



# Big Lakes County Bylaw

## Tax Rate Bylaw 09-2023

**A bylaw to authorize the tax rate to be levied against assessable property**

**within Big Lakes County in the Province of Alberta for the 2023 taxation year.**

**WHEREAS**, Big Lakes County has adopted detailed estimates of the municipal revenues and expenditures for the 2023 tax year; and

**WHEREAS**, the estimated municipal expenditures and transfers (operating and capital) for the 2023 tax year total **\$ 34,983,898** and

**WHEREAS**, the estimated municipal revenues and transfers from all sources other than taxation is estimated as totaling **\$ 5,409,374** and

**WHEREAS**, the estimated balance of **\$ 29,574,524** (amount includes School and Seniors requisition amounts) is to be raised by general municipal taxation; and

**WHEREAS**, the requisitions are:

### **Total School Requisitions**

Alberta School Foundation Fund/Holy Family CRD

<i>Residential/Farmland</i>	\$ 1,546,277.40
<i>Over/Under Levy</i>	\$ 3,405.85
<i>Non-residential</i>	\$ 3,202,109.77
<i>Over/Under Levy</i>	\$ 1,279.68
	<b>\$ 4,753,072.70</b>

### **Seniors Requisitions**

<i>Heart River Housing</i>	\$ 457,260.00
<i>Barrhead &amp; District</i>	\$ 48,318.16
<i>Over/Under Levy</i>	\$ 1,577.00
	<b>\$ 507,155.16</b>



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## Tax Rate Bylaw 09-2023

### Designated Industrial Property Requisition

Non-residential	\$	88,201.66
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**WHEREAS**, section 353(1) of the Municipal Government Act, RSA 2000, M-26 (MGA) requires that Council pass a property tax bylaw annually; and

**WHEREAS**, section 354(3) permits a municipal council to establish different rates of taxation for each assessment class; and

**WHEREAS**, the assessed value of all property in Big Lakes County as shown on the assessment roll is:

a) Class 1 - Residential	\$	584,367,080
b) Class 2 - Non-residential		
Commercial/Industrial	\$	180,225,460
Linear Properties	\$	768,258,450
<i>(less electrical generating)</i>		
Linear Properties	\$	13,788,850
<i>(electrical generating only)</i>		
c) Class 3 - Farmland	\$	35,908,860
d) Class 4 - Machinery & Equipment	\$	347,978,740
	\$	1,930,527,440

**NOW THEREFORE**, under the authority of the Municipal Government Act, the Council of Big Lakes County, in the Province of Alberta, duly assembled enacts as follows:

1. 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 Big Lakes County:





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## Tax Rate Bylaw 09-2023

<u>General Municipal Tax</u>	<u>Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
Residential	2,886,773.38	584,367,080	0.004940
Farmland	177,389.77	35,908,860	0.004940
Non-residential	2,911,001.63	180,225,460	0.016152
Machinery and Equipment	5,620,552.61	347,978,740	0.016152
Linear Properties/Power Generation	12,631,627.99	782,047,300	0.016152
<b>Total General Municipal Tax</b>	<b>24,227,345.37</b>	<b>1,930,527,440</b>	

That the minimum amount payable per parcel as property tax for general municipal purposes shall be \$25.

<u>School Requisitions</u>		<u>Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
Residential and Farmland	\$	1,546,277.40	619,024,050	0.0025034
Res/Farmland (over/under)	\$	3,405.85		
Non-residential/Linear	\$	3,202,109.77	918,094,800	0.0034892
Non-res (over/under)	\$	1,279.68		
<b>Total School Requisition</b>	\$	<b>4,753,072.70</b>	<b>1,537,118,850</b>	

### Senior's Housing Requisition

Residential/Non-residential	\$	505,578.16	1,844,756,130	0.00027492
Over/under	\$	1,577.00		
<b>Total Seniors Requisition</b>	\$	<b>507,155.16</b>	<b>1,844,756,130</b>	

**WHEREAS**, section 359.3(2)(3) of the Municipal Government Act, make the following order: "The Minister must set the property tax rate for the designated industrial property requisition. The property tax rate for the designated industrial property requisition must be the same for all designated property."

Ministerial Order No. MAG:0003/18



# Big Lakes County Bylaw

## Tax Rate Bylaw 09-2023

<u>Designated Industrial</u>	<u>Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
Non-residential - DIP	8,407.84	112,705,680	0.00007460
Machinery and Equipment -DIP	21,486.24	288,019,330	0.00007460
Linear Properties -DIP	57,278.92	767,813,970	0.00007460
Linear (Power Generation - DIP	1,028.65	13,788,850	0.00007460
<b>Total Designated Industrial</b>	<b>88,201.66</b>	<b>1,182,327,830</b>	
<b>Property Requisition</b>			

2. School requisitions based upon varied equalized assessment. Includes both ASFF and Opted Out payments.
3. That for the purposes of this bylaw mill rates shall mean the tax rate referred to in Section 355 of the Municipal Government Act multiplied by 1,000 for assessment classes in Section 297(1) of the same act and the mill rate for linear properties shall be the tax rate as prescribed in Regulation 369/94.
4. That the Assessment Notice and Tax Notice relating to the same property be sent together.
5. Designated Officer to Act as the clerk of the Assessment Review Board having jurisdiction in Big Lakes County will be assigned to Lucia Girard.

THAT this bylaw shall take effect on the date of the third and final reading.

Read for the first time this 19th day of April, 2023

Read for a second time this 19th day of April, 2023



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Unanimously agree to consider third reading this 19th day of April, 2023

Read for a third time and finally passed this 19th day of April, 2023

*Rebut against*

REEVE

*[Signature]*

CAO

*April 19, 2023*

DATE OF FINAL SIGNATURE