



Mackenzie County

REQUEST FOR DECISION

Meeting:	Regular Council Meeting
Meeting Date:	April 11, 2017
Presented By:	Len Racher, Chief Administrative Officer
Title:	Bylaw 1064-17 2017 Tax Rate Bylaw

BACKGROUND / PROPOSAL:

According to the *Municipal Government Act* Division 2, each Council must set the tax rates and pass a property tax bylaw annually, subsequent to the budget approval for that year.

OPTIONS & BENEFITS:

The attached Bylaw outlines the estimated operating revenues, estimated municipal expenses, repayment of principal debt, the estimated amount to be raised by general municipal taxation towards the 2017 capital expenditures, the estimated amount for future financial plans (contributions to reserves per the established policies).

The bylaw was prepared based on the January 11, 2017 approved budget. Please note the values are subject to change once final budget has been approved. Therefore administration is only recommending first reading at this time.

The Bylaw includes rates for requisitions from Alberta School Foundation Fund (school) and Mackenzie Housing Management Board (senior’s lodge). The 2017 and 2016 requisitions before any adjustments for municipal over/under collections were as follows:

	2017	2016	\$ change	% change
School	6,520,271	6,836,582	316,311	-4.63%
Seniors’ Lodge	461,788	852,083	390,295	-45.80%

Author: J. Phillips Reviewed by: C. Gabriel CAO: L. Racher

Alberta Learning – School Requisitions

- 2016 over/under collection is included in the school total, below. The amounts for school requisition purposes are as follows:

School requisition (base amount)	\$6,520,271
2016 under collections	<u>\$1,106</u>
Total 2017 School	<u>\$6,521,377</u>

Seniors' Lodge

- The Seniors' lodge requisition is based on the Boreal Housing Foundation's proposed 2017 budget, adjusted for prior year's over/under-requisition.

Senior's lodge - Operating	\$461,788
Senior's lodge - Capital	\$0
2016 under collections	<u>\$2,896</u>
Total 2017 Seniors' Lodge	<u>\$464,684</u>

The following table is a total assessment comparison for 2016 and 2017.

	2017	2016	\$ Change	% Change
Total	2,291,142,840	2,466,215,400	175,072,560	-18.88%

Linear Assessment amounts are included in the above comparison table.

	2017	2016	\$ change	% change
Linear	825,930,250	998,801,290	172,871,040	-17.31%

Minimum Tax Levies

In previous years we have had multiple minimum tax levies; however we have been advised by Municipal Affairs that we are only allowed "a" minimum tax levy according to the *Municipal Government Act* (MGA).

Author: J. Phillips Reviewed by: C. Gabriel CAO: L. Racher

Special provision of property tax bylaw

357(1) Despite anything in this Division, the property tax bylaw may specify a minimum amount payable as property tax.

(1.1) Despite section 353, a council may pass a bylaw separate from the property tax bylaw that provides for compulsory tax instalment payments for designated manufactured homes.

(2) If the property tax bylaw specifies a minimum amount payable as property tax, the tax notice must indicate the tax rates set by the property tax bylaw that raise the revenue required to pay the requisition referred to in section 326(a)(ii).

1994 cM-26.1 s357;1995 c24 s48;1998 c24 s28

Section 354 (3) of the MGA provides for the imposition of distinct tax rates for each class and sub-class of property.

Tax rates

354(1) The property tax bylaw must set and show separately all of the tax rates that must be imposed under this Division to raise the revenue required under section 353(2).

(2) A tax rate must be set for each assessment class or sub-class referred to in section 297.

(3) The tax rate may be different for each assessment class or sub-class referred to in section 297.

Assigning assessment classes to property

297(1) When preparing an assessment of property, the assessor must assign one or more of the following assessment classes to the property:

- (a) class 1 - residential;
- (b) class 2 - non-residential;
- (c) class 3 - farm land;
- (d) class 4 - machinery and equipment.

