

MOUNTAIN VIEW COUNTY

BYLAW NO. 03/22

2022 TAX RATE BYLAW

**Mountain View County
Province of Alberta**

Bylaw No. 03/22

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 2022 TAXATION YEAR.

SECTION 1 - AUTHORITY

- 1.01 This bylaw may be cited as the “2022 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 23, 2022; and,
- 1.03 The estimated municipal expenditures (excluding non-cash items and requisitions) set out in the budget for Mountain View County for 2022 total \$23,096,819 and,
- 1.04 The estimated amount required for current year capital expenditures is \$17,913,765 and,
- 1.05 The estimated municipal revenues and transfers from all sources other than taxation is estimated at \$8,972,169; and,
- 1.06 The estimated amount required for current year expenditures to be funded by Municipal Reserves is \$12,615,418; and,
- 1.07 The estimated amount required for current year expenditures to be funded by Debenture is \$0; and,
- 1.08 The estimated amount to be placed into reserves is \$11,381,908; and,
- 1.09 A contingency of \$311,000; and,
- 1.10 The estimated amount levied for requisitions is \$14,690,186; and,
- 1.11 Therefore the total amount to be raised by general municipal taxation is \$31,115,905 including \$712,500 to cover the cost of policing from the province, and total taxation is \$45,806,091.

SECTION 2 - REQUISITIONS

2.01 The requisitions are:

ASFF (Alberta School Foundation Fund)	
Residential and Farmland	6,847,537
Non-Residential	5,996,775
Total ASFF Requisition	<u>12,844,312</u>
Mountain View Senior's Housing Requisition	1,702,054
Designated Industrial Property	143,820
Total Requisitions	<u>14,690,186</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	158,162,930
DIP Farmland	170,220
Machinery & Equipment	10,036,780
DIP Machinery & Equipment	522,164,670
Non Residential	234,312,070
DIP Non Residential	113,160,460
Non Residential CoGen	28,760,150
Non Residential Linear	1,198,209,220
Non Residential Rail	14,759,230
Residential	2,554,321,030
DIP Residential	316,090
	<u>4,834,372,850</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:

Municipal	Tax Levy	Assessment	Tax
Farmland	1,292,257	158,162,930	8.1704
DIP Farmland	1,391	170,220	8.1704
M&E	103,877	10,036,780	10.3496
DIP M&E	5,404,205	522,164,670	10.3496
Non Res	2,425,040	234,312,070	10.3496
DIP Non Res	1,171,168	113,160,460	10.3496
Non Res CoGen	297,657	28,760,150	10.3496
Non Res Lin	12,401,008	1,198,209,220	10.3496
Non Res Rail	152,752	14,759,230	10.3496
Res	7,153,165	2,554,321,030	2.8004
DIP Res	885	316,090	2.8004
Total	30,403,405	4,834,372,850	
Municipal (Provincial Policing)	Tax Levy	Assessment	Tax
Farmland	23,310	158,162,930	0.1474
DIP Farmland	25	170,220	0.1474
M&E	1,479	10,036,780	0.1474
DIP M&E	76,958	522,164,670	0.1474
Non Res	34,533	234,312,070	0.1474
DIP Non Res	16,678	113,160,460	0.1474
Non Res CoGen	4,239	28,760,150	0.1474
Non Res Lin	176,595	1,198,209,220	0.1474
Non Res Rail	2,175	14,759,230	0.1474
Res	376,461	2,554,321,030	0.1474
DIP Res	47	316,090	0.1474
Total	712,500	4,834,372,850	
Total Municipal Tax Levy	31,115,905		
ASFF			
Residential and Farmland	6,778,929	2,685,788,098	2.5240
Non-Residential	5,980,149	1,556,114,815	3.8430
Opted Out School Boards			
Residential and Farmland	68,608	27,182,172	2.5240
Non-Residential	16,626	4,326,165	3.8430
Total	12,844,312		
Mountain View Senior's Housing	1,702,054	4,834,372,850	0.3521
Designated Industrial Property	143,820	1,877,540,040	0.0766

Grand Total

45,806,091

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 23rd day of March 2022.

Read the second time this 13th day of April 2022.

Read the third time this 13th day of April 2022.



Reeve



Chief Administrative Officer

April 20, 2022

Date of Signing