MOUNTAIN VIEW COUNTY

BYLAW NO. 13/18

TAX RATE BYLAW

Mountain View County

Province of Alberta

Bylaw No. 13/18

A BYLAW OF MOUNTAIN VIEW COUNTY IN THE PROVINCE OF ALBERTA TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN MOUNTAIN VIEW COUNTY FOR THE 2018 TAXATION YEAR.

SECTION 1 - AUTHORITY

- 1.01 This bylaw may be cited as the "2018 Tax Rate Bylaw."
- 1.02 Mountain View County has prepared and adopted detailed estimates of the municipal revenue and expenditures, as required, at the Council meeting held on April 11, 2018; and,
- 1.03 The estimated municipal expenditures (excluding non-cash items and requisitions) set out in the budget for Mountain View County for 2018 total \$21,960,345; and,
- 1.04 The estimated amount required for current year capital expenditures is \$26,733,920; and,
- 1.05 The estimated municipal revenues and transfers from all sources other than taxation is estimated at \$18,350,197; and,
- 1.06 The estimated amount required for current year expenditures to be funded by Municipal Reserves is \$12,861,420; and,
- 1.07 The estimated amount to be placed into reserves is \$11,206,018; and,
- 1.08 A contingency of \$350,000; and,
- 1.09 The estimated amount levied for requisitions is 13,047,072; and,
- 1.10 Therefore the total amount to be raised by general municipal taxation is \$29,038,666 and total taxation is \$42,085,738.
- 1.11 The official mailing date will May 11th, 2018, and Notice of Assessment date is May 19, 2018.

SECTION 2 - REQUISITIONS

2.01 The requisitions are:

ASFF (Alberta School Foundation Fund)	
Residential and Farmland	6,132,380
Non-Residential	5,898,363
Opted Out School Boards	
Residential and Farmland	67,336
Non-Residential	13,922
Over Levy	102,565
Total ASFF Applied	12,214,566
Mountain View Senior's Housing Requisition	767,188
Over Levy	1,335
Total MVSH Applied	768,523
Designated Industrial Property Requisition	64,059
Under Levy	(76)
Total DIP Applied	63,983

SECTION 3 - ASSESSMENT

- 3.01 The Council of Mountain View 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
- 3.02 Pursuant to the *Municipal Government Act*, Chapter M-26.1, Revised Statutes of Alberta, 2000, the Council is authorized to classify assessed property and to establish different rates of taxation in respect to each class of property; and
- 3.03 The assessed value of all property in Mountain View County as shown on the assessment roll is:

Municipal	Assessment
Farmland	157,028,390
DIP Farmland	169,860
M & E	9,966,640
DIP M & E	471,910,540
Non-residential	190,723,650
DIP Non-residential	154,993,220
Non-res Co-Generation	30,087,200
Non-res Linear	1,204,633,080
Non-res Railway	9,933,120
Residential	2,290,950.610
DIP Residential	328,440
Total	4,520,724,750

SECTION 4 - TAX RATES

- 4.01 Therefore the Council of Mountain View County, in the Province of Alberta, duly assembled, enacts as follows:
- 4.02 The Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all property as shown on the assessment roll of Mountain View County:

Municipal	Tax Levy	Assessment	Tax
Farmland	1,284,492	157,028,390	8.18
DIP Farmland	1,389	169,860	8.18
M & E	101,560	9,966,640	10.19
DIP M & E	4,808,768	471,910,540	10.19
Non-residential	1,943,474	190,723,650	10.19
DIP Non-residential	1,579,381	154,993,220	10.19
Non-res Co-Generation	306,589	30,087,200	10.19
Non-res Linear	12,275,211	1,204,633,080	10.19
Non-res Railway	101,218	9,933,120	10.19
Residential	6,575,028	2,290,950,610	2.87
DIP Residential	943	328,440	2.87
Annexed Land	60,612		
Total	29,038,666	4,520,724,750	
ASFF			
Residential and Farmland	6,219,132	2,448,477,300	2.54
Non-Residential	5,913,473	1,560,283,070	3.79
Opted Out School Boards			
Residential and Farmland	66,810	26,303,124	2.54
Non-Residential	<u> 15,151</u>	3,997,594	3.79
Total	12,214,566		
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Mountain View Senior's Housing	768,523	4,520,724,750	0.17
Designated Industrial Property	63,983	1,872,055,460	0.034178
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Grand Total	42,085,738		

SECTION 5 - MINIMUM TAX

5.01 The minimum property tax payable shall be \$50.00 per tax roll.

SECTION 6 - EFFECTIVE DATE

6.01 This Bylaw shall come into effect at such time as it has received third (3rd) reading and has been signed in accordance with the *Municipal Government Act*.

Read the first time this 11th day of April, 2018.

Read the second time this 11th day of April, 2018.

Read the third time this 11th day of April, 2018.

Reeve

Chief Administrative Officer

Date of Signing