

BYLAW C-8169-2021

A bylaw of Rocky View County, in the Province of Alberta, to authorize the rate of taxation to be levied against assessable property for the 2021 taxation year.

NOW THEREFORE the Council of Rocky View County enacts as follows:

Title

- 1 The purpose of this bylaw is to authorize the rates of taxation to be levied against assessable property for the 2021 taxation year.
- 2 This bylaw shall be known as the “2021 Tax Rate Bylaw”.

Definitions

- 3 Words in this Bylaw have the same meaning as in the *Municipal Government Act*, except as follows:
 - (a) **“Council”** means the duly elected Council of Rocky View County;
 - (b) **“Designated Industrial Property”** has the same meaning as in Section 284(1)(f.01);
 - (c) **“Farm Land”** means land used for farming operations as defined in the regulations passed under the *Municipal Government Act*;
 - (d) **“Machinery and Equipment”** has the same meaning as in Section 284(1)(l) and 297(4)(a.1) 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) **“Non-Residential Property”** has the same meaning as in Section 297(4)(b) of the *Municipal Government Act*;
 - (g) **“Parcel of Land”** has the same meaning as in Section 1(1)(v) of the *Municipal Government Act*;
 - (h) **“Property”** has the same meaning as in Section 284(1)(r) of the *Municipal Government Act*;
 - (i) **“Residential Property”** has the same meaning as in Section 297(4)(c) of the *Municipal Government Act*;

- (j) **“Rocky View County”** means Rocky View County as a municipal corporation and the geographical area within its jurisdictional boundaries, as the context requires.

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 2021 total \$269,427,000.
- 6 The estimated municipal revenues and transfers from all sources other than taxation is estimated at \$142,226,495 and the balance of \$127,200,505 is to be raised by general municipal taxation.
- 7 The requisitions are:

Alberta School Foundation Fund (ASFF)

Residential	\$ 31,968,882
Non-Residential	<u>16,047,025</u>
	<u>\$ 48,015,908</u>

Opted Out School Boards

Residential	\$ 2,975,656
Non-Residential	<u>927,435</u>
	<u>\$ 3,903,091</u>

Rocky View Seniors Foundation

\$ 1,020,200

Designated Industrial Property

\$ 137,900

- 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	\$ 25,516,951	12,904,294,010	1.9774
Farmland	675,198	151,753,780	4.4493
Non-Residential	20,868,602	3,517,792,740	5.9323
Machinery and Equipment	3,328,173	561,025,680	5.9323
Linear	<u>7,065,066</u>	<u>1,190,948,930</u>	5.9323
	<u>\$ 57,453,990</u>	<u>18,325,815,140</u>	
<u>Municipal-Emergency Services</u>			
Residential	\$ 7,403,193	12,904,294,010	0.5737
Farmland	195,899	151,753,780	1.2909
Non-Residential	6,054,825	3,517,792,740	1.7212
Machinery and Equipment	965,637	561,025,680	1.7212
Linear	<u>2,049,861</u>	<u>1,190,948,930</u>	1.7212
	<u>\$ 16,669,416</u>	<u>18,325,815,140</u>	
<u>Alberta School Foundation Fund (ASFF)</u>			
Residential/Farmland	\$ 31,968,882	11,942,947,734	2.6768
Non-Residential	<u>16,047,025</u>	<u>4,317,198,128</u>	3.7170
	<u>\$ 48,015,908</u>	<u>16,260,145,862</u>	
<u>Opted Out School Boards (Calgary)</u>			
Residential/Farmland	\$ 2,975,656	1,111,646,765	2.6768
Non-Residential	<u>927,435</u>	<u>249,511,672</u>	3.7170
	<u>\$ 3,903,091</u>	<u>1,361,158,437</u>	
<u>Rocky View Seniors Foundation</u>			
	\$ 1,020,200	18,325,815,140	0.0557
<u>Designated Industrial Property</u>			
	\$ 137,900	1,799,488,760	0.0766

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

	<u>Assessments</u>
Residential	12,904,294,010
Farmland	151,753,780
Non-Residential	3,517,792,740
Machinery and Equipment	561,025,680
Linear	<u>1,190,948,930</u>
	<u>18,325,815,140</u>

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

Repeal and Effective Date

14 Bylaw C-8169-2021 is passed and comes into full force and effect when it receives third reading and is signed in accordance with the the *Municipal Government Act*.

**Division: All
File: 0785**

READ A FIRST TIME this 27 day of April, 2021

READ A SECOND TIME this 27 day of April, 2021

UNANIMOUS PERMISSION FOR THIRD READING this 27 day of April, 2021

READ A THIRD AND FINAL TIME this 27 day of April, 2021



Reeve



Chief Administrative Officer or Designate

April 27 2021

Date Bylaw Signed