible transfer pricing rules amendments. The government may try to



establish transfer pricing rules that focus on the substance of the transactions, rather than the form of the

transactions or agreements, i.e., rules that look beyond the legal documents, legal agreements, and other support for the related-party transactions.

[BACK TO TOP](#)

## AUDIT AND ENFORCEMENT MEASURES

The Budget proposes significant changes that increase reporting requirements, provide enhanced collection measures for unpaid taxes, and enhance the CRA's audit and enforcement powers. The government's stated objective with these proposals is to close loopholes and reduce the perceived inequalities in the tax system.

### Mandatory disclosure rules

There are five material proposed changes that would enhance the mandatory disclosure rules: expanding the 'reportable transaction' rules; creating a new reporting requirement for 'notifiable transactions'; creating a new requirement for certain corporations to report uncertain tax treatments; extending the applicable reassessment period in certain circumstances; and imposing substantial penalties for failure to comply with the reporting requirements.

#### *Reportable transactions*

A 'reportable transaction' is an avoidance transaction that has two out of the following three hallmarks: (1) a promoter or advisor receives contingent fees related to the transaction; (2) the promoter or advisor requires 'confidential protection' related to the transaction; or (3) the taxpayer entering into the transaction receives 'contractual protection' against failure to achieve a tax benefit from the transaction. Currently, a taxpayer must report a reportable transaction on or before June 30 of the year following the year in which the transaction became a reportable transaction.

The Budget proposes to amend the definition of a reportable transaction so that it would include an avoidance transaction that has only one of the three hallmarks.

#### *Notifiable transactions*

A 'notifiable transaction' is a new concept in the Budget. The Minister of National Revenue, with the concurrence of the Minister of Finance, would have the authority to designate a transaction or a series of transactions as a notifiable transaction. After such designation, a taxpayer that enters into a notifiable transaction or a transaction that is substantially similar to a notifiable transaction would be required to report the transaction to CRA on a prescribed form. Notifiable transactions would include both transactions that the CRA has found to be abusive and transactions identified as transactions of interest.

The timing for the reporting requirement for both reportable transactions and notifiable transactions will be 45

days after the earlier of (1) the date the taxpayer entered into the transaction, and (2) the date the taxpayer became contractually obligated to enter into the transaction.

The proposals regarding reportable transactions and notifiable transactions are intended to provide information to the CRA to improve audit efficiency and effectiveness.

### *Uncertain tax treatments*

An uncertain tax treatment is a tax treatment used, or planned to be used, in an entity's income tax filings for which there is uncertainty over whether the courts will accept the tax treatment. The United States requires that certain corporations report uncertain tax positions, and the Budget proposes to adopt this policy by requiring that specific corporations report uncertain tax treatments. A corporation would generally be required to report an uncertain tax treatment in respect of a taxation year where the following conditions are met:

- The corporation is a resident of Canada or is a non-resident corporation with a taxable presence in Canada
- The corporation has at least \$50 million in assets at the end of the financial year
- The corporation, or a related corporation, has audited financial statements prepared in accordance with IFRS or country-specific GAAP

There is uncertainty in respect of the corporation's Canadian income tax for the taxation year reflected in those audited financial statements (i.e., the corporation concluded that it is not probable that the taxation authority will accept an uncertain tax treatment)

A corporation subject to these proposed rules would be required to provide, at the time it files its tax return, the quantum of taxes at issue, a concise description of the relevant facts, the tax treatment taken, and whether the uncertainty relates to a permanent or temporary difference in tax.

### *Reassessment period*

The normal reassessment period is generally three or four years, depending on the type of taxpayer. However, the Budget proposes that, if a taxpayer does not comply with a mandatory reporting requirement for a taxation year in respect of a transaction, the normal reassessment period would not commence in respect of the transaction, and as such, a reassessment of the year in respect of the transaction would not become statute-barred.

