

BYLAW NO. 1141-19
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 2019 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 8, 2019; and

WHEREAS, the estimated municipal operating revenues from all sources other than property taxation total \$9,915,287; and

WHEREAS, the estimated municipal expenses (excluding non-cash items and requisitions) set out in the annual budget for the Mackenzie County for 2019 total \$35,589,054 (total expenses); and the balance of \$21,891,584 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 \$1,632,479; and

WHEREAS, the estimated amount required for future financial plans to be raised by municipal taxation is \$2,149,704; and

THEREFORE, the total amount to be raised by general municipal taxation is \$25,673,767; and

WHEREAS, the requisitions are:

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

	Base	(Over)/Under Levy	Total
Residential and Farmland	\$2,170,6	\$5,734	\$2,176,368
Non-Residential	\$4,022,8	\$5,358	\$4,028,178
Total	\$6,193,4	\$11,092	\$6,204,547

Lodge Requisition:

	Base	(Over)/Under Levy	Total
Total Lodge Requisitions	\$608,794	\$1,509	\$610,303

Designated Industrial Property (DIP):

	Base	(Over)/Under Levy	Total
Total DIP Requisitions	\$96,760	(\$19)	\$96,741

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	\$914,094,010
Farmland	\$46,219,120
Non-Residential	\$223,775,090
Machinery & Equipment	\$12,889,760
DIP	\$1,231,039,820
Total	\$2,428,017,800

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	\$6,324,616	\$914,094,010	0.006919
Farmland	\$432,565	\$46,219,120	0.009359
Non-Residential	\$18,541,616	\$1,454,814,910	0.012745
Machinery & Equipment	\$164,280	\$12,889,760	0.012745
	\$25,463,077	\$2,428,017,800	
Revenue estimated due to the established minimum	\$210,690		
Total	\$25,673,767	\$2,428,017,800	

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 **\$50** (fifty dollars)

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

	Tax Levy	Taxable Assessment	Tax Rate
Residential and Farmland	\$2,176,368	\$956,549,990	0.002275
Non-Residential	\$4,028,178	\$1,115,200,400	0.003612
Total ASFF	\$6,204,547	\$2,071,750,390	

	Tax Levy	Taxable Assessment	Tax Rate
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Total Lodge Requisition	\$610,303	\$2,428,017,800	0.0002510
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Designated Industrial Property	\$96,741	\$1,231,039,820	0.000078600
Total DIP Requisitions	\$96,741	\$1,231,039,820	0.000078600

Grand Total	\$32,585,358
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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 24th day of April, 2019.

READ a second time this 24th day of April, 2019.

READ a third time and finally passed this 24th day of April, 2019.

(original signed) _____
 Joshua Knelsen
 Reeve

(original signed) _____
 Lenard Racher
 Chief Administrative Officer