(2) A council may by bylaw

- (a) divide class 1 into sub-classes on any basis it considers appropriate, and
- (b) divide class 2 into the following sub-classes:
 - (i) vacant non-residential;
 - (ii) improved non-residential,

and if the council does so, the assessor may assign one or more sub-classes to a property.

Author: J. Phillips **Reviewed by:** C. Gabriel **CAO:** L. Racher

As such, administration is recommending that tax rates be set for the following sub-classes:

	2017 Assessed Value
Vacant Residential	\$8,103,110
Vacant Commercial	\$ 838,190
Vacant Industrial	\$1,822,830

Assessment Values

Current Tax Rate Schedule

General Municipal	Tax Levy	Assessment	Tax Rate
Residential	\$5,767,833	\$785,955,280	0.007340
Farmland	\$374,850	\$43,486,100	0.008620
Non-Residential	\$13,675,665	\$1,101,987,520	0.012410
Machinery & Equipment	\$4,464,050	\$359,713,940	0.012410
Total	\$24,282,398	\$2,291,142,840	
Revenue estimated due to the established minimum	\$181,090		
Total General Municipal	\$24,463,488	\$2,291,142,840	

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

Example with Sub-Class Tax Rates on Schedule

Assuming that the Vacant Residential tax rate is the same rate as Farmland.

General Municipal	Tax Levy	Assessment	Tax Rate
Residential	\$5,698,545	\$777,852,170	0.007326
Farmland	\$374,850	\$43,486,100	0.008620
Vacant Residential	\$69,849	8,103,110	0.008620
Vacant Commercial	\$10,402	838,190	0.012410
Vacant Industrial	\$22,621	1,822,830	0.012410
Non-Residential	\$13,642,642	\$1,099,326,500	0.012410
Machinery & Equipment	\$4,464,050	\$359,713,940	0.012410
	\$24,282,959	\$2,291,142,840	
Revenue estimated due to the established minimum	\$180,529		
Total	\$24,463,488	\$2,291,142,840	

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The 2017 Tax Rate Bylaw includes a \$35 minimum tax levy. This minimum should address the concerns relating to the fragmented parcels. A list of fragment parcels within the municipalities is attached.

COSTS & SOURCE OF FUNDING:

2017 Operating Budget

SUSTAINABILITY PLAN:

Municipal taxation revenue is the major revenue source to fund the municipal operations and projects.

COMMUNICATION:

2017 Budget is publicly available and the budget highlights will be provided at the ratepayers meetings in June 2017 by council and administration.

RECOMMENDED ACTION:

Simple Majority Requires 2/3 Requires Unanimous

That first reading be given to Bylaw 1064-17 being the 2017 Tax Rate bylaw for Mackenzie County.

Author: J. Phillips Reviewed by: C. Gabriel CAO: L. Racher

BYLAW NO. 1064-17
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 2016 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 _____, 2017; and

WHEREAS, the estimated municipal operating revenues from all sources other than property taxation total \$8,505,832; 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 \$41,757,358, with \$1,566,150 to be funded from prior year's surplus; and the balance of \$24,463,488 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 \$3,085,587; and

WHEREAS, the estimated amount required for future financial plans to be raised by municipal taxation is \$5,425,001; and

THEREFORE, the total amount to be raised by general municipal taxation is \$31,445,547; 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	\$5,698,545	\$777,852,170	0.007326
Farmland	\$374,850	\$43,486,100	0.008620
Vacant Residential	\$69,849	8,103,110	0.008620
Vacant Commercial	\$10,402	838,190	0.012410
Vacant Industrial	\$22,621	1,822,830	0.012410
Non-Residential	\$13,642,642	\$1,099,326,500	0.012410
Machinery & Equipment	\$4,464,050	\$359,713,940	0.012410
	\$24,282,959	\$2,291,142,840	
Revenue estimated due to the established minimum	\$180,529		
Total	\$24,463,488	\$2,291,142,840	

Notwithstanding the foregoing, the minimum tax levy 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
GIPO 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	\$31,445,547		
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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 _____ day of _____, 2017.

