

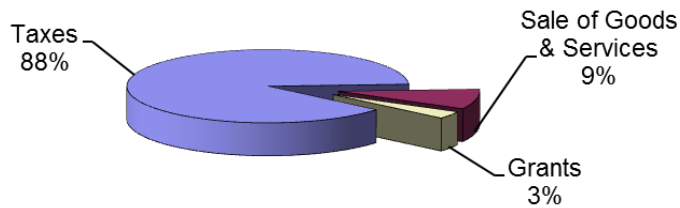
# Appendix 2

## Revenue

**Property Taxes**

The primary source of revenue for the County is municipal property taxes. Revenue growth was slow in 2010 and 2011 with 2012 rebounding slightly. However, in 2013 there has been relatively strong growth in the County’s assessment base with a 3.72% increase due to new assessment. The increased assessment is primarily driven by new oil and gas pipelines and wells. Property taxes are 88% of the total revenue, or \$37.9 million. The tax revenue is based on actual property assessments for 2013 (see the assessment section below for further details). Of the \$37.39million \$26.1 million is retained by the County. \$11.3 million is budgeted to be sent to the Provincial government to provide educational services. This is only a small increase from 2012. The rest is sent to regional agencies that provide services to both the County and the urban municipalities within the County boundaries.

**Municipal Operating Revenue**

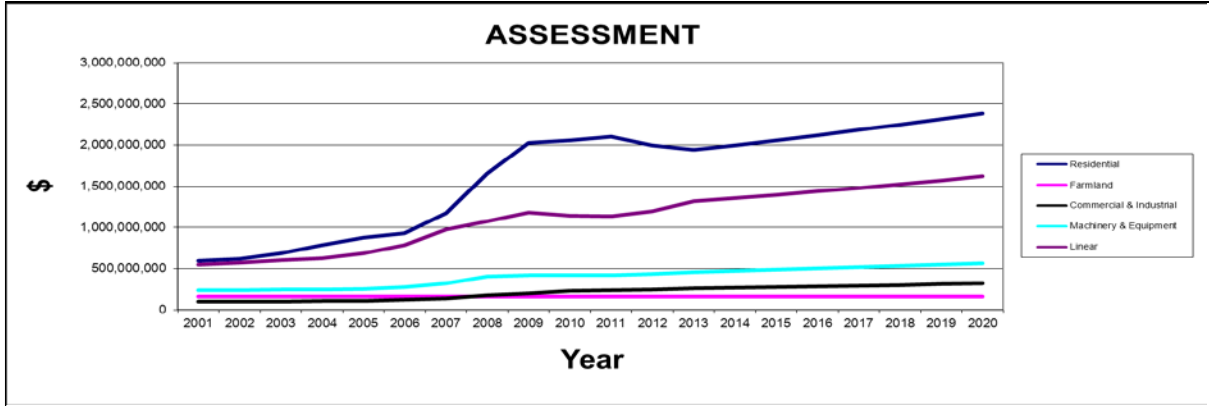




**Mountain View  
COUNTY**

**Revenues**

**2013 Budget**



**Assessment Increase for 2012 - Budget/Projected**

	Growth	Market	Total
Residential	2.45%	-7.44%	-4.98%
Farmland	-0.08%	0.00%	-0.08%
Commercial	1.36%	0.72%	2.08%
M&E	2.78%	-0.58%	2.20%
Linear	3.28%	2.10%	5.38%
Combined	2.56%	-3.28%	-0.73%
Non-Residential	2.91%	1.29%	4.20%

**Assessment Increase for 2013 - Budget**

	Growth	Market	Total
Residential	2.07%	-4.74%	-2.67%
Farmland	-0.08%	0.00%	-0.08%
Commercial	4.90%	2.40%	7.30%
M&E	3.50%	0.82%	4.32%
Linear	6.80%	2.96%	9.76%
Combined	3.72%	-1.23%	2.49%
Non-Residential	5.79%	2.39%	8.17%



