

BYLAW 23-2011

A BYLAW OF STRATHCONA COUNTY IN THE PROVINCE OF ALBERTA TO AUTHORIZE THE SEVERAL RATES OF TAXATION IMPOSED FOR THE YEAR 2011

WHEREAS it is estimated the combined tax levy for Strathcona County for the year of 2011, including Municipal and Library requirements, the Pioneer Housing Foundation requisition and Education requisitions for the Alberta School Foundation Fund and the Elk Island C.S.R.D. #41, shall be in the total sum of \$194,946,126 as set out in Schedule "A", attached hereto and forming part of this Bylaw, and

WHEREAS the total assessment of land, buildings and improvements is \$24,702,645,590 prior to 2011 Local Assessment Review Board, Composite Assessment Review Board and Municipal Government Board adjustments as well as adjustments required pursuant to Section 305 and 330 of the Municipal Government Act RSA 2000, c.M-26, and

WHEREAS the rates hereinafter set forth are deemed necessary to provide the amounts required for all purposes, after making due allowances for the amount of taxes which may reasonably be expected to remain unpaid,

NOW THEREFORE, by virtue of the powers conferred upon it by the Municipal Government Act, **THE COUNCIL OF STRATHCONA COUNTY**, duly assembled, enacts as follows:

1. That the County Treasurer is hereby authorized to levy upon the assessed value of all assessed property shown on the assessment roll and classified according to this Bylaw a tax at the tax rates set forth in Schedule "A" to produce the sums necessary for the purposes set forth in the said Schedule "A".
2. That all of the tax rates authorized in Schedule "A" herein are hereby authorized to be levied for 2011 upon all the assessed value of all property assessed pursuant to Bylaw 7-2011 being a Bylaw to authorize a Supplementary Assessment and any amendments thereto.
3. This Bylaw shall take effect after third reading and upon being signed.

Read a first time this 26 day of April, 2011

Read a second time this 26 day of April, 2011.

Read a third time this 26 day of April, 2011, and finally passed.

Linda Simard
Mayor

[Signature]
Manager, Legislative & Legal Services

April 29, 2011
Date signed

STRATHCONA COUNTY - 2011 TAX RATES

BYLAW # 23-2011
SCHEDULE "A"

Assessment Less Provision (000's)	Gross Expenditure */ Requisition	Other Revenue/ Prior Year		Tax Funded Expense Excluding Supp.	Residential / Farmland (mills)	Non- Residential (mills)	Machinery & Equipment (mills)	Linear (mills)
		Overlevy (Underlevy)	Supp. Tax					
Municipal Operating 24,677,943	\$273,903,043	\$117,226,823	\$17,170,000	\$139,506,220	4.0382	8.0869	8.0869	8.0869
Library Operating 24,702,646	8,297,407	1,170,582	680,000	6,446,825	0.1544	0.4224	0.4224	0.4224
Pioneer Housing Foundation Requisition 24,702,646	1,832,523	16,600	117,000	1,698,923	0.0696	0.0696	0.0696	0.0696
Education Requisitions 24,625,488	47,239,913	(54,245)	0	47,294,158	2.4347	3.3147	0.0000	3.3147
Total For Current Year	\$331,272,886	\$118,359,760	\$17,967,000	\$194,946,126	6.6969	11.8936	8.5789	11.8936

* excludes amortization expense

**Strathcona County
Summary of Recommended 2011 Tax Rates**

	2011 Recommended	2010 Approved	Increase (Decrease)
Municipal:			
Residential / Farmland	4.0382	4.1964	-3.77%
Non - Residential	8.0869	7.7748	4.01%
M & E	8.0869	7.7748	4.01%
Linear	8.0869	7.7748	4.01%
Library:			
Residential / Farmland	0.1544	0.1622	-4.81%
Non - Residential	0.4224	0.4108	2.82%
M & E	0.4224	0.4108	2.82%
Linear	0.4224	0.4108	2.82%
Pioneer Housing Foundation Requisition:			
Residential / Farmland	0.0696	0.0755	-7.81%
Non - Residential	0.0696	0.0755	-7.81%
M & E	0.0696	0.0755	-7.81%
Linear	0.0696	0.0755	-7.81%
Education Requisitions:			
A.S.F.F. - Residential / Farmland	2.4347	2.5861	-5.85%
A.S.F.F. - Non - Residential	3.3147	3.3568	-1.25%
A.S.F.F. - M & E	0.0000	0.0000	
A.S.F.F. - Linear	3.3147	3.3568	-1.25%
Education Requisitions (continued):			
Elk Island C.S.R.D. #41 - Residential / Farmland	2.4347	2.5861	-5.85%
Elk Island C.S.R.D. #41 - Non - Residential	3.3147	3.3568	-1.25%
Elk Island C.S.R.D. #41 - M & E	0.0000	0.0000	
Elk Island C.S.R.D. #41 - Linear	3.3147	3.3568	-1.25%

