

**BYLAW NO. 1221-21**  
**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 2021 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 28, 2021; and

**WHEREAS**, the estimated municipal operating revenues from all sources other than property taxation total \$10,356,025; and

**WHEREAS**, the estimated municipal expenses (excluding non-cash items and requisitions) set out in the annual budget for the Mackenzie County for 2021 total \$34,058,530 (total expenses); and the balance of \$19,762,335 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 \$1,361,746; and

**WHEREAS**, the estimated amount required for future financial plans to be raised by municipal taxation is \$2,578,424; and

**THEREFORE**, the total amount to be raised by general municipal taxation is \$23,702,505; and

**WHEREAS**, the requisitions are:

**Alberta School Foundation Fund Requisition (including Opted Out School Board):**

	Base	(Over)/Under	Total
Residential and Farmland	\$2,630,130	\$9,051	\$2,639,181
Non-Residential	\$3,646,873	\$16,347	\$3,663,220
<b>Total</b>	<b>\$6,277,003</b>	<b>\$25,398</b>	<b>\$6,302,401</b>

**Lodge Requisition:**

	Base	(Over)/Under Levy	Total
<b>Total Lodge Requisitions</b>	<b>\$896,112</b>	<b>\$546</b>	<b>\$896,658</b>

**Designated Industrial Property (DIP):**

	<b>Base</b>	<b>(Over)/Under Levy</b>	<b>Total</b>
<b>Total DIP Requisitions</b>	<b>\$76,233</b>	<b>(64)</b>	<b>\$76,169</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 municipal expenses 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 as shown on the assessment roll is:

**Taxable Assessment:**

Residential	\$1,014,376,130
Farmland	\$50,525,980
Non-Residential	\$226,766,750
Machinery & Equipment	\$13,994,790
Designated Industrial Properties/Linear	\$966,295,540
<b>Total</b>	<b>\$2,271,959,190</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:

<b>General Municipal</b>	<b>Tax Levy</b>	<b>Assessment</b>	<b>Tax Rate</b>
Residential	\$7,018,468	\$1,014,376,130	0.006919
Farmland	\$520,165	\$50,525,980	0.010295
Non-Residential	\$15,205,579	\$1,193,062,290	0.012745
Machinery & Equipment	\$178,364	\$13,994,790	0.012745
	<b>\$22,922,576</b>	<b>\$2,271,959,190</b>	
Revenue estimated due to the established minimum	\$779,929		
<b>Total</b>	<b>\$23,702,505</b>	<b>\$2,271,959,190</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 **\$200** (two hundred dollars)

**Alberta School Foundation Fund (including Opted Out School Board):**

	<b>Tax Levy</b>	<b>Taxable Assessment</b>	<b>Tax Rate</b>
Residential and Farmland	\$2,639,181	\$1,027,394,590	0.002569
Non-Residential	\$3,663,220	\$969,912,939	0.003777
<b>Total ASFF</b>	<b>\$6,302,401</b>	<b>\$1,997,307,529</b>	

	<b>Tax Levy</b>	<b>Taxable Assessment</b>	<b>Tax Rate</b>
<b>Total Lodge Requisition</b>	<b>\$896,658</b>	<b>\$2,306,676,281</b>	<b>0.000389</b>

Designated Industrial Properties/Linear	\$76,169	\$995,207,200	0.000076
<b>Total DIP Requisitions</b>	<b>\$76,169</b>	<b>\$995,207,200</b>	<b>0.000076</b>

<b>Grand Total</b>	<b>\$30,977,733</b>
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2. That this bylaw shall take effect on the date of the third and final reading.

READ a first time this 28<sup>th</sup> day of April, 2021.

READ a second time this 28<sup>th</sup> day of April, 2021.

READ a third time and finally passed this 28<sup>th</sup> day of April, 2021.

(original signed)

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Joshua Knelsen  
Reeve

(original signed)

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Byron Peters  
Interim Chief Administrative Officer