**Mountain View**  
C O U N T Y

**Revenues**

**2013 Budget**

**2013 Assessment**

	2012 Assessment	2013 Growth	2013 Market	2013
Residential	1,983,376,375	41,055,891	(93,988,667)	1,930,443,598
Farmland	158,433,482	(119,539)	-	158,313,943
Commercial	240,831,939	11,800,765	5,778,298	258,411,002
M&E	436,764,533	15,286,759	3,581,287	455,632,579
Linear	1,193,880,451	81,183,871	35,306,700	1,310,371,021
<b>Total</b>	<b>4,013,286,780</b>	<b>149,207,746</b>	<b>(49,322,382)</b>	<b>4,113,172,143</b>

	2013 Growth	2013 Market	Total
Residential	96,481	319,651	416,132
Farmland	(879)	14,248	13,370
Commercial	114,821	63,975	178,797
M&E	148,740	48,515	197,255
Linear	789,919	382,845	1,172,764
<b>Total</b>	<b>1,149,083</b>	<b>829,234</b>	<b>1,978,318</b>



## Revenues

## 2013 Budget

The tax bill received by County rate payers is split into three main components: municipal taxes, education taxes and other requisitions. Municipal taxes are available to the County to pay for County services, education taxes are forwarded to the Alberta provincial government and other requisitions are sent to other agencies to support senior's housing, and solid waste management services. Other requisitions are only a minor part of the overall tax bill. Education taxes represent approximately 30% of the overall tax bill. The Province determines how much each municipality needs to collect on their behalf. Since its one tax bill, changes in the amount the Province requires can impact municipalities. In previous years the Province reduced the amount requested and encouraged municipalities to increase municipal tax amounts so that rate payers would pay approximately the same amount in total. In 2011 the Education amount the County collected on behalf of the Province increased by 5% and in 2012 by 8.2%. This was partially a result of an increase in the total amount the Province asked for from all municipalities and partially an increase in the County's share of the total amount. In 2013 the Province increased the Education amount required from the County by 2%.

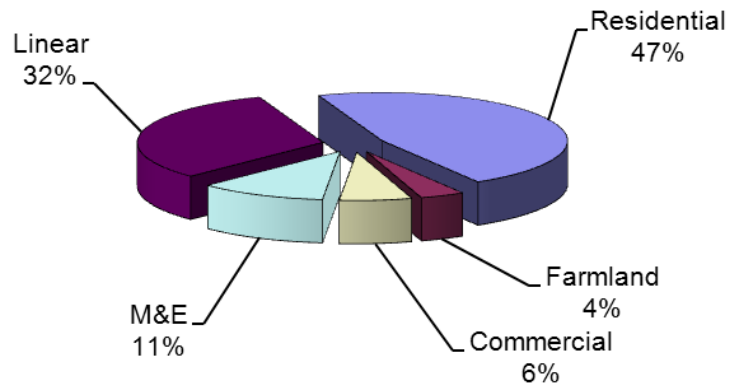
In 2013 the market value decreased 4.7% for residential properties and the municipal tax rate has been increased by an offsetting amount and then increased the tax rate by 1.5%. This means the average County tax payer will pay 1.5% more in taxes compared with 2012. Although the average total tax bill is expected to increase by 1.5% from 2012 the split between municipal revenue and requisitions will change with an additional 1.5% (or roughly \$500,000) of the total tax bill available for municipal purposes.

Linear market values increased by 2.96% in 2013. The County has reduced the Non-residential tax rate to offset the increased Linear values and then increased the tax rate by 1.5% to increase the amount the average tax payer will pay by 1.5%. The 1.5% average increase has been applied to all assessment categories.

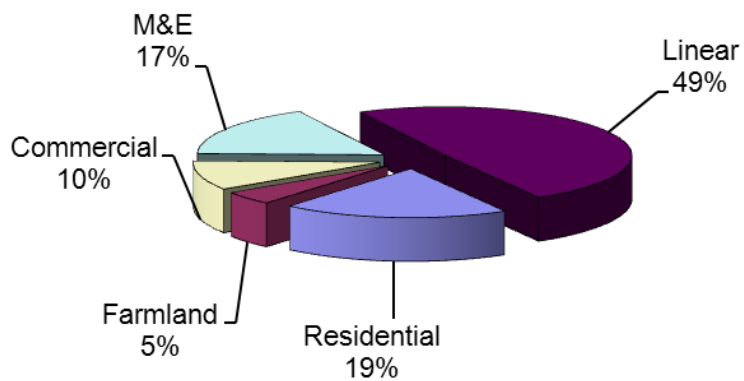


**Mountain View**  
COUNTY

**2013 Assessment Breakdown**



**Tax Revenue by Assessment Category**





**Mountain View  
COUNTY**

**Revenues**

**2013 Budget**

**MOUNTAIN VIEW COUNTY  
2013 BUDGET  
GRANTS**

VARIANCE CALCULATION: 2012 budget compared to 2011 budget.