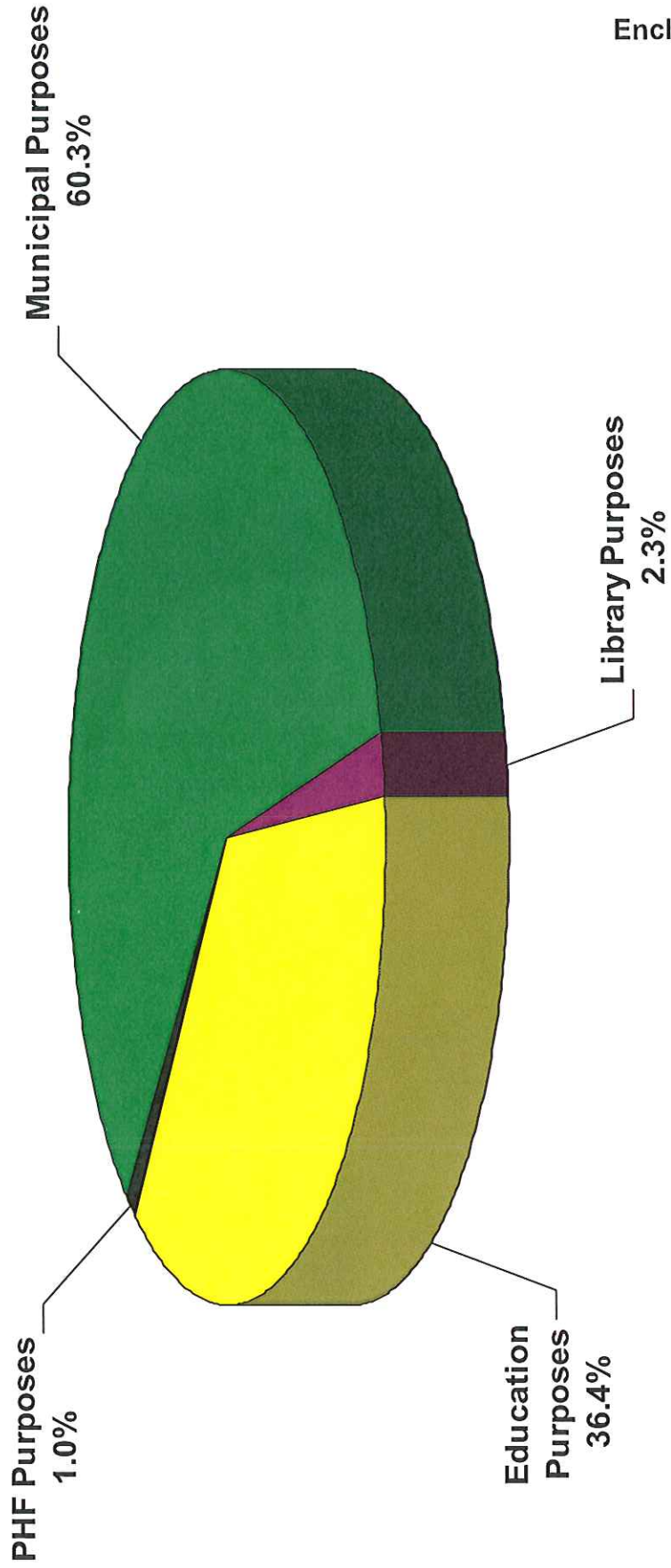
**Strathcona County
Summary of 2011 Education Requisition**

	2011 Actual	2010 Actual	Change
Residential / Farmland	\$35,731,735	\$34,365,145	\$1,366,590
% change			4.0%
Non-Residential	\$11,508,178	\$10,910,091	\$598,087
% change			5.5%
Total Education Requisition	<u>\$47,239,913</u>	<u>\$45,275,236</u>	<u>\$1,964,677</u>
% change			4.3%

	2011 Actual	2010 Actual	Change
Alberta School Foundation Fund	\$41,108,138	\$39,352,842	\$1,755,296
% change			4.5%
Elk Island C.S.R.D. #41	\$6,131,775	\$5,922,394	\$209,381
% change			3.5%
Total Education Requisition	<u>\$47,239,913</u>	<u>\$45,275,236</u>	<u>\$1,964,677</u>
% change			4.3%

Strathcona County

2011 Residential Property Tax Distribution



Enclosure 4

Residential property includes single family, farmland, condominium, apartment, manufactured home and vacant residential properties.

