

**MOUNTAIN VIEW COUNTY**

**BYLAW NO. 16/21**

**2021 TAX RATE BYLAW**

**Mountain View County  
Province of Alberta**

**Bylaw No. 16/21**

**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 2021 TAXATION YEAR.**

**SECTION 1 - AUTHORITY**

- 1.01 This bylaw may be cited as the “2021 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 24, 2021; and,
- 1.03 The estimated municipal expenditures (excluding non-cash items and requisitions) set out in the budget for Mountain View County for 2021 total \$22,135,752 and,
- 1.04 The estimated amount required for current year capital expenditures is \$21,259,751 and,
- 1.05 The estimated municipal revenues and transfers from all sources other than taxation is estimated at \$11,287,331; and,
- 1.06 The estimated amount required for current year expenditures to be funded by Municipal Reserves is \$9,897,076; and,
- 1.07 The estimated amount required for current year expenditures to be funded by Debenture is \$5,600,000; and,
- 1.08 The estimated amount to be placed into reserves is \$12,905,560; and,
- 1.09 A contingency of \$295,000; and,
- 1.10 The estimated amount levied for requisitions is \$14,102,955; and,
- 1.11 Therefore the total amount to be raised by general municipal taxation is \$29,811,656 including \$522,500 to cover the anticipated expense for policing from the province, and total taxation is \$43,914,611.

**SECTION 2 - REQUISITIONS**

2.01 The requisitions are:

**ASFF (Alberta School Foundation Fund)**

Residential and Farmland	6,421,085
Non-Residential	5,823,123
Total ASFF Requisition	<u>12,244,208</u>
 <b>Mountain View Senior's Housing Requisition</b>	 1,720,388
 <b>Designated Industrial Property</b>	 138,359
 <b>Total Requisitions</b>	 <u><u>14,102,955</u></u>

**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	158,390,380
DIP Farmland	170,220
Machinery & Equipment	10,099,300
DIP Machinery & Equipment	468,974,070
Non Residential	226,034,550
DIP Non Residential	106,031,650
Non Residential CoGen	29,373,670
Non Residential Linear	1,189,472,950
Non Residential Rail	11,951,010
Residential	2,394,275,760
DIP Residential	279,000
	<u><u>4,595,052,560</u></u>

**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:

<b>Municipal</b>	<b>Tax Levy</b>	<b>Assessment</b>	<b>Tax</b>
Farmland	1,299,450	158,390,380	8.2041
DIP Farmland	1,397	170,220	8.2041
M&E	104,858	10,099,300	10.3833
DIP M&E	4,869,494	468,974,070	10.3833
Non Res	2,346,979	226,034,550	10.3833
DIP Non Res	1,100,957	106,031,650	10.3833
Non Res CoGen	304,995	29,373,670	10.3833
Non Res Lin	12,350,627	1,189,472,950	10.3833
Non Res Rail	124,091	11,951,010	10.3833
Res	6,785,517	2,394,275,760	2.8341
DIP Res	791	279,000	2.8341
<b>Total</b>	<b>29,289,156</b>	<b>4,595,052,560</b>	

<b>Municipal (Provincial Policing)</b>	<b>Tax Levy</b>	<b>Assessment</b>	<b>Tax</b>
Farmland	18,010	158,390,380	0.1137
DIP Farmland	19	170,220	0.1137
M&E	1,148	10,099,300	0.1137
DIP M&E	53,327	468,974,070	0.1137
Non Res	25,702	226,034,550	0.1137
DIP Non Res	12,057	106,031,650	0.1137
Non Res CoGen	3,340	29,373,670	0.1137
Non Res Lin	135,255	1,189,472,950	0.1137
Non Res Rail	1,359	11,951,010	0.1137
Res	272,251	2,394,275,760	0.1137
DIP Res	32	279,000	0.1137
<b>Total</b>	<b>522,500</b>	<b>4,595,052,560</b>	

<b>Total Municipal Tax Levy</b>	<b>29,811,656</b>
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<b>ASFF</b>			
Residential and Farmland	6,352,722	2,525,933,188	2.5150
Non-Residential	5,806,694	1,529,163,995	3.7973
<b>Opted Out School Boards</b>			
Residential and Farmland	68,363	27,182,172	2.5150
Non-Residential	16,429	4,326,165	3.7973
<b>Total</b>	<b>12,244,208</b>		

<b>Mountain View Senior's Housing</b>	<b>1,720,388</b>	<b>4,595,052,560</b>	<b>0.3744</b>
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Designated Industrial Property	138,359	1,806,252,570	0.0766
Grand Total	<u>43,914,611</u>		

**SECTION 5 - MINIMUM TAX**

5.01 The minimum property tax payable shall be \$60.00 per tax roll.

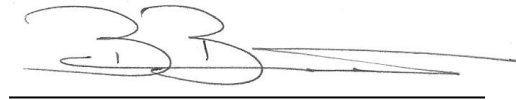
**SECTION 6 - EFFECTIVE DATE**

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

Read the first time this 14<sup>th</sup> day of April 2021.

Read the second time this 14<sup>th</sup> day of April 2021.

Read the third time this 28<sup>th</sup> day of April 2021.



Reeve

  
Chief Administrative Officer

April 28, 2021

Date of Signing