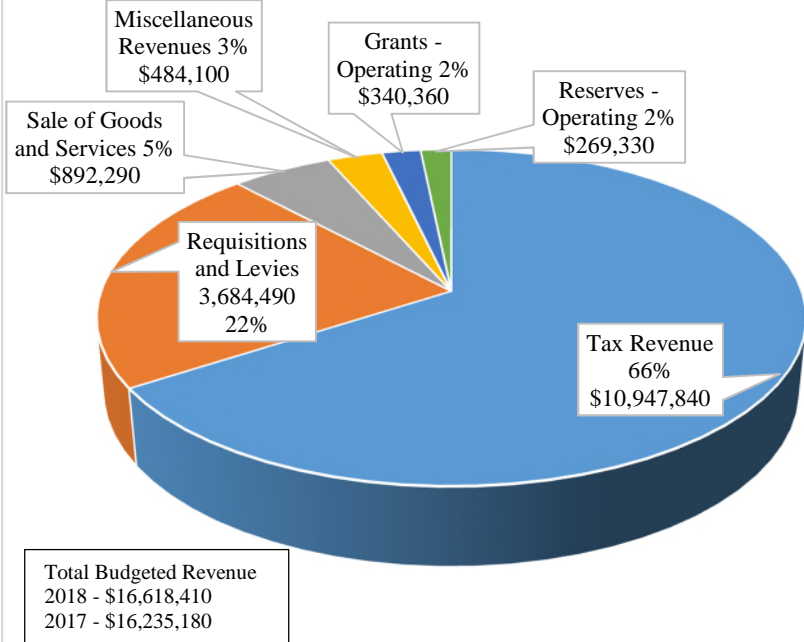


### 2018 Budgeted Revenue

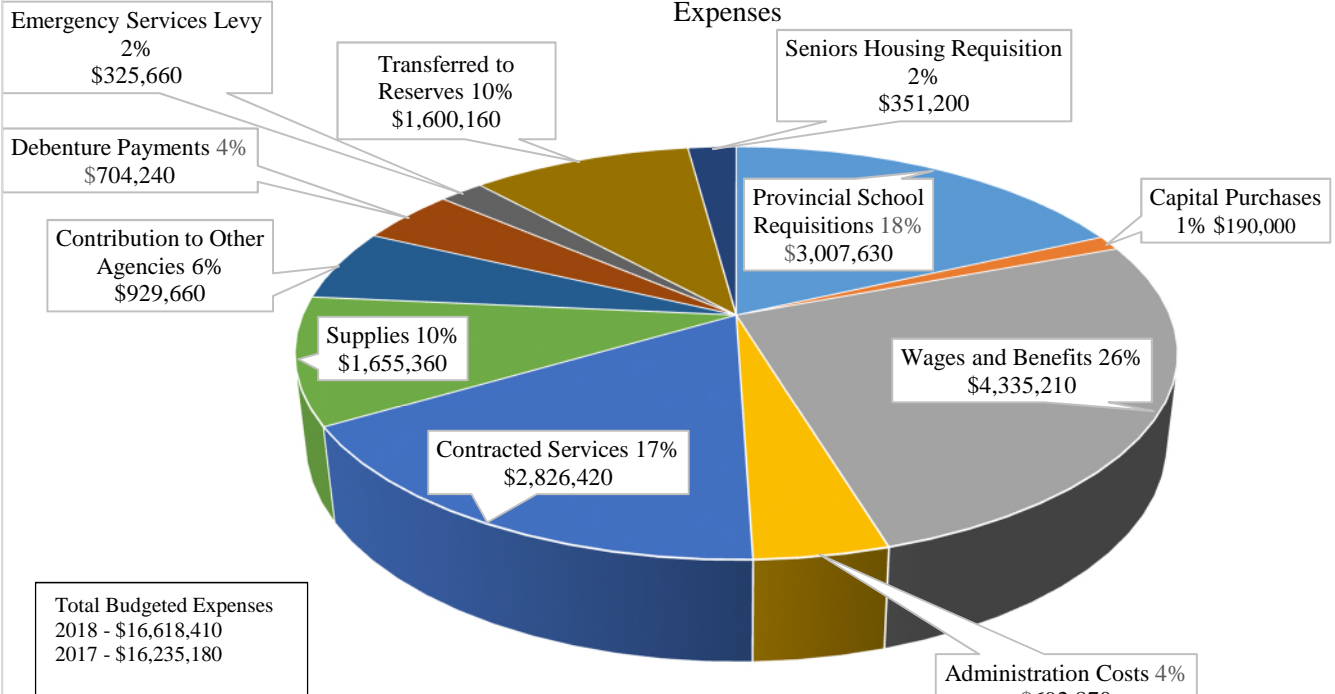


### A Word from the MD's Property Assessor

There were some significant shifts this year in property assessments. The MD experienced a significant drop in our industrial base which will put extra pressure of other assessment categories like agricultural and residential. A market review of the rest of the MD properties has also led to an increase in the assessment of many residential buildings and structures. These changes had to occur in order for the MD to comply with the assessment audit standards set by the Provincial Government.

