

AGENDA

**Meeting title: Review Draft of 2020 Budget
Assist Council determination Budget**

Date: June 16, 2020

Start time: 5 PM

Meeting called by Village of Morrin

Attendees: Council: Elected Officials for the Village of Morrin
Administration: CAO

Please read: Attached Documentation

Presenter: Tamara Sloboda CPA, CGA

Agenda Items:

- **Assessment Profile: Village of Morrin (2009 to 2019) – Table**
 - o Increase / Decrease Residential and Non-Residential Assessed Values
- **Property Tax Rates:** Morrin vs. 17 other comparable communities
 - o Table: Res & Non-Res Tax rates
 - o Graph: Total Tax rates (highest to lowest within the group)
- **Assessed Value:** Morrin vs. 17 other comparable communities
 - o Table: Res & Non-Res assessed values and Res & Non-Res Tax rates
- **Requisitions** included in the by-laws versus AFS requisitions reported:
 - o AB School Foundation Fund: included
 - o Drum & District Seniors Foundation: missed from the by-laws
 - o Senior Tax Rate Morrin vs Other municipalities
- **2020 Municipal Annual Operating Budget**
 - o Cash Requirements (for Tax Bylaw)
 - o Requisitions: AB School Foundation and Drumheller & District Seniors Foundation
 - o Items not to include in Revenues: GST Receivable, Capital Tfs
 - o Items not to include in Expenses: Capital expenditures,
- **2020 Municipal Annual Capital Budget**
 - o Fiscal year 2020

Village of Morrin (0225)

Official Population for year: 2019 Population: 240

Property Tax Rates Profile

	Municipal Tax Rate		Education - Alberta School Foundation Fund Tax Rate		Education Opted Out Tax Rate		Allowance For Non-Collection of Requisitioned Taxes		Seniors Lodge Accommodation Tax Rate	
	Residential/ Farmland	Non-Residential	Residential/ Farmland	Non-Residential	Residential/ Farmland	Non-Residential	Residential/ Farmland	Non-Residential	Residential/ Farmland	Non-Residential
	2,019.0000	12.8800	12.8800	2.5600	3.7600	0.0000	0.0000	0.0000	0.0000	0.0000
2,018.0000	12.1000	12.1000	2.5600	3.7600	2.5600	3.7600	0.0000	0.0000	0.0000	0.0000
2,017.0000	11.1500	11.1500	2.5800	3.9200	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2,016.0000	10.9000	10.9000	2.5900	3.6400	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2,015.0000	10.4500	10.4500	2.6350	3.7000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2,014.0000	10.3400	10.3400	2.5472	3.3510	0.0000	0.0000	0.0000	0.0000	10.4500	10.4500
2,013.0000	10.7500	10.7500	2.3657	3.7605	0.0000	0.0000	0.0000	0.0000	10.3400	10.3400
2,012.0000	11.5600	11.5600	2.1890	3.9711	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2,011.0000	11.7200	11.7200	1.9970	3.8710	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2,010.0000	11.3000	11.3000	1.8030	3.8580	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2,009.0000	14.2500	14.2500	2.1460	4.7740	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

The Municipal Profiles are a compilation of statistical, financial, and other information about municipalities in the Province of Alberta. The information is based on reports submitted and data made available to Alberta Municipal Affairs as of today. The Ministry is not responsible for the accuracy of the information. Users are encouraged to verify the accuracy of the information contained in the Municipal Profiles before relying on it.

Village of Morrin (0225)

Official Population for year: 2019 Population: 240

Assessment Profile

Equalized Assessment	Residential	Residential Change	Farmland	Non-residential	Non-Residential Change	Non-residential linear	Total	Equalized municipal tax rates *	Total assessment services cost
2,020	12,928,830	7.03% decrease	4,390	590,350	4.42% decrease	479,040	14,002,610		
2,019	13,905,930	6.10% decrease	4,390	617,660	0.69% decrease	479,380	15,007,360	0.0121	0
2,018	14,808,814	2.44% decrease	4,390	621,980	9.79% decrease	474,990	15,910,174	0.0114	5,056
2,017	15,178,740	1.84% decrease	4,390	689,500	1.31% decrease	492,120	16,364,750	0.0110	5,006
2,016	15,463,500	2.91% decrease	4,390	698,670	1.38% decrease	502,840	16,669,400	0.0108	5,160
2,015	15,927,188	3.68% increased	10	689,160	17.02% increased	499,450	17,139,058	0.0110	5,160
2,014	15,361,853	16.27% increased	14,780	588,920	7.50% increased	488,220	16,467,993	0.0112	5,160
2,013	13,211,952	2.12% decrease	14,790	547,810	0.72% increased	482,490	14,279,062	0.0127	4,612
2,012	13,498,315	2.64% increased	14,790	543,880	-0.16% decrease	544,280	14,628,745	0.0125	2,731
2,011	13,151,110	2.78% increased	14,790	544,750	32.78% increased	554,690	14,294,140	0.0125	2,731
2,010	12,795,531	47.96% increased	14,790	410,250	4.33% increased	568,480	13,820,231	0.0130	2,731
2,009	8,647,775		14,790	393,240		548,720	9,632,535	0.0000	3,150