	2011 ACTUAL \$	2012 PROJECTED \$	2012 BUDGET \$	2013 BUDGET \$	VARIANCE \$	%
<b>OPERATING GRANTS:</b>						
<b>Federal</b>						
DFO Grant	-	-	-	-	-	-
Federal Gas Tax Fund	-	-	-	-	-	-
<b>Provincial</b>						
Municipal Sustainability Initiative - Operating (MSI)	317,110	316,728	320,000	315,000	(5,000)	(2)
Municipal Infrastructure	-	-	-	-	-	-
Basic Municipal Transportation Grant	520,723	520,723	520,700	520,700	-	-
Family & Community Services Grant (FCSS)	285,820	285,820	285,820	285,820	-	-
Agricultural Services Board Grant	235,438	218,359	200,000	200,000	-	-
Rural Alberta Development Fund (RADF)	603,994	-	-	-	-	-
Municipal Sponsorship Grant (Discontinued 2011)	13,284	-	-	-	-	-
Regional Collaboration Program	-	36,844	-	-	-	-
Summer Temporary Employment Program (STEP)	4,480	3,203	5,000	5,000	-	-
ACA Grant	25,633	18,842	20,000	20,000	-	-
Emergency Training	-	-	-	15,000	15,000	-
Public Transportation	-	-	-	-	-	-
WCB	-	-	-	-	-	-
Municipal Cooperation Grant (MAP)	272,842	-	-	-	-	-
Strategic Transportation Infrastructure Program	-	-	-	-	-	-
Crown Lease	1,075	-	-	-	-	-
<b>Total Operating Grants</b>	<b>2,280,399</b>	<b>1,400,519</b>	<b>1,351,520</b>	<b>1,361,520</b>	<b>10,000</b>	<b>1</b>
<b>CAPITAL GRANTS:</b>						
<b>Federal</b>						
Federal Gas Tax Fund - Capital	608,382	860,899	1,300,000	700,500	(599,500)	(46)
Building Canada - Communities Component	-	-	20,000	-	(20,000)	(100)
Recreation Infrastructure Canada (RinC)	-	-	-	-	-	-
<b>Provincial</b>						
Municipal Sustainability Initiative - Capital (MSI)	194,103	707,891	1,584,500	9,360,000	7,775,500	491
Municipal Infrastructure - Capital (AMIP)	25,306	-	-	-	-	-
Strategic Transportation Infrastructure Program	87,011	939,940	4,343,500	1,450,000	(2,893,500)	(67)
Community Airport Grant	-	-	-	-	-	-
Recovery from 3rd Parties (Burnt Timber Road Project)	-	1,188,433	1,798,000	-	(1,798,000)	(100)
<b>Total Capital Grants</b>	<b>914,801</b>	<b>3,697,163</b>	<b>9,046,000</b>	<b>11,510,500</b>	<b>4,262,500</b>	<b>47</b>
<b>TOTAL GRANTS</b>	<b>3,195,201</b>	<b>5,097,682</b>	<b>10,397,520</b>	<b>12,872,020</b>	<b>4,272,500</b>	<b>41</b>