### *Penalties*

A taxpayer that does not file a required form to disclose a reportable transaction or a notifiable transaction in accordance with these proposals would face a penalty of \$500 per week to up to the greater of \$25,000 and 25% of the tax benefit. A promoter or advisor would face a penalty equal to (i) the fees received plus, (ii) \$10,000 plus, (iii) \$1,000 per day, during which the failure continues to a maximum of \$100,000.

A corporation that does not comply with the proposed disclosure for uncertain tax treatments would face a penalty of \$2,000 per week, to a maximum of \$100,000.

## Combatting abusive tax–debt avoidance

Section 160 of the *Income Tax Act* provides that the CRA can assess a person (the transferee) for some or all of the tax debt of another person (the transferor) if (i) the transferor transferred property to the transferee, (ii) the transferor had a tax debt at the time of the transfer, (iii) the transferor and transferee were not dealing at arm's length at the time of the transfer, and (iv) the transferee paid less than fair market value for the property. Section 160 has broad scope, however, the government alleges that taxpayers are engaging in complex transactions to transfer their assets to a non–arm's length person in a manner that leaves them without the assets necessary to pay their tax debts while avoiding the application of section 160.

As a result, the government proposes to bolster section 160 with a series of anti–avoidance rules. In particular, the proposed anti–avoidance rules would:

- Deem a tax debt to crystallize before the end of the taxation year in which the property is transferred
- Deem arm's length parties not to be deal at arm's length in circumstances where at one time in the series of transactions the parties were not dealing at arm's length, and it is reasonable to conclude that one of the purposes of a transaction (or series of transactions) was to cause both the parties to deal at arm's length at the time of transfer of property
- When determining the value of the property transferred, the overall result of the series would be considered, rather than simply using those values at the time of the transfer

If passed, these proposed anti–avoidance rules would enhance the scope and application of section 160 applied to transfers of property that occur on or after April 19, 2021.

## Audit authorities

The Budget proposes amendments to various provisions to ensure that CRA has the authority to conduct audits and undertake other compliance activities, such as the CRA's powers to compel oral interviews during an audit. In particular, the Budget proposes to require persons to answer all proper questions in the form specified by the CRA official.

Furthermore, the Budget proposes additional investment of approximately \$300 million to strengthen CRA's audit powers to increase the volume of GST/HST audits of large businesses, develop a process to detect fraudulent GST/HST refund and rebate claims, and enhance the CRA's capacity to identify tax evasions involving trusts.

If these proposals are passed, taxpayers should be prepared for audits in which they are required to agree to an audit interview instead of responding to audit questions in writing.

[BACK TO TOP](#)

## CREDITS, INCENTIVES AND OTHER BUSINESS MEASURES

## Increased funding for Strategic Innovation Fund to support industrial transformation

The Budget proposes to provide the Strategic Innovation Fund with an incremental increase of \$7.2 billion over seven years on a cash basis, starting in 2021–22. The funding is intended to support and accelerate industrial transformation in scaling up clean technology, industry 4.0 R&D or capital investment, aerospace industry recovery and long-term resilience building in bio-manufacturing sector. Businesses making significant investments in those priority areas may consider leveraging the Strategic Innovation Fund as a financing option.

## Climate action and a green economy

The government seeks to accelerate Canada's net-zero transformation through innovation by providing \$5 billion over seven years to the Net Zero Accelerator through the Strategic Innovation Fund. This funding would allow the government to provide financial support for jobs and projects that will help reduce domestic greenhouse gas emissions across the Canadian economy.

In addition, the Budget proposes to introduce an investment tax credit for capital invested in carbon capture, utilization and storage (CCUS) projects beginning in 2022, with the goal of reducing emissions by at least 15 mega-tonnes of carbon dioxide annually.

The government will provide more details on the design of the investment tax credit and the rate of the incentive. Canadian companies adopting the leading CCUS technologies are the target recipients and should ensure they apply for the credit once it becomes available. Other companies that may be eligible for the credit include companies involved in direct air capture projects and in supporting hydrogen production.