* The formula is to divide prior year's Municipal Property Taxes by current year's Total Equalized Assessment

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Comments regarding "Property Assessment":

The level of tax levied is dependent upon - the municipal mill rate (tax payable per dollar of assessment of the property) along with - the assessed value of the taxable property. From the equity perspective, a property owner's taxes will increase or decrease based on the value of the property compared to the average property value within the municipality.

Based on the reported public information "Assessment Profile", the community of Morrin is experiencing decrease in both Residential and Non-Residential property assessments. The decrease is happening for the last 5 fiscal years, starting 2016.

For the last year, there is a 7.03% for the residential property assessments and 4.42% decrease for the non-residential property assessments.

For the last 5 years there is a 18.83% decrease for the Residential properties and 14.34% decrease for the Non-Residential properties.

Therefore, to maintain the same level of service for the services provided for the community, the decrease in property assessment should be balanced by an equal percentage of increased tax rates. If the Council decides to keep the tax rate unchanged, the level of service should be decreased by decreasing the expenses and or find deficiencies through the expenses charged.

Comment regarding "Residential tax rate" versus "Non-Residential tax Rate":

The Municipalities' property assessment and tax system is dictated by the Municipal Government Act (MGA). The Municipal assessor must follow provincial legislation when it comes to assessing property; however, Village Council does have options regarding how it implements tax policy through tax rates associated with assessment classes.

Both By-law tax rates for fiscal year 2018 (#359) and 2019 (#365) have been approved by the Council with equal tax rates (12.10 for 2018 and 12.88 for 2019).

To ensure fairness and equity within assessment classes, a subdivision of assessment classes should be explored in taxation policy decisions related to long-term tax strategies and the non-residential rates should always be higher than the residential rates.

This improves the ability of municipality to recognize different levels of business and develop rates that will not deter new business retention, attraction, and expansion, or create undue hardship for small businesses.

The MGA has been amended to enable the splitting of the municipal non-residential class into sub-classes which are defined in the MRAS Regulation. These subclasses are:

- vacant non-residential property;
- small business property;
- other non-residential property, s.297

The regulation was created with input from municipalities, assessors, and non-residential property owners to determine how the division of the non-residential assessment class should be implemented to best enable a fair distribution of municipal non-residential property taxes.

The sub-classes established under this provision are subject to the newly legislated 5:1 maximum ratio between non-residential tax rates as compared to residential tax rates.

THAT: any complaints regarding the assessment notice be lodged within sixty days from the date of the mailing of the assessment notice along with a fee of \$75.00 payable to the Village of Morrin.

- (a) The fee is fully refunded only if the Assessment Review Board rules in the parties favor or if the complaint is withdrawn prior to the scheduling of the assessment hearing.

THAT: the Village of Morrin have contracted Calvin McArthur AMAA of Wildrose Assessment Services as the Assessor for the Village.

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

That the Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all property as shown on the assessment roll of the Village of Morrin, Alberta, for the 2019 taxation year.

	ASSESSMENT	TAX RATE
Residential/Farmland	13,663,980.00	15.44
Non-Residential	581,160.00	16.64
Linear	505,550.00	16.64
Designated Industrial - Government requisition		.0786

THAT THIS BY-LAW SHALL COME INTO EFFECT ON THE DATE OF THE THIRD AND FINAL READING.

READ A FIRST TIME THIS June 19, 2019

READ A SECOND TIME THIS June 19, 2019

READ A THIRD AND FINAL TIME AND PASSED THIS

June 19, 2019

VILLAGE OF MORRIN
Howard Helton
Charles Plebani
MAYOR
COUNCIL MEMBER

VILLAGE OF MORRIS

MUNICIPALITY

ESTIMATED GENERAL MUNICIPAL REVENUES

For The Year Ending December 31, ~~1999~~ **2020**

F S 5

ITEM DESCRIPTION	2019 PRECEDING YEAR ESTIMATE	2019 PRECEDING YEAR ACTUAL	2020 CURRENT YEAR ESTIMATE	Comments
100/200 TAXES AND GRANTS-IN-LIEU				
110 Real Property 1	232,055		237,500	
120 Special Assessments & Local Improvements (BF1-3-20) 2				
130 Mobile Unit Licenses 3				
170 Business Taxes 4				
190 Power, Pipe Line, Cable T.V., etc. 5				
230 Federal Grants-in-Lieu of Taxes 6				
240 Provincial Grants-in-Lieu of Taxes 7				
250 Other Local Governments Grants-in-Lieu 8				
270 Other Grants-in-Lieu of Taxes 9				
TOTAL TAXES AND GRANTS-IN-LIEU (BF1-6-47) 10	232,055	232,055	237,500	
DEDUCTIONS FROM TAXES (1)				
740/750 Total Basic Requisitions (2) (BF1-1-20) 30	42,045	42,045	39,848	Add Senior Requisition as per GI 2020
100/200 Special Municipal Levies (3) (BF1-3-22, 24 to 40) 36		8,471	8,471	
TOTAL DEDUCTIONS AND LEVIES (1)	42,045	42,045	39,848	\$48,319
NET TAXES FOR GENERAL MUNICIPAL PURPOSES (4) 36	190,010	190,010	197,652	

