MOUNTAIN VIEW COUNTY

BYLAW NO. 03/25

2025 TAX RATE BYLAW

# Mountain View County Province of Alberta

#### Bylaw No. 03/25

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 2025 TAXATION YEAR.

#### SECTION 1 - AUTHORITY

- 1.01 This bylaw may be cited as the "2025 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 December 11, 2024; and,
- 1.03 The estimated municipal expenditures (excluding non-cash items and requisitions) set out in the budget for Mountain View County for 2025 total \$25,089,152; and,
- 1.04 The estimated amount required for current year capital expenditures is \$33,321,016; and,
- 1.05 The estimated municipal revenues and transfers from all sources other than taxation is estimated at \$9,159,297; and,
- 1.06 The estimated amount required for current year expenditures to be funded by Municipal Reserves is \$30,888,005; and,
- 1.07 The estimated amount required for current year debenture principle is \$224,216; and,
- 1.08 The estimated amount to be placed into reserves is \$14,269,215; and,
- 1.09 A contingency of \$332,000; and,
- 1.10 The estimated amount levied for requisitions is \$18,379,334; and,
- 1.11 Therefore, the total amount to be raised by general municipal taxation is \$33,188,298 including \$1,207,957 to cover the cost of policing from the province, and total taxation is \$51,567,632.

# **SECTION 2 - REQUISITIONS**

## 2.01 The requisitions are:

ASFF (Alberta School Foundation Fund)	
Residential and Farmland	8,986,097
Non-Residential	6,934,456
Opted Out School Boards	
Residential and Farmland	71,882
Non-Residential	21,338
Total ASFF Applied	16,013,773
Mountain View Senior's Housing Requisition  Designated Industrial Property	2,209,079 156,482
Total Requisition	18,379,334

# **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:

Total Levy for Municipal Purposes	6,119,333,780
Machinery & Equipment	611,744,080
Non-Residential (including Linear)	1,901,993,520
Farmland	158,362,940
Residential	3,447,233,240

# **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	Mill Rate
Residential	7,677,333	3,447,233,240	2.2271
Farmland	1,285,970	158,362,940	8.1204
Non-Residential (including Linear)	17,415,604	1,901,993,520	9.1565
Machinery & Equipment	5,601,434	611,744,080	9.1565
Total Levy for Municipal Purposes	31,980,341	6,119,333,780	
Municipal Contribution to Provincial Policing	1,207,957	6,119,333,780	0.1974
Total Municipal Tax Levy	33,188,298		
ASFF			
Residential and Farmland	8,986,097	3,576,983,163	2.5122
Non-Residential (including Linear)	6,934,456	1,863,800,397	3.7206
Education (Separate)			
Residential and Farmland	71,882	28,613,017	2.5122
Non-Residential (including Linear)	21,338	5,735,083	3.7206
Total	16,013,773		
Mountain View Senior's Housing	2,209,079	6,119,333,780	0.3610
Designated Industrial Property	156,482	2,232,271,380	0.0701
Grand Total	51,567,632		

# 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 26<sup>th</sup> day of March 2025.

Read the second time this  $9^{th}$  day of April 2025.

Read the third time this 9th day of April 2025.

Reeve

**Chief Administrative Officer** 

April 16, 2025

Date of Signing