## Support for Canadian farms in clean technology

The government intends to scale up climate solutions by supporting initiatives for low-carbon, fuel-efficient ways of farming. Specifically, the Budget proposes subsidies for the following:

- The purchase of efficient grain dryers
- Projects aimed at accelerating emission reductions by improving nitrogen management, increasing adoption of cover cropping, and normalizing rotational grazing
- Protecting existing wetlands and trees on farms, including through a reverse auction pilot program
- Powering farms with clean energy and moving away from diesel

Farmers looking to make significant capital expenditures in these areas and in other green initiatives should consider applying for the new funding programs.

## Support for local tourism businesses

The Budget proposes to establish a \$500 million Tourism Relief Fund, administered by the regional development agencies. The fund will support investments by local tourism businesses in adapting their products and services

to public health measures and other investments that will help them recover from the pandemic, and position themselves for future growth.

Tourism businesses should consider leveraging this fund to adapt to the post-COVID-19 economy.

[BACK TO TOP](#)

## PERSONAL INCOME TAX MEASURES

The government presents the Budget as being for the middle class and helping more people enter the middle class, with a special focus on women in the economy and new graduates.

The government also aims to support young people by waiving the accrual of interest on Canada Student Loan and Canada Apprentices Loans for an additional year, until March 31, 2023. Furthermore, the government proposes to raise the financial assistance income threshold for students from \$25,000 to \$40,000.

While there are no changes to personal tax rates or the introduction of a national pharmacare program, the government proposes a number of tax credit enhancements. To help pay for the tax credit enhancements, the Budget proposes a tax on vacant housing comparable to British Columbia's Speculation and Vacancy tax, as well as a luxury tax on high-priced passenger vehicles, personal aircraft, and boats.

### COVID-19 benefit taxation

Where an individual received a government benefit in respect of COVID-19 and later determines that he or she was not entitled to that benefit, the individual must repay the amount received. Currently, the benefit must be included as income in the year it is received, and the repayment is allowed as a deduction in the year it is repaid. When the repayment does not occur in the year the benefit was received, it may result in tax owing in the year and a deduction in the subsequent year; where income levels change between the two years it can result in a net tax payable.

The Budget proposes an amendment to the current policy and would allow taxpayers who make repayments in 2021 or 2022 to claim the deduction in the year in which the benefit was received, by way of filing an adjustment to the tax return for the year the benefit was received. This measure includes repayments made under the following programs, as long as they are paid before Dec. 31, 2022:

- Canada Emergency Response Benefits / Employment Insurance Response Benefits (CERB)
- Canada Emergency Student Benefits (CESB)
- Canada Recovery Benefits (CRB)
- Canada Recovery Sickness Benefits (CRSB)
- Canada Recovery Caregiving Benefits (CRCB)

This new policy will ensure that repayments align with when individuals received the benefits, and will possibly alleviate some income tax debts. While this measure is unlikely to receive Royal Assent before the April 30, 2021,

personal tax filing and payment deadline, individuals can take comfort in the fact that interest related to amounts outstanding will be reversed, once the tax debt is adjusted for any repayments after year-end.

## **Disability Tax Credit**

The Disability Tax Credit (DTC), with a value of \$1,299 for 2021, is a non-refundable credit intended to offset the impact of disability-related costs. In order to claim this credit, a taxpayer must have a certificate confirming they have a severe and prolonged impairment in physical or mental function, or be blind, and that impairment, even with appropriate treatment and devices, results in a markedly restricted ability to perform defined basic activities of daily living.

To improve accessibility to the DTC, the Budget sets forth an updated list of mental functions necessary for everyday life, adding functions such as attention, concentration, regulation of behaviour and emotions, and verbal and non-verbal comprehension, thereby expanding eligibility for the DTC.

The proposed changes to the DTC should increase the number of Canadians that meet the eligibility criteria. This improved eligibility criteria is estimated to result in an additional 45,000 people qualifying for the credit. Individuals should consult their tax and medical professionals to determine their eligibility under the broader requirements.

