

# BYLAW NO. 18-14-394

## COUNTY OF NORTHERN LIGHTS IN THE PROVINCE OF ALBERTA

### BEING A BYLAW FOR THE PURPOSE OF AUTHORIZING AND FIXING THE TAX RATES LEVIED AND IMPOSED AGAINST ASSESSABLE PROPERTY FOR THE TAXATION YEAR 2018

**WHEREAS** the County of Northern Lights (hereinafter referred to as "the County") has prepared and adopted detailed estimates of the probable expenditures of the County as required by Part 8 of the Municipal Government Act, Chapter M-26.1, Statutes of Alberta, and any amendments thereto; and

**WHEREAS** Part 10, Taxation, of the Municipal Government Act requires a Council in each year to authorize the Chief Administrative Officer to levy on the assessed value of all assessed property a tax sufficient to meet the amount of the expenditures as are estimated by the Council; and

**WHEREAS** the Municipal Government Act authorizes a Council to classify assessed property as residential property, non-residential property and farm land property and to establish different rates of taxation in respect to each class of property, subject to the restrictions specified in the said Part 9, Assessment of Property, of the Municipal Government Act; and

**WHEREAS** the amounts required to be raised by the County, through the property tax levy for the various purposes specified in the Municipal Government Act against the various classes of property as herein specified are as follows:

Alberta School Foundation Fund/Opted Out School Board	\$ 3,796,846
Municipal Expenses	\$15,878,450
North Peace Housing Foundation	\$ 581,575
Designated Industrial Properties Assesment Requisition	\$ 30,423

**WHEREAS** the Municipal Government Act authorizes a Council to specify, in it's property tax bylaw, a minimum amount payable as property tax; now

**THEREFORE**, the Council of the County of Northern Lights, duly assembled, hereby enacts as follows:

01. That this Bylaw shall be known as the "2018 Property Tax Bylaw".
02. For the purposes of this Bylaw:
  - (a) "Residential Property" includes
    - (i) any building used for residential purposes only,
    - (ii) any other buildings situated on the same parcel of land, the use of which is directly ancillary to residential use,
    - (iii) if there is a mixed use of a building, the proportionate amount of the building that is used for residential purposes,
    - (iv) the parcel of land forming the site of a building or buildings used for residential purposes or, if there is a mixed use of the land, the proportionate amount of the parcel that is used for residential purposes, and
    - (v) vacant residential land that
      - (1) is used for purposes ancillary to a residence or is not used for any purpose, and
      - (2) is designated under a land use bylaw and subdivided for residential or country residential use.

- (b) "Non-Residential Property" means all property which does not come within the classification of either residential property or farm land property or Machinery and Equipment;
- (c) "Farm Land Property" means all property which is assessed by the County Assessor as farm land for purposes of the 2018 taxation year;
- (d) "Linear Property" means property as defined in Sec. 284(k) of the Municipal Government Act.
- (e) "Machinery and Equipment" means property as defined in Section 284(l) of the Municipal Government Act, with the exception of power co-generating facilities.
- (f) "Designated Industrial Property (DIP)" as defined in Section 284 (1) of the Municipal Government Act will include the following;
  - i) major plants as defined in the regulation
  - ii) properties regulated by provincial and federal regulators; and
  - iii) linear property, including railway property

03. For the purposes of the 2018 tax levy all property within the County is hereby classified into the following classes:

- (a) Class 1 - Residential Property
- (b) Class 2 -Non-residential Property
- (c) Class 3 - Farm Land Property
- (d) Class 4 - D.I.P & Linear
- (e) Class 5 - Machinery & Equipment

04. The Chief Administrative Officer for the County is hereby authorized and directed to levy on the assessed value of all assessed property shown on the Assessment Roll of the County the rates set forth by this bylaw.

05. For the year 2018 there shall be levied against all property the following rates to produce the required sums to meet the County's general municipal expenses.

	<u>MILLS ON THE DOLLAR</u>	<u>TOTAL ASSESSMENT</u>
Residential Properties	6.2016	353,068,130
Non-Residential Properties (muni-exempt excluded)	14.0093	25,857,420
Farm Land Properties	8.5096	50,611,110
D.I.P. & Linear Properties (includes Electric Power Generation)	14.0093	891,740,310
Machinery & Equipment	14.0093	426,030

\*\*\*The proposed mill rates leave an estimated shortfall of cash requirements in the amount of \$397,334 which will be covered using the County's Rate Stabilization Reserve

06. For the year 2018 there shall be levied against all properties of assessed owners liable to the North Peace Housing Foundation the following rates to produce the required sums:

	<u>MILLS ON THE DOLLAR</u>	<u>TOTAL ASSESSMENT</u>
Residential Properties	.4408	352,144,480
Non-Residential Properties (muni-exempt included)	.4408	25,286,000
Farm Land Properties	.4408	48,842,700
Linear Properties (includes Electric Power Generation)	.4408	891,740,310
Machinery & Equipment	.4408	426,030

07. For the year 2018 there shall be levied against all properties of assessed owners liable to the Alberta School Foundation Fund and Holy Family Catholic Regional Division #37 the following rates to produce the required sums:

	<u>MILLS ON THE DOLLAR</u>	<u>TOTAL ASSESSMENT</u>
Residential Properties	2.6080	401,987,180
Non-Residential Properties	4.5775	600,432,030

08. For the year 2018 there shall be levied against all properties of owners liable to D.I.P requisition the following rate to produce the required sums:

	<u>MILLS ON THE DOLLAR</u>	<u>TOTAL ASSESSMENT</u>
Linear/DIP (includes machinery & equipment)	.0341	892,166,340

09. That the Assessment Notice and Tax Notice relating to the same property be combined on the same form.
10. That all property owners of land contained in the municipality be mailed, to their last known address, a copy of the 2018 combined Assessment and Tax Notice for such fees levied against their property.
11. That property owners are liable for paying to the County. the amount of taxes levied against their property on or before June 30<sup>th</sup> in accordance with the County's Tax Penalties Bylaw 12-14-291.
12. That \$50.00 (fifty dollars) be the minimum amount payable as property tax.
13. That any complaint regarding the Assessment portion be lodged in writing, to the Assessment Clerk, within 60 days from the notice date shown on combined Assessment and Tax Notice, and be accompanied by the applicable appeal fee as provided for in the County's Fees for Goods and Services Bylaw 95-12-003.
14. Failure by property owners to abide by this bylaw shall result in action being taken
- (a) firstly, against the property utilizing provisions contained in the County's Tax Penalties Bylaw [12-14-291]; and
  - (b) secondly, by utilizing provisions contained in Division 8, Recovery of Taxes Related to Land, of the Municipal Government Act.
15. That this Bylaw shall have force and take effect on the Third and Final reading thereof.

Read for a First time this 24<sup>th</sup> day of April, 2018.

Read for a Second time this 24<sup>th</sup> day of April, 2018.

Read for a Third and Final time this 24<sup>th</sup> day of April, 2018.

  
Terry Ungarian, Chief Elected Official

  
Theresa Van Oort, Chief Administrative Officer