



Council of the Town of Fort Smith
May 21, 2026 @ 7:00 PM

MINUTES

The Special Meeting of Council was held on
Tuesday, May 21, @ 6 pm within the Town Hall Council Chambers.

Present: Mayor Fergusson, D/M Keizer, Cr. Benwell, Cr. Heaton, Cr. Karasiuk, Cr. Bathe, Cr. Tuckey, Cr. Cox, and Cr. Couvrette
Regrets:
Staff Present: David Henderson, Senior Administrative Officer
Raveena Brown, Executive Secretary

1. CALL TO ORDER

- a. Mayor Fergusson confirms quorum and reads the Acknowledgment of First Nations.

2. ADOPTION OF AGENDA

26-117 **Moved by: Cr. Karasiuk**
Seconded by: Cr. Bathe

That the agenda be adopted as presented.

PASSED

3. ADMINISTRATION

- a. Briefing Note: 2026 Mill Rate Bylaw

26-118 **Moved by: Cr. Karasiuk**
Seconded by: Cr. Bathe

That Council repeal the 2026 Mill Rate Bylaw No. 1084 and;

That Council adopt scenario 3 with the ratios tweaked to mitigate the impact of the 10-year assessment update and associated shift in tax burden.

PASSED

Council discussed the impacts of the GNWT's 10-year property reassessment update and how it affected the Town's proposed 2026 taxation model. SAO Henderson explained that residential assessments increased by approximately 40% while non-residential assessments increased by only about 4%, shifting a larger share of the tax burden toward residential properties. Council had directed administration to limit the overall property tax increase to 3.5%, requiring administration to revisit previously approved mill rates and develop revised scenarios.

Administration reviewed three taxation scenarios. Scenario 1 maintained the same ratios as 2025, but would have increased the average residential tax bill by roughly 17%. Scenario 2 attempted to maintain historical residential and non-residential burden ratios but created significant tax reductions in some categories and was considered overly complicated. Scenario 3 introduced more targeted adjustments between property classes and reduced the average residential increase to approximately 3.8%, which administration felt better aligned with council's direction.

A significant portion of the discussion focused on country residential developed properties, which initially showed increases approaching 29% under Scenario 3. Councillors



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questioned whether it was reasonable for some classes to see large increases while others experienced tax reductions. Administration later clarified that the country residential category only contains a small number of properties and had grown from 32 to 36 developed properties, which significantly affected the percentages. SAO Henderson estimated the increase worked out to roughly \$300 per property on average.

Council also discussed whether vacant property categories should carry a greater share of taxation to encourage development. Mayor Fergusson suggested that adjusting the ratios could potentially be used as an incentive for development, while Cr. Karasiuk supported gradually increasing taxes on vacant residential and industrial properties over time rather than implementing large increases all at once.

Questions were also raised about why country residential properties historically paid lower tax ratios than fully serviced residential properties. Mayor Fergusson explained that the historical rationale was tied to the lack of piped municipal water and sewer services, although those properties still receive services such as snow removal, garbage collection, and trucked water delivery. SAO Henderson added that administration intends to meet with the assessment office to better understand whether servicing differences are already reflected within assessment values themselves, which could mean the impact is effectively being counted twice through both assessments and tax ratios.

Throughout the discussion, SAO Henderson emphasized the complexity of balancing assessments, mill rates, and tax burdens across multiple property classes. He cautioned that even small changes can have large impacts in categories with relatively few properties and noted that individual property impacts will vary significantly depending on assessment changes. Council generally appeared supportive of continuing to refine Scenario 3 while making targeted adjustments to reduce extreme impacts between categories.

4. COUNCIL BUSINESS

a. Bylaws and Policies

i. 2026 Mill Rate Bylaw No. 1085

26-119

Moved by: Cr. Cox

Seconded by: Cr. Karasiuk

That the 2026 Mill Rate Bylaw No. 1085 be given first reading by title only

PASSED

ii. 2026 Mill Rate Bylaw No. 1085

26-120

Moved by: Cr. Bathe

Seconded by: Cr. Cox

That the 2026 Mill Rate Bylaw No. 1085 be given second reading by title only

PASSED

iii. 2026 Mill Rate Bylaw No. 1085

26-121

Moved by: D/M Keizer

Seconded by: Cr. Bathe

That the 2026 Mill Rate Bylaw No. 1085 be given third and final reading by title only

PASSED

5. PROCLAMATIONS

6. DATE OF NEXT COUNCIL MEETING



**Council of the Town of Fort Smith
May 21, 2026 @ 7:00 PM**

Regular Meeting of Council (Protective & Corporate)	June 2 nd , 2026, @ 7 pm, to be chaired by Cr. Tuckey
Regular Meeting of Council (Community & Municipal)	June 16 th , 2026, @ 7 pm, to be chaired by Mayor Fergusson

7. EXCUSING OF COUNCILLORS

8. QUESTION PERIOD

There did not appear to be a question and as such this form of presentation appears to be better suited to a delegation presentation to council at a council meeting with an opportunity for questions from members of council.


9. ADJOURNMENT

26-122 **Moved by: Cr. Cox**
 Seconded by: Cr. Tuckey

That the meeting be adjourned at 7:03 pm.

PASSED

Minutes adopted this 2nd day of June 2026.



Dana Fergusson
Mayor



Certified Correct by David Henderson
Senior Administrative Officer

