

**BYLAW NO. 1094-18**  
**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 2018 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 10, 2018; and

**WHEREAS**, the estimated municipal operating revenues from all sources other than property taxation total \$8,654,900; and

**WHEREAS**, the estimated municipal expenses (excluding non-cash items) and including requisitions set out in the annual budget for the Mackenzie County for 2018 total \$44,884,014 with \$2,520,786 to be funded from prior year's surplus; and the balance of \$24,555,603 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 \$1,926,225; and

**WHEREAS**, the estimated amount required for current year capital expenditures to be raised by general municipal taxation is \$3,370,419; and

**WHEREAS**, the estimated amount required for future financial plans to be raised by municipal taxation is \$1,225,934; and

**THEREFORE**, the total amount to be raised by general municipal taxation is \$31,351,429; and

**WHEREAS**, the requisitions are:

**Alberta School Foundation Fund Requisition:**

	<b>Base</b>	<b>Over/Under Levy</b>	<b>Total</b>
Residential and Farmland	\$2,164,570	\$1,782	\$2,166,352
Non-Residential	\$4,021,942	-\$23,514	\$3,998,428
Total	\$6,186,512	-\$21,732	\$6,164,780

**Opted Out School Board:**

	<b>Base</b>	<b>Over/Under Levy</b>	<b>Total</b>
Residential and Farmland	\$6,064	\$0.00	\$6,064
Non-Residential	\$887	\$0.00	\$887
<b>Total</b>	<b>\$6,951</b>	<b>\$0.00</b>	<b>\$6,951</b>
<b>Total School Requisitions</b>	<b>\$6,193,463</b>	<b>-\$21,732</b>	<b>\$6,171,731</b>

**Lodge Requisition:**

	<b>Base</b>	<b>Over/Under Levy</b>	<b>Total</b>
Lodge Requisition - Operating	\$581,534	\$-2,813	\$578,721
Lodge Requisition – Capital *	\$0	\$0	\$0
<b>Total Lodge Requisitions</b>	<b>\$581,534</b>	<b>\$-2,813</b>	<b>\$578,721</b>

**Designated Industrial Property (DIP):**

	<b>Base</b>	<b>Over/Under Levy</b>	<b>Total</b>
Designated Industrial Property	\$42,379	\$0	\$42,379
<b>Total DIP Requisitions</b>	<b>\$42,379</b>	<b>\$0</b>	<b>\$42,379</b>

**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	\$882,610,590
Farmland	\$44,544,970
Non-Residential	\$1,114,494,460
Machinery & Equipment	\$352,362,750
<b>Total</b>	<b>\$2,394,012,770</b>

**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	\$6,426,595	\$882,410,470	0.007283
Limited Access Seasonal Residential	\$1,457	\$200,120	0.007283
Farmland	\$378,989	\$44,544,970	0.008508
Non-Residential	\$13,265,828	\$1,114,494,460	0.011903
Machinery & Equipment	\$4,194,174	\$352,362,750	0.011903
	<b>\$24,267,043</b>	<b>\$2,394,012,770</b>	
Revenue estimated due to the established minimum	\$288,560		
<b>Total</b>	<b>\$24,555,603</b>	<b>\$2,394,012,770</b>	

Notwithstanding the foregoing, the minimum tax for:

- Residential shall be **\$200** (two hundred dollars)\*
- Limited Access Seasonal Residential **\$50** (fifty dollars)
- Non-Residential shall be **\$400** (four hundred dollars)
- Farmland shall be **\$35** (thirty-five dollars)

	Tax Levy	Taxable Assessment	Tax Rate
<b>Alberta School Foundation Fund:</b>			
Residential and Farmland	\$2,167,282	\$923,033,256	0.002348
Non-Residential	\$3,998,818	\$1,077,848,530	0.003710

<b>Opted Out School:</b>			
Residential and Farmland	\$5,562	\$2,368,814	0.002348
Non-Residential	\$875	\$235,940	0.003710

<b>Exempt:</b>			
Machinery & Equipment 100%	0	\$352,362,750	0.000000
GIPOT Properties	0	\$7,124,830	0.000000
Electric Power Generation 100%	0	\$31,038,650	0.000000

<b>Total ASFF</b>	<b>\$6,172,537</b>	<b>\$2,394,012,770</b>	
-------------------	--------------------	------------------------	--

	<b>Tax Levy</b>	<b>Taxable Assessment</b>	<b>Tax Rate</b>
Lodge Requisition - Operating	\$581,534	\$2,394,012,770	0.0002429
Lodge Requisition - Capital	\$0	\$2,394,012,770	0.0000000
<b>Total Lodge Requisition</b>	<b>\$581,534</b>	<b>\$2,394,012,770</b>	<b>0.0002429</b>
Designated Industrial Property	\$42,379	\$1,239,959,330	0.000034178
<b>Total DIP Requisitions</b>	<b>\$42,379</b>	<b>\$0</b>	<b>0.000034178</b>

<b>Grand Total</b>	<b>\$31,352,053</b>
--------------------	---------------------

(\$624 difference due to rounding rates for ASFF rate calculation)

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

READ a first time this 10<sup>th</sup> day of April, 2018.

READ a second time this 25<sup>th</sup> day of April, 2018.

READ a third time and finally passed this 25<sup>th</sup> day of April, 2018.

(original signed)

\_\_\_\_\_  
Peter F. Braun  
Reeve

(original signed)

\_\_\_\_\_  
Len Racher  
Chief Administrative Officer