**Mountain View  
COUNTY**

**Revenues**

**2013 Budget**

**MOUNTAIN VIEW COUNTY  
TAX RATE COMPARISON**

	2010	2011	2012	2013	% Change
Municipal					
Residential	2.35	2.18	2.35	2.63	11.9
Farmland	7.47	7.35	7.35	7.44	1.2
Commercial/Industrial	9.71	9.85	9.73	9.76	0.3
Machinery & Equipment	9.71	9.85	9.73	9.76	0.3
Linear	9.71	9.85	9.73	9.76	0.3
Alberta School Foundation Fund (A.S.F.F.):					
Residential & Farmland	2.14	2.26	2.68	2.72	1.5
Commercial/Industrial	3.67	3.70	3.74	3.57	(4.5)
Linear	3.67	3.70	3.74	3.57	(4.5)
Mountain View Seniors' Housing	0.08	0.08	0.07	0.08	14.3
Mountain View Waste Management	0.04	0.04	0.03	0.04	33.3
Total Tax Rates:					
Residential					
Municipal	2.35	2.18	2.35	2.63	11.9
A.S.F.F.	2.14	2.26	2.68	2.72	1.5
Mountain View Seniors' Housing	0.08	0.08	0.07	0.08	14.3
Mountain View Waste Management	0.04	0.04	0.03	0.04	33.3
Total Residential	4.61	4.56	5.13	5.47	6.6
Farmland					
Municipal	7.47	7.35	7.35	7.44	1.2
A.S.F.F.	2.14	2.26	2.68	2.72	1.5
Mountain View Seniors' Housing	0.08	0.08	0.07	0.08	14.3
Mountain View Waste Management	0.04	0.04	0.03	0.04	33.3
Total Farmland	9.73	9.73	10.13	10.28	1.5
Commercial/Industrial	13.50	13.67	13.57	13.45	(0.9)
Machinery & Equipment	9.83	9.97	9.83	9.88	0.5
Linear	13.50	13.67	13.57	13.45	(0.9)





Revenues

2013 Budget

**MOUNTAIN VIEW COUNTY  
2013 TAX LEVY BUDGET**

	Requisition for Current Year \$	Allowances and Underlevies \$	Total \$	Total Assessed Valuation \$	Tax Rates	Tax Levy \$
<b>MUNICIPAL:</b>						
Residential				1,930,443,598	2.63	5,077,000
Farmland				158,313,943	7.44	1,178,000
Commercial/Industrial				258,411,002	9.76	2,522,000
Machinery & Equipment				455,632,579	9.76	4,447,000
Linear				1,310,371,021	9.76	12,789,000
<b>EDUCATION:</b>						
<b>Alberta School Foundation Fund</b>						
Residential & Farmland	5,656,670	-23,641	5,633,029	2,072,344,262	2.72	5,637,000
Non-Residential	5,616,996	-23,475	5,593,521	1,568,104,750	3.57	5,598,000
<b>Opted Out School Boards</b>						
Residential & Farmland	42,371	-177	42,194	16,413,279	2.72	45,000
Non-Residential	2,790	-12	2,778	677,273	3.57	2,000
<b>Senior's Housing</b>	311,360	-718	310,642	4,113,172,143	0.08	329,000
<b>Regional Waste Management</b>	155,105	14,420	169,525	4,113,172,143	0.04	164,000
<b>EMS Services</b>				4,113,172,143		
<b>TOTAL LEVY</b>						<u><u>37,788,000</u></u>