## **Enhancements to Old Age Security**

In light of the economic challenges faced by many seniors during the pandemic, the Budget proposes the following increases to Old Age Security (OAS) benefits for individuals 75 years of age and older:

- A one-time payment of \$500 in August 2021 to OAS recipients who will be 75 or over as of June 2022.
- Proposed legislation to increase regular OAS payments for recipients age 75 and older by 10%, commencing in July 2022. Full pensioners would receive an additional \$766 in the first year; payments would be indexed to inflation going forward.

The proposed changes to OAS benefits will result in the creation of a two-tier system for eligible pensioners—one level of payment for those 65 to 74 years of age, and one for those 75 years of age and over.

## **Vacant property tax**

In an effort to prevent non-residents from parking their wealth in Canadian real estate, which is perceived to increase the price of housing, as indicated in November's Fall Economic Statement, the government proposes a 1% tax on the value of vacant or underused residential real estate owned by non-resident, non-Canadians. The 1% tax will be levied annually beginning Jan. 1, 2022; however, the reporting requirement will not begin until 2023. Penalties will apply for failure to comply with the reporting requirement. Canadian citizens and permanent residents are exempt from this reporting requirement.

The government will release a consultation paper in the next few months to provide stakeholders with an opportunity to comment on this proposal.

## INDIRECT TAX MEASURES

### **New tax on selected luxury goods**

The Budget proposes to introduce a luxury tax on the sale of new luxury cars and personal aircraft priced over \$100,000, and boats priced over \$250,000, effective Jan. 1, 2022. For vehicles, aircraft and boats sold in Canada, the tax would apply at the point of purchase if the final sale price paid by a consumer (not including the GST/HST or provincial sales tax) exceeds the \$100,000 or \$250,000 thresholds. Importations of vehicles, aircraft and boats would also be subject to the tax, and collected at the time of import by CBSA.

For vehicles and aircraft, the tax rate would be the lesser of 10% of the full value, and 20% of the value over \$100,000. For boats, the tax rate would be the lesser of 10% of the full value, and 20% of the value over \$250,000. Large aircraft, public sector and rescue aircraft, and air ambulances are excluded.

GST/HST and potentially other sales taxes will apply to the final sale price, including the proposed tax. Further details will be announced once the proposal has received Royal Assent.

### **GST/HST for e-commerce sellers**

The Budget proposes several amendments to the GST/HST rules for e-commerce sellers and digital platform operators (e.g., Air BNB) originally proposed in November's Fall Economic Statement, to clarify certain provisions and help to ensure the rules operate effectively.

#### *Safe harbour rules for remote sellers of all taxable supplies under simplified registration regime*

Platform operators are required to register for, charge and report GST/HST on taxable supplies made on behalf of underlying vendors who are not registered for GST/HST and who sell through the operators' platforms. Platform operators must rely on the seller (i.e., registered for GST/HST or not) to determine whether GST/HST is collectible on the sale.

The Budget proposes that the third-party seller and the platform operator be jointly and severally liable for the collection and remittance of tax, if the seller provides false information to the platform operator. However, the proposals will limit the liability of the platform operator for failing to collect and remit tax if the platform operator reasonably relied on information provided by the seller.

#### *Eligible deductions*

Under the original proposed rules, a simplified GST/HST registration framework is available for certain suppliers and platform operators who supply services or digital products. Generally, a person registered for GST/HST under the simplified framework will not be entitled to claim input tax credits (ITCs) to recover GST/HST paid on taxable inputs. The Budget now proposes an amendment to clarify that these suppliers will be entitled to deduct amounts for bad debts and certain provincial HST point-of-sale rebates offered to purchasers.

### *Threshold amount determination*

Under the proposals for cross-border sales of services and digital products, non-resident suppliers or distribution platform operators are required to register for GST/HST if their sales or sales through their platforms exceed, or are expected to exceed, \$30,000 over any rolling 12-month period. The Budget proposes amendments to clarify that zero-rated sales are not to be included in the threshold calculations.

### *Platform operator information returns*

Platform operators will be required to file annual information returns if they facilitate supplies of short-term accommodations in Canada through the platform, or facilitate sales of tangible goods located in fulfillment warehouses in Canada by non-registered vendors. The Budget proposes to clarify that the filing of information returns by platform operators applies only to those that are registered, or are required to be registered, for GST/HST.

