

BYLAW NO. 992-15

**BEING A BYLAW OF
THE MACKENZIE COUNTY
IN THE PROVINCE OF ALBERTA**

**TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST
ASSESSABLE PROPERTY WITHIN MACKENZIE COUNTY
FOR THE 2015 TAXATION YEAR**

WHEREAS, Mackenzie County in the province of Alberta, has prepared and adopted detailed estimates of the municipal revenue, expenses and expenditures as required, at the Council meeting held on April 29, 2015; and

WHEREAS, the estimated municipal operating revenues from all sources other than property taxation total \$7,624,119; and

WHEREAS, the estimated municipal expenses (excluding non-cash items) and including requisitions set out in the annual budget for the Mackenzie County for 2015 total \$36,837,246, with \$1,079,910 to be funded from prior year's surplus; and the balance of \$28,032,746 is to be raised by general municipal property taxation; and

WHEREAS, the estimated amount required to repay principal debt to be raised by general municipal taxation is \$2,290,563 and

WHEREAS, the estimated amount required for current year capital expenditures to be raised by general municipal taxation is \$4,089,641; and

WHEREAS, the estimated amount required for future financial plans to be raised by municipal taxation is \$2,235,000; and

THEREFORE, the total amount to be raised by general municipal taxation is \$35,153,501; and

WHEREAS, the requisitions are:

Alberta School Foundation Fund Requisition:

| | Base | Over/Under Levy | Total |
|--------------------------|-------------|------------------------|--------------|
| Residential and Farmland | \$1,581,112 | \$8,464 | \$1,589,576 |
| Non-Residential | \$5,047,675 | \$-108,908 | \$4,938,767 |
| Total | \$6,628,787 | \$-100,444 | \$6,528,343 |

Opted Out School Board:

| | Base | Over/Under Levy | Total |
|--------------------------|----------------|------------------------|----------------|
| Residential and Farmland | \$4,588 | \$25 | \$4,613 |
| Non-Residential | \$2,406 | \$-52 | \$2,354 |
| Total | \$6,994 | \$-27 | \$6,967 |

| | | | |
|----------------------------------|--------------------|-------------------|--------------------|
| Total School Requisitions | \$6,635,781 | \$-100,471 | \$6,535,310 |
|----------------------------------|--------------------|-------------------|--------------------|

Lodge Requisition:

| | Base | Over/Under Levy | Total |
|---------------------------------|------------------|------------------------|------------------|
| Lodge Requisition - Operating | \$378,108 | \$-896 | \$377,212 |
| Lodge Requisition – Capital * | \$410,000 | \$-3,327 | \$406,673 |
| Total Lodge Requisitions | \$788,108 | \$-4,223 | \$783,885 |

WHEREAS, the Council of Mackenzie County is required each year to levy on the assessed value of all property, tax rates sufficient to meet the estimated expenses, expenditures and the requisitions; and

WHEREAS, the Council is authorized to classify assessed property, and to establish different rates of taxation in respect to each class of property, subject to the Municipal Government Act (MGA), Revised Statutes of Alberta, 2000, Chapter M-26 as amended; and

WHEREAS, the assessed value of all property in Mackenzie County for school requisition and municipal purposes as shown on the assessment roll is:

Assessment:

| | |
|-----------------------|------------------------|
| Residential | \$679,812,470 |
| Farmland | \$44,364,740 |
| Non-Residential | \$1,434,415,040 |
| Machinery & Equipment | \$412,638,740 |
| Total | \$2,571,230,990 |

NOW THEREFORE, under the authority of the Municipal Government Act, the Council of the Mackenzie County in the Province of Alberta enacts as follows:

1. That the Chief Administrative Officer is hereby authorized and directed to levy the following rates of taxation of the assessed value of all property as shown on the assessment roll of the Mackenzie County:

| General Municipal | Tax Levy | Assessment | Tax Rate |
|---|---------------------|------------------------|-----------------|
| Residential | \$5,104,032 | \$679,812,470 | 0.007508 |
| Farmland | \$377,455 | \$44,364,740 | 0.008508 |
| Non-Residential | \$17,073,842 | \$1,434,415,040 | 0.011903 |
| Machinery & Equipment | \$4,911,639 | \$412,638,740 | 0.011903 |
| Total | \$27,466,968 | \$2,571,230,990 | |
| Revenue estimated due to the established minimums | \$367,338 | | |
| Total General Municipal | \$27,834,306 | \$2,571,230,990 | |

Notwithstanding the foregoing, the minimum tax for:

Residential shall be **\$200** (two hundred dollars)
 Non-residential shall be **\$400** (four hundred dollars)
 Farmland shall be **\$35** (thirty-five dollars)

| | Tax Levy | Taxable Assessment | Tax Rate |
|--|-----------------|---------------------------|-----------------|
| Alberta School Foundation Fund: | | | |
| Residential and Farmland | \$1,589,576 | \$722,081,940 | 0.002201 |
| Non-Residential | \$4,938,767 | \$1,381,584,300 | 0.003575 |

| | | | |
|--------------------------|---------|-------------|----------|
| Opted Out School: | | | |
| Residential and Farmland | \$4,612 | \$2,095,270 | 0.002201 |
| Non-Residential | \$2,354 | \$658,550 | 0.003575 |

| | | | |
|-----------------------------------|---|---------------|----------|
| Exempt: | | | |
| Machinery & Equipment 100% | 0 | \$412,638,740 | 0.000000 |
| Seniors Self Contain 100% | 0 | 0 | 0.000000 |
| Electric Power Generation 100% | 0 | \$52,172,190 | 0.000000 |

| | | | |
|-------------------|--------------------|------------------------|--|
| Total ASFF | \$6,535,310 | \$2,571,230,990 | |
|-------------------|--------------------|------------------------|--|

| | | | |
|-------------------------------|-----------|-----------------|----------|
| Lodge Requisition - Operating | \$377,212 | \$2,571,230,990 | 0.000147 |
| Lodge Requisition - Capital | \$406,673 | \$2,571,230,990 | 0.000158 |

| | | | |
|--------------------------------|---------------------|------------------------|-----------------|
| Total Lodge Requisition | \$783,885 | \$2,571,230,990 | 0.000305 |
| Grand Total | \$35,153,501 | | |

2. That this bylaw shall take effect on the date of the third and final reading.

READ a first time this 29th day of April, 2015.

READ a second time this 29th day of April, 2015.

READ a third time and finally passed this 29th day of April 2015.

(original signed)

Bill Neufeld
Reeve

(original signed)

Joulia Whittleton
Chief Administrative Officer