

**BYLAW NO. 951-14**

**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 2014 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 7, 2014; and

**WHEREAS**, the estimated municipal operating revenues from all sources other than property taxation total \$7,252,211; and

**WHEREAS**, the estimated municipal expenses (excluding non-cash items) and including requisitions set out in the annual budget for the Mackenzie County for 2014 total \$34,777,193, with \$1,460,104 to be funded from prior year's surplus; and the balance of \$26,064,879 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 \$2,993,428 and

**WHEREAS**, the estimated amount required for current year capital expenditures to be raised by general municipal taxation is \$2,728,719; and

**WHEREAS**, the estimated amount required for future financial plans to be raised by municipal taxation is \$1,535,000; and

**THEREFORE**, the total amount to be raised by general municipal taxation is \$33,322,025; and

**WHEREAS**, the requisitions are:

**Alberta School Foundation Fund Requisition:**

	<b>Base</b>	<b>Over/Under Levy</b>	<b>Total</b>
Residential and Farmland	\$1,447,705	\$1,905.68	\$1,449,611
Non-Residential	\$4,850,352	\$6,384.72	\$4,856,736
Total	\$6,298,057	\$8,290.40	\$6,306,347

**Opted Out School Board:**

	<b>Base</b>	<b>Over/Under Levy</b>	<b>Total</b>
Residential and Farmland	\$446	\$0.59	\$447
Non-Residential	\$7,608	\$10.01	\$7,618
<b>Total</b>	<b>\$8,054</b>	<b>\$10.60</b>	<b>\$8,064</b>

<b>Total School Requisitions</b>	<b>\$6,306,111</b>	<b>\$8,301</b>	<b>\$6,314,412</b>
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**Lodge Requisition:**

	<b>Base</b>	<b>Over/Under Levy</b>	<b>Total</b>
Lodge Requisition - Operating	\$85,719	\$440	\$86,159
Lodge Requisition – Capital *	\$405,000	\$0	\$405,000
<b>Total Lodge Requisitions</b>	<b>\$490,719</b>	<b>\$440</b>	<b>\$491,159</b>

\*subject to the Town of High Level and the Town of Rainbow Lake agreeing to the capital requisition.

**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	\$574,165,000
Farmland	\$44,296,360
Non-Residential	\$1,401,576,400
Machinery & Equipment	\$431,548,690
<b>Total</b>	<b>\$2,451,586,450</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 the Mackenzie County:

<b>General Municipal</b>	<b>Tax Levy</b>	<b>Assessment</b>	<b>Tax Rate</b>
Residential	\$4,279,826	\$574,165,000	0.007454
Farmland	\$374,481	\$44,296,360	0.008454
Non-Residential	\$16,682,964	\$1,401,576,400	0.011903
Machinery & Equipment	\$5,136,724	\$431,548,690	0.011903
<b>Total</b>	<b>\$26,472,995</b>	<b>\$2,451,586,450</b>	
Revenue estimated due to the established minimums	42,458		
<b>Total General Municipal</b>	<b>\$26,516,454</b>	<b>\$2,451,586,450</b>	

**Notwithstanding the foregoing, the minimum tax for:**

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

	<b>Tax Levy</b>	<b>Taxable Assessment</b>	<b>Tax Rate</b>
<b>Alberta School Foundation Fund:</b>			
Residential and Farmland	\$1,447,705	\$614,146,855	0.002360
Non-Residential	\$4,856,736	\$1,347,248,519	0.003605

<b>Opted Out School:</b>			
Residential and Farmland	\$446	\$189,290	0.002360
Non-Residential	\$7,608	\$2,113,094	0.003605

<b>Exempt:</b>			
Machinery & Equipment 100%	0	\$487,888,590	0.000000
Seniors Self Contain 100%	0	\$2,201,310	0.000000
Electric Power Generation 100%	0	\$54,138,590	0.000000

<b>Total ASFF</b>	<b>\$6,314,412</b>	<b>\$2,451,586,450</b>	
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Lodge Requisition - Operating	\$86,159	\$2,451,586,450	0.000035
Lodge Requisition - Capital	\$405,000	\$2,451,586,450	0.000165
<b>Total Lodge Requisition</b>	<b>\$491,159</b>	<b>\$2,451,586,450</b>	<b>0.000200</b>

<b>Grand Total</b>	<b>\$33,322,025</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, 2014.

READ a second time this 28<sup>th</sup> day of April, 2014.

READ a third time and finally passed this 28<sup>th</sup> day of April, 2014.

(original signed)

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Bill Neufeld  
Reeve

(original signed)

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Joulia Whittleton  
Chief Administrative Officer