READ a second time this _____ day of _____, 2017.

READ a third time and finally passed this _____ day of _____, 2017.

Bill Neufeld
Reeve

Len Racher
Chief Administrative Officer

All Roll #'s
All Tax Classes
From Assessment Code 103 to 103.
All Assessment Classes
All Customers

Annual Assessment
Taxation Year 2017
Assessment Base General
All Roll Statuses

Roll #	Land	Buildings	Other	Total
	20,380	0	0	20,380
	3,540	0	0	3,540
	2,530	0	0	2,530
	1,460	0	0	1,460
	2,620	0	0	2,620
	1,460	0	0	1,460
	3,870	0	0	3,870
	9,980	0	0	9,980
	9,960	0	0	9,960
	23,290	0	0	23,290
	9,900	0	0	9,900
	1,740	0	0	1,740
	39,910	0	0	39,910
	7,140	0	0	7,140
	11,750	0	0	11,750
	20,790	0	0	20,790
	921,490	0	0	921,490
	84,540	0	0	84,540
	155,720	0	0	155,720
	83,330	0	0	83,330
	78,790	0	0	78,790
	78,790	0	0	78,790
	108,250	0	0	108,250
	56,890	0	0	56,890
	14,280	0	0	14,280
	19,640	0	0	19,640
	44,740	0	0	44,740
	16,510	0	0	16,510
	1,380	0	0	1,380
	41,760	0	0	41,760
	10,000	0	0	10,000
	9,980	0	0	9,980
	2,430	0	0	2,430
	2,570	0	0	2,570
	2,570	0	0	2,570
	2,570	0	0	2,570
	2,570	0	0	2,570
	2,570	0	0	2,570
	4,230	0	0	4,230
	6,290	0	0	6,290
	730	0	0	730
	44,880	0	0	44,880
	14,350	0	0	14,350
	15,790	0	0	15,790
	14,780	0	0	14,780
	14,280	0	0	14,280
	15,020	0	0	15,020
	15,590	0	0	15,590
	15,770	0	0	15,770
	15,900	0	0	15,900
	15,610	0	0	15,610
	10,510	0	0	10,510
	10,510	0	0	10,510
	10,510	0	0	10,510
	10,510	0	0	10,510
	10,510	0	0	10,510
	10,510	0	0	10,510
	11,820	0	0	11,820
	3,210	0	0	3,210
	75,240	0	0	75,240
	69,540	0	0	69,540
	23,380	0	0	23,380
	1,110	10	0	1,110
	1,110	0	0	1,110

Roll #	Land	Buildings	Other	Total
	1,110	0	0	1,110
	1,110	0	0	1,110
	2,160	0	0	2,160
	2,160	0	0	2,160
	2,140	0	0	2,140
	2,140	0	0	2,140
	260	0	0	260
	110	0	0	110
	74,300	0	0	74,300
	45,850	0	0	45,850
	29,170	0	0	29,170
	29,080	0	0	29,080
	28,930	0	0	28,930
	28,630	0	0	28,630
	33,820	0	0	33,820
	77,290	0	0	77,290
	82,740	0	0	82,740
	76,880	0	0	76,880
	67,970	0	0	67,970
	47,370	0	0	47,370
	18,420	0	0	18,420
	72,010	0	0	72,010
	71,810	0	0	71,810
	33,020	0	0	33,020
	48,670	0	0	48,670
	24,870	0	0	24,870
	71,870	0	0	71,870
	34,260	0	0	34,260
	37,570	0	0	37,570
	36,830	0	0	36,830
	66,760	0	0	66,760
	31,490	0	0	31,490
	25,820	0	0	25,820
	24,350	0	0	24,350
	24,350	0	0	24,350
	24,350	0	0	24,350
	24,350	0	0	24,350
	25,960	0	0	25,960
	25,960	0	0	25,960
	25,960	0	0	25,960
	24,550	0	0	24,550
	71,740	0	0	71,740
	41,870	0	0	41,870
	34,810	0	0	34,810
	66,040	0	0	66,040
	69,380	0	0	69,380
	66,040	0	0	66,040
	91,090	0	0	91,090
	17,920	0	0	17,920
	62,510	0	0	62,510
	48,910	0	0	48,910
	76,880	0	0	76,880
	77,900	0	0	77,900
	76,960	0	0	76,960
	77,090	0	0	77,090
	76,760	0	0	76,760
	76,760	0	0	76,760
	81,240	0	0	81,240
	62,940	0	0	62,940
	6,420	0	0	6,420
	44,330	0	0	44,330
	31,790	0	0	31,790
	30,770	0	0	30,770
	31,770	0	0	31,770
	30,430	0	0	30,430
	66,770	0	0	66,770
	66,770	0	0	66,770
	29,950	0	0	29,950
	105,290	0	0	105,290
	65,300	0	0	65,300

