

**TOWN OF TOFIELD**  
**BY-LAW NUMBER 1327**

**A BY-LAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE MUNICIPALITY OF THE TOWN OF TOFIELD IN THE PROVINCE OF ALBERTA FOR THE 2021 TAXATION YEAR**

**WHEREAS**, the Council of the Town of Tofield shall, by Bylaw, authorize the levying of taxes at such uniform rates on the dollar as the Council deems sufficient to produce the amount of revenue required. Section 353 of the Municipal Government Act RSA 2000 Chapter M-26, as amended, requires Council to annually pass a property tax bylaw;

**AND WHEREAS** a property tax bylaw authorizes a Council to impose a tax in respect of property raise revenue to be used towards the payment of requisitions and expenditures and transfers set out in a municipality budget;

**AND WHEREAS**, the assess value of all property in the Town of Tofield as show on the Assessment Roll is:

	Total Assessment	Non-Taxable Assessment	Taxable Assessment
MUNICIPAL	314,648,380	87,803,530	226,844,850
EDUCATION	314,648,380	88,069,360	226,579,020
SENIOR FDN	314,648,380	87,803,530	226,844,850
BEAVER EMERGENCY SERVICES COMMISSION	314,648,380	87,803,530	226,844,850
DESIGNATED INDUSTRIAL PROPERTIES	314,648,380	309,288,900	5,359,480
POLCIING (RCMP COST SHARING	314,648,380	87,803,530	226,844,850

**WHEREAS**, the estimated municipal expenditures and transfers set out in the budget for the Town of Tofield for 2021 total \$7,351,366; and

**WHEREAS**, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$5,108,114 and the balance of \$2,243,252 is to be raised by general municipal taxation; and

**WHEREAS**, the requisitions pursuant to Section 359 of the Municipal Government Act RSA 2000 Chapter M-26, as amended are as follows:

Alberta School Foundation	667,891
Seniors Foundation	99,066
Designated Industrial Properties	410

**WHEREAS**, the Town of Tofield, provides Municipal Contributions as follows:

Beaver Emergency Services Commission	216,846
Provincial Policing	46,793



**NOW THEREFORE** by virtue of the power conferred upon it by the provisions of the Municipal Government Act, RSA 2000, Chapter M-26, and amendments thereto, the Council of the Town of Tofield, duly assembled **HEREBY ENACTS AS FOLLOWS:**

1. The Chief Administrative Officer is hereby authorized and directed to levy the following rates of taxation on the assessed values of the lands, buildings and improvements, and on assessed values of transmission lines, as these various classifications appear on the Assessment and Tax Roll of the Town of Tofield for the year 2021.

**ON RESIDENTIAL, URBAN RESERVE, ANNEXED LANDS USING TOWN MILL RATE AND FARMLAND PROPERTIES:**

FOR MUNICIPAL PURPOSES	8.1555
FOR ALBERTA SCHOOL FOUNDATION FUND	2.682
FOR BEAVER FOUNDATION	.4364
FOR BEAVER EMERGENCY SERVICES COMMISSION	.9591
FOR POLICING (RCMP COST SHARING)	.2066
<b>TOTAL MILL RATE</b>	<b>12.4396</b>

**ON COMMERCIAL, INDUSTRIAL, FEDERAL AND PROVINCIAL COMMERCIAL**

FOR MUNICIPAL PURPOSES	16.1002
FOR ALBERTA SCHOOL FOUNDATION FUND	3.8869
FOR BEAVER FOUNDATION	.4364
FOR BEAVER EMERGENCY SERVICES COMMISSION	.9591
FOR POLICING (RCMP COST SHARING)	.2066
<b>TOTAL MILL RATE</b>	<b>21.5892</b>

**ON PROPERTIES FOR MACHINERY AND EQUIPMENT**

FOR MUNICIPAL PURPOSES	16.1002
FOR BEAVER FOUNDATION	.4364
FOR BEAVER EMERGENCY SERVICES COMMISSION	.9591
FOR POLICING (RCMP COST SHARING)	.2066
<b>TOTAL MILL RATE</b>	<b>17.7023</b>

**ON PROPERTIES FOR DESIGNATED INDUSTRIAL - MACHINERY AND EQUIPMENT**

FOR MUNICIPAL PURPOSES	16.1002
FOR BEAVER FOUNDATION	.4364
FOR BEAVER EMERGENCY SERVICES COMMISSION	.9591
FOR POLICING (RCMP COST SHARING)	.2066
DESIGNATED INDUSTRIAL	.0766
<b>TOTAL MILL RATE</b>	<b>17.7789</b>

**ON LINEAR, RAILWAY AND INDUSTRIAL IMPROVED (DIP)**

FOR MUNICIPAL PURPOSES	16.1002
FOR ALBERTA SCHOOL FOUNDATION FUND	3.8869
FOR BEAVER FOUNDATION	.4364
FOR BEAVER EMERGENCY SERVICES COMMISSION	.9591
FOR POLICING (RCMP COST SHARING)	.2066
DESIGNATED INDUSTRIAL	.0766
<b>TOTAL MILL RATE</b>	<b>21.6658</b>



**ON PROPERTIES ANNEXED USING COUNTY MILL RATE; FARM SITE, OCCUPIED RESIDENTIAL, MAIN FARM RESIDENCE, OCCUPIED RESIDENTIAL AT AG VALUE, LARGE ACREAGE AT MARKET AND ADDITIOANL FARM RESIDENCE**

FOR MUNICIPAL PURPOSES – COUNTY MILL RATE	3.6699
FOR ALBERTA SCHOOL FOUNDATION FUND	2.6820
FOR BEAVER FOUNDATION	.4364
FOR BEAVER EMERGENCY SERVICES COMMISSION	.487
FOR POLICING (RCMP COST SHARING)	.1517
<b>TOTAL MILL RATE</b>	<b>7.427</b>

**ON PROPERTIES FOR COMMERCIAL MUNICIPAL TAX FREE**

FOR ALBERTA SCHOOL FOUNDATION FUND	3.6820
FOR BEAVER FOUNDATION	.4364
FOR BEAVER EMERGENCY SERVICES COMMISSION	.9591
FOR POLCING (RCMP COST SHARING)	.2066
<b>TOTAL MILL RATE</b>	<b>5.2841</b>

2. Notwithstanding the above, all properties which were separated from Beaver County and annexed to the Town of Tofield by the Province of Alberta Order in Council 443/2009, dated September 14, 2009, must be taxed by the Town of Tofield in respect of each assessment class that applies to the annexed land and the assessable improvements to it from 2009 and in each subsequent year up to and including 2024, using
- (a) The municipal tax rate established by Beaver County, or
  - (b) The municipal tax rate established by the Town of Tofield,


Whichever is lower.

3. That this bylaw shall take effect on the date of the third and final reading

**READ** a first time this 10<sup>th</sup> day of May 2021

**READ** a second time this 10<sup>th</sup> day of May 2021

**READ** a third time and passed this 10<sup>th</sup> day of May 2021

  
MAYOR

  
CHIEF ADMINISTRATIVE OFFICER