

BYLAW NO. 892-13

**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 THE MACKENZIE COUNTY FOR THE 2013 TAXATION YEAR**

WHEREAS, the 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 24, 2013; and

WHEREAS, the estimated municipal operating revenues from all sources other than property taxation total \$6,202,856; and

WHEREAS, the estimated municipal expenses (excluding non-cash items) and including requisitions set put in the annual budget for the Mackenzie County for 2013 total \$30,635,247; and the balance of \$24,432,392 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 \$1,928,507; and

WHEREAS, the estimated amount required for current year capital expenditures to be raised by general municipal taxation is \$2,736,762; and

WHEREAS, the estimated amount required for future financial plans to be raised by municipal taxation is \$1,782,383; and

THEREFORE, the total amount to be raised by general municipal taxation is \$30,632,660; and

WHEREAS, the requisitions are:

Alberta School Foundation Fund Requisition:

	Base	Over/Under Levy	Total
Residential and Farmland	\$1,355,421	\$3,204.19	\$1,358,625
Non-Residential	\$4,860,582	\$18,307.48	\$4,878,890
Total	\$6,216,003	\$21,511.67	\$6,237,515

Opted Out School Board:

	Base	Over/Under Levy	Total
Residential and Farmland	\$5,501	\$13.19	\$5,515
Non-Residential	\$648	\$2.38	\$650
Total	\$6,149	\$15.57	\$6,165

Total School Requisitions	\$6,222,152	\$21,527.24	\$6,243,680
----------------------------------	--------------------	--------------------	--------------------

Lodge Requisition:

	Base	Over/Under Levy	Total
Total Lodge Requisitions	\$392,261	\$1,716	\$393,977

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 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; 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	\$500,041,150
Farmland	\$43,620,590
Non-Residential	\$1,356,150,040
Machinery & Equipment	\$340,055,290
Total	\$2,239,867,070

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:

General Municipal	Tax Levy	Assessment	Tax Rate
Residential	\$3,727,307	\$500,041,150	0.007454
Farmland	\$325,148	\$43,620,590	0.007454
Non-Residential	\$16,142,254	\$1,356,150,040	0.011903
Machinery & Equipment	\$4,047,678	\$340,055,290	0.011903
Total General Municipal	\$24,242,387	\$2,239,867,070	

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)

	Tax Levy	Taxable Assessment	Tax Rate
Alberta School Foundation Fund:			
Residential and Farmland	\$1,358,625	\$539,289,950	0.002519
Non-Residential	\$4,878,890	\$1,299,890,320	0.003753
Opted Out School:			
Residential and Farmland	\$5,515	\$2,188,800	0.002519
Non-Residential	\$650	\$173,300	0.003753
Exempt:			
Machinery & Equipment 100%	0	\$340,055,290	0.000000
Seniors Self Contain 100%	0	\$2,182,990	0.000000
Electric Power Generation 100%	0	\$56,086,420	0.000000
Total ASFF	\$6,243,680	\$2,239,867,070	
Lodge Requisition	\$393,977	\$2,239,867,070	0.000176
Grand Total	\$30,880,044		

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, 2013.

READ a second time this 24th day of April, 2013.

READ a third time and finally passed this 24th day of April, 2013.

(original signed)

Bill Neufeld
Reeve

(original signed)

Joulia Whittleton
Chief Administrative Officer