

**BYLAW NO. 1179-20**  
**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 2020 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 7, 2020; and

**WHEREAS**, the estimated municipal operating revenues from all sources other than property taxation total \$10,064,300; and

**WHEREAS**, the estimated municipal expenses (excluding non-cash items and requisitions) set out in the annual budget for the Mackenzie County for 2020 total \$33,710,852 (total expenses); and the balance of \$18,563,327 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 \$1,538,280; and

**WHEREAS**, the estimated amount required for future financial plans to be raised by municipal taxation is \$3,544,945; and

**THEREFORE**, the total amount to be raised by general municipal taxation is \$23,646,552; and

**WHEREAS**, the requisitions are:

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

	Base	(Over)/Under	Total
Residential and Farmland	\$2,460,929	\$191,245	\$2,652,174
Non-Residential	\$4,065,183	\$129,814	\$4,194,997
<b>Total</b>	<b>\$6,526,112</b>	<b>\$321,059</b>	<b>\$6,847,171</b>

**Lodge Requisition:**

	Base	(Over)/Under Levy	Total
<b>Total Lodge Requisitions</b>	<b>\$533,715</b>	<b>\$1,192</b>	<b>\$534,907</b>

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**Designated Industrial Property (DIP):**

	<b>Base</b>	<b>(Over)/Under Levy</b>	<b>Total</b>
<b>Total DIP Requisitions</b>	<b>\$79,549</b>	<b>(392)</b>	<b>\$79,157</b>

**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	\$959,687,810
Farmland	\$49,114,340
Non-Residential	\$220,034,780
Machinery & Equipment	\$12,765,940
Designated Industrial Properties/Linear	\$1,046,697,070
<b>Total</b>	<b>\$2,288,299,940</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 Mackenzie County:

<b>General Municipal</b>	<b>Tax Levy</b>	<b>Assessment</b>	<b>Tax Rate</b>
Residential	\$6,640,080	\$959,687,810	0.006919
Farmland	\$459,661	\$49,114,340	0.009359
Non-Residential	\$16,144,497	\$1,266,731,850	0.012745
Machinery & Equipment	\$162,702	\$12,765,940	0.012745
	<b>\$23,406,940</b>	<b>\$2,288,299,940</b>	
Revenue estimated due to the established minimum	\$239,612		
<b>Total</b>	<b>\$23,646,552</b>	<b>\$2,288,299,940</b>	

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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 **\$50** (fifty dollars)

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

	<b>Tax Levy</b>	<b>Taxable Assessment</b>	<b>Tax Rate</b>
Residential and Farmland	\$2,652,013	\$965,070,246	0.002748
Non-Residential	\$4,195,269	\$1,084,048,812	0.003870
<b>Total ASFF</b>	<b>\$6,847,282</b>	<b>\$2,049,119,058</b>	

	<b>Tax Levy</b>	<b>Taxable Assessment</b>	<b>Tax Rate</b>
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<b>Total Lodge Requisition</b>	<b>\$534,907</b>	<b>\$2,288,299,940</b>	<b>0.000234</b>
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Designated Industrial Properties/Linear	\$79,157	\$1,046,697,070	0.000076
<b>Total DIP Requisitions</b>	<b>\$79,157</b>	<b>\$1,046,697,070</b>	<b>0.000076</b>

<b>Grand Total</b>	<b>\$31,107,898</b>
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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 22<sup>nd</sup> day of April, 2020.

READ a second time this 22<sup>nd</sup> day of April, 2020.

READ a third time and finally passed this 22<sup>nd</sup> day of April, 2020.

(original signed)  
\_\_\_\_\_  
Joshua Knelsen  
Reeve

(original signed)  
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Lenard Racher  
Chief Administrative Officer

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