

BYLAW NO. 11/012

BEING A BYLAW OF THE REGIONAL MUNICIPALITY OF WOOD BUFFALO TO AUTHORIZE THE SEVERAL RATES OF TAXATION TO BE IMPOSED FOR THE RURAL AND URBAN SERVICE AREAS FOR THE 2011 FISCAL YEAR.

WHEREAS sections 353 and 354 of the *Municipal Government Act*, c.M-26, RSA 2000, requires that a municipality adopt a property tax bylaw annually and establishes guidelines for the setting of tax rates;

WHEREAS operating expenditures for the Regional Municipality of Wood Buffalo as approved in the 2011 Operating Budget total \$528,974,848;

WHEREAS Local Improvement Program levies total \$200,000;

WHEREAS operating revenues for the Regional Municipality of Wood Buffalo from sources other than taxation levies total \$85,985,578;

WHEREAS Section 357 (1) of the *Municipal Government Act* provides that the Municipal Tax Bylaw: “may specify a minimum amount payable as property tax ...” and the Regional Municipality of Wood Buffalo has resolved to establish a minimum tax;

WHEREAS the Alberta School Foundation has issued the following requisitions to the Regional Municipality of Wood Buffalo, namely:

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| (i) | for residential and farm land | \$ 17,040,896.22 |
| (ii) | for non-residential | \$ 19,500,039.04 |

WHEREAS the Fort McMurray R.C.S.S.D. #32 has made the following requisitions to the Regional Municipality of Wood Buffalo, namely:

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| (i) | for residential and farmland | \$ 805,919.74 |
| (ii) | for non-residential | \$ 131,368.20 |

WHEREAS the Ayabaskaw House has made the following requisition to the Regional Municipality of Wood Buffalo, namely:

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| (i) | for all property types | \$ 0.00 |
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WHEREAS the Rotary House Senior Lodge has made the following requisition to the Regional Municipality of Wood Buffalo, namely:

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| (i) | for all property types | \$ 1,642,000.00 |
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WHEREAS Section 10 of the Order in Council No. 817-94 regarding the amalgamation of Improvement District 143 and the City of Fort McMurray, which became effective on the 1st day of April, 1995, allows the Municipality, by Bylaw, to establish different rates of taxation for the Fort McMurray Urban Service Area and the Rural Service Area for each assessment class or sub-class referred to in Section 297 of the Municipal Government Act;

WHEREAS the net annual tax levy requirements of the Regional Municipality of Wood Buffalo for 2011 are estimated to be:

MUNICIPAL PURPOSES	\$485,573,306
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WHEREAS the total Regional Municipality of Wood Buffalo Rural Service Area assessment of land, buildings, and improvements from which tax levy requirements may be raised totals \$24,090,372,242;

WHEREAS the total Regional Municipality of Wood Buffalo Urban Service Area assessment of land, buildings, and improvements from which tax levy requirements may be raised totals \$14,773,020,567;

AND WHEREAS it is deemed necessary to impose several rates of taxation for the 2011, as hereinafter set out, against those properties from which the tax levy requirements may be raised;

NOW THEREFORE, the Council of the Regional Municipality of Wood Buffalo, in the Province of Alberta, duly assembled, hereby enacts, as follows:

1. THAT the Director of Assessment and Taxation shall be authorized and required to levy the rates of taxation as shown following against the assessed value of all lands, buildings, and improvements as shown upon the Municipal Assessment Roll.

EDUCATION

- Alberta School Foundation Fund	
Rural and Urban Service Area	
- Residential and Farmland	0.0013735
- Non-Residential	0.0029169
- Fort McMurray R.C.S.S.D. # 32	
- Residential and Farmland	0.0013735
- Non-Residential	0.0029169

SENIORS' FACILITIES

- Ayabaskaw Home	0
- Rotary House	0.0000422

MUNICIPAL PURPOSES - RURAL SERVICE AREA

- Residential and Farmland	0.0014172
- Non-Residential	0.0185713

MUNICIPAL PURPOSES - URBAN SERVICE AREA

- Residential and Farmland	0.0024774
- Other Residential	0.0061184
- Non-Residential	0.0057792

2. All properties not otherwise exempt from taxation subject to assessment shall be subject to a minimum tax of \$50.00. Where the application of the tax rates established by this Bylaw to the assessment of any taxable property would result in a total tax payable of less than \$50.00, the total tax shall be assessed at \$50.00, with the tax allocated to pay firstly the amount of Education, the Rotary House tax payable, and the balance paid and deemed to be the municipal tax payable.
3. This Bylaw shall be passed and become effective when it receives third reading and is signed by the Mayor and Chief Legislative Officer.

READ a first time this 26th day of April, A.D. 2011.

READ a second time this 10th day of May, A.D. 2011.

READ a third and final time this 10th day of May, A.D. 2011.

SIGNED and PASSED this 17th day of May, A.D. 2011.

Mayor

Chief Legislative Officer