

**Clearwater County
Bylaw No. 1047/18**

BEING A BYLAW OF CLEARWATER COUNTY TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN CLEARWATER COUNTY FOR THE 2018 TAXATION YEAR.

AND BEING A BYLAW OF CLEARWATER COUNTY TO AUTHORIZE THE LEVYING OF PENALTIES ON UNPAID TAXES.

WHEREAS, Clearwater County at the December 19, 2017 Council meeting prepared and adopted detailed estimates of the municipal revenues and expenditures as required for 2018 operations and capital project budgets; and,

WHEREAS, the estimated municipal expenditures and transfers set out in Clearwater County's 2018 budget total **\$77,919,141**; and,

WHEREAS, the estimated municipal revenues and transfers from all sources other than taxation is estimated at **\$33,169,141**, and the balance of **\$44,750,000** is to be raised by general municipal taxation; and,

WHEREAS, 2018 requisitions are as follows:

Alberta School Foundation Fund (ASFF)

Residential and Farmland	\$4,696,079
Non-Residential	<u>\$12,393,885</u>
	\$17,089,964

Opted Out School Boards

Residential and Farmland	\$54,784
Non-Residential	<u>\$144,587</u>
	\$199,371

Total School Requisitions	\$17,289,335
Over/Under School Levy	\$224,539
Seniors Foundation	\$586,481
DI Property Levy	\$191,942

And,

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

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 (MGA), Chapter M-26, Revised Statutes of Alberta, 2000; and,

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

Assessment base for Municipal levy purposes:

	<u>Assessment \$</u>
Residential	1,806,177,900
Non Residential	3,626,521,340
Farmland	<u>53,385,930</u>
Subtotal	5,486,085,170
Exempt from School Requisition	<u>1,818,480,190</u>
Total Assessment	<u>7,304,565,360</u>

And,

WHEREAS, the assessed value of all property in Clearwater County available for the provincial school requisition as shown on the assessment roll is:

Assessment base for Provincial School Requisition purposes:

	<u>Assessment \$</u>
Residential	1,807,169,420
Non Residential	3,630,885,720
Farmland	57,880,530
Machinery & Equipment (M&E)	<u>1,670,853,780</u>
Subtotal	7,166,789,450
Exempt	<u>137,775,910</u>
Total Assessment	<u>7,304,565,360</u>

And,

WHEREAS, the Council of Clearwater County deems it prudent and expedient to impose a penalty on unpaid taxes and tax arrears;

Municipal Tax Levy

NOW THEREFORE, under the authority of the Municipal Government Act (MGA), the Council of Clearwater County, in the Province of Alberta, enacts as follows:

1. That 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 Clearwater County:

	Tax Levy \$	Assessment \$	Tax Rate
Municipal			
Residential	4,815,022	1,807,169,420	.0026644
Non-residential	29,026,027	3,630,885,720	.0079942
Farmland	253,806	57,880,530	.0043850
M&E	13,357,139	1,670,853,780	.0079942
Seniors Foundation	586,243	7,166,789,450	.0000818
DI Property	175,154	5,121,449,830	.0000342

Provincial School Requisition Levy

2. That the Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all property eligible for the provincial school requisition levy in Clearwater County:

	School Requisition Levy \$	Assessment \$	Rate
ASFF			
Residential/Farmland	4,696,030	1,838,120,347	0.0025548
Non-residential	12,393,750	3,584,702,257	0.0034574
Opted-Out School Boards			
Residential/Farmland	54,784	21,443,483	0.0025548
Non-residential	144,585	41,819,083	0.0034574
School Uncollectable Taxes	224,381	5,486,085,170	0.0000409

3. The minimum amount payable as property tax for general municipal purposes shall be \$25.00.
4. That a penalty of 8% shall be added to all taxes and arrears outstanding at 4:30 pm on September 17, 2018.
5. That a penalty of 4% shall be added to all taxes and arrears outstanding at 4:30 pm on December 17, 2018.
6. This bylaw shall come into force immediately upon third and final reading and shall repeal Bylaw No. 986/14.

READ A FIRST TIME this 8 day of May A.D., 2018.

READ A SECOND TIME this 8 day of May A.D., 2018.

PERMISSION FOR THIRD READING this 8 day of May 2018.

READ A THIRD AND FINAL TIME 8 day May A.D., 2018.


 REEVE


 CHIEF ADMINISTRATIVE OFFICER