



VULCAN COUNTY

Vulcan - Alberta

BYLAW 2023-011

Being a Bylaw to authorize and establish the tax rates to be levied against assessable property within Vulcan County for the 2023 taxation year.

WHEREAS Vulcan County (hereinafter referred to as “the County”) is governed by the *Municipal Government Act*, Chapter M-26, Revised Statutes of Alberta, 2000 and amendments; and

WHEREAS the County has prepared and adopted detailed estimates of the probable expenditures of the County as required at the Council Meeting held on May 3rd, 2023; and

WHEREAS the Council of the County is required each year to authorize a designated officer to levy on the assessed value of all assessed property a tax rate sufficient to meet the estimated expenditure amount determined by the Council; and

WHEREAS the Council of the County is authorized to classify assessed property as residential property, non-residential property, farmland property, machinery and equipment property and linear property, and to establish different rates of taxation in respect to each class of property, subject to the *Municipal Government Act*, Chapter M-26, Revised Statutes of Alberta, 2000, as amended and subsequent regulations; and

WHEREAS, the estimated municipal expenditures and transfers set out in the budget for the County for 2023 total \$27,645,272 (Capital & Operating) and;

WHEREAS, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$10,634,714 and;

WHEREAS the Special Tax Levies collected pursuant to Section 382, *Municipal Government Act*, Chapter M-26, Revised Statutes of Alberta, 2000, are estimated at \$1,420,346 and;

WHEREAS the balance of \$15,590,212 is to be raised by general municipal taxation; and

WHEREAS, the requisitions adjusted for the prior year's over/under levy are estimated to be:

Alberta School Foundation Fund		
Residential/Farmland		\$ 1,780,235
Non-residential / Linear		\$ 1,458,180
		\$ 3,238,415
Christ the Redeemer Catholic Separate Regional Division No. 3		
Residential/Farmland		\$ 48,370
Non-residential		\$ 12,357
		\$ 60,727
Marquis Foundation		\$ 541,275

NOW THEREFORE under the authority of Section 353 of the *Municipal Government Act*, Chapter M-26, Revised Statutes of Alberta 2000 and amendments thereto, the Council of Vulcan County duly assembled in the Province of Alberta, enacts as follows:

1. The Chief Administrative Officer for Vulcan County is hereby authorized and directed to levy the following rates of taxation, as established in this Bylaw, on the assessed value of all property as shown on the Assessment Roll of the County.
2. For the 2023 year there shall be levied against all assessable property the following rates to raise the following sums deemed necessary to meet the County's general municipal expenses.

	<u>TAX RATE</u>	<u>ASSESSMENT</u>	<u>TAX LEVY</u>
Residential	0.0032196	574,714,680	1,850,351
Non-Residential	0.0088962	117,619,200	1,046,367
Farmland	0.0108230	205,106,450	2,219,867
Machinery & Equipment	0.0088962	78,620,730	699,428
Linear	0.0088962	634,671,090	5,646,180
		1,610,732,150	11,462,193

3. For the 2023 year there shall be levied against all assessable properties within the County the following tax rate to generate the required sums for the Vulcan District Waste Commission:

	<u>TAX RATE</u>	<u>ASSESSMENT</u>	<u>TAX LEVY</u>
Residential	0.0005887	574,714,680	338,335
Non-Residential	0.0005887	117,619,200	69,242
Farmland	0.0005887	205,106,450	120,746
Machinery & Equipment	0.0005887	78,620,730	46,284
Linear	0.0005887	634,671,090	373,631
		<u>1,610,732,150</u>	<u>948,238</u>

4. For the 2023 year there shall be levied against all assessable property of owners liable to the Alberta School Foundation Fund the following tax rates to generate the requisitioned sums:

	<u>TAX RATE</u>	<u>ASSESSMENT</u>	<u>TAX LEVY</u>
Residential & Farmland	0.0023470	758,065,665	1,779,180
Non-Residential & Linear	0.0035283	413,833,220	1,460,128
		<u>1,171,898,885</u>	<u>3,239,308</u>

5. For the 2023 year there shall be levied against all assessable property of owners liable to the Christ The Redeemer Catholic Separate Regional Division No. 3 the following tax rate to generate the required sums:

	<u>TAX RATE</u>	<u>ASSESSMENT</u>	<u>TAX LEVY</u>
Residential & Farmland	0.0023470	21,059,495	49,427
Non-Residential & Linear	0.0035283	2,949,490	10,407
		<u>24,008,985</u>	<u>59,834</u>

6. For the 2023 year there shall be levied against all assessable properties within the County the following tax rate to generate the requisitioned sums for the Marquis Foundation:

	<u>TAX RATE</u>	<u>ASSESSMENT</u>	<u>TAX LEVY</u>
Residential	0.0003360	574,714,680	193,104
Non-Residential	0.0003360	117,619,200	39,520
Farmland	0.0003360	205,106,450	68,916
Machinery & Equipment	0.0003360	78,620,730	26,417
Linear	0.0003360	634,671,090	213,249
		<u>1,610,732,150</u>	<u>541,206</u>

7. For the 2023 year there shall be levied against all assessable properties within the County the following tax rate to generate the requisitioned sums for the Royal Canadian Mounted Police:

	<u>TAX RATE</u>	<u>ASSESSMENT</u>	<u>TAX LEVY</u>
Residential	0.0001497	574,714,680	86,035
Non-Residential	0.0001497	117,619,200	17,608
Farmland	0.0001497	205,106,450	30,704
Machinery & Equipment	0.0001497	78,620,730	11,770
Linear	0.0001497	634,671,090	95,010
		<u>1,610,732,150</u>	<u>241,127</u>

8. And furthermore that pursuant to the provisions of Section 357(1) of the *Municipal Government Act*, that the Chief Administrative Officer for Vulcan County is hereby authorized and directed to establish that the minimum tax payable on any parcel will be thirty dollars (\$30.00).

This Bylaw shall take effect on the date of the third and final reading.

READ a first time on this 3rd day of May, 2023

READ a second time on this 3rd day of May, 2023

READ a third time on this 3rd day of May, 2023

[original signed]

Jason Schneider, Reeve

[original signed]

Nels Petersen, CAO