

**TOWN OF ROCKY MOUNTAIN HOUSE
BYLAW 2021/06 2021 TAX RATE BYLAW**

**BEING A BYLAW OF THE TOWN OF ROCKY MOUNTAIN HOUSE IN THE
PROVINCE OF ALBERTA FOR THE PURPOSE OF AUTHORIZING THE RATES OF
TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE
MUNICIPALITY FOR THE 2020 TAXATION YEAR.**

WHEREAS, pursuant to the provisions of the *Municipal Government Act*, being *Section 353 Chapter M-26 RSA 2000* and amendments thereto, for the purpose of imposing an annual property tax in respect of property in the municipality of the Town of Rocky Mountain House to raise revenue to be used toward the payment of expenditures and transfers set out in the budget of the municipality, and the requisitions;

AND WHEREAS, The Town of Rocky Mountain House has prepared and adopted detailed estimates of municipal revenue, expenses and expenditures as required, at the council meeting held on May 11, 2021; and

AND WHEREAS, the estimated municipal expenditures and transfers set out in the budget for the Town of Rocky Mountain House for 2021 totaling \$23,343,787.

AND WHEREAS, the estimated municipal revenues and transfers of the Town of Rocky Mountain House from all sources other than taxation are estimated at:

| | |
|---------------------|--------------------------------------|
| \$ 23,343,787 | Operating Budget |
| \$ (11,402,669) | (-) Minus Funding from Other Sources |
| \$ (2,802,122) | (-) Requisition (Budget) Funding |
| \$ 50,000 | + adjustment to Grant in Lieu |
| \$ 9,188,996 | Municipal Property Taxes |

AND WHEREAS, the requisitions are:

AND WHEREAS, the Council of the Town of Rocky Mountain House 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 requisitions are: | | | |
| \$ 1,793,416 | Residential and Farmland | \$86,239 | Rocky Senior Housing Council/ Westview Lodge |
| \$ 906,092 | Non-Residential | | |
| \$ 622 | Residential Under Levy | \$ 878 | Designated Industrial Property Requisition |
| \$ 2,821 | Non-Residential Under Levy | | |
| \$ 2,702,951 | Total School Requisition (ASFF and Red Deer CRD) | | |

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, Chapter M26, Revised Statutes of Alberta, 2000*;

AND WHEREAS, the assessed values of all taxable property in the Town of Rocky

Mountain House as shown on the assessment roll is \$872,565,110.

NOW THEREFORE, the Municipal Council of the Town of Rocky Mountain House, duly assembled hereby enacts:

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 the Town of Rocky Mountain House.

| 2021 Mill Rate | General Municipal | School Found. | Senior Foundation | DIP | Total Mill Rate |
|--------------------------|--------------------------|----------------------|--------------------------|------------|------------------------|
| Residential/Farmland | 9.7618 | 2.8005 | 0.1000 | - | 12.6623 |
| Vacant Residential | 11.8018 | 2.8005 | 0.1000 | - | 14.7023 |
| Non-Residential Improved | 11.7388 | 4.1018 | 0.1000 | - | 15.9406 |
| Non-Residential Vacant | 14.7458 | 4.1018 | 0.1000 | - | 18.9476 |
| Non-Res Large Business | 14.7458 | 4.1018 | 0.1000 | - | 18.9476 |
| Linear | 14.7458 | 4.1018 | 0.1000 | 0.0766 | 19.0242 |
| Non-Res Industrial (DIP) | 14.7458 | 4.1018 | 0.1000 | 0.0766 | 19.0242 |
| Provincial Grant In Lieu | 11.8018 | - | - | - | 11.8018 |
| Machinery & Equipment | 14.7458 | - | 0.1000 | - | 14.8458 |

| Municipal Purposes | Assessment | Mill Rate | Total Collected |
|---------------------------------|--------------------|------------------|------------------------|
| Residential/ Farmland | 631,024,410 | 9.7618 | \$ 6,159,934 |
| Vacant Residential | 9,588,370 | 11.8018 | \$ 113,160 |
| Non-Residential Improved | 157,791,160 | 11.7388 | \$ 1,852,279 |
| Non-Residential Vacant | 5,839,260 | 14.7458 | \$ 86,105 |
| Non-Residential Large Business | 46,841,170 | 14.7458 | \$ 690,711 |
| Industrial & Linear | 11,118,470 | 14.7458 | \$ 163,951 |
| Machinery & Equipment | 191,500 | 14.7458 | \$ 2,824 |
| Provincial Grant In Lieu | 10,170,770 | 11.8018 | \$ 120,033 |
| Total Municipal Purposes | 872,565,110 | | \$ 9,188,996 |

| Alberta School Foundation | Assessment | Mill Rate | Total Collected |
|----------------------------------|--------------------|------------------|------------------------|
| Residential/ Farmland | 640,612,780 | 2.8005 | \$ 1,794,038 |
| Non-Residential | 221,590,060 | 4.1018 | \$ 908,913 |
| Total Education Purposes | 862,202,840 | | \$ 2,702,951 |

Note: Excludes M&E, GIPOT

| | | | | |
|---|-------------|--------|----|-------------------|
| Rocky Senior Housing Council/Westview Lodge | 862,394,340 | 0.1000 | \$ | 86,239 |
| Designated Industrial Property | 11,458,420 | 0.0766 | \$ | 878 |
| TOTAL TAX LEVY | | | \$ | 11,979,064 |

INTERPRETATION

1. This Bylaw shall be cited as the "2021 Property Tax Rate Bylaw";
2. Headings in this Bylaw are for reference purposes only;
3. Words in the singular shall include the plural or vice versa whenever the context so requires.

SEVERABILITY

It is the intention of Council that each separate provision of this Bylaw shall be deemed independent of all other provisions herein and it is the further intention of Council that if any provision of this Bylaw is declared invalid by a court of competent jurisdiction, then the invalid portion shall be severed and the remainder of the Bylaw is deemed valid and enforceable.

This Bylaw shall take full force and effect upon third and final reading.

READ a first time this 11th day of May, 2021.

READ a second time this 11th day of May, 2021.

Unanimous consent for third reading this 11th day of May, 2021.

Read a third time and passed this 11th day of May, 2021.

Redacted under Sec. 17 of the FOIP Act

Tammy Burke, MAYOR

Redacted under Sec. 17 of the FOIP Act

Dean Krause, CAO

