

**BYLAW NO. 676/08**

**BEING A BYLAW OF MACKENZIE COUNTY  
IN THE PROVINCE OF ALBERTA  
TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST  
ASSESSABLE PROPERTY WITHIN THE MACKENZIE COUNTY  
FOR THE 2008 TAXATION YEAR**

**WHEREAS**, the Mackenzie County in the province of Alberta, has prepared and adopted detailed estimates of the municipal revenue and expenditures as required, at the Council meeting held on May 6, 2008; and

**WHEREAS**, the estimated municipal expenditures for capital and operating and transfers including requisitions set out in the budget for Mackenzie County for **2008** total **\$36,622,141**; and

**WHEREAS**, the estimated municipal revenues and transfers from all sources other than taxation is estimated at **\$4,938,993** and the balance of **\$31,683,148** is to be raised by general municipal taxation; and

**WHEREAS**, the requisitions are:

**Alberta School Foundation Fund Requisition:**

|                          | <b>Base</b> | <b>Over/Under Levy</b> | <b>Total</b> |
|--------------------------|-------------|------------------------|--------------|
| Residential and Farmland | 1,210,623   | 19,482                 | 1,230,105    |
| Non-Residential          | 5,927,163   | -89,498                | 5,837,665    |
| Total                    | \$7,137,786 | \$-70,016              | \$7,067,770  |

**Opted Out School Board:**

|                          | <b>Base</b> | <b>Over/Under Levy</b> | <b>Total</b> |
|--------------------------|-------------|------------------------|--------------|
| Residential and Farmland | 2,641       | 43                     | 2,683        |
| Non-Residential          | 731         | -11                    | 720          |
| Total                    | \$3,372     | \$32                   | \$3,403      |

|                                  |                    |                  |                    |
|----------------------------------|--------------------|------------------|--------------------|
| <b>Total School Requisitions</b> | <b>\$7,141,158</b> | <b>\$-69,984</b> | <b>\$7,071,173</b> |
|----------------------------------|--------------------|------------------|--------------------|

**Lodge Requisition:**

|                                 | <b>Base</b>      | <b>Over/Under Levy</b> | <b>Total</b>     |
|---------------------------------|------------------|------------------------|------------------|
| <b>Total Lodge Requisitions</b> | <b>\$627,268</b> | <b>\$1,156</b>         | <b>\$628,424</b> |

**WHEREAS**, the Council of the Mackenzie County is required each year to levy on the assessed value of all property, tax rates sufficient to meet the estimated 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; and

**WHEREAS**, the assessed value of all property in the Mackenzie County for school requisition and municipal purposes as shown on the assessment roll is:

**Assessment:**

|                 |                        |
|-----------------|------------------------|
| Residential     | \$353,164,770          |
| Farmland        | 36,260,590             |
| Non-Residential | 1,892,731,200          |
| <b>Total</b>    | <b>\$2,282,156,560</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              | \$2,506,762         | \$353,164,770          | 0.007098        |
| Farmland                 | 257,378             | 36,260,590             | 0.007098        |
| Non-Residential          | 21,219,411          | 1,892,731,200          | 0.011211        |
| <b>Total</b>             | <b>\$23,983,551</b> | <b>\$2,282,156,560</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)

|  | <b>Tax Levy</b>    | <b>Taxable Assessment</b> | <b>Tax Rate</b> |
|--|--------------------|---------------------------|-----------------|
| <b>Alberta School Foundation Fund:</b> |                    |                           |                 |
| Residential and Farmland               | 1,230,105          | 383,614,620               | 0.003207        |
| Non-Residential                        | 5,837,665          | 1,326,417,680             | 0.004401        |
| <b>Opted Out School:</b>               |                    |                           |                 |
| Residential and Farmland               | 2,683              | 836,740                   | 0.003207        |
| Non-Residential                        | 720                | 163,600                   | 0.004401        |
| <b>Exempt:</b>                         |                    |                           |                 |
| Machinery & Equipment<br>100%          | 0                  | 496,825,290               | 0.000000        |
| Seniors Self Contain 100%              | 0                  | 4,974,000                 | 0.000000        |
| Electric Power Generation<br>100%      | 0                  | 69,324,630                | 0.000000        |
| <b>Total</b>                           | <b>\$7,071,173</b> | <b>\$2,282,156,560</b>    |                 |
| <b>Lodge Requisition:</b>              | <b>\$628,424</b>   | <b>\$2,282,156,560</b>    | 0.000275        |

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

READ a first time this 6<sup>th</sup> day of May, 2008.

READ a second time this 6<sup>th</sup> day of May, 2008.

READ a third time and finally passed this 6<sup>th</sup> day of May, 2008.

(signature on file)  
 \_\_\_\_\_  
 REEVE

(signature on file)  
 \_\_\_\_\_  
 EXECUTIVE ASSISTANT