MOUNTAIN VIEW COUNTY

BYLAW NO. 06/23

2023 TAX RATE BYLAW

Mountain View County Province of Alberta

Bylaw No. 06/23

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 2023 TAXATION YEAR.

SECTION 1 - AUTHORITY

- 1.01 This bylaw may be cited as the "2023 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 March 29, 2023; and,
- 1.03 The estimated municipal expenditures (excluding non-cash items and requisitions) set out in the budget for Mountain View County for 2023 total \$26,187,740; and,
- 1.04 The estimated amount required for current year capital expenditures is \$24,278,609; and,
- 1.05 The estimated municipal revenues and transfers from all sources other than taxation is estimated at \$8,809,876; and,
- 1.06 The estimated amount required for current year expenditures to be funded by Municipal Reserves is \$22,860,777; and,
- 1.07 The estimated amount required for current year debenture principle is \$215,971; and,
- 1.08 The estimated amount to be placed into reserves is \$12,413,299; and,
- 1.09 A contingency of \$317,000; and,

Total Requisitions

- 1.10 The estimated amount levied for requisitions is \$15,130,718; and,
- 1.11 Therefore the total amount to be raised by general municipal taxation is \$31,741,966 including \$1,045,000 to cover the cost of policing from the province, and total taxation is \$46,872,684.

SECTION 2 - REQUISITIONS

2.01 The requisitions are:

ASFF (Alberta School Foundation Fund)	
Residential and Farmland	7,119,442
Non-Residential	5,858,411
Total ASFF Requisition	12,977,853
Mountain View Senior's Housing Requisition Designated Industrial Property	2,006,020 146,845

15,130,718

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:

Farmland	158,196,270
DIP Farmland	170,220
Machinery & Equipment	10,713,460
DIP Machinery & Equipment	538,715,280
Non Residential	270,723,000
DIP Non Residential	118,225,380
Non Residential CoGen	29,096,430
Non Residential Linear	1,266,100,630
Non Residential Rail	15,860,310
Residential	2,817,303,010
DIP Residential	267,900

5,225,371,890

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	1,284,208	158,196,270	8.1178
DIP Farmland	1,382	170,220	8.1178
M&E	105,049	10,713,460	9.8054
DIP M&E	5,282,325	538,715,280	9.8054
Non Res	2,654,550	270,723,000	9.8054
DIP Non Res	1,159,248	118,225,380	9.8054
Non Res CoGen	285,302	29,096,430	9.8054
Non Res Lin	12,414,640	1,266,100,630	9.8054
Non Res Rail	155,516	15,860,310	9.8054
Res	7,354,047	2,817,303,010	2.6103
DIP Res	699	267,900	2.6103
Total	30,696,966	5,225,371,890	
Municipal (Provincial Policing)			
Farmland	31,637	158,196,270	0.2000
DIP Farmland	34	170,220	0.2000
M&E	2,143	10,713,460	0.2000
DIP M&E	107,735	538,715,280	0.2000
Non Res	54,141	270,723,000	0.2000
DIP Non Res	23,643	118,225,380	0.2000
Non Res CoGen	5,819	29,096,430	0.2000
Non Res Lin	253,202	1,266,100,630	0.2000
Non Res Rail	3,172	15,860,310	0.2000
Res	563,421	2,817,303,010	0.2000
DIP Res	53	267,900	0.2000
Total Budgeted Police Agreement	1,045,000	5,225,371,890	
Total Municipal Tax Levy	31,741,966		
ASFF			
Residential and Farmland	7,077,449	2,958,384,617	2.3923
Non-Residential	5,823,857	1,661,053,901	3.5061
Opted Out School Boards			
Residential and Farmland	41,992	17,552,783	2.3923
Non-Residential	34,555	9,855,419	3.5061
Total	12,977,853		
Mountain View Senior's Housing	2,006,020	5,225,371,890	0.3839
Designated Industrial Property	146,845	1,968,436,150	0.0746
Grand Total	46,872,684		

SECTION 5 - MINIMUM TAX

5.01 The minimum property tax payable shall be \$60.00 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 29th day of March 2023.

Read the second time this 12th day of April 2023.

Read the third time this 12th day of April 2023.

Reeve Chief Administrative Officer

April 20, 2023

Date of Signing