Projected 2011 Property Tax Dollar Increase Impact

Example Single Family Residential Property

New 2011 Assessment = \$424,050 (2010 = \$394,450)

	2011	2010	Change
Municipal purposes:	\$1,712.40	\$1,655.22	\$57.18
* percentage of total property taxes	60.3%	59.8%	3.45%
Library purposes:	\$65.47	\$63.98	\$1.49
* percentage of total property taxes	2.3%	2.3%	2.33%
Pioneer Housing Foundation (PHF)	\$29.51	\$29.80	(\$0.29)
* percentage of total property taxes	1.0%	1.1%	-0.97%
Municipal, Library and PHF property taxes	\$1,807.38	\$1,749.00	\$58.38
Education purposes	\$1,032.44	\$1,020.02	\$12.42
* percentage of total property taxes	36.4%	36.8%	1.22%
Total projected property taxes	\$2,839.82	\$2,769.02	\$70.80
Total percentage increase on tax notice			2.56%

Enclosure 5

Strathcona County

2011 Tax Rate Bylaw

April 26, 2011

Admin. Services #30315

1

Property Tax Information 2011

✓ Total Properties	= 39,700
✓ Taxable Properties	= 37,700
✓ Residential Properties	= 33,600
✓ Single Family Residential Properties	= 27,500
✓ Properties on the TIPP's Program	= 14,000 (37%)

2

Total Property Tax Components

Annually Council is required to authorize tax rates sufficient to generate tax revenues to support...

- Municipal Services
 - ✓ based on approved operating budget
- Library Services
 - ✓ based on approved operating budget
- Pioneer Housing Foundation
 - ✓ based on requisition received
- Education Services
 - ✓ based on requisition received from Province of Alberta for
 - Alberta School Foundation Fund
 - Elk Island CSRD #41 separate school

3

2011 Education Requisition

Education requisitions are determined by and received from the Province of Alberta

- 2011 requisition = \$47,239,913
- 2010 requisition = \$45,275,236
- = increase = \$ 1,964,677 or 4.3%

4

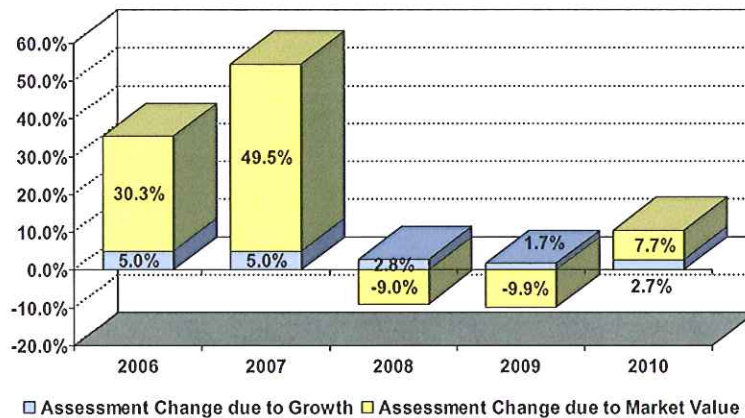
The Recommended 2011 Tax Rates Reflect...

- the impact of a general (new) assessment based on 2010 property values completed for the 2011 tax year
 - ❖ assessment for the 2011 tax year is based on July 1, 2010 market values & regulated rates
 - ❖ no additional revenues are generated or lost as a result of a change in property market values (principle of revenue neutrality)
- the impact of tax dollar increases either approved in operating budgets or required by requisitions received

5

Residential Assessment Change

Assessment changes due to real growth generates additional property tax revenues. Assessment changes due to market value change do not generate additional property tax revenues (principle of revenue neutrality).



6

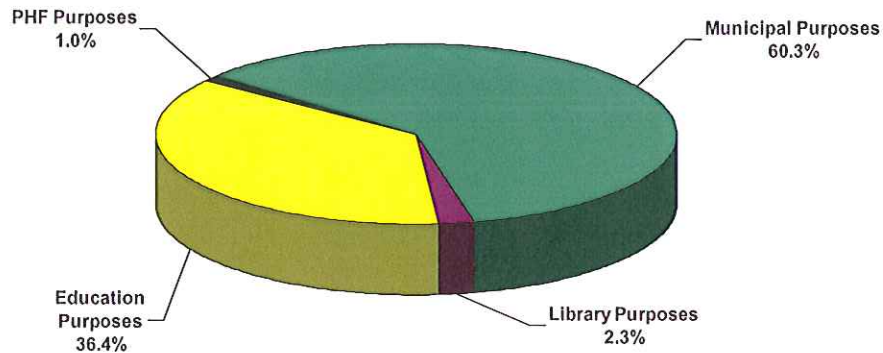
Projected 2011 Property Tax Dollar Increase Impact
Sample Single Family Residential Property
 New 2011 Assessment = \$424,050 (2010 = \$394,450)

