THE COUNTY OF VERMILION RIVER IN THE PROVINCE OF ALBERTA

BYLAW 18-10

Being a Bylaw of the County of Vermilion River in the Province of Alberta to authorize a Special Tax for Recreational Services to be levied against assessable property in the Dewberry Recreation District (as shown on the map included in Schedule "A") for the 2018 Taxation Year.

WHEREAS the County of Vermilion River (hereinafter referred to as the "County") has prepared and adopted detailed estimates of the municipal expenditures as required;

AND WHEREAS the estimated municipal expenditures and transfers set out in the budget for Recreational Services in the Dewberry Recreation District for 2018 total \$174,969;

WHEREAS the County is required each year to levy tax rates sufficient to meet the estimated expenditures for Recreation Services in the Dewberry Recreation District;

AND WHEREAS the estimated municipal revenue from the General Recreation Special Tax Levy allocated to the Dewberry Recreation District will be \$88,672 and the balance of \$86,297 is to be raised by special levy in the Dewberry Recreation District;

AND WHEREAS the assessed value of all taxable property in the Dewberry Recreation District as shown on the Assessment Roll is:

ASSESSMENTS

Residential/Farmland	\$ 124,203,320
Non-Residential	\$ 87,164,490
Total	\$ 211,367,810

NOW THEREFORE under the authority of the *Municipal Government Act*, the Council of the County, in the Province of Alberta enacts as follows:

1. In this Bylaw,

- a. "farm land' means land used for farming operations as defined in the Regulations passed under the *Municipal Government Act*;
- b. "machinery and equipment" has the same meaning as in Section 284(1) (I) and 297(4)(a.1) of the *Municipal Government Act*;
- c. "non-residential property" means linear property, components of manufacturing or processing facilities that are used for the co-generation of power or other property on which industry, commerce or another use takes place or is permitted to take place under a land use bylaw passed by a council, but does not include farm land or land that is used or intended to be used for permanent living accommodation (s. 297(4)(b));

- d. "parcel of land" has the same meaning as in Section 1(1)(v) of the *Municipal Government Act*;
- e. "property" has the same meaning as in Section 284(1)(r) of the *Municipal Government Act*;
- f. "residential property" has the same meaning as in Section 297(4)(c) of the *Municipal Government Act*, meaning property that is not classed by the assessor as farm land, machinery and equipment or non-residential.
- 2. That the Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all taxable property in the Dewberry Recreation District as shown on the Assessment Roll of the County:

Tax LevyAssessmentTax RateRecreational Services\$86,297\$211,367,8100.4083

3. This Bylaw shall take effect as and from the third and final reading, and it is signed in accordance with Section 213(3) of the *Municipal Government Act*.

SHOULD any provision of this Bylaw be determined to be invalid, then such provisions shall be severed and the remaining bylaw shall be maintained.

THIS Bylaw shall come into force and effect upon receiving third and final reading and having been signed by the Reeve and Chief Administrative Officer.

Read a first time this **8** day of May, 2018

Read a second time this 8 of May, 2018

Read a third time and finally passed, this 8 of 90, 2018

SIGNED by the Reeve and Chief Administrative Officer this 2 day of _______, 2018



