## PARKLAND COUNTY PROVINCE OF ALBERTA

## BYLAW 2018-08

## BEING A BYLAW OF PARKLAND COUNTY TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSED PROPERTY WITHIN PARKLAND COUNTY FOR THE 2018 TAXATION YEAR

WHEREAS Parkland County has prepared and adopted detailed estimates of the municipal revenues and expenditures at the Council meeting in April 2018;

**WHEREAS** the estimated municipal expenditures and transfers set out in the budget for Parkland County for a total of \$138,834,100;

WHEREAS the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$81,847,800;

WHEREAS \$56,986,300 is to be raised by general municipal taxation;

WHEREAS the estimated costs of the TransAlta Tri Leisure Centre are \$1,202,300;

WHEREAS the estimated costs of the Edmonton Metropolitan Region Board (formally known as Capital Region Board) are \$100,000;

## WHEREAS the requisitions are:

Seniors Foundations

| Seniors Foundations  |                 | 658,//1   |
|--|-----------------|---|
| Alberta School Foundation Fund Residential/Farmland Non-residential Machinery and Equipment Power Generation Total | \$              | 14,592,232<br>8,386,579<br>0<br>0<br>22,978,811       |
| Evergreen CSRD #2 Residential/Farmland Non-residential Machinery and Equipment Total                               | \$              | 1,138,477<br>985,035<br>0<br>2,123,512                |
| St. Thomas Aquinas RCSRD #38  Residential/Farmland  Non-residential  Machinery and Equipment  Total                | \$ <sup>-</sup> | 7,490<br>1,178<br><u>0</u><br>8,668                   |
| Designated Industrial Property Residential Commercial/Industrial Linear Farmland Machinery & Equipment Total       | \$              | 16<br>8,114<br>62,072<br>18<br><u>6,405</u><br>76,625 |

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WHEREAS Parkland County Council is required each year to levy on the assessed value of all property, tax rates sufficient to meet the estimated expenditures and the requisitions;

**WHEREAS** the Council is authorized to classify assessed property, and to establish different rates of taxation in respect to each class of property, subject to the *Municipal Government Act*, c.M-26, RSA, 2000; and

WHEREAS the assessed value of all property in Parkland County as shown on the assessment roll is:

|                         | <u>Assessment</u>    |
|-------------------------|----------------------|
| Residential             | \$<br>6,224,788,490  |
| Non-residential         | \$<br>3,957,718,720  |
| Farmland                | \$<br>42,460,870     |
| Machinery and Equipment | \$<br>242,207,840    |
|                         | \$<br>10,467,175,920 |

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**NOW THEREFORE** under the authority of the *Municipal Government Act*, the Council of Parkland County, in the province of Alberta, enacts as follows:

1. The Chief Administrative Officer is hereby authorized to levy the following rates of taxation on assessed value of all property as shown on the assessment roll of Parkland County:

|  | Tax Levy     | Assessment       | Tax Rate  |
|--|--------------|------------------|-----------|
| General Municipal                        |              |                  |           |
| Residential                              | \$24,185,171 | \$6,224,788,490  | 0.0038853 |
| Non-Residential                          | \$30,754,056 | 3,957,718,720    | 0.0077706 |
| Farmland                                 | \$164,973    | 42,460,870       | 0.0038853 |
| Machinery and Equipment                  | \$1,882,100  | 242,207,840      | 0.0077706 |
| Total                                    | \$56,986,300 | \$10,467,175,920 |           |
| TransAlta Tri Leisure Centre             |              |                  |           |
| Residential                              | \$510,433    | \$6,224,788,490  | 0.0000820 |
| Non-Residential                          | \$648,687    | 3,957,718,720    | 0.0001639 |
| Farmland                                 | \$3,482      | 42,460,870       | 0.0000820 |
| Machinery & Equipment                    | \$39,698     | 242,207,840      | 0.0001639 |
| Total                                    | \$1,202,300  | \$10,467,175,920 |           |
| Edmonton Metropolitan Region Board       |              |                  |           |
| (formally known as Capital Region Board) |              |                  |           |
| Residential                              | \$42,329     | \$6,224,788,490  | 0.0000068 |
| Non-Residential                          | \$54,088     | 3,957,718,720    | 0.0000136 |
| Farmland                                 | \$289        | 42,460,870       | 0.0000068 |
| Machinery & Equipment                    | \$3,294      | 242,207,840      | 0.0000136 |
| Total                                    | \$100,000    | \$10,467,175,920 |           |
| Seniors Foundations                      |              |                  |           |
| Residential/Farmland                     | \$390,633    | \$6,264,774,190  | 0.0000624 |
| Non-Residential                          | \$246,740    | \$3,957,084,200  | 0.0000624 |
| Machinery and Equipment                  | \$15,103     | \$242,207,840    | 0.0000624 |
| Residential Exempt                       | Exempt       | \$2,475,170      |           |
| Non-Residential Exempt                   | Exempt       | 634,520          |           |
| Total                                    | \$652,476    | \$10,467,175,920 |           |
| Alberta School Foundation Fund           |              |                  |           |
| Residential/Farmland                     | \$14,592,232 | \$5,808,608,740  | 0.0025122 |
| Non-Residential                          | \$8,411,670  | 2,237,653,641    | 0.0037591 |
| Machinery and Equipment                  | Exempt       | 230,208,245      |           |
| Power Generation                         | Exempt       | 1,456,295,410    |           |
| Residential Exempt                       | Exempt       | 2,475,170        |           |
| Non-Residential Exempt                   | Exempt       | 634,520          |           |
| Total                                    | \$23,003,902 | \$9,735,875,726  |           |
| Evergreen CSRD #2                        |              |                  |           |
| Residential/Farmland                     | \$1,138,477  | \$453,183,995    | 0.0025122 |
| Non-Residential                          | \$987,982    | \$262,820,899    | 0.0037591 |
| Machinery and Equipment                  | Exempt       | 11,999,595       |           |
| Total                                    | \$2,126,459  | \$728,004,489    |           |
| St. Thomas Aquinas RCSRD #38             |              |                  |           |
| Residential/Farmland                     | \$7,490      | \$2,981,455      | 0.0025122 |
| Non-Residential                          | \$1,181      | 314,250          | 0.0037591 |
| Total                                    | \$8,671      | \$3,295,705      | 0.000,001 |
| Designated Industrial Property           |              |                  |           |
| Residential                              | \$15         | \$454,520        | 0.0000341 |
| Commercial /Industrial                   | \$8,094      | \$237,366,180    | 0.0000341 |
| Linear                                   | \$61,923     | \$1,815,916,140  | 0.0000341 |
| Farmland                                 | \$18         | \$522,630        | 0.0000341 |
| Machinery and Equipment                  | \$6,390      | \$187,376,570    | 0.0000341 |
| Total                                    | \$76,440     | \$2,241,636,040  | 0.0000341 |

<sup>\*</sup>The above amounts include 2017 under/over levies and include minimum tax revenues.

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| 2.  | The minimum amount payable per parcel as property tax for general municipal purposes shall be \$50. |
|-----|---|
| 3.  | This bylaw shall take effect on the date of the third and final reading, and signing thereof.       |
| RE/ | AD A FIRST TIME this day of, 2018.  |
| RE/ | AD A SECOND TIME this day of, 2018.   |
| RE/ | AD A THIRD TIME and finally passed this day of, 2018.   |
| SIG | NED AND PASSED this day of, 2018.   |
|     |   |
|     | Mayor   |
|     | Wayor   |
|     | Chief Administrative Officer  |
|     | Chief Administrative Officer  |