**Mountain View**  
C O U N T Y

Revenues

2013 Budget

**Tax Rate Comparison**

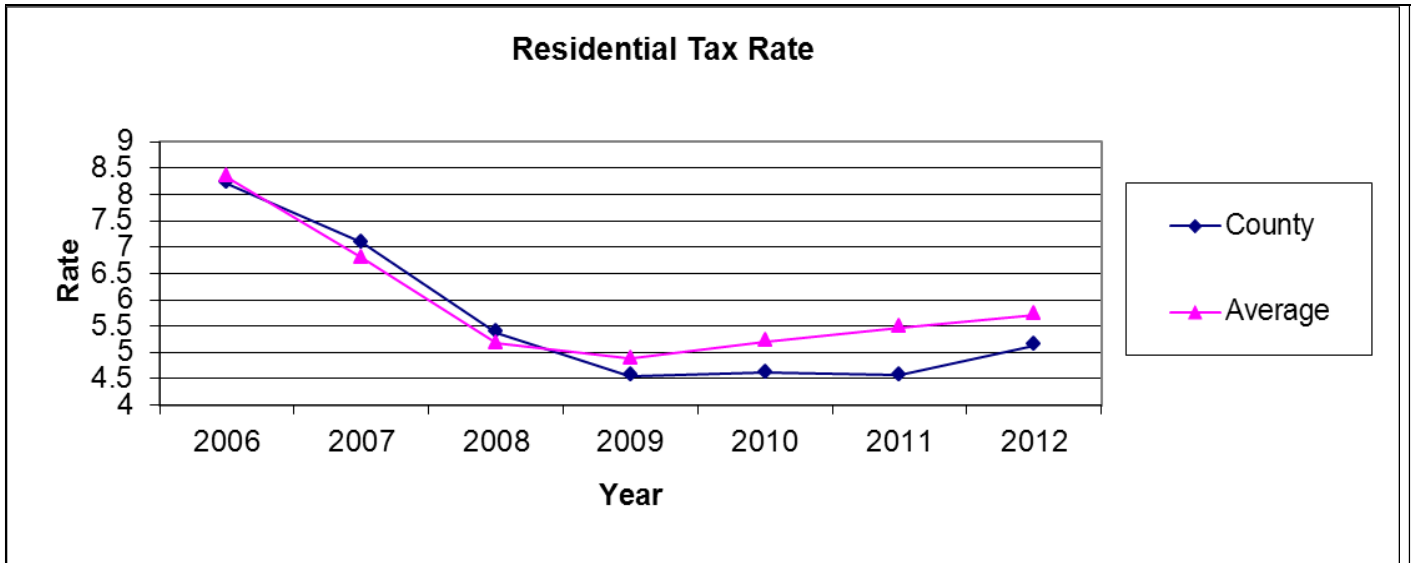
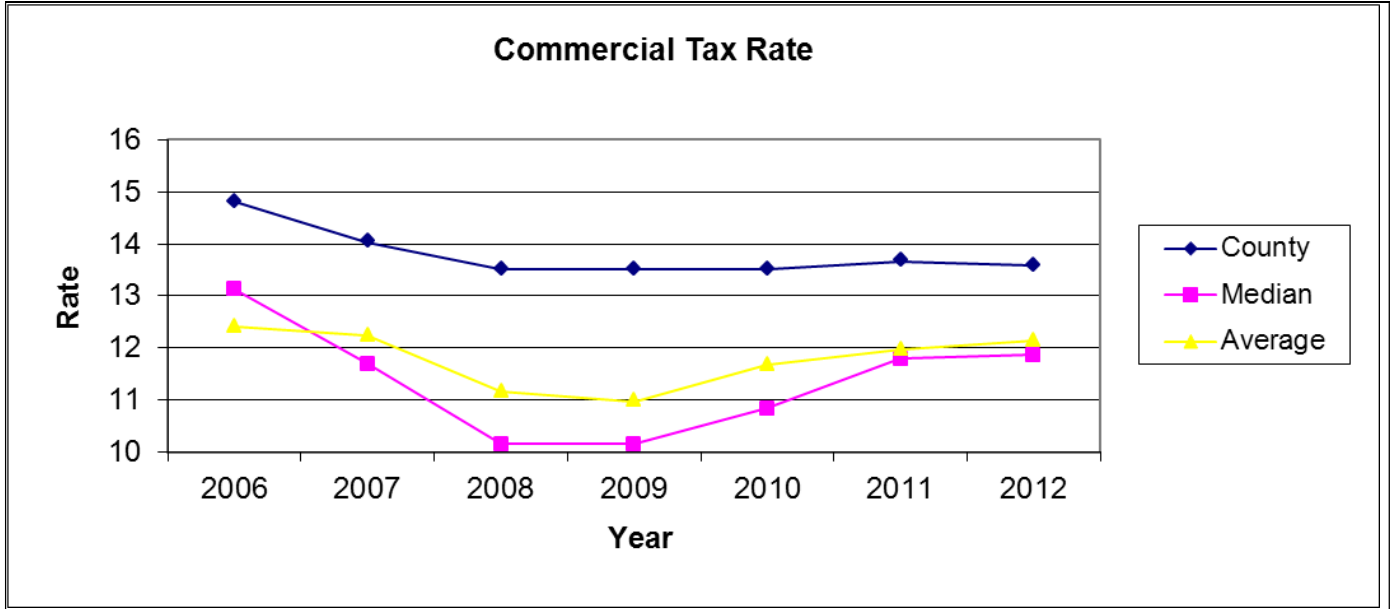
	2012 Excluding A.S.F.F.		2012 Including A.S.F.F.		
	Residential	Commercial	Residential	Farmland	Commercial
ROCKY VIEW	2.44	7.26	5.06	8.07	10.52
LACOMBE	2.33	4.65	4.92	7.23	8.44
WETASKIWIN	2.32	13.45	4.69	15.78	17.04
FOOTHILLS	2.80	6.87	5.48	10.88	10.74
<b>MOUNTAIN VIEW</b>	<b>2.45</b>	<b>9.84</b>	<b>5.13</b>	<b>10.14</b>	<b>13.58</b>
STURGEON	3.43	9.58	6.02	10.50	13.43
WHEATLAND	5.11	9.00	7.75	14.59	12.65
LEDUC	3.14	7.48	5.63	14.11	11.08
PARKLAND	3.68	6.75	6.24	6.24	9.88
RED DEER	3.52	10.40	6.21	10.99	14.05
<b>Min</b>	2.32	4.65	4.69	6.24	8.44
<b>Max</b>	5.11	13.45	7.75	15.78	17.04
<b>Median</b>	2.97	8.24	5.55	10.69	11.87
<b>Ave</b>	3.12	8.53	5.71	10.85	12.14



