

## FINANCIAL SERVICES

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**TO:** Council  
**DATE:** April 27, 2021  
**FILE:** 0785  
**SUBJECT:** 2021 Tax Rate Bylaw C-8169-2021

**DIVISION:** All  
**APPLICATION:** N/A

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### **POLICY DIRECTION:**

Under the *Municipal Government Act* Section 353 (1), “Each council must pass a property tax bylaw annually”. The property tax bylaw authorizes Council to impose a tax on property in the County to raise revenue to be used toward the payment and delivery of County services.

### **EXECUTIVE SUMMARY:**

Council and Administration set and approve an operating and capital budget annually. Property taxes are the difference between the County’s total expenditures and revenues relating to user fees and government transfers. The 2021 tax rate bylaw authorizes Rocky View County to impose a tax in respect of property to fund and balance the approved operating budget.

### **ADMINISTRATION RECOMMENDATION:**

Administration recommends approval in accordance with Option #1.

### **BACKGROUND:**

#### **Municipal Property Tax**

On December 1, 2020, Council approved the 2021 operating and capital base budget, which included a .48%, or \$352,000, property tax increase. During the April 13, 2021, Council meeting, Administration presented the Spring Budget Finalization report, and Council approved leaving \$352,000 of assessment growth in the 2021 Operating budget, which translates into a 0% tax increase for the 2021 taxation year.

The final assessment roll is used to set the County’s tax rates, and an update is included with this report as Attachment ‘B’. Random property samples have been included to demonstrate total tax impacts as represented in Attachment ‘C’. Municipal funds raised from taxes support the general municipal services and emergency services delivered by Rocky View County to its residents.

#### **External Requisitions**

Under the MGA s.359 (1), Rocky View County collects external requisitions on behalf of external organizations through the property tax system and forwards these amounts to the requisitioning bodies. Bylaw C-8169-2021 includes an increase of \$937,600,000 related to Provincial education (Alberta School Foundation Fund (ASFF) and the Calgary Catholic School District (CCSD). Other external requisitions include the Rocky View Foundation, which requires an increase of \$344,900, or 51%increase. The designated Industrial Property amount has increased year over year by the Provincial government from \$4,600 to \$137,900. All external budget adjustments were approved at the April 13, 2021 Council meeting.

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#### **Administration Resources**

Barry Woods, Financial Services



**BUDGET IMPLICATIONS:**

There are no budget implications associated with this request.

**STRATEGIC OBJECTIVES:**

Approval of the item supports Council's strategic objective of Strengthening our Financial Resiliency.

**OPTIONS:**

- Option #1:     Motion 1:     THAT Bylaw C-8169-2021 be given first reading.
- Motion 2:     THAT Bylaw C-8169-2021 be given second reading.
- Motion 3:     THAT Bylaw C-8169-2021 be considered for third reading.
- Motion 4:     THAT Bylaw C-8169-2021 be given third and final reading.

Option #2:             THAT alternative direction be provided.

Respectfully submitted,

Concurrence,

"Kent Robinson"

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Executive Director  
Corporate Services

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Interim Chief Administrative Officer

BW/jt

**ATTACHMENTS:**

- ATTACHMENT 'A' – C-8169-2021 Tax Rate Bylaw
- ATTACHMENT 'B' – Final 2021 Assessment Roll
- ATTACHMENT 'C' – Property – Tax Impacts