**Lethbridge County’s Tax on Confined Feeding Operations**

Bev Dahlby

Distinguished Fellow

School of Public Policy

University of Calgary

(bgdahlby@ucalgary.ca)

Melville McMillan

Professor Emeritus

Department of Economics

University of Alberta

([mmillan@ualberta.ca](mailto:mmillan@ualberta.ca))

Mukesh Khanal

Research Associate

School of Public Policy

University of Calgary

(mukesh.khanal@ucalgary.ca)

(16 Jun 17)

TEG-60a

As part of a road improvement initiative, Lethbridge County introduced a business tax on confined feeding operations in 2016. That new and controversial tax led to our investigation. Funding for this research project was provided in part from the Alberta Cattle Feeders Association (ACFA) and the Alberta Beef Producers. This is one of two School of Public Policy papers that summarize the analysis and conclusions reported in a more detailed discussion paper that is available from the authors upon request. We would like to thank Bryan Walton and Casey Vander Ploeg of ACFA; Rick Robinson, Jennifer Place and Les Whitfield of Lethbridge County; Brenna Grant and Brian Perillat of Canfax; Rich Smith of the Alberta Beef Producers; Sheila Young of Alberta Municipal Affairs and James Rude of University of Alberta for providing data, comments and advice on this project. We also extend our gratitude to the many people in other provinces and states who gave generously of their time to discuss relevant features of taxation in those jurisdictions. We are solely responsible for the analysis and recommendations and any errors or omissions.

Keywords: feedlots, tax shifting, property tax, farmland assessment