

Before:

The Local Authorities Board
for the Province of Alberta

In the matter of The Local
Authorities Board Act:

And in the matter of a petition
by William Elmer Valgardson of
Taber, Alberta, requesting separ-
ation of certain lands from the
Town of Taber to the Municipal
District of Taber No. 14.

The Local Authorities Board, on June 2, 1975, received a letter from
W. E. Valgardson, requesting separation of certain territory from the
Town of Taber. The land in question had been annexed to the Town of

Taber by Order of the Local Authorities Board No. 4441, effective January 1, 1970. A five-year restriction and limitation on assessment of farm buildings and taxation of farm assessments had been imposed in the annexation order. The five-year period now having passed, Mr. Valgardson was requesting separation from the town or continuation of the special tax and assessment provisions.

The Local Authorities Board conducted a public hearing into the application on Thursday, March 11, 1976, beginning at 9:30 a.m. in the Council Chambers of the Town of Taber at Taber, Alberta.

Attending the hearing were Mr. W. E. Valgardson and his son Blair Valgardson, representing themselves.

The Town of Taber was represented by Thomas Anton, secretary-treasurer.

During the conduct of the hearing, Mr. Don Szarko, planning technician with the Oldman River Regional Planning Commission, attended to represent the planning advisers of the town.

Also attending and representing the Municipal District of Taber No. 14 in the closing moments of the hearing was Mr. Douglas Francis, secretary-treasurer of the Municipal District.

Mr. Valgardson's concern, as he expressed it to the Local Authorities Board was that his farm buildings and residence and other improvements located on territory annexed to the town in 1970 will become assessable and taxable as ordinary urban property on the lapse of the special assessment provisions of the 1970 Order. The territory is described as legal subdivision 8 and part of legal subdivision 9 in section 31, township 9, range 16, west of the fourth meridian. A farm home and other improvements, including sheds and machinery shelters, an aircraft hanger, and a landing strip runway were located on the area and would become assessable and taxable at substantially higher rates than had prevailed during the term of the protective order.

Mr. Valgardson is the owner of some 51½ acres in legal subdivisions 8 and 9 within the town and an additional 70 acres in legal subdivisions 1 and 2 adjoining and lying in the Municipal District of Taber. He continues to farm on these lands and operates from this base an additional tract of grazing land some 12 miles away in the municipal district. His aircraft and use of the landing strip is related directly to his farming operations. Mr. Valgardson contends that so long as he continues to farm on the 51 acres lying within the town, it should be assessed and taxed in a manner similar to the lands adjoining and forming part of his holdings lying in the municipal district. More specifically, Mr. Valgardson objected to the assessment and taxation of farm buildings and structures other than his residential structure and the land. It was determined that new assessments made in 1974 to be applied in 1975 following the lapse of the controlling order, would be for the land \$3,570 and for the buildings \$11,000 including dwellings and ancillary residential improvements of approximately \$8,200.

For the Town of Taber Mr. Thomas Anton, secretary-treasurer, presented the position established by the council in regard to the application for separation. The Town of Taber opposes the petition for separation of Mr. Valgardson's area from the jurisdiction of the Town for the following reasons:

Firstly: The residential improvements are being serviced by the Town of Taber water and sewer systems and are provided with garbage collection, police protection and other normal urban services and benefits.

Secondly: The land is surrounded by properties in the process of being developed or having already been developed to the east, north and west with a substantial new subdivision being undertaken at the present time immediately west of the subject property.

Mr. Anton further observed that the assessment on the land excluding improvements would not change as a result of the lapsing of the protective order at the end of 1974 and that any change occurring in 1975 and subsequent years would relate only to the addition of assessments for certain buildings and improvements. Mr. Anton further informed the hearing that although town council had opposed the separation of the land, it had not discussed nor taken a position on the question of continuation of the special tax and assessment provisions.

For the Oldman River Regional Planning Commission, Mr. Don Szarko, a planning technician and adviser to the Town of Taber, offered a number of planning concerns for the attention of the Board. The general plan for the Town of Taber, drawn up in 1967, had proposed annexation of certain lands for specific uses including residential and industrial and related the annexation plans to the growth of the town's population. Although the population growth had not been proceeding as rapidly as had been anticipated, there had continued to be new development and expansion of the land needs within the town. During the last two years, although population had not substantially increased, there had been new housing starts on the order of 60 to 100 per year and the pressure for new land to be serviced and developed as residential area was still being felt by the town. The planners estimated that a residential expansion in the south east portion of the town will continue and in all likelihood could expand into the subject area in the near future. The land is currently zoned as transitional and is in a fourth phase according to a plan of development for residential land in the town. The soil and land is classed as marginal for agriculture. The town should be concerned about maintaining development control in this area inasmuch as development is proceeding on all sides of the parcel at the present time, and further it is observed that the municipal district has no land use or development control being exercised in the vicinity at this time.

The Municipal District of Taber No. 14 responding to an inquiry by the Local Authorities Board, through Mr. Douglas Francis, secretary-treasurer, in letter dated July 22, 1975, explained the position taken by the council of the municipal district. The council supported Mr. Valgardson in his application for separation. The council observed that Mr. Valgardson's lands were continuing to be used for agricultural purposes and Mr. Valgardson was a bona fide farmer. Mr. Francis appeared in person and verified that the council of the municipal district continued to support the separation move by Mr. Valgardson.

The Local Authorities Board, having considered the various representations and submissions made to it by Mr. Valgardson and the interested parties, including the town and the municipal district, concludes that a measure of protection of the farming operation of Mr. Valgardson is provided in the assessment provisions of The Municipal Taxation Act, as regarding the land area exclusive of the buildings and improvements. As to the buildings and improvements, the Board is satisfied that the protection offered under the five-year term of the annexation order as it relates to residential improvements might fairly lapse and reasonably not be renewed at this time. The fact that the residences are already serviced by water and sewer and other urban services of the town suggests that the fair treatment would be to have the residential improvements assessed and taxed in a manner which is comparable to similar improvements within the Town of Taber. The farm buildings and im-

provements other than residential should be exempt. The Board further concludes that the land should remain within the jurisdiction of the Town of Taber.

It is, therefore, ordered that:

I. The petition for the separation of legal subdivision 8 and part of legal subdivision 9 in section 31, township 9, range 16, west of the fourth meridian from the Town of Taber be refused.

It is further ordered that:

II. Residential improvements shall be assessed in a manner which is comparable and similar to other improvements in the Town of Taber, and that all other farm buildings and improvements shall for the years 1976 and 1977 be exempted as would be the case if the land and farm buildings were located in the Municipal District of Taber No. 14.

It is further ordered that:

III. The town shall tax the lands and improvements as assessed at the appropriate town tax rates as established from year to year.

IV. The effective date of this Order is January 1st, 1976.

Dated and signed at the City of Edmonton, in the Province of Alberta, this 26th day of April, 1976.

Certified a true copy,

B. CLARK, Secretary.

LOCAL AUTHORITIES BOARD

D. A. BANCROFT, Chairman.

I. MORRIS, Member.

E. POWELL, Member.