Roll #	Land	Buildings	Other	Total
	61,830	0	0	61,830
	65,290	0	0	65,290
	8,060	0	0	8,060
	31,770	0	0	31,770
	31,490	0	0	31,490
	61,620	0	0	61,620
	114,180	0	0	114,180
	61,830	0	0	61,830
	90,100	0	0	90,100
	29,200	0	0	29,200
	39,050	0	0	39,050
	7,050	0	0	7,050
	26,830	0	0	26,830
	7,410	0	0	7,410
	26,790	0	0	26,790
	26,790	0	0	26,790
	148,510	0	0	148,510
	61,790	0	0	61,790
	45,790	0	0	45,790
	30,300	0	0	30,300
	31,770	0	0	31,770
	34,300	0	0	34,300
	34,300	0	0	34,300
	46,270	0	0	46,270
	26,830	0	0	26,830
	45,850	0	0	45,850
	45,850	0	0	45,850
	26,790	0	0	26,790
	10,930	0	0	10,930
	4,230	0	0	4,230
	4,970	0	0	4,970
	2,500	0	0	2,500
	2,570	0	0	2,570
	2,570	0	0	2,570
	2,570	0	0	2,570
	2,570	0	0	2,570
	2,570	0	0	2,570
	2,570	0	0	2,570
	2,570	0	0	2,570
	2,570	0	0	2,570
	2,570	0	0	2,570
	2,570	0	0	2,570
	2,570	0	0	2,570
	1,250	0	0	1,250
	50,500	0	0	50,500
	83,520	0	0	83,520
	10,510	0	0	10,510
	37,180	0	0	37,180
	3,010	0	0	3,010
	3,010	0	0	3,010
	10,890	0	0	10,890
	7,950	0	0	7,950
	6,760	0	0	6,760
	2,820	0	0	2,820
	4,010	0	0	4,010
	1,460	0	0	1,460
	18,510	0	0	18,510
	18,370	0	0	18,370
	2,570	0	0	2,570
	1,880	0	0	1,880
	537,740	0	0	537,740
	32,730	0	0	32,730
	1,350	0	0	1,350
	23,560	0	0	23,560
	40,840	0	0	40,840
	11,750	0	0	11,750
	11,750	0	0	11,750
	66,320	0	0	66,320
	7,950	0	0	7,950
	5,210	0	0	5,210
	3,740	0	0	3,740

Roll #	Land	Buildings	Other	Total
	27,930	0	0	27,930
	66,530	0	0	66,530
	14,350	0	0	14,350
	14,970	0	0	14,970
	15,240	0	0	15,240
	13,020	0	0	13,020
	13,020	0	0	13,020
	13,020	0	0	13,020
	16,850	0	0	16,850
	28,990	0	0	28,990
	29,790	0	0	29,790
	35,310	0	0	35,310
	10,060	0	0	10,060
	27,780	0	0	27,780
	2,560	0	0	2,560
	1,460	0	0	1,460
	1,470	0	0	1,470
	1,390	0	0	1,390
Report Total:	8,103,110	0	0	8,103,110

