

REVISED BYLAW NO. 1332-24

**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 2024 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 8th, 2024; and

WHEREAS, the estimated municipal operating revenues from all sources other than property taxation total \$11,769,323; and

WHEREAS, the estimated municipal expenses (excluding non-cash items and requisitions) set out in the annual budget for the Mackenzie County for 2024 total \$40,424,640 (total expenses); and the balance of \$21,989,497 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 \$1,318,015; and

WHEREAS, the estimated amount required for future financial plans to be raised by general municipal taxation is \$5,347,805; and

THEREFORE, the total amount to be raised by general municipal taxation is \$28,655,317; and

WHEREAS, the requisitions are:

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

	Base	(Over)/Under	Total
Residential and Farmland	\$ 3,268,046	\$ 3,222	\$ 3,271,268
Non-Residential	\$ 3,460,652	\$ 4,741	\$ 3,465,393
Total	\$ 6,728,698	\$ 15,481	\$ 6,736,661

Lodge Requisition:

	Base	(Over)/Under	Total
Total Lodge Requisitions	\$ 486,502	\$ 1,850	\$ 488,352

Designated Industrial Property (DIP):

	Base	(Over)/Under Levy	Total
Total DIP Requisitions	\$75,095	(\$144)	\$74,951

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	\$ 1,302,634,050
Farmland	\$ 47,996,170
Non-Residential	\$ 292,049,450
Machinery & Equipment	\$ 18,484,530
Designated Industrial Properties/Linear	\$ 977,149,730
Total	\$ 2,638,313,930

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	\$ 9,303,412	\$ 1,302,634,050	0.007142
Farmland	\$ 1,713,943	\$ 47,996,170	0.035710
Non-Residential	\$ 16,580,818	\$ 1,269,199,180	0.013064
Machinery & Equipment	\$ 241,482	\$ 18,484,530	0.013064
Sub-Total	\$ 27,839,655	\$ 2,638,313,930	
Revenue estimated due to the established minimum	\$ 815,662		
Total	\$ 28,655,317		

Notwithstanding the foregoing, the minimum tax for:

- Residential shall be **\$500** (five hundred dollars)
- Limited Access Seasonal Residential **\$100** (one hundred dollars)
- Non-Residential shall be **\$600** (six hundred dollars)
- Farmland shall be **\$300** (three hundred dollars)

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

	Tax Levy	Taxable Assessment	Tax Rate
Residential and Farmland	\$ 3,271,268	\$ 1,345,299,990	0.002432
Non-Residential	\$ 3,465,393	\$ 938,082,090	0.003694
Total ASFF	\$ 6,736,661	\$ 2,283,382,080	

	Tax Levy	Taxable Assessment	Tax Rate
Total Lodge Requisition	\$ 488,352	\$ 2,624,376,260	0.000186

Designated Industrial Properties/Linear	\$74,951	\$ 981,721,420	0.000076
Total DIP Requisitions	\$74,951	\$ 981,721,420	0.000076

Grand Total	\$35,955,281
--------------------	---------------------

(including requisitions)

2. That this bylaw shall take effect on the date of the third and final reading.

3. This Bylaw shall be known as the 2024 Tax Rate Bylaw.

READ a first time this 14th day of August, 2024.

READ a second time this 14th day of August, 2024.

READ a third time and finally passed this 14th day of August, 2024.

(original signed)

Joshua Knelsen
Reeve

(original signed)

Darrell Derksen
Chief Administrative Officer