Senior Requisition

- (1) The amounts in this section are deducted from Total Taxes and Grants-in-lieu in calculating "Net Taxes for General Municipal Purposes."
- (2) The "Total Basic Requisitions" estimates are the BASIC amounts on Page 2, Column 1.
- (3) Special Levies are those made separately from the levy for "General Municipal Operations." These amounts are included as revenues on FR19-99-1 or as franchises acquired on FR20-99-2.
- (4) Net taxes for "General Municipal Purpose" to be entered on Page 4 "Net Taxes For General Municipal Purposes."

VILLAGE OF MORRIN
General Ledger Trial Balance 5

January To December Fiscal Year 2019

General Ledger	Description	Previous Year 2018 Actual	Beginning Of Period	Current Period	Year To Date	Budget
Revenue Operating						
1-00-00-111-00	RESIDENTIAL TAXES	(168,818.27)	0.00	(239,441.60)	(239,441.60)	0.00
1-00-00-112-00	NON-RESIDENTIAL TAXES	(9,809.96)	0.00	47,897.70	47,897.70	0.00
1-00-00-114-00	FARMLAND TAXES	0.00	0.00	0.00	0.00	0.00
1-00-00-120-00	SPECIAL ASSESS & LOCAL IMPROV	0.00	0.00	0.00	0.00	0.00
1-00-00-121-00	ALLOC SPEC ASSESS & LOCAL IMP	0.00	0.00	0.00	0.00	0.00
1-00-00-130-00	MOBILE HOME LICENSES	0.00	0.00	0.00	0.00	0.00
1-00-00-190-00	POWER, PIPE, CABLE & OTHER LIN	(4,605.27)	0.00	(5,071.41)	(5,071.41)	0.00
1-00-00-240-00	PROV GRANTS IN LIEU OF TAXES	0.00	0.00	0.00	0.00	0.00
1-00-00-510-00	PENALTIES & COSTS ON TAXES	(29,141.74)	0.00	(32,628.81)	(32,628.81)	0.00
1-00-00-540-00	FRANCHISE & CONCESSION REVENUE	(24,638.65)	0.00	(23,997.87)	(23,997.87)	0.00
1-00-00-550-00	RETURN ON INVESTMENTS	(6,019.13)	0.00	(12,311.82)	(12,311.82)	0.00
1-00-00-740-00	PROV UNCONDITION GRANT OPERATN	(34,352.00)	0.00	(61,989.00)	(61,989.00)	0.00
1-00-00-742-00	SCHOOL FOUNDATION REQUISITION	3,122.22	0.00	4,048.35	4,048.35	0.00
1-00-00-743-00	DRUM & DISTRICT SENIORS FOUND	8,963.50	0.00	8,471.00	8,471.00	0.00
1-00-00-990-00	OTHER REVENUE OWN SOURCES	(402.95)	0.00	(2,840.13)	(2,840.13)	0.00
1-00-00-991-00	OTHER REVENUE GST REBATE ACCT	0.00	0.00	0.00	0.00	0.00
1-00-00-992-00	OTHER GST RECEIVABLE	3,813.00	0.00	0.00	0.00	0.00
1-00-00-993-00	OTHER REV GST 57.14 ACCOUNT	(14,653.76)	0.00	0.00	0.00	0.00
1-10-00-757-00	DRUMHELLER SENIORS FOUND.	0.00	0.00	0.00	0.00	0.00
1-10-01-200-00	SPECIAL ASSESS & LOCAL INMPROV	0.00	0.00	0.00	0.00	0.00
1-10-01-201-20	ALLOC SPEC ASSESS & LOCAL INMP	0.00	0.00	0.00	0.00	0.00
1-12-00-341-00	ADMIN SALES TO OTHER GOVTS	0.00	0.00	0.00	0.00	0.00
1-12-00-410-00	ADMIN SALES OF GOODS & SERVICE	0.00	0.00	0.00	0.00	0.00
1-12-00-840-00	ADMIN PROV GRANT ASSESSMENT	0.00	0.00	0.00	0.00	0.00
1-12-00-990-00	ADMIN OTHER REV FROM OWN SOURC	0.00	0.00	0.00	0.00	0.00
1-21-00-530-00	FINES COSTS DISTRIBUTIONS	(57.00)	0.00	0.00	0.00	0.00
1-23-00-300-00	FIRE SALES TO OTHER GOVTS	0.00	0.00	0.00	0.00	0.00
1-23-00-410-00	FIRE SALE OF GOODS & SERVICES	(15,241.26)	0.00	(20,883.74)	(20,883.74)	0.00
1-23-00-550-00	FIRE RETURN ON INVESTMENTS	0.00	0.00	0.00	0.00	0.00
1-23-00-840-00	FIRE PROV CONDITIONAL GRANTS	0.00	0.00	0.00	0.00	0.00
1-23-00-850-00	FIRE LOCAL GOVT CONDITNL GRANTS	(10,316.13)	0.00	(14,800.00)	(14,800.00)	0.00
1-23-00-990-00	FIRE OTHER REVENUE	0.00	0.00	0.00	0.00	0.00
1-26-00-410-00	DOG LICENSES	(370.00)	0.00	(280.00)	(280.00)	0.00
1-26-00-520-00	BYLAWS LICENSES & PERMITS	0.00	0.00	0.00	0.00	0.00
1-32-00-100-00	ROAD SPEC MUNICIPAL LEVIES	0.00	0.00	0.00	0.00	0.00
1-32-00-410-00	ROADS SALE OF GOODS	0.00	0.00	0.00	0.00	0.00
1-32-00-831-00	ROADS DEBENTURE INTEREST GRANT	0.00	0.00	0.00	0.00	0.00
1-32-00-840-00	ROADS PROV GOVERNMENT GRANTS	0.00	0.00	(40,656.00)	(40,656.00)	0.00
1-32-00-990-00	ROADS OTHER REVENUE	0.00	0.00	(4,163.55)	(4,163.55)	0.00
1-32-10-000-00	ROAD SPEC MUNICIPAL LEVIES	0.00	0.00	0.00	0.00	0.00
1-32-94-000-00	ROADS - OTHER	10.00	0.00	0.00	0.00	0.00
1-41-00-410-00	WATER SALE OF WATER	(80,824.00)	0.00	(65,056.20)	(65,056.20)	0.00
1-41-00-420-00	RECOVERY OF OPERATING COSTS- WATER AUTH	0.00	0.00	0.00	0.00	0.00

