

**Clearwater County
Bylaw No. 1147/23**

BEING A BYLAW OF CLEARWATER COUNTY TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN CLEARWATER COUNTY FOR THE 2023 TAXATION YEAR.

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

WHEREAS, Clearwater County at the December 20, 2022 Council meeting prepared and adopted detailed estimates of the municipal revenues and expenditures as required for 2023 operations and capital project budgets: and,

WHEREAS, the estimated municipal expenditures, allowances and transfers set out in Clearwater County's 2023 budget total **\$108,404,537**; including the total of the revenue sharing distributed by Clearwater County is **\$675,000** and the total required for repayment on the principal of long term debt is **\$400,532**; and

WHEREAS, the estimated municipal revenues and transfers from all sources other than taxation is estimated at **\$59,415,537**, and the balance of **\$53,787,692** is to be raised by general municipal taxation; and revenue is being distributed by Clearwater County of **\$675,000**; for a net revenue being raised for Clearwater County expenditures, allowances and transfers is **\$53,112,692**.

WHEREAS, 2023 requisitions are as follows:

Total School Requisitions	\$ 17,671,394
Over/Under School Levy	-\$ 114,996
Seniors Foundation	\$ 919,198
DI Property Assessment Levy	\$ 423,715

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 sub-classify assessed property, and to establish different rates of taxation in respect to each sub-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 the Municipal levy purposes:

	<u>Assessment \$</u>
Residential	1,900,475,840
Non Residential	3,661,512,120
Non-residential Small Business	68,662,110
Farmland	58,379,130
Machinery & Equipment (M&E) & Co-Gen	2,125,582,120
Subtotal	7,814,611,320
Exempt	163,658,700
Total Assessment	<u>7,978,270,020</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 the Provincial School Requisition purposes:

	<u>Assessment \$</u>
Residential	1,896,669,570
Non Residential	3,726,903,380
Farmland	57,547,550
Subtotal	5,681,120,500
Exempt from School Requisition	2,297,149,520
Total Assessment	<u>7,978,270,020</u>

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 \$	Rate
Municipal			
Residential	5,215,537	1,900,475,840	0.0027443
Non-residential	30,295,340	3,661,512,120	0.0082740
Non-residential Small Business	426,083	68,662,110	0.0062055
Farmland	263,672	58,379,130	0.0045166
M&E & Co-Gen	17,587,060	2,125,582,120	0.0082740
Seniors Foundation	919,198	7,806,702,620	0.0001177
DI Property	423,715	5,679,823,480	0.0000746

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
Residential/Farmland	4,628,178	1,954,217,120	0.0023683
Non-residential	13,043,217	3,726,903,380	0.0034997
Subtotal	17,671,394	5,681,120,500	
School Uncollectable Taxes	(114,996)	5,681,120,500	-0.0000202

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 15, 2023.
5. That a penalty of 4% shall be added to all taxes and arrears outstanding at 4:30 pm on December 15, 2023.
6. That a penalty of 4% shall be added to all taxes and arrears outstanding at 4:30pm on Apr 19, 2024.

READ A FIRST TIME this 9 day of May A.D., 2023.

Daryl Loughheed
REEVE

[Signature]
CHIEF ADMINISTRATIVE OFFICER

READ A SECOND TIME this 9 day of May, 2023.

UNANIMOUS CONSENT granted for third reading this 9 day of May, 2023.

READ A THIRD AND FINAL TIME 9 day of May, 2023.

Daryl Loughheed
REEVE

[Signature]
CHIEF ADMINISTRATIVE OFFICER