

THE COUNTY OF VERMILION RIVER

BYLAW 23-06

2023 Property Tax and Supplementary Property Tax Bylaw

BEING A BYLAW OF THE COUNTY OF VERMILION RIVER IN THE PROVINCE OF ALBERTA, FOR THE PURPOSE OF AUTHORIZING THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY FOR THE 2023 TAXATION YEAR.

A BYLAW To provide authorization for the rates of Taxation to be levied against assessable property, including supplementary assessments for the 2023 taxation year.

WHEREAS pursuant to sections 353 and 354 of the Municipal Government Act, RSA 2000, c M-26 as amended, County Council must pass a property tax bylaw annually authorizing the Council to impose a tax in respect of property in the municipality to raise revenue sufficient to meet the estimated expenditures and requisitions.

ANDWHEREAS pursuant to section 369 of the Municipal Government Act, RSA 2000, c M-26 as amended provides that the County Council must pass a supplementary property tax bylaw annually to authorize the levying of a supplementary property tax in respect for which supplementary assessments have been made.

AND WHEREAS pursuant to section 369(2.01) of the Municipal Government Act, RSA 2000, c M-26 a council may pass a bylaw authorizing it to impose a supplementary tax on Designated Industrial Property if it passes a bylaw to impose a supplementary tax on all other property in the municipality.

WHEREAS the estimated expenditures for the year 2023 are \$ 38,348,342 as detailed in the estimates duly recorded:

AND WHEREAS it is estimated that the total of all revenues and transfers from all other sources, other than taxation, are \$ 10,635,582 and the balance \$27,712,760 is to be raised by general municipal taxation.

AND WHEREAS The General Municipal Levy, Requisitions and Special Levies are:

General Municipal (Excludes DI Properties)	\$	27,712,760
General Municipal (DI Properties only)	\$	68,462
Division 3,4 and 5 Multi Lot Residential Subdivisions	\$	60,779
Allowance for Prior Committed Taxes	\$	130,000
Recreation General	\$	971,573
Recreation – Vermilion Special	\$	82,073
Recreation – Dewberry Special	\$	44,387
Culture – Library	\$	88,434
Fire Service General	\$	1,141,970
Waste Management	\$	700,041
Education Property Tax		
Alberta School Foundation Fund	\$	6,434,491
Opted Out Boards	\$	62,380
Seniors Housing	\$	584,525
Mill Rate Stabilization Reserve	\$	
Total	\$	38,081,872

AND WHEREAS 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, RSA 2000, cM-26

AND WHEREAS the total assessed value of taxable property within the County of Vermilion River as shown on the Assessment Roll as of April 19, 2023 is :

2023 ASSESSMENTS

Residential	\$	1,016,829,020
Farm	\$	183,717,380
Non-Res large Business	\$	316,545,770
Machinery & Equipment	\$	242,820,730
Linear	\$	636,665,430
Total	\$	2,396,578,330

NOW THEREFORE The Council of the County of Vermilion River in the Province of Alberta, duly assembled, hereby authorizes, and instructs the County Administration to levy the following rates against assessments within the assessment roll and against the assessed value of property for which supplementary assessment has been prepared:

	Tax	Assessment	Mill Rate
Municipal General			
Urban General (a)	\$2,259,284	\$772,193,530	2.9258
DI Properties	\$68,462	\$917,716,630	0.0746
Urban(b)(i) Blackfoot	\$279,512	\$41,176,210	6.7882
Urban(b)(ii) Clandonald	\$44,380	\$5,805,630	7.6443
Urban(b)(iii) Islay	\$79,476	\$10,396,750	7.6443
Urban(b)(iv) Mclaughlin	\$12,921	\$2,578,120	5.0116
Urban(b)(v) Rivercourse	\$6,790	\$1,354,900	5.0116
Urban(b)(vi) Streamstown	\$6,803	\$1,799,700	3.7798

Urban(b) (vii) Tulliby Lake	\$3,280	\$867,800	3.7798
Urban(b) (viii) Dewberry	\$143,448	\$8,965,500	16.0000
Urban(c) Multi-Lot Country Residential			
i) Country Air Estates	\$23,700	\$7,226,000	3.2798
ii) Creekside Estates	\$19,767	\$6,026,900	3.2798
iii) Deerfoot Estates	\$39,384	\$12,007,930	3.2798
iv) Hawkstone Estates	\$57,390	\$17,497,900	3.2798
v) Horizon View Acres	\$38,564	\$11,757,900	3.2798
vi) Lakeview Estates	\$61,102	\$18,629,700	3.2798
vii) Denwood Estates	\$7,566	\$2,306,800	3.2798
viii) Morning Gold Estates	\$57,177	\$17,433,020	3.2798
ix) Ravine View	\$23,411	\$7,138,070	3.2798
x) Robinwood Acres	\$19,253	\$5,870,100	3.2798
xi) Silver Willow Estates	\$32,963	\$10,050,200	3.2798
xii) Sandpiper Estates	\$20,723	\$6,318,360	3.2798
xiii) Willow Creek Estates	\$57,777	\$17,616,000	3.2798
xiv) Brennan Acres	\$15,235	\$4,644,950	3.2798
xv) Grandview Estates	\$23,627	\$7,203,910	3.2798
xvi) Indian Lake Meadows	\$33,192	\$10,120,190	3.2798
xvii) Cloverview Estates	\$32,283	\$9,842,950	3.2798
Farm	\$3,370,516	\$183,717,380	18.3462
Non Residential / M&E	\$21,134,004	\$1,196,031,930	17.6701
School Requisitions			
ASFF Residential/Farm	\$2,907,726	\$1,176,454,997	2.4716
ASFF Non Residential	\$3,526,764	\$952,253,070	3.7036

CSSRD Residential / Farm	\$59,544	\$24,091,403	2.4716
CSSRD Non Residential	\$2,836	\$765,630	3.7036
Seniors Housing Foundation	\$584,525	\$2,396,578,330	0.2439
Municipal Special Levies			
Recreation General	\$971,573	\$2,396,578,330	0.4054
Recreation Vermilion District	\$82,073	\$373,397,420	0.2198
Recreation Dewberry District	\$44,387	\$213,397,020	0.2080
Library	\$88,434	\$2,396,578,330	0.0369
Fire Service	\$1,141,970	\$2,396,578,330	0.4765
Waste Management	\$700,041	\$2,396,578,330	0.2921

Notwithstanding the foregoing, the minimum tax on any parcel, as allowed by the Municipal Government Act Section 357(1), for General Municipal purposes, will be:

Fifty (\$50.00) Dollars for:

- Farmland
- Urban General
- Urban Residential (i), (ii), (iii), (iv), (v), (vi), (vii)
- Non Residential Assessment

SHOULD any provision of this Bylaw be determined to be invalid, then such provisions shall be severed, and the remaining bylaw shall be maintained.

THIS Bylaw repeals and replaces Bylaw 22-09 upon coming into effect.

THIS Bylaw shall come into force and effect upon receiving Third and Final Reading and having been signed by the Reeve and Chief Administrative Officer.

Read this First time this 25th day of April, 2023

Read this Second time this 9th day of May, 2023

Read a Third and Final time and finally passed, this 9th day of May, 2023

SIGNED by the Reeve and Chief Administrative Officer this 9th day of May, 2023.


REEVE


CHIEF ADMINISTRATIVE OFFICER