VILLAGE OF MORRIN
General Ledger Trial Balance 5

January To May Fiscal Year 2020

General Ledger	Description	Previous Year Actual	Beginning Of Period	Current Period	Year To Date	Budget
Revenue Operating						
1-00-00-111-00	RESIDENTIAL TAXES	(239,441.60)	0.00	0.00	0.00	0.00
1-00-00-112-00	NON-RESIDENTIAL TAXES	47,897.70	0.00	0.00	0.00	0.00
1-00-00-114-00	FARMLAND TAXES	0.00	0.00	0.00	0.00	0.00
1-00-00-120-00	SPECIAL ASSESS & LOCAL IMPROV	0.00	0.00	0.00	0.00	0.00
1-00-00-121-00	ALLOC SPEC ASSESS & LOCAL IMP	0.00	0.00	0.00	0.00	0.00
1-00-00-130-00	MOBILE HOME LICENSES	0.00	0.00	0.00	0.00	0.00
1-00-00-190-00	POWER, PIPE, CABLE & OTHER LIN	(5,071.41)	0.00	0.00	0.00	0.00
1-00-00-240-00	PROV GRANTS IN LIEU OF TAXES	0.00	0.00	0.00	0.00	0.00
1-00-00-510-00	PENALTIES & COSTS ON TAXES	(32,628.81)	0.00	(31,087.12)	(31,087.12)	0.00
1-00-00-540-00	FRANCHISE & CONCESSION REVENUE	(23,997.87)	0.00	(10,518.55)	(10,518.55)	0.00
1-00-00-550-00	RETURN ON INVESTMENTS	(12,311.82)	0.00	(6,056.13)	(6,056.13)	0.00
1-00-00-740-00	PROV UNCONDITION GRANT OPERATN	(61,989.00)	0.00	0.00	0.00	0.00
1-00-00-742-00	SCHOOL FOUNDATION REQUISITION	4,048.35	0.00	8,161.45	8,161.45	0.00
1-00-00-743-00	DRUM & DISTRICT SENIORS FOUND	8,471.00	0.00	0.00	0.00	0.00
1-00-00-990-00	OTHER REVENUE OWN SOURCES	(2,840.13)	0.00	(1,555.75)	(1,555.75)	0.00
1-00-00-991-00	OTHER REVENUE GST REBATE ACCT	0.00	0.00	0.00	0.00	0.00
1-00-00-992-00	OTHER GST RECEIVABLE	0.00	0.00	0.00	0.00	0.00
1-00-00-993-00	OTHER REV GST 57.14 ACCOUNT	0.00	0.00	0.00	0.00	0.00
1-10-00-757-00	DRUMHELLER SENIORS FOUND.	0.00	0.00	8,471.00	8,471.00	0.00
1-10-01-200-00	SPECIAL ASSESS & LOCAL INMPROV	0.00	0.00	0.00	0.00	0.00
1-10-01-201-20	ALLOC SPEC ASSESS & LOCAL INMP	0.00	0.00	0.00	0.00	0.00
1-12-00-341-00	ADMIN SALES TO OTHER GOVTS	0.00	0.00	0.00	0.00	0.00
1-12-00-410-00	ADMIN SALES OF GOODS & SERVICE	0.00	0.00	0.00	0.00	0.00
1-12-00-840-00	ADMIN PROV GRANT ASSESSMENT	0.00	0.00	0.00	0.00	0.00
1-12-00-990-00	ADMIN OTHER REV FROM OWN SOURC	0.00	0.00	0.00	0.00	0.00
1-21-00-530-00	FINES COSTS DISTRIBUTIONS	0.00	0.00	(533.00)	(533.00)	0.00
1-23-00-300-00	FIRE SALES TO OTHER GOVTS	0.00	0.00	0.00	0.00	0.00