If you have any questions regarding your assessment, please call the Administration Office at 403-627-3130.

### 2018 Budgeted Expenses



### Penalties on Unpaid Taxes

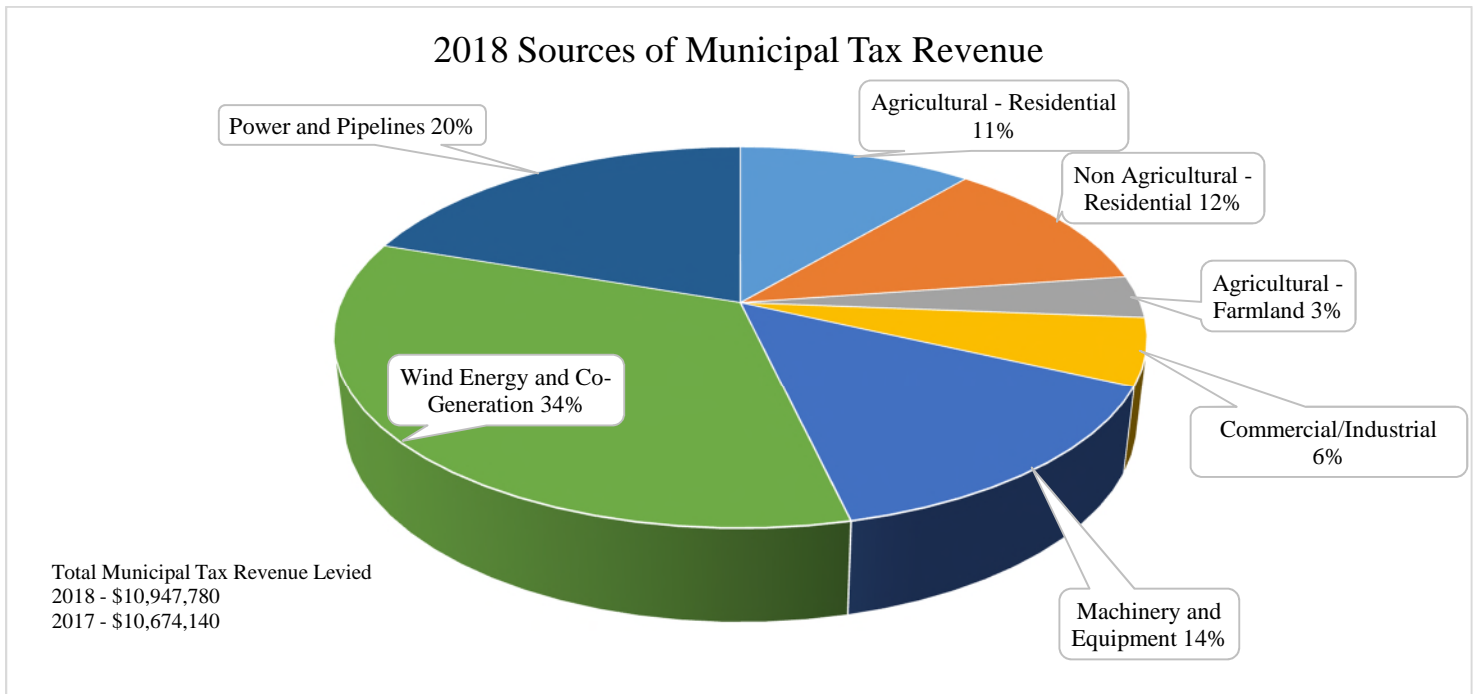
Penalties on unpaid taxes are applied in accordance to Bylaw 1264-15, Tax Penalty Bylaw. A two percent (2%) penalty will be applied on all current year's taxes outstanding on July 2<sup>nd</sup>, and an additional four percent (4%) penalty will be applied on November 1<sup>st</sup>, if current year's taxes still remain unpaid. All outstanding taxes on January 1<sup>st</sup> are assessed an additional twelve percent (12%) penalty.

## What Do I Get For My Municipal Taxes?

This question is asked more than any other at this time of year. The answer is all the municipal services that are available to taxpayers and residents including the following:

Summer Road Graveling Program  
Road Maintenance (Washouts, Pot Holes, Etc.)  
Dust Control and Cold Mix Programs  
Bridge/Culvert Inspection Program  
Snow Plowing Program  
Roadside Grass Mowing Program  
Water Treatment and Distribution  
Park and Green Space Maintenance  
Weed and Pest Control Programs  
Waste Disposal, Removal and Landfill Fees  
Capital Improvement Projects  
Dead Stock Removal Program  
Water Storage (Dams)

Community RCMP Officer  
Use of Library System  
Use of Town's Recreation Facilities  
Family and Community Support Services Funding  
Seniors Housing Funding  
Emergency Services (Fire Protection)  
Emergency Management (Disaster Services)  
Not For Profit Organization Funding Support  
Local Recycle Depot Funding Support  
Planning and Development Services  
Elected Council and Appointed Board Funding  
Animal Control and Facilities



For more information on the categories that are included in charts, please visit our website!