**Mountain View**  
COUNTY

**Revenues**

**2013 Budget**





**Mountain View  
COUNTY**

Revenues

2013 Budget

**MOUNTAIN VIEW COUNTY  
2013 BUDGET  
LIVE ASSESSMENT AND MUNICIPAL TAX RATE CALCULATION**

<b>1. LIVE ASSESSMENTS:</b>	<b>2012 Projected \$</b>	<b>2013 Budget \$</b>	<b>Increase (Decrease) %</b>
Residential/Farm:			
Residential	907,038,597	867,470,675	(4.36)
Residential Farm	1,076,337,777	1,062,972,924	(1.24)
<b>Total Residential</b>	<b>1,983,376,375</b>	<b>1,930,443,598</b>	<b>(2.67)</b>
Agricultural Rated	158,433,482	158,313,943	(0.08)
<b>Total Residential/Farm</b>	<b>2,141,809,856</b>	<b>2,088,757,541</b>	<b>(2.48)</b>
Commercial/Industrial	240,831,939	258,411,002	7.30
Machinery & Equipment	436,764,533	455,632,579	4.32
Linear	1,193,880,451	1,310,371,021	9.76
<b>Total Live Assessment</b>	<b>4,013,286,780</b>	<b>4,113,172,143</b>	<b>2.49</b>

**2. FARMLAND AND RESIDENTIAL TAX REVENUE SCHEDULE:**

	<b>2012 Projected \$</b>	<b>2013 Budget \$</b>	<b>Increase (Decrease) %</b>
Residential:			
Municipal	4,660,934	5,077,000	8.93
ASFF	5,315,448.68	5,251,000	(1.21)
Seniors' Lodges	138,836.35	154,000	10.92
Regional Waste Management	59,501.29	77,000	29.41
<b>Total Residential</b>	<b>10,174,721</b>	<b>10,559,000</b>	<b>3.78</b>
Farmland:			
Municipal	1,164,486	1,178,000	1.16
ASFF	424,601.73	431,000	1.51
Seniors' Lodges	11,090.34	13,000	17.22
Regional Waste Management	4,753.00	6,000	26.24
<b>Total Farmland</b>	<b>1,604,931</b>	<b>1,628,000</b>	<b>1.44</b>
<b>Total Residential and Farmland:</b>	<b>11,779,652</b>	<b>12,187,000</b>	<b>3.46</b>



**MOUNTAIN VIEW COUNTY  
2013 BUDGET  
LIVE ASSESSMENT AND MUNICIPAL TAX RATE CALCULATION  
(Continued)**

	2012 Projected \$	2013 Budget \$	Increase (Decrease) %
<b>3. MUNICIPAL TAX REVENUE:</b>			
Residential	4,660,934	5,077,000	8.93
Farmland	1,164,486	1,178,000	1.16
Commercial & Industrial	2,343,295	2,522,000	7.63
Machinery & Equipment	4,249,719	4,447,000	4.64
Linear	11,616,457	12,789,000	10.09
Total Municipal Tax Revenue	24,034,891	26,013,000	8.23

**4. COMMENTS AND QUESTIONS:**

- \* Residential and Farmland cannot have different tax rates for ASFF (MGA 359.1(4))
- \* Commercial & Industrial, Machinery & Equipment and Linear must have the same municipal tax rate(MGA 354(3.1))