### *GST/HST on certain supplies made by billing agents*

The Budget proposes to relieve GST/HST on the supply of services by billing agents to persons who are registered for GST/HST under the simplified framework. This proposal will ensure that businesses registered under the simplified framework are not paying unrecoverable GST/HST on services supplied by billing agents, given ITCs cannot be claimed under the simplified framework.

### *Authority for the Minister of National Revenue to register a person*

The Budget proposes an amendment to provide the Minister of National Revenue (the Minister) with the authority to register any person for GST/HST under the simplified framework where the Minister believes the person should be registered for GST/HST. This mirrors the current rules for GST/HST under the normal registration framework and other jurisdictions that have adopted similar remote seller rules.

### *Administration and enforcement grace period*

The Budget provides that the CRA will work with businesses, including platform operators affected by the proposed rules, to assist them in meeting their obligations. The CRA will take a practical approach to compliance and exercise discretion in administering the proposed rules during a 12-month transition period starting July 1, 2021, for businesses that show they have taken reasonable measures, but are unable to meet their obligations for operational reasons.

## **Enhancements to ITC documentary requirements rules**

Currently, the ITC information rules require basic information on an invoice, receipt or other source document, to validate the refund claim on pretax purchases less than \$30. Additional source document information must be



obtained by a claimant where the purchase is \$30 or more, but under \$150. Further information is required for a purchase that is \$150 or more.

The Budget proposes to increase these thresholds to \$100 and \$500 respectively, presumably to alleviate issues for ITC claimants and their vendors that provide the necessary information on source documents. This change is proposed to take effect for purchases on or after April 19, 2021.

A further change now allows a billing agent (i.e., a person that only bills customers for a principal's taxable supply) to use its legal name and GST/HST registration number on source documentation provided to customers. Previously, the ITC information rules required a claimant to obtain the underlying principal's business name and GST/HST registration to claim an ITC. This change is also proposed to take effect on April 19, 2021.

### **Improvements to GST/HST new housing rebate**

Under the current GST/HST new housing rebate program, consumers buying new homes from a builder must pay GST or HST, which may be reduced by any eligible new home rebate available for the GST or federal part of the HST (i.e., 5%) up to a maximum of \$6,300, where the home's value is less than \$450,000 (and subject to various other criteria). One of the key conditions to be met requires the purchaser(s) to intend to occupy the new home as their, or a relative's, primary place of residence. The existing rules do not permit a rebate where two or more of the purchasers are unrelated to one another.

The Budget will remove this limitation and require only one purchaser to intend to use the new home as their, or a relative's, primary place of residence to claim the rebate (subject to meeting the other existing conditions). The change will extend to new owner-built homes, new cooperative housing units, and new homes built on leased land—it will also include the provincial portion of HST where applicable, subject to any limitations on the maximum rebate.

The proposed rule is intended to take effect for new homes purchased through a purchase and sale agreement dated on or after April 19, 2021. For owner-built homes, the proposed change will take effect upon substantial completion (generally 90% complete) of construction or substantial renovation that occurs on or after April 19, 2021.

### **Rebate of excise tax for goods purchased by provinces**

Currently, a rebate of excise tax (e.g., on fuels, etc.) can be claimed by either the vendor of the goods or an eligible province. The proposed change requires that a rebate can only be claimed by an eligible province (i.e., a province that has not agreed to pay federal indirect taxes) unless the province has made a joint election with the vendor to allow the vendor to claim the rebate. This clarifies who is entitled to claim the provincial-use rebate on excise tax paid for goods purchased by an eligible province for its own use.

For eligible provinces, there is a rebate of excise taxes on motive fuels, air conditioners in automobiles, and fuel inefficient vehicles. Ultimately, there is no difference to the province or the vendor; however, a province that makes an election with a vendor will not be required to pay the tax up front, allowing the vendor to claim it, compared to the existing rules where the province must file a refund.