### Tax Installment Payment Plan (TIPP)

The MD offers the TIPP program which allows for the monthly payment of **current year's taxes** through direct withdrawal from your bank account. In order to participate in the program your tax account must be fully paid, not including the current year's tax levy. Under this program, any penalties that would normally be levied are waived.

The amount of the monthly payment is calculated by taking the most recent tax levy on your property and then dividing it by 12 months. The monthly payment is recalculated annually in June.

For more information please contact the Administration Office, or find the application form on the MD's website.

### Financial Statements

The audited 2017 Financial Statements are available on the MD's website, or copies can be found at the Administration building.

## Chart 1 - Tax Notice Information Sheet Chart Explanations

### 2018 Budgeted Revenue

These figures are from the 2018 Operating Budget that was passed by MD Council on October 10, 2017.

<b>Grants – Operating</b>	Provincial grants received that are allocated to operational expenses rather than capital purchases. Examples include: Family and Community Support Services Grant is received each year to help offset the cost of FCSS funding program (\$95,690), government grants for the Agriculture and Environmental Services Department are received to help offset operational costs and conservation programs, and the MSI Operating Grant is received and used to offset the cost of the dust control program. 2018 budget revenue of \$340,360.
<b>Reserves – Operating</b>	Funds transferred from MD reserves that are used to offset operating costs rather than capital purchases. Examples are the funds transferred for gravel pit stripping and reclamation and funds used from the Mill Rate Stabilization Reserve that reduce the amount of tax revenue required. 2018 budgeted revenue of \$269,330.
<b>Municipal Tax Revenue</b>	All revenues received from local taxation that are required for municipal purposes. 2018 budgeted revenue of \$10,947,840.
<b>Requisitions and Levies</b>	All revenues received from local taxation required for the Provincial School requisitions, the Pincher Creek Foundation requisition, and the Pincher Creek Emergency Services Commission levy. 2018 budgeted revenue of \$3,684,490.
<b>Sale of Goods and Services</b>	All revenue derived from the sale of goods or services. This includes sale of gravel, dust control, snow plowing, development permits, tax certificates, used equipment, rental of AES equipment, weed control chemicals and spraying, safety code contractor, RCMP fine revenue, and utilities. This amount also includes investment income earned on long term investments and rental income. 2018 budgeted revenue of \$892,290.
<b>Miscellaneous Revenues</b>	Revenues received that while sometimes anticipated, are one of a kind revenues that do not typically happen year after year. Examples are: Workers Compensation Board refunds, utility company access leases, inter department transfers, landfill road debenture payments, and Well Drillers Tax. 2018 budgeted revenue of \$484,100.

## Chart 2 - Tax Notice Information Sheet Chart Explanations

These figures are from the 2018 Operating Budget that was passed by MD Council on October 10, 2017.

### 2018 Budgeted Expenses

<b>Transferred to Reserves</b>	Funds set aside for specific expenditures in the future. Typical transfers are for future gravel pit stripping and reclamation, future equipment replacement, bridge repair and replacement, future water/wastewater line replacement and upgrades. 2018 budgeted expense of \$1,600,160.
<b>Provincial School Requisitions</b>	Funds requested by the Province that are required for the operation of the Provincial school system, both public and separate systems. The Province has legislated that municipalities will collect the school requisition with their local taxes. 2018 budgeted expense of \$2,890,820 (actual \$2,682,036).
<b>Seniors Housing Requisition</b>	Funds requested by the Pincher Creek Foundation for the annual operation of the local seniors housing they are responsible for. Their cost of operation is shared with the Town of Pincher Creek and the Village of Cowley on an approximate 21% Town, 78% M.D., and 1% Cowley basis. The split is based on the equalized assessment of the three municipalities. 2018 budgeted expense of \$351,200 (actual \$328,157).
<b>Emergency Services Levy</b>	The funds requested by Pincher Creek Emergency Services Commission for fire and rescue services provided to the community. The funds include both the operating and capital portion requested. The levy is shared with the Town of Pincher Creek; an approximate 34% Town and 66% MD basis. 2018 budgeted expense of \$325,660 (actual \$525,778).
<b>Salaries, Wages and Benefits</b>	The funds required to pay for all employee salaries, hourly wages, employee related benefit plans and all employee training and safety related programs. This includes Council and appointed board member honorariums and per diems. The benefit plans include both Federal and Provincial