

BYLAW NO. 1071-17
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 2017 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 26, 2017; and

WHEREAS, the estimated municipal operating revenues from all sources other than property taxation total \$7,773,659; and

WHEREAS, the estimated municipal expenses (excluding non-cash items) and including requisitions set out in the annual budget for the Mackenzie County for 2017 total \$41,950,410, with \$1,570,961 to be funded from prior year's surplus; and the balance of \$23,798,944 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 \$1,575,520 and

WHEREAS, the estimated amount required for current year capital expenditures to be raised by general municipal taxation is \$1,822,516; and

WHEREAS, the estimated amount required for future financial plans to be raised by municipal taxation is \$1,821,103; and

THEREFORE, the total amount to be raised by general municipal taxation is \$30,781,003; and

WHEREAS, the requisitions are:

Alberta School Foundation Fund Requisition:

	Base	Over/Under Levy	Total
Residential and Farmland	\$2,002,066	\$4,334	\$2,006,400
Non-Residential	\$4,511,601	\$-3,712	\$4,507,889
Total	\$6,513,667	\$622	\$6,514,289

Opted Out School Board:

	Base	Over/Under Levy	Total
Residential and Farmland	\$5,609	\$487	\$6,096
Non-Residential	\$995	\$-3	\$992
Total	\$6,604	\$484	\$7,088

Total School Requisitions	\$6,520,271	\$1,106	\$6,521,377
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Lodge Requisition:

	Base	Over/Under Levy	Total
Lodge Requisition - Operating	\$461,788	\$1,480	\$463,268
Lodge Requisition – Capital *	\$0	\$1,416	\$1,416
Total Lodge Requisitions	\$461,788	\$2,896	\$464,684

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	\$785,955,280
Farmland	\$43,486,100
Non-Residential	\$1,101,987,520
Machinery & Equipment	\$359,713,940
Total	\$2,291,142,840

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 Mackenzie County:

General Municipal	Tax Levy	Assessment	Tax Rate
Residential	\$5,724,112.30	\$785,955,280	0.007283
Limited Access Seasonal Residential	\$0	\$0	0.007283
Farmland	\$369,979.74	\$43,486,100	0.008508
Non-Residential	\$13,116,957.45	\$1,101,987,520	0.011903
Machinery & Equipment	\$4,281,675.03	\$359,713,940	0.011903
	\$23,492,725	\$2,291,142,840	
Revenue estimated due to the established minimum	\$306,219		
Total	\$23,798,944	\$2,291,142,840	

Residential shall be **\$200** (two hundred dollars)*

**excluding Limited Access Seasonal Residential (no minimum tax levy shall apply)*

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	\$2,002,066	\$823,692,270	0.0024307
Non-Residential	\$4,511,601	\$1,063,229,310	0.0042433

Opted Out School:			
Residential and Farmland	\$5,609	\$2,307,620	0.0024306
Non-Residential	\$995	\$234,520	0.0042433

Exempt:			
Machinery & Equipment 100%	0	\$359,713,940	0.0000000
GIPOT Properties		\$7,163,620	0.0000000
Electric Power Generation 100%	0	\$34,801,560	0.0000000

Total ASFF	\$6,520,271	\$2,291,142,840	
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Lodge Requisition - Operating	\$461,788	\$2,291,142,840	0.0002016
Lodge Requisition - Capital	\$0	\$2,291,142,840	0.0000000
Total Lodge Requisition	\$461,788	\$2,291,142,840	0.0002016

Grand Total	\$30,781,003
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2. That this bylaw shall take effect on the date of the third and final reading and rescinds Bylaw 1064-17 and any amendments made thereto.

READ a first time this 26th day of July, 2017.

READ a second time this 26th day of July, 2017.

READ a third time and finally passed this 26th day of July, 2017.

(original signed)

Bill Neufeld
Reeve

(original signed)

Len Racher
Chief Administrative Officer