

**BYLAW NO. 2019-04****A Bylaw of Birch Hills County, in the Province of Alberta, to authorize the rates of taxation to be levied against assessable property within Birch Hills County for the 2019 Taxation Year.**

- WHEREAS** Birch Hills County has prepared and adopted detailed estimates of the municipal revenue and expenditures as required, at the Council meeting held on April 25, 2019; and
- WHEREAS** The estimated municipal operating expenditures and transfers set out in the budget for Birch Hills County for 2019 total \$9,545,611.97; (nine million, five hundred and forty five thousand, six hundred and eleven dollars and ninety seven cents); and
- WHEREAS** The estimated municipal capital expenditures and transfers set out in the budget for Birch Hills County for 2019 total \$1,553,900 (one million, five hundred and fifty three thousand, and nine hundred dollars); and
- WHEREAS** The estimated municipal operating revenues and transfers from all sources other than taxation is estimated at \$1,858,454.35 (one million, eight hundred and fifty eight thousand, four hundred and fifty four dollars and 35 cents) and the estimated capital revenues and transfers from all sources other than taxation is estimated at \$1,553,900 (one million, five hundred and fifty three thousand, and nine hundred dollars) and the balance of \$5,789,095.95 (five million, seven hundred and eighty nine thousand, and ninety-five dollars and ninety-five cents) is to be raised by general municipal taxation; and
- WHEREAS** The Alberta School Foundation Fund (ASFF) Requisitions is:
- |                      |                   |
|----------------------|-------------------|
| Residential/Farmland | \$287,318.18      |
| Non-residential      | \$544,810.37; and |
- WHEREAS** The Designated Industrial Property (DIP) Requisition is:
- |                                  |                  |
|----------------------------------|------------------|
| Designated Industrial Properties | \$14,365.69; and |
|----------------------------------|------------------|
- WHEREAS** The Grande Spirit Foundation (GSF) Requisition is:
- |                        |                  |
|------------------------|------------------|
| For all Property Types | \$13,890.00; and |
|------------------------|------------------|
- WHEREAS** The Council of Birch Hills County is required each year to levy on the assessed value of all property, tax rates sufficient to meet the estimated expenditures, transfers and the requisitions; and

**WHEREAS** The Council of Birch Hills County 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, Revised Statutes of Alberta 2000, Chapter M-26; and

**WHEREAS** The assessed value of all property in Birch Hills County as shown on the assessment roll is:

|                                | <u>Assessment</u>     |
|--------------------------------|-----------------------|
| Residential                    | \$63,817,450          |
| Farmland                       | 49,631,430            |
| Non-Residential                | 16,962,480            |
| Small Business Non-Residential | 2,860,730             |
| Linear                         | 125,156,620           |
| Machinery & Equipment          | 44,482,910            |
| Exempt Property                | <u>32,508,660</u>     |
| <b>TOTAL</b>                   | <b>\$335,420,280;</b> |

**NOW THEREFORE** Under the authority of the Municipal Government Act, the Council of Birch Hills County, in the Province of Alberta, enacts as follows:

- That the Chief Administrative Officer shall be authorized and required to levy the rates of taxation as shown following against the assessed value of all lands, buildings, and improvements as shown upon the Municipal Assessment Roll.

|   | <u>Tax Levy</u>       | <u>Assessment</u>    | <u>Tax Rate</u> |
|---|-----------------------|----------------------|-----------------|
| <b><u>General Municipal</u></b>                             |                       |                      |                 |
| Residential   | \$664,803.51          | \$63,817,450         | 10.3763         |
| Farmland  | 735,246.06            | 49,631,430           | 14.7491         |
| Non-Residential   | 316,138.39            | 16,962,480           | 18.6369         |
| Small Business Non-Residential on Land and Buildings        | 50,826.05             | 2,860,730            | 17.7452         |
| Linear  | 2,332,579.91          | 125,156,620          | 18.6369         |
| Machinery & Equipment                                       | <u>829,130.30</u>     | <u>44,482,910</u>    | 18.6369         |
| <b>TOTAL Municipal</b>                                      | <b>\$4,928,726.22</b> | <b>\$302,911,620</b> |                 |
| <b><u>ASFF Requisition</u></b>                              |                       |                      |                 |
| Residential and Farmland                                    | \$287,318.18          | \$112,233,680        | 2.5600          |
| Non-Residential, Small Business Non-Residential, and Linear | <u>544,810.37</u>     | <u>144,896,380</u>   | 3.7600          |
| <b>TOTAL ASFF Requisition</b>                               | <b>\$832,128.55</b>   | <b>\$257,130,060</b> |                 |
| <b><u>DIP Requisition</u></b>                               |                       |                      |                 |
| All Assessment Classes                                      | <u>\$14,366.45</u>    | <u>\$182,778,650</u> | .0786           |
| <b>TOTAL DIP Requisition</b>                                | <b>\$14,366.45</b>    | <b>\$182,778,650</b> |                 |
| <b><u>GSF Requisition</u></b>                               |                       |                      |                 |
| All Assessment Classes                                      | <u>\$13,874.73</u>    | <u>\$301,612,970</u> | .0460           |
| <b>TOTAL GSF Requisition</b>                                | <b>\$13,874.73</b>    | <b>\$301,612,970</b> |                 |



2. That the minimum amount payable per parcel as property tax for general municipal purposes shall be \$50.00.
3. This Bylaw shall come into force and effect when it receives third reading and is duly signed.

READ a first time this 25<sup>th</sup> day of April, 2019.

READ a second time this 25<sup>th</sup> day of April, 2019.

READ a third time this 25<sup>th</sup> day of April, 2019.

Signed this 25<sup>th</sup> day of April, 2019.

*Original to be Signed* \_\_\_\_\_

Reeve  
Gerald Manzulenko

*Original to be Signed* \_\_\_\_\_

Chief Administrative Officer  
Hermann Minderlein