

BYLAW C-8025-2020

A Bylaw of Rocky View County to authorize the rates of taxation to be levied against assessable property for the 2020 taxation year.

The Council of Rocky View County enacts as follows:

PURPOSE & TITLE

- 1 The purpose of this bylaw is to authorize the rates of taxation to be levied against assessable property for the 2020 taxation year.
- 2 This bylaw shall be known as the “2020 Tax Rate Bylaw”.

DEFINITIONS

- 3 Words in this Bylaw have the same meaning as in the *Municipal Government Act*, except as follows:
 - (a) “**Designated Industrial Property**” has the same meaning as in Section 284(1)(f.01)
 - (b) “**Farm Land**” has the same meaning as Section 297(4)(a) of the *Municipal Government Act* and Section 2(f) of Matters Relating to Assessment and Taxation Regulation;
 - (c) “**Machinery and Equipment**” has the same meaning as in Section 284(1)(l) and 297(4)(a.1) of the *Municipal Government Act*;
 - (d) “**Non-Residential Property**” has the same meaning as in Section 297(4)(b) of the *Municipal Government Act*;
 - (e) “**Municipal Government Act**” means the *Municipal Government Act*, RSA 2000, c M-26, as amended from time to time;
 - (f) “**Parcel of Land**” has the same meaning as in Section 1(1)(v) of the *Municipal Government Act*;
 - (g) “**Property**” has the same meaning as in Section 284(1)(r) of the *Municipal Government Act*, and
 - (h) “**Residential Property**” has the same meaning as in Section 297(4)(c) of the *Municipal Government Act*.

TAX RATES

- 4 Rocky View County (hereinafter referred to as the "County") has prepared and adopted detailed estimates of the municipal revenues and expenditures as required.
- 5 The estimated municipal expenditures and transfers set out in the budget for the County for 2020 total \$267,620,300.
- 6 The estimated municipal revenues and transfers from all sources other than taxation is estimated at \$144,510,300 and the balance of \$123,110,000 is to be raised by general municipal taxation.
- 7 The requisitions are:

<u>Alberta School Foundation Fund (ASFF)</u>		
Residential		\$ 30,164,461
Non-Residential		<u>15,317,321</u>
		<u>\$ 45,481,782</u>
 <u>Opted Out School Boards</u>		
Residential		\$ 2,892,453
Non-Residential		<u>986,768</u>
		<u>\$ 3,879,221</u>
 <u>Rocky View Seniors Foundation</u>		\$ 675,246
 <u>Designated Industrial Property</u>		\$ 133,312

- 8 The Council of the County is required each year to levy on the assessed value of all property the tax rates sufficient to meet the estimated expenditures and the requisitions.
- 9 The Council is authorized to classify assessed property and to establish different rates of taxation with respect to each class of property, subject to the *Municipal Government Act*.
- 10 Section 297 of the *Municipal Government Act* provides that the assessor must assign one or more of the following classes to the property: residential, non-residential, farm land, and machinery and equipment, and that the assessor may assign one or more sub-classes to a property if a council, by bylaw, divides the residential and non-residential classes into sub-classes;
- 11 The Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all taxable property as shown on the Assessment Roll of the County:

<u>Tax</u>	<u>Tax Levy</u>	<u>Assessment</u>	<u>Rate</u>
<u>Municipal-General</u>			
Residential	25,659,473	13,066,900,220	1.9637
Farmland	671,972	152,088,380	4.4183

Non-Residential	20,342,908	3,453,159,540	5.8911
Machinery and Equipment	3,055,049	518,587,230	5.8911
Linear	<u>7,040,735</u>	<u>1,195,147,780</u>	5.8911
	<u>\$ 56,770,137</u>	<u>18,385,883,150</u>	
<u>Provincial Policing</u>	826,100	18,385,883,150	0.0449
<u>Municipal-Emergency Services</u>			
Residential	\$ 6,935,912	13,066,900,220	0.5308
Farmland	181,639	152,088,380	1.1943
Non-Residential	5,498,811	3,453,159,540	1.5924
Machinery and Equipment	825,798	518,587,230	1.5924
Linear	<u>1,903,153</u>	<u>1,195,147,780</u>	1.5924
	<u>15,345,313</u>	<u>18,385,883,150</u>	
<u>Alberta School Foundation Fund (ASFF)</u>			
Residential/Farmland	\$ 30,164,461	12,059,995,693	2.5012
Non-Residential	<u>15,317,321</u>	<u>4,227,100,471</u>	3.6236
	<u>\$ 45,481,782</u>	<u>16,287,096,164</u>	
<u>Opted Out School Boards (Calgary)</u>			
Residential/Farmland	\$ 2,892,453	1,156,426,117	2.5012
Non-Residential	<u>986,768</u>	<u>272,317,049</u>	3.6236
	<u>\$ 3,879,221</u>	<u>1,428,743,166</u>	
<u>Rocky View Seniors Foundation</u>	\$ 675,246	18,385,883,150	0.0367
<u>Designated Industrial Property</u>	\$ 133,312	1,754,106,780	0.0760

12 The assessed value of all taxable property in the County as shown on the Assessment Roll is:

	<u>Assessments</u>
Residential	13,066,900,220
Farmland	152,088,380
Non-Residential	3,453,159,540
Machinery and Equipment	518,587,230
Linear	<u>1,195,147,780</u>
	<u>18,385,883,150</u>

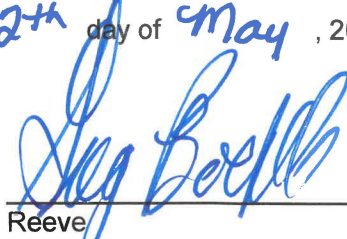
13 The minimum Tax Levy for each individual taxable property in the County is \$20.00.

TRANSITIONAL

14 Bylaw C-8025-2020 is passed and comes into full force and effect when it receives third reading and is signed in accordance with the *Municipal Government Act*.

Division: All
File: 2025-350

READ A FIRST TIME IN COUNCIL this 12th day of May, 2020
READ A SECOND TIME IN COUNCIL this 12th day of May, 2020
UNANIMOUS PERMISSION FOR THIRD READING 12th day of May, 2020
READ A THIRD TIME IN COUNCIL this 12th day of May, 2020



Reeve



Municipal Clerk

May 12, 2020

Date Bylaw Signed