



WESTLOCK COUNTY BY-LAW NO. 22-2021
WESTLOCK, ALBERTA

Being a bylaw of Westlock County (hereinafter referred to as "the County"), in the Province of Alberta, to authorize and establish the tax rates to be levied against assessable property within Westlock County for the for the 2021 tax year.

This Bylaw will commonly be referred to as the Property Tax Rate Bylaw.

WHEREAS, pursuant to Section 7(f) of the Municipal Government Act, being Chapter M-26 of the Revised Statutes of Alberta 2000, and amendments thereto, a municipality has jurisdiction to pass bylaws for municipal purposes respecting services provided by or on behalf of the municipality.

AND WHEREAS, section 353 of the Municipal Government Act, being Chapter M-26 of the Revised Statutes of Alberta 2000, and amendments thereto, provides that Council must pass a property tax bylaw annually;

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 Council of the County has approved the 2021 Budget requiring property tax revenue of \$11,606,635 and a minimum levy tax revenue of \$17,516;

AND WHEREAS, the required tax to pay the requisition from the Homeland Housing Authority is \$588,753;

AND WHEREAS, the required tax to pay the requisition from the Province for the Alberta School Foundation Fund under section 168 of the School Act, R.S.A. 2000, c.S-3, and the estimated requisition by the Pembina Hills Regional Division #7 is \$2,640,574 and Evergreen Catholic Separate Regional Division #2 is \$174,868.

AND WHEREAS, the required tax to pay the Designated Industrial Property Tax Requisition is \$9,632;


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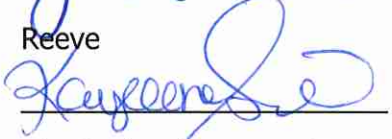
NOW, THEREFORE, THE COUNCIL OF WESTLOCK COUNTY, DULY ASSEMBLED, ENACTS AS FOLLOWS:

1. The Chief Administrative Officer for Westlock County is hereby authorized and directed to levy the rates as set out in Schedule "A" against the assessed value of all taxable property as shown on the Assessment Roll of the County.
2. And furthermore that pursuant to the provisions of Section 357(1) of the Municipal Government Act, that the Chief Administrative Officer for Westlock County is hereby authorized and directed to establish that the minimum tax payable on any parcel will be fifty dollars (\$50.00).

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


READ A FIRST TIME THIS 11th DAY OF May 2021.

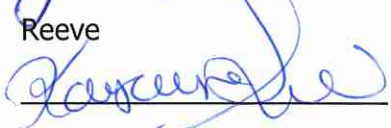


Reeve


Chief Administrative Officer

READ A SECOND TIME THIS 11th DAY OF May, 2021.



Reeve


Chief Administrative Officer

READ A THIRD TIME AND PASSED THIS 13th DAY OF May, 2021.



Reeve


Chief Administrative Officer



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SCHEDULE A

2021 Municipal Tax Rates (expressed in Mills)

Assessment Class	Taxable Assessment	Tax Rate	Total Levy
Residential	410,269,690	5.1928	2,130,457
Residential - Resort	31,372,840	5.1928	162,914
Residential - GIL	61,780	5.1928	321
Farm Residential	287,653,140	6.3359	1,822,551
Farmland	99,459,660	28.0000	2,784,870
Farmland - GIL	918,130	28.0000	25,708
Non-residential	35,368,620	28.6087	1,011,849
Non-residential-GIL	552,880	28.6087	15,817
Linear	104,942,490	28.6087	3,002,263
Electric Power Generation	7,153,330	28.6087	204,647
DIPs (buidings)	6,363,870	28.6087	182,062
DIPs M & E	7,291,170	28.6087	208,591
M & E	1,908,010	28.6087	54,586
Total	993,315,610		11,606,635

2021 Homeland Housing Requisition Tax Rates (expressed in Mills)

Assessment Class	Taxable Assessment	Tax Rate	Total Levy
Residential and Farmland	828,755,330	0.5936	491,975
Non-residential	35,368,620	0.5936	20,996
Linear	112,095,820	0.5936	66,544
DIPs	6,363,870	0.5936	3,778
DIPs M & E	7,291,170	0.5936	4,328
Machinery & Equipment	1,908,010	0.5936	1,133
Total	991,782,820		588,753

SCHEDULE A (continued)


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Initial

2021 Education Requisition Tax Rates (expressed in Mills)

Assessment Class	Taxable Assessment	Tax Rate	Total Levy
Residential and Farmland	828,755,330	2.6773	2,218,790
Non-residential	35,368,620	4.0679	143,874
Linear	104,942,490	4.0679	426,890
DIPs	6,363,870	4.0679	25,887
Total	975,430,310		2,815,442

2021 Designated Properties Requisition Tax Rates (expressed in Mills)

Assessment Class	Taxable Assessment	Tax Rate	Total Levy
Linear	112,095,820	0.0766	8,586.54
Designated Industrial	6,363,870	0.0766	487.47
Designated Industrial M&E	7,291,170	0.0766	558.50
Total	125,750,860		9,632.52

2021 Total Tax Rates (expressed in Mills)

Assessment Class	Municipal Tax Rate	Homeland Housing Tax rate	Education Tax Rate	DIPS Requisition Tax rate	Total Tax rate
Residential	5.1928	0.5936	2.6773	-	8.4637
Residential - Resort	5.1928	0.5936	2.6773	-	8.4637
Residential - GIL	5.1928	-	-	-	5.1928
Farm Residential	6.3359	0.5936	2.6773	-	9.6068
Farmland	28.0000	0.5936	2.6773	-	31.2709
Farmland - GIL	28.0000	-	-	-	28.0000
Non-residential	28.6087	0.5936	4.0679	-	33.2702
Non-residential-GIL	28.6087	-	-	-	28.6087
Linear	28.6087	0.5936	4.0679	0.0766	33.3468
Electric Power Generation	28.6087	0.5936	-	0.0766	29.2789
DIPs (buidings)	28.6087	0.5936	4.0679	0.0766	33.3468
DIPs M & E	28.6087	0.5936	-	0.0766	29.2789
M & E	28.6087	0.5936	-	-	29.2023


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