

**BYLAW NO. 861-12**

**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 2012 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 20, 2012; and

**WHEREAS**, the estimated municipal operating revenues from all sources other than property taxation total \$5,890,347; and

**WHEREAS**, the estimated municipal expenses (excluding non-cash items) and including requisitions set put in the annual budget for the Mackenzie County for 2012 total \$29,954,593; and the balance of \$24,064,246 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 \$3,113,010; and

**WHEREAS**, the estimated amount required for current year capital expenditures to be raised by general municipal taxation is \$382,830; and

**WHEREAS**, the estimated amount required for future financial plans to be raised by municipal taxation is \$2,286,990; and

**THEREFORE**, the total amount to be raised by general municipal taxation is \$29,847,076; and

**WHEREAS**, the requisitions are:

**Alberta School Foundation Fund Requisition:**

	<b>Base</b>	<b>Over/Under Levy</b>	<b>Total</b>
Residential and Farmland	\$1,223,561	\$2,826,46	\$1,226,388
Non-Residential	\$4,929,139	\$21,573.59	\$4,950,12
Total	\$6,152,700	\$24,400.05	\$6,177,100

**Opted Out School Board:**

	<b>Base</b>	<b>Over/Under Levy</b>	<b>Total</b>
Residential and Farmland	\$4,078	\$9.42	\$4,087
Non-Residential	\$586	\$2.57	\$589
Total	\$4,664	\$11.99	\$4,676

<b>Total School Requisitions</b>	<b>\$6,157.364</b>	<b>\$24,412.04</b>	<b>\$6,181,776</b>
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**Lodge Requisition:**

	<b>Base</b>	<b>Over/Under Levy</b>	<b>Total</b>
<b>Total Lodge Requisitions</b>	<b>\$291,715</b>	<b>\$1,951</b>	<b>\$293,666</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 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	\$467,974,870
Farmland	\$43,517,890
Non-Residential	\$1,302,172,910
Machinery & Equipment	\$361,674,060
<b>Total</b>	<b>\$2,175,339,730</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	\$3,555,673	\$467,974,870	0.007598
Farmland	\$330,649	\$43,517,890	0.007598
Non-Residential	\$15,249,747	\$1,302,172,910	0.011711
Machinery & Equipment	\$4,235,565	\$361,674,060	0.011711
<b>Total General Municipal</b>	<b>\$23,371,634</b>	<b>\$2,175,339,730</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	\$1,226,388	\$507,680,390	0.002416
Non-Residential	\$4,950,712	\$1,242,130,200	0.003986
<b>Opted Out School:</b>			
Residential and Farmland	\$4,087	\$1,691,960	0.002416
Non-Residential	\$589	\$147,830	0.003986
<b>Exempt:</b>			
Machinery & Equipment 100%	0	\$361,674,060	0.000000
Seniors Self Contain 100%	0	\$2,120,410	0.000000
Electric Power Generation 100%	0	\$59,894,880	0.000000
<b>Total ASFF</b>	<b>\$6,181,776</b>	<b>\$2,175,339,730</b>	
<b>Lodge Requisition</b>	<b>\$293,666</b>	<b>\$2,175,339,730</b>	<b>0.000135</b>
<b>Grand Total</b>	<b>\$29,847,076</b>		

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

READ a first time this 01<sup>st</sup> day of May, 2012.

READ a second time this 01<sup>st</sup> day of May, 2012.

READ a third time and finally passed this 01<sup>st</sup> day of May, 2012.

(original signed)

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Bill Neufeld  
Reeve

(original signed)

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Joulia Whittleton  
Chief Administrative Officer