

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
Total	\$6,277,003	\$25,398	\$6,302,401

Lodge Requisition:

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

Designated Industrial Property (DIP):

	Base	(Over)/Under Levy	Total
Total DIP Requisitions	\$76,233	(64)	\$76,169

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
Total	\$2,271,959,190

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	\$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
	\$22,922,576	\$2,271,959,190	
Revenue estimated due to the established minimum	\$779,929		

Total	\$23,702,505	\$2,271,959,190	
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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):

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

	Tax Levy	Taxable Assessment	Tax Rate
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Total Lodge Requisition	\$896,658	\$2,306,676,281	0.000389
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Designated Industrial Properties/Linear	\$76,169	\$995,207,200	0.000076
Total DIP Requisitions	\$76,169	\$995,207,200	0.000076

Grand Total	\$30,977,733
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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 28th day of April, 2021.

READ a second time this 28th day of April, 2021.

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

(original signed)

Joshua Knelsen
Reeve

(original signed)

Lenard Racher
Chief Administrative Officer