*** E N D O F R E P O R T ***

All Roll #'s
All Tax Classes
From Assessment Code 252 to 252.
All Assessment Classes
All Customers

Annual Assessment
Taxation Year 2017
Assessment Base General
All Roll Statuses

Roll #	Land	Buildings	Other	Total
	5,910	0	0	5,910
	10,010	0	0	10,010
	9,010	0	0	9,010
	9,010	0	0	9,010
	211,140	0	0	211,140
	3,970	0	0	3,970
	3,970	0	0	3,970
	2,000	0	0	2,000
	12,090	0	0	12,090
	4,650	0	0	4,650
	4,800	0	0	4,800
	2,370	0	0	2,370
	4,720	0	0	4,720
	3,670	0	0	3,670
	12,930	0	0	12,930
	1,460	0	0	1,460
	5,840	0	0	5,840
	5,520	0	0	5,520
	8,770	0	0	8,770
	3,720	0	0	3,720
	7,050	0	0	7,050
	7,030	0	0	7,030
	180,120	0	0	180,120
	4,700	0	0	4,700
	2,380	0	0	2,380
	3,480	0	0	3,480
	6,410	0	0	6,410
	5,540	0	0	5,540
	105,520	0	0	105,520
	1,550	0	0	1,550
	6,890	0	0	6,890
	6,120	0	0	6,120
	1,910	0	0	1,910
	1,220	0	0	1,220
	1,840	0	0	1,840
	98,400	0	0	98,400
	3,200	0	0	3,200
	4,290	0	0	4,290
	4,670	0	0	4,670
	4,670	0	0	4,670
	4,290	0	0	4,290
	4,670	0	0	4,670
	4,670	0	0	4,670
	4,630	0	0	4,630
	4,630	0	0	4,630
	3,010	0	0	3,010
	3,000	0	0	3,000
	4,670	0	0	4,670
	6,000	0	0	6,000
	4,710	0	0	4,710
	6,740	0	0	6,740
	4,620	0	0	4,620
Report Total:	838,190	0	0	838,190

*** END OF REPORT ***

All Roll #'s
 All Tax Classes
 From Assessment Code 253 to 253.
 All Assessment Classes
 All Customers

Annual Assessment
 Taxation Year 2017
 Assessment Base General
 All Roll Statuses

Roll #	Land	Buildings	Other	Total
	1,620	0	0	1,620
	3,700	0	0	3,700
	1,770	0	0	1,770
	4,100	0	0	4,100
	1,430	0	0	1,430
	1,050	0	0	1,050
	1,860	0	0	1,860
	3,650	0	0	3,650
	3,620	0	0	3,620
	2,070	0	0	2,070
	3,940	0	0	3,940
	5,110	0	0	5,110
	2,990	0	0	2,990
	4,330	0	0	4,330
	1,870	0	0	1,870
	870	0	0	870
	1,630	0	0	1,630
	950	0	0	950
	900	0	0	900
	860	0	0	860
	1,340	0	0	1,340
	900	0	0	900
	870	0	0	870
	1,460	0	0	1,460
	1,120	0	0	1,120
	1,220	0	0	1,220
	870	0	0	870
	850	0	0	850
	860	0	0	860
	870	0	0	870
	880	0	0	880
	870	0	0	870
	2,530	0	0	2,530
	1,150	0	0	1,150
	860	0	0	860
	1,950	0	0	1,950
	16,650	0	0	16,650
	2,270	0	0	2,270
	3,790	0	0	3,790
	2,860	0	0	2,860
	2,250	0	0	2,250
	3,830	0	0	3,830
	8,420	0	0	8,420
	2,000	0	0	2,000
	18,100	0	0	18,100
	2,480	0	0	2,480
	3,740	0	0	3,740
	3,080	0	0	3,080
	3,190	0	0	3,190
	4,240	0	0	4,240
	3,200	0	0	3,200
	4,100	0	0	4,100
	3,130	0	0	3,130
	2,570	0	0	2,570
	2,360	0	0	2,360
	1,350	0	0	1,350
	1,620	0	0	1,620
	3,740	0	0	3,740
	4,100	0	0	4,100
	3,080	0	0	3,080
	1,640	0	0	1,640
	5,410	0	0	5,410
	2,570	0	0	2,570
	3,020	0	0	3,020