1-23-00-410-00	FIRE SALE OF GOODS & SERVICES	(20,883.74)	0.00	(2,550.00)	(2,550.00)	0.00
1-23-00-550-00	FIRE RETURN ON INVESTMENTS	0.00	0.00	0.00	0.00	0.00
1-23-00-840-00	FIRE PROV CONDITIONAL GRANTS	0.00	0.00	0.00	0.00	0.00
1-23-00-850-00	FIRE LOCAL GOVT CONDTNL GRANTS	(14,800.00)	0.00	0.00	0.00	0.00
1-23-00-990-00	FIRE OTHER REVENUE	0.00	0.00	0.00	0.00	0.00
1-26-00-410-00	DOG LICENSES	(280.00)	0.00	(150.00)	(150.00)	0.00
1-26-00-520-00	BYLAWS LICENSES & PERMITS	0.00	0.00	0.00	0.00	0.00
1-32-00-100-00	ROAD SPEC MUNICIPAL LEVIES	0.00	0.00	0.00	0.00	0.00
1-32-00-410-00	ROADS SALE OF GOODS	0.00	0.00	0.00	0.00	0.00
1-32-00-831-00	ROADS DEBENTURE INTEREST GRANT	0.00	0.00	0.00	0.00	0.00
1-32-00-840-00	ROADS PROV GOVERNMENT GRANTS	(40,656.00)	0.00	0.00	0.00	0.00
1-32-00-990-00	ROADS OTHER REVENUE	(4,163.55)	0.00	0.00	0.00	0.00
1-32-10-000-00	ROAD SPEC MUNICIPAL LEVIES	0.00	0.00	0.00	0.00	0.00
1-32-94-000-00	ROADS - OTHER	0.00	0.00	0.00	0.00	0.00
1-41-00-410-00	WATER SALE OF WATER	(85,056.20)	0.00	(35,007.25)	(35,007.25)	0.00
1-41-00-420-00	RECOVERY OF OPERATING COSTS- WATER AUTH	0.00	0.00	0.00	0.00	0.00

VILLAGE OF MORRIN
SCHEDULE OF PROPERTY AND OTHER TAXES
FOR THE YEAR ENDED DECEMBER 31, 2017

Schedule 2

	Budget (Unaudited)	2017	2016
TAXATION			
Real property taxes	\$ 285,820	\$ 217,134	\$ 213,131
Linear property taxes		14,608	17,815
	<u>285,820</u>	<u>231,742</u>	<u>230,946</u>
REQUISITIONS			
Alberta School Foundation Fund	42,734	41,955	42,734
Drumheller and District Seniors Foundation	8,800	8,764	8,645
	<u>51,534</u>	<u>50,719</u>	<u>51,379</u>
NET MUNICIPAL TAXES	<u>\$ 234,286</u>	<u>\$ 181,023</u>	<u>\$ 179,567</u>

SCHEDULE OF GOVERNMENT TRANSFERS
FOR THE YEAR ENDED DECEMBER 31, 2017

Schedule 3

	Budget (Unaudited)	2017	2016
TRANSFERS FOR OPERATING			
Provincial government	\$ 21,000	\$ 34,352	\$ 72,058
Local government transfers	14,000	9,800	9,800
	<u>35,000</u>	<u>44,152</u>	<u>81,858</u>
TRANSFERS FOR CAPITAL			
Provincial government		277,920	721,912
Local government transfers			260,504
		<u>277,920</u>	<u>982,416</u>
TOTAL GOVERNMENT TRANSFERS	<u>\$ 35,000</u>	<u>\$ 322,072</u>	<u>\$ 1,064,274</u>