## Excise duty on tobacco

Effective April 20, 2021, the excise duty rate for cigarettes will increase by \$4 per carton on 200 cigarettes. Vendors that have stock on hand at the start of the day after April 19, 2021, will have to file a return and pay the increased duty (\$0.03 per cigarette) by June 30, 2021.

## Excise duty on vaping products

Similar to the duty on tobacco, the Budget proposes to add an excise duty for vaping products under the *Excise Act, 2001* (the Act). The duty applies to vaping liquids either produced in, or imported into, Canada for use in a vaping device, but will not apply to cannabis-based vaping products. The duty applies to all other products whether they contain nicotine or not.

## Changes to customs duties and the importation process

The government proposes two changes to customs in the Budget titled "Improving Duty and Tax Collection on Imported Goods". There was not much detail provided on the exact changes, and additional information on legislative and future regulatory changes are expected.

### *Changes to the "purchaser in Canada" concept*

The Budget proposes amendments to the *Customs Act* with respect to the valuation of imported goods. These new amendments are expected to help promote fairness to all importers, and retain consistency with international rules. Finance Canada perceives that importers with foreign ties have an advantage to import goods at a lower value by using a previous sales price, thus allowing the importers to pay lower amounts of duties and taxes on imported goods. The amendments would ensure that all importers value goods based on the last sale for export to a purchaser in Canada.

### *Modernizing the customs duties payment process*

The Budget also proposes to modernize payment processes for commercial importers that are subject to the *Customs Act* and regulations. These amendments will streamline and harmonize billing cycles for commercial importations, including flexibility for certain types of corrections without incurring penalties or interest. These amendments would correspond with the implementation of the CBSA Assessment and Revenue Management (CARM) system that will come into effect in spring 2022.

BACK TO TOP

## OTHER MEASURES

The federal minimum wage is \$15 per hour, and the government is implementing a national early learning and childcare system for all Canadians that will cost taxpayers an average of \$10 per day.

## Pro-rated application of Part X.2 tax

Currently, where a registered investment mutual fund trust or mutual fund corporation does not meet the investor requirements to qualify, it is restricted to only holding investments that would be qualified investments for an RRSP. If it holds non-qualified investments, it is liable for Part X.2 tax of 1% per month on the fair value of the non-qualified investments.

The government proposes to amend Part X.2 to compute the 1% monthly tax on a pro-rata basis. The tax would only apply based on the amount of the shares or units of the registered investment held by investors that are not currently subject to the Qualified Investment Rules, such as RRSPs.

Part X.2 tax will be calculated on a 'look-through' basis rather than applied to each unit or share, regardless of ultimate ownership. This change will apply in each month after 2020 for all entities. It will also apply to months before the 2021 year where the CRA has not determined the final Part X.2 tax liability by April 19, 2021.

## Correcting contribution errors in defined contribution pension plans

There is currently no mechanism in the *Income Tax Act* to correct under-contributions to a defined contribution plan, and mechanism for correcting over-contributions and receiving a refund of premiums is onerous for plan administrators. The Budget proposes to allow entities to correct both over- and under-contributed amounts through prescribed form.

This measure will allow plan administrators to correct errors in contributions without onerous filings.

[BACK TO TOP](#)

---

### Thank you to the following contributors:

Peter Ahn, Senior Director

Dan Beauchamp, Senior Director

Sigita Bersenas, Project Coordinator

Bob Boser, Partner

Chi Chen, Manager

David Crawford, Partner

Dave Decaire, Manager

Haris Hyder, Manager

Kruthika Iyer, Manager

Marino Jeyarajah, Partner

Kenn Jordan, Senior Manager

Nakul Kohli, Manager

Danny Ladouceur, Partner

Beverly Lucas-King, Senior Manager

Sean McNama, Partner

Amrita Mehrotra, Supervisor

Yoni Moussadji, Senior Manager

Jiani Qian, Senior Manager

Austen Ramsay, Senior Manager

Jen Reid, Senior Manager

Stephen Rupnarain, Partner

Sam Tabrizi, Partner

Enzo Testa, Partner

Chetna Thapar, Associate

Danielle Wallace, Manager

## RSM CONTRIBUTORS



[Maria Severino](#)  
*National Tax Leader*

---

## SUBSCRIBE TO OUR COMMENTARY

[SUBSCRIBE](#)