Roll #	Land	Buildings	Other	Total
	3,390	0	0	3,390
	2,400	0	0	2,400
	2,690	0	0	2,690
	1,830	0	0	1,830
	3,890	0	0	3,890
	3,020	0	0	3,020
	3,270	0	0	3,270
	3,270	0	0	3,270
	2,250	0	0	2,250
	8,040	0	0	8,040
	3,640	0	0	3,640
	1,040	0	0	1,040
	1,620	0	0	1,620
	1,030	0	0	1,030
	1,230	0	0	1,230
	3,880	0	0	3,880
	4,320	0	0	4,320
	2,270	0	0	2,270
	5,510	0	0	5,510
	3,660	0	0	3,660
	3,040	0	0	3,040
	2,950	0	0	2,950
	3,540	0	0	3,540
	3,070	0	0	3,070
	6,220	0	0	6,220
	5,420	0	0	5,420
	5,270	0	0	5,270
	2,990	0	0	2,990
	4,920	0	0	4,920
	2,410	0	0	2,410
	3,340	0	0	3,340
	4,590	0	0	4,590
	3,840	0	0	3,840
	1,780	0	0	1,780
	3,670	0	0	3,670
	870	0	0	870
	970	0	0	970
	890	0	0	890
	890	0	0	890
	890	0	0	890
	870	0	0	870
	900	0	0	900
	890	0	0	890
	870	0	0	870
	930	0	0	930
	870	0	0	870
	970	0	0	970
	1,060	0	0	1,060
	8,260	0	0	8,260
	8,270	0	0	8,270
	2,680	0	0	2,680
	73,790	0	0	73,790
	8,970	0	0	8,970
	1,460	0	0	1,460
	940	0	0	940
	1,220	0	0	1,220
	930	0	0	930
	870	0	0	870
	930	0	0	930
	870	0	0	870
	930	0	0	930
	930	0	0	930
	900	0	0	900
	870	0	0	870
	1,110	0	0	1,110
	1,110	0	0	1,110
	1,110	0	0	1,110
	1,110	0	0	1,110
	920	0	0	920
	3,010	0	0	3,010

Roll #	Land	Buildings	Other	Total
	860	0	0	860
	930	0	0	930
	900	0	0	900
	1,020	0	0	1,020
	890	0	0	890
	890	0	0	890
	890	0	0	890
	890	0	0	890
	900	0	0	900
	940	0	0	940
	850	0	0	850
	860	0	0	860
	870	0	0	870
	1,700	0	0	1,700
	920	0	0	920
	980	0	0	980
	870	0	0	870
	860	0	0	860
	870	0	0	870
	1,670	0	0	1,670
	182,970	0	0	182,970
	5,020	0	0	5,020
	67,480	0	0	67,480
	67,810	0	0	67,810
	6,090	0	0	6,090
	3,510	0	0	3,510
	3,010	0	0	3,010
	2,960	0	0	2,960
	3,840	0	0	3,840
	3,540	0	0	3,540
	2,530	0	0	2,530
	4,850	0	0	4,850
	9,440	0	0	9,440
	12,930	0	0	12,930
	3,560	0	0	3,560
	4,410	0	0	4,410
	6,840	0	0	6,840
	185,850	0	0	185,850
	185,850	0	0	185,850
	4,410	0	0	4,410
	2,410	0	0	2,410
	3,240	0	0	3,240
	9,270	0	0	9,270
	6,850	0	0	6,850
	7,020	0	0	7,020
	9,030	0	0	9,030
	9,220	0	0	9,220
	1,220	0	0	1,220
	8,650	0	0	8,650
	4,730	0	0	4,730
	1,540	0	0	1,540
	1,280	0	0	1,280
	1,440	0	0	1,440
	1,630	0	0	1,630
	4,280	0	0	4,280
	2,710	0	0	2,710
	2,500	0	0	2,500
	3,650	0	0	3,650
	1,160	0	0	1,160
	2,380	0	0	2,380
	2,590	0	0	2,590
	3,690	0	0	3,690
	3,220	0	0	3,220
	990	0	0	990
	4,680	0	0	4,680
	2,570	0	0	2,570
	3,710	0	0	3,710
	1,630	0	0	1,630
	3,580	0	0	3,580
	3,090	0	0	3,090