VILLAGE OF MORRIN
SCHEDULE OF PROPERTY AND OTHER TAXES
FOR THE YEAR ENDED DECEMBER 31, 2018

Schedule 2

	Budget 2019 (#365)	Budget (Unaudited)	2018	2017
TAXATION				
Real property taxes		\$ 216,000	\$ 216,216	\$ 217,134
Linear property taxes		<u>16,635</u>	<u>16,635</u>	<u>14,608</u>
	<u>232,055</u>	<u>232,635</u>	<u>232,851</u>	<u>231,742</u>
REQUISITIONS				
Alberta School Foundation Fund	42,045	41,955	41,955	41,955
Drumheller and District Seniors Foundation	8,471 - missed	8,964	8,964	8,764
		<u>50,919</u>	<u>50,919</u>	<u>50,719</u>
<i>The Requisition was missed from all previous by-laws therefore the requisition is paid by the General taxes</i>				
NET MUNICIPAL TAXES		\$ <u>181,716</u>	\$ <u>181,932</u>	\$ <u>181,023</u>

SCHEDULE OF GOVERNMENT TRANSFERS
FOR THE YEAR ENDED DECEMBER 31, 2018

Schedule 3

	Budget (Unaudited)	2018	2017
TRANSFERS FOR OPERATING			
Provincial government	\$ 34,352	\$ 41,989	\$ 34,352
Federal government	2,000	2,100	
Local government transfers	<u>9,800</u>	<u>9,800</u>	<u>9,800</u>
	<u>46,152</u>	<u>53,889</u>	<u>44,152</u>
TRANSFERS FOR CAPITAL			
Provincial government			<u>277,920</u>
			<u>277,920</u>
TOTAL GOVERNMENT TRANSFERS	\$ <u>46,152</u>	\$ <u>53,889</u>	\$ <u>322,072</u>

Tax Rate Bylaw Worksheet

Budget Summary:	
Total expenses	\$ (2,753,346)
Revenue from sources other than taxation	\$ 1,314,600
Required Municipal Tax Levy	\$ 1,331,746

Residential Levy (70%)	\$ 932,222
Non-Residential Levy (30%)	\$ 399,524
	\$ 1,331,746

Council policy indicates that 70% of the municipal tax levy will be applied to residential assessment with 30% applied to non-residential assessment.

Alberta School Foundation Fund Requisition	
Residential	\$ 314,560
Non-Residential	\$ 113,095
Samplehouse Seniors Foundation	
	\$ 35,770

Assessment:	
Residential & Farmland	\$ 98,325,600
Non-Residential	\$ 32,685,000
Machinery and Equipment	\$ 958,000
Total	\$ 131,968,600

Comment:
Please note that Seniors Foundation is to be added

Tax Rate Calculation:			
General Municipal:	Amount of Tax Levy	Assessment Amount	Tax Rate
Residential/Farmland	\$ 932,222	\$ 98,325,600	9.4810
Non-Residential	\$ 399,524	\$ 33,643,000	11.8754
	\$ 1,331,746	\$ 131,968,600	

School Requisition Calculation:			
Residential	\$ 314,560	\$ 98,325,600	3.1992
Non-Residential	\$ 113,095	\$ 32,685,000	3.4601

Foundation Calculation:	\$ 35,770	\$ 131,968,600	0.2710
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Total Tax Levy	\$ 1,795,171
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Please note the tax rate calculated for the senior requisition

Total Residential/Farmland Tax Rate	12.9512
Total Non Residential Tax Rate	15.6066
Total Machinery & Equipment Tax Rate	12.1464

Tax Rate Check:	
Residential	\$ 1,273,433
Non-Residential	\$ 510,101
M & E	\$ 11,636
Total Tax Levy	\$ 1,795,171

Please see "2019 property tax rates profiles" from other communities. - next page

Re. Senior Requisitions:

Majority of the communities are using the same rate for Residential & Non-residential

However, Morrin is reporting a zero rate while the Audited Financial Statements are reporting, each year, Senior Foundation Requisition for an approximate \$8,500.