	2011	2010	Change
Municipal purposes:	\$1,712.40	\$1,655.22	\$57.18
* percentage increase in municipal taxes			3.45%
* percentage of total property taxes	60.3%	59.8%	
Library purposes:	\$65.47	\$63.98	\$1.49
* percentage increase in library taxes			2.33%
* percentage of total property taxes	2.3%	2.3%	
Pioneer Housing Foundation (PHF)	\$29.51	\$29.80	(\$0.29)
* percentage increase in SMS taxes			-0.97%
* percentage of total property taxes	1.0%	1.1%	
Municipal, Library and PHF property taxes	\$1,807.38	\$1,749.00	\$58.38
			3.34%
Education purposes	\$1,032.44	\$1,020.02	\$12.42
* percentage increase in education taxes			1.22%
* percentage of total property taxes	36.4%	36.8%	
Total projected property taxes	\$2,839.82	\$2,769.02	\$70.80
Total percentage increase on tax notice			2.56%

7

2011 Residential Property Tax Distribution

✦ 60% of total residential property taxes support municipal services

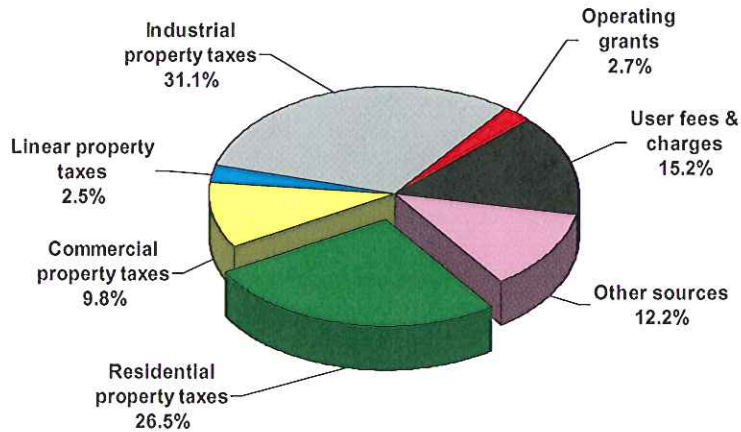


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8

Municipal Residential Property Taxes Contribute 27% Towards Supporting Municipal Services

Municipal Operations Only



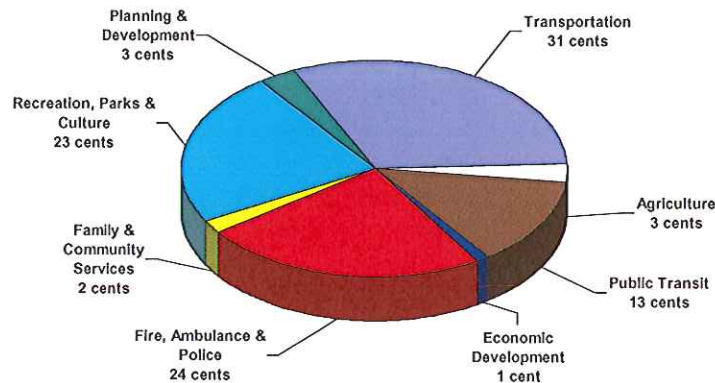
Other Sources includes local improvement charges, interest income, fines & penalties, transfers from reserves, interprogram revenues and other revenues.

9

Source: 2011 Operating Budget

What the Municipal Tax Dollar Buys

68 cents of every property tax dollar is planned to support roads, public transit, fire protection, ambulance services and police protection in 2011

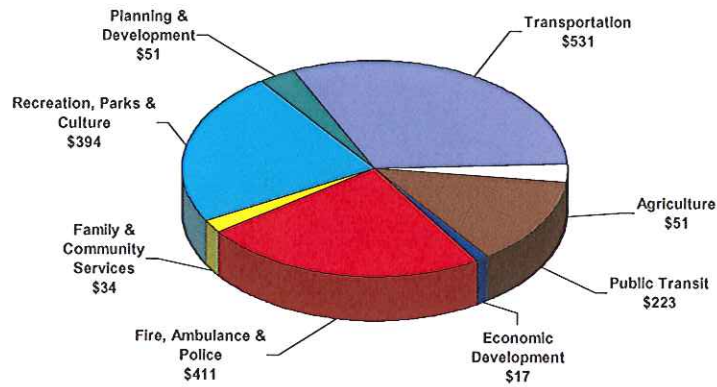


Source: 2011 Operating Budget

10

Putting Your Tax Dollars to Work

The average single family residential property is projected to pay about \$1,712 in municipal property taxes in 2011.



Source: 2011 Operating Budget

11

Recommendation

- That County Council give three (3) readings to Bylaw 23-2011, being a bylaw to authorize the 2011 tax rates for Strathcona County

12