Roll #	Land	Buildings	Other	Total
	1,560	0	0	1,560
	1,260	0	0	1,260
	7,380	0	0	7,380
	1,420	0	0	1,420
	3,440	0	0	3,440
	3,810	0	0	3,810
	5,670	0	0	5,670
	2,250	0	0	2,250
	5,430	0	0	5,430
	3,910	0	0	3,910
	1,430	0	0	1,430
	1,630	0	0	1,630
	1,410	0	0	1,410
	4,540	0	0	4,540
	1,730	0	0	1,730
	1,260	0	0	1,260
	1,830	0	0	1,830
	3,270	0	0	3,270
	1,630	0	0	1,630
	3,250	0	0	3,250
	1,620	0	0	1,620
	980	0	0	980
	1,710	0	0	1,710
	2,280	0	0	2,280
	3,770	0	0	3,770
	3,740	0	0	3,740
	3,180	0	0	3,180
	3,070	0	0	3,070
	3,270	0	0	3,270
	870	0	0	870
	1,600	0	0	1,600
	1,600	0	0	1,600
	2,070	0	0	2,070
	2,190	0	0	2,190
	3,410	0	0	3,410
	2,190	0	0	2,190
	2,600	0	0	2,600
	4,020	0	0	4,020
	4,000	0	0	4,000
	4,850	0	0	4,850
	3,160	0	0	3,160
	2,570	0	0	2,570
	3,960	0	0	3,960
	2,190	0	0	2,190
	2,530	0	0	2,530
	1,530	0	0	1,530
	3,110	0	0	3,110
	3,070	0	0	3,070
	4,240	0	0	4,240
	1,920	0	0	1,920
	2,880	0	0	2,880
	3,600	0	0	3,600
	3,630	0	0	3,630
	900	0	0	900
	2,930	0	0	2,930
	4,460	0	0	4,460
	2,800	0	0	2,800
	4,270	0	0	4,270
	1,960	0	0	1,960
	1,140	0	0	1,140
	2,730	0	0	2,730
	2,940	0	0	2,940
	1,030	0	0	1,030
	2,610	0	0	2,610
	3,520	0	0	3,520
	970	0	0	970
	950	0	0	950
	4,270	0	0	4,270
	3,580	0	0	3,580
	3,330	0	0	3,330

Roll #	Land	Buildings	Other	Total
	1,830	0	0	1,830
	1,720	0	0	1,720
	1,790	0	0	1,790
	870	0	0	870
	3,170	0	0	3,170
	850	0	0	850
	880	0	0	880
	1,010	0	0	1,010
	930	0	0	930
	900	0	0	900
	1,390	0	0	1,390
	4,420	0	0	4,420
	2,570	0	0	2,570
	2,420	0	0	2,420
	4,850	0	0	4,850
	2,110	0	0	2,110
	1,460	0	0	1,460
	2,000	0	0	2,000
	2,460	0	0	2,460
	3,890	0	0	3,890
	2,710	0	0	2,710
	2,600	0	0	2,600
	720	0	0	720
	270	0	0	270
	60	0	0	60
	3,600	0	0	3,600
	4,560	0	0	4,560
	960	0	0	960
	3,190	0	0	3,190
	6,310	0	0	6,310
	930	0	0	930
	2,340	0	0	2,340
	2,340	0	0	2,340
	2,780	0	0	2,780
	2,340	0	0	2,340
	2,340	0	0	2,340
	4,680	0	0	4,680
	1,150	0	0	1,150
	850	0	0	850
	850	0	0	850
	850	0	0	850
	850	0	0	850
	1,460	0	0	1,460
	4,050	0	0	4,050
	4,250	0	0	4,250
	1,150	0	0	1,150
	2,470	0	0	2,470
	2,570	0	0	2,570
	2,530	0	0	2,530
	3,010	0	0	3,010
	5,630	0	0	5,630
	860	0	0	860
	1,630	0	0	1,630
	2,110	0	0	2,110
	1,100	0	0	1,100
	1,070	0	0	1,070
	1,070	0	0	1,070
	900	0	0	900
	4,660	0	0	4,660
	870	0	0	870
	890	0	0	890
	850	0	0	850
	4,900	0	0	4,900
	3,150	0	0	3,150
	2,740	0	0	2,740
	3,280	0	0	3,280
	3,760	0	0	3,760
	870	0	0	870
	970	0	0	970
	870	0	0	870