19 - Property Tax Rates Profile

	Municipal Tax Rate		Education - Alberta School		Seniors Lodge Accomodati	
	Residential/ Farmland	Non- Residential	Residential/ Farmland	Non- Residential	Residential/ Farmland	Non- Residential
Breton (574)	8.73	11.66	2.64	3.86	0.21	0.21
Hardisty (554)	8.37	14.20	2.59	3.61	0.13	0.21
Foremost (541)	12.31	12.31	2.56	3.34	0.10	0.10
Stavely (541)	6.29	5.95	2.59	3.09	0.27	0.27
Berwyn (538)	10.19	20.68	2.95	5.14	0.45	0.45
Irma (521)	8.70	13.44	2.59	4.04	0.15	0.15
Caroline (512)	13.16	15.02	2.55	3.77	0.08	0.08
Glendon (493)	7.10	21.50	2.64	3.48	0.08	0.08
Ryley (483)	8.90	20.49	2.59	3.54	0.60	0.60
Cremona (444)	8.25	13.00	2.56	3.76	0.27	0.27
Clyde (430)	9.00	18.00	2.52	3.43	0.54	0.54
Andrew (425)	11.41	10.74	2.52	3.52	0.41	0.41
Rosemary (396)	10.37	12.69	2.55	3.44	0.21	0.21
Warner (373)	15.19	21.35	2.53	3.86	0.37	0.37
Nampa (364)	6.35	14.95	2.67	4.55	0.57	0.57
Standard (353)	9.84	11.75	2.62	3.55	0.07	0.07
Holden (350)	15.24	15.27	2.56	3.76	0.56	0.56
Big Valley (349)	9.79	11.55	2.44	3.82	0.42	0.42
Hines Creek (346)	17.11	36.72	2.56	3.76	0.44	0.44
Luvin (345)	13.19	20.89	2.63	3.86	0.15	0.15
Donnelly (342)	9.36	13.51	2.53	3.78	0.17	0.17
Barons (341)	10.40	10.40	2.42	3.31	0.13	0.13
Myrnam (339)	12.47	12.47	2.49	3.91	0.65	0.66
Champion (317)	12.00	10.00	2.43	4.73	0.26	0.26
Glenwood (316)	7.30	18.68	2.63	3.78	0.22	0.22
Rockyford (316)	12.41	12.41	2.57	3.93	0.07	0.07
Longview (307)	5.83	8.92	2.61	4.23	0.13	0.13
Vilna (290)	17.76	34.96	2.67	3.77	0.75	0.75
Girouxville (289)	16.49	16.49	2.57	3.81	0.17	0.17
Chipman (274)	10.19	19.35	2.65	3.67	0.41	0.41
Lougheed (256)	12.00	23.30	2.53	2.99	0.14	0.14
Carmangay (250)	11.50	11.50	2.44	3.67	0.24	0.24
Coutts (246)	7.14	18.64	2.62	3.78	0.39	0.39
Hughenden (243)	15.70	15.70	2.60	3.69	0.23	0.23
Morrin (240)	12.88	15.89	2.80	3.45	0.00	0.00
Waskatenau (227)	7.52	15.76	2.57	3.83	0.73	0.73
Innisfree (223)	14.92	22.57	2.54	3.54	0.15	0.15
Donalda (219)	11.63	20.82	2.48	3.59	0.04	0.04
Delia (216)	11.19	23.20	2.59	3.46	0.54	0.54
Cowley (209)	10.00	10.00	2.50	3.90	0.21	0.21
Arrowwood (207)	12.10	12.10	2.60	3.80	0.28	0.28
Amisk (204)	11.37	11.37	2.64	3.80	0.23	0.23
Czar (202)	10.33	10.33	2.60	3.81	0.23	0.23
Hussar (190)	11.24	12.94	2.52	3.76	0.07	0.07
Lomond (166)	9.83	22.88	2.49	3.18	0.26	0.26
Spring (162)	8.13	17.92	2.59	3.42	0.23	0.23
Leisler (160)	16.69	36.93	2.58	3.18	0.15	0.15

	Residential Property Tax	Non_Residenti al Property Tax	Total Property tax Rate
Vilna (290)	21.18	39.48	60.66
Innisfree (223)	17.61	26.26	43.88
Delia (216)	14.32	27.20	41.52
Lougheed (256)	14.67	26.44	41.11
Girouxville (289)	19.23	20.47	39.70
Donalda (219)	14.15	24.45	38.60
Hughenden (243)	18.53	19.62	38.15
Chipman (274)	13.25	23.42	36.67
Morrin (240)	15.95	19.61	35.56
Veteran (238)	15.44	19.65	35.09
Coutts (246)	10.15	22.81	32.96
Arrowwood (207)	14.98	16.18	31.16
Waskatenau (227)	10.82	20.33	31.15
Amisk (204)	14.23	15.40	29.63
Carmangay (250)	14.18	15.41	29.59
Czar (202)	13.16	14.36	27.52
Cowley (209)	12.71	14.11	26.82
Bittern Lake (220)	9.41	11.47	20.88

* Note that public reported rates are different than by-law approved rates By-Law #365)

NOTE: Village of Morrin approved tax rates through By-law #365 as follows:

- Residential tax rate: 15.44 (Municipal Tax rate 12.88 and AB School Foundation 2.56) and
 - Non -Residential tax rate:16.64 (Municipal Tax rate 12.88 and AB School Foundation 3.76)
-