---

## HOW CAN WE HELP YOU?

Contact us by phone +1.855.420.8473 or submit your questions, comments or proposal requests

[EMAIL US](#)

---

## EVENTS/WEBCASTS

### IN-PERSON EVENT

#### [In-Person Events](#)

We proudly sponsor and participate in events that provide innovative ideas and opportunities for you to improve and grow your business.

### LIVE WEBCAST

#### [The Real Economy, Canada: Volume 9](#)

Join Joe Brusuelas and Alex Kotsopoulos as they provide insights on the current state of the Canadian middle market.

April 28, 2021

## THE POWER OF BEING UNDERSTOOD

### AUDIT | TAX | CONSULTING

RSM Canada LLP is a limited liability partnership that provides public accounting services and is the Canadian member firm of RSM International, a global network of independent audit, tax and consulting firms. RSM Canada Consulting LP is a limited partnership that provides consulting services and is an affiliate of RSM US LLP, a member firm of RSM International. The member firms of RSM International collaborate to provide services to global clients, but are separate and distinct legal entities that cannot obligate each other. Each member firm is responsible only for its own acts and omissions, and not those of any other party. Visit [rsmcanada.com/aboutus](https://rsmcanada.com/aboutus) for more information regarding RSM Canada and RSM International.

© 2021 RSM Canada Operations ULC. All rights reserved.

## Marc Fortais TOB

---

**From:** Marc Fortais TOB  
**Sent:** April 15, 2021 10:27 AM  
**To:** 'donnavinokurov@gmail.com'; 'Darren Jensen'  
**Subject:** FW: Tree Planting Info

---

**From:** DAVID LESHCHYSHYN <davensuzie@shaw.ca>  
**Sent:** April 15, 2021 10:25 AM  
**To:** Marc Fortais TOB <mfortais@townofbentley.ca>  
**Subject:** Re: Tree Planting Info

Hi Marc. The trees are 1 year seedlings and will vary in height from 1 - 2 ft based on species. I think a 12" hole would be sufficient for planting and a depth of 10" or so. I have read that a base of bonemeal helps with the seedling growth. Also, we would need a water source to give them a good soaking once planted. We agreed to the weekend of May 15 - 16 for planting at our meeting last night. Please let me know if that would still work.

Thanks Marc.

Lion Dave

---

**From:** "mfortais" <mfortais@townofbentley.ca>  
**To:** "Dave & Suzanne Leshchyshyn" <davensuzie@shaw.ca>  
**Cc:** donnavinokurov@gmail.com, "Darren Jensen" <darren.bentley@telus.net>  
**Sent:** Thursday, April 15, 2021 10:14:33 AM  
**Subject:** RE: Tree Planting Info

Hi David,

Thanks for the information, Dave,

Can you ask them the approximate size (height, width) that they will arrive at – we know how big they will grow, but just want to make sure we prep the site accordingly

Just so we know approximate depths to do the holes.

Sincerely,

Marc

---

**From:** DAVID LESHCHYSHYN <davensuzie@shaw.ca>  
**Sent:** April 14, 2021 2:24 PM  
**To:** Marc Fortais TOB <mfortais@townofbentley.ca>  
**Subject:** Tree Planting Info

Hi Marc. Please find attached information on site preparation and tree quick facts about the trees the Blindman Valley Lions Club will be providing the Town of Bentley. As previously discussed, we will be providing:

6 - Flowering Plum  
20 - Hedge Rose  
4 - Green Ash

Trees should arrive on May 13th and we hope we can get them planted the weekend of May 15 - 16. If you have any questions, please call or email.

Sincerely,

Lion Dave Leshchyshyn  
Service Chair  
Blindman Valley Lions Club  
403-872-0115  
[davensuzie@shaw.ca](mailto:davensuzie@shaw.ca)