Roll #	Land	Buildings	Other	Total
	890	0	0	890
	870	0	0	870
	870	0	0	870
	880	0	0	880
	880	0	0	880
	870	0	0	870
	870	0	0	870
	1,600	0	0	1,600
	1,600	0	0	1,600
	1,730	0	0	1,730
	870	0	0	870
	840	0	0	840
	900	0	0	900
	1,220	0	0	1,220
	1,070	0	0	1,070
	1,440	0	0	1,440
	930	0	0	930
	1,560	0	0	1,560
	1,390	0	0	1,390
	1,070	0	0	1,070
	900	0	0	900
	1,480	0	0	1,480
	870	0	0	870
	850	0	0	850
	870	0	0	870
	4,640	0	0	4,640
	1,560	0	0	1,560
	3,160	0	0	3,160
	1,360	0	0	1,360
	890	0	0	890
	850	0	0	850
	840	0	0	840
	1,120	0	0	1,120
	930	0	0	930
	870	0	0	870
	910	0	0	910
	850	0	0	850
	890	0	0	890
	1,060	0	0	1,060
	1,330	0	0	1,330
	3,510	0	0	3,510
	2,300	0	0	2,300
	2,630	0	0	2,630
	910	0	0	910
	870	0	0	870
	950	0	0	950
	890	0	0	890
	1,460	0	0	1,460
	1,400	0	0	1,400
	4,670	0	0	4,670
	1,040	0	0	1,040
	860	0	0	860
	870	0	0	870
	1,420	0	0	1,420
	920	0	0	920
	870	0	0	870
	870	0	0	870
	860	0	0	860
	1,190	0	0	1,190
	870	0	0	870
	870	0	0	870
	870	0	0	870
	870	0	0	870
	870	0	0	870
	870	0	0	870
	870	0	0	870
	920	0	0	920
	870	0	0	870
	970	0	0	970
	1,910	0	0	1,910
	1,580	0	0	1,580

Roll #	Land	Buildings	Other	Total
	3,640	0	0	3,640
	1,140	0	0	1,140
	990	0	0	990
	950	0	0	950
	1,150	0	0	1,150
	870	0	0	870
	3,080	0	0	3,080
	970	0	0	970
	900	0	0	900
	990	0	0	990
	1,220	0	0	1,220
	2,390	0	0	2,390
	870	0	0	870
	870	0	0	870
	870	0	0	870
	2,530	0	0	2,530
	1,840	0	0	1,840
	2,110	0	0	2,110
	1,000	0	0	1,000
	940	0	0	940
	2,110	0	0	2,110
	940	0	0	940
	940	0	0	940
	2,100	0	0	2,100
	870	0	0	870
	970	0	0	970
	2,540	0	0	2,540
	940	0	0	940
	2,440	0	0	2,440
	850	0	0	850
	840	0	0	840
	840	0	0	840
	930	0	0	930
	930	0	0	930
	930	0	0	930
	930	0	0	930
Report Total:	1,822,830	0	0	1,822,830

*** END OF REPORT ***