Assessed RES & NON_RES						
	Assessment	Assessment	Total			
	Residential	Non-Res	Assessment	RES	Non-RES	Tax Rate
Vilna (290)	11,217,394	2,058,618	\$ 13,276,012	21.18	39.48	60.66
Innisfree (223)	10,175,955	2,864,175	\$ 13,040,130	17.61	26.26	43.87
Delia (216)	13,523,046	2,919,818	\$ 16,442,864	14.32	27.2	41.52
Lougheed (256)	12,951,943	5,560,620	\$ 18,512,563	14.67	26.44	41.11
Girouxville (289)	13,238,401	2,595,378	\$ 15,833,779	19.23	20.47	39.70
Donalda (219)	12,432,468	1,545,590	\$ 13,978,058	14.15	24.45	38.60
Hughenden (243)	11,092,245	1,607,410	\$ 12,699,655	18.53	19.62	38.15
Chipman (274)	21,081,034	4,389,758	\$ 25,470,792	13.25	23.42	36.67
Morrin (240)	13,910,320	1,097,040	\$ 15,007,360	15.95	19.61	35.56
Veteran (238)	9,628,333	1,988,065	\$ 11,616,398	15.44	19.65	35.09
Coutts (246)	14,387,897	8,716,512	\$ 23,104,409	10.15	22.81	32.96
Arrowwood (207)	12,401,186	3,436,820	\$ 15,838,006	14.98	16.18	31.16
Waskatenau (227)	16,407,733	1,943,311	\$ 18,351,044	10.82	20.33	31.15
Amisk (204)	12,245,551	893,245	\$ 13,138,796	14.23	15.4	29.63
Carmangay (250)	16,218,326	2,434,964	\$ 18,653,290	14.18	15.41	29.59
Czar (202)	10,391,693	2,196,090	\$ 12,587,783	13.16	14.36	27.52
Cowley (209)	14,779,305	3,158,290	\$ 17,937,595	12.71	14.11	26.82
Bittern Lake (220)	19,586,736	2,146,120	\$ 21,732,856	9.41	11.47	20.88

**BY-LAW # 365 OF THE VILLAGE OF MORRIN
IN THE PROVINCE OF ALBERTA, CANADA.**

**A BY-LAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST
ASSESSABLE PROPERTY WITHIN THE VILLAGE OF MORRIN, ALBERTA FOR THE 2019 TAXATION
YEAR.**

WHERE AS: the Village of Morrin has prepared and adopted estimates of the
Municipal revenues and expenditures as required at the Council Special meeting held on

WHERE AS: estimated municipal expenditures and transfers set out in the budget for
The Village of Morrin for 2019 total \$ 501,800.00 and

WHERE AS: the estimated municipal revenues and transfers from all sources other
than taxation is estimated at 282,000.00 and the balance of \$ 219,800.00 is to be raised by
general municipal taxation and:

WHERE AS:	the requisitions are:	<u>Comment:</u> Requisition for Senior Foundation is missing
	Alberta School Foundation Fund (ASFF)	
	Residential/Farmland	\$ 37,921.00
	Non Residential	\$ 4,124.00
		<u>Comment:</u> Total is \$42,045

WHERE AS: the Council of the Village of Morrin is required each year to levy on the
assessed value of all property tax rates sufficient to meet the estimated expenditures and
the requisitions and:

WHERE AS: the Council is authorized to classify assessed property, and to establish
different rates of taxation in respect to each class of property, subject to the Municipal
Government Act, Chapter M26, Revised Statutes of Alberta 2000 and:

[Handwritten signature]

BY-LAW # 365 OF THE VILLAGE OF MORRIN - CONTINUED .. PAGE 2

WHERE AS: the assessed value of all property in the Village of Morrin as shown on the assesment roll is:

ALBERTA SCHOOL FOUNDATION:	RESIDENTIAL	2.56
	NON - RESIDENTIAL	3.76

MORRIN MUNICIPAL:	RESIDENTIAL	12.88
	NON - RESIDENTIAL	12.88
DESIGNATED INDUSTRIAL PROPERTY		.0786

Comment:

Non-Residential tax rates should always be higher than residential tax rates

AND THAT: Council deemed it necessary to impose a minimum tax of \$ 750.00 on all properties where taxes are less then \$ 750.00 being all Residential and Non Residential properties. Exemption from the minimum levy are mobile license fee properties and farm land.

AND THAT: pursuant to the Municipal Government Act, Section 345 that a penalty of twelve percent (12%) shall be applied on August 1, 2019 and be payable on all current taxes remaining unpaid after the 31st day of July 2019.

Pursuant to the Municipal Government Act Section 345 , (3) that a penalty of fifteen percent (15%) shall be applied and payable on all outstanding taxes and related costs that remain unpaid after December 31, 2019 and shall be added on the first working day of January 2020.

That the Assessment notice and Tax notice relating to the same property shall be combined on one notice.

That the Assessment/Tax notice to be mailed to the last known address of the registered owner by June 27, 2019.

