

BYLAW C-8394-2023

A bylaw of Rocky View County, in the Province of Alberta, authorizes the rate of taxation to be levied against an assessable property for the 2023 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 an assessable property for the 2023 taxation year.
- 2 This bylaw shall be known as the “2023 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 2023 total \$315,121,200.
- 6 The estimated municipal revenues and transfers from all sources other than taxation are estimated at \$170,358,858 and the balance of \$144,762,342 is to be raised by general municipal taxation.
- 7 The requisitions are:

Alberta School Foundation Fund (ASFF)

Residential	\$ 33,226,892
Non-Residential	<u>17,155,082</u>
	<u>\$ 50,381,974</u>

Opted Out School Boards

Residential	\$ 3,024,714
Non-Residential	<u>1,529,340</u>
	<u>\$ 4,554,054</u>

Rocky View Seniors Foundation

\$ 1,059,565

Designated Industrial Property

\$ 147,520

- 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, farmland, 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	\$ 27,528,447	15,037,818,650	1.8306
Farmland	622,018	151,016,330	4.1189
Non-Residential	27,659,359	5,036,443,750	5.4918
Machinery and Equipment	3,775,200	687,419,580	5.4918
Linear	<u>6,792,505</u>	<u>1,236,835,150</u>	5.4918
	<u>\$ 66,377,529</u>	<u>22,149,533,460</u>	
<u>Municipal-Emergency Services</u>			
Residential	\$ 9,224,198	15,037,818,650	0.6134
Farmland	208,425	151,016,330	1.3801
Non-Residential	9,268,064	5,036,443,750	1.8402
Machinery and Equipment	1,264,989	687,419,580	1.8402
Linear	<u>2,276,024</u>	<u>1,236,835,150</u>	1.8402
	<u>\$ 22,241,700</u>	<u>22,149,533,460</u>	
<u>Alberta School Foundation Fund (ASFF)</u>			
Residential/Farmland	\$ 33,226,892	13,919,937,988	2.3870
Non-Residential	<u>17,155,082</u>	<u>5,631,448,540</u>	3.0463
	<u>\$ 50,381,974</u>	<u>19,551,386,528</u>	
<u>Opted Out School Boards (Calgary)</u>			
Residential/Farmland	\$ 3,024,714	1,267,161,102	2.3870
Non-Residential	<u>1,529,340</u>	<u>502,032,030</u>	3.0463
	<u>\$ 4,554,054</u>	<u>1,769,193,132</u>	
<u>Rocky View Seniors Foundation</u>			
	\$ 1,059,565	22,149,533,460	0.0478
<u>Designated Industrial Property</u>			
	\$ 147,520	1,977,485,450	0.0746

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

	<u>Assessments</u>
Residential	15,037,818,650
Farmland	151,016,330
Non-Residential	5,036,443,750
Machinery and Equipment	687,419,580
Linear	<u>1,236,835,150</u>
	<u>22,149,533,460</u>

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

Repeal and Effective Date

14 Bylaw C-8394-2023 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: 0785**

READ A FIRST TIME this 25th day of April, 2023

READ A SECOND TIME this 25th day of April, 2023

UNANIMOUS PERMISSION FOR THIRD READING this 25th day of April, 2023

READ A THIRD AND FINAL TIME this 25th day of April, 2023



Mayor



Chief Administrative Officer or Designate

April 25, 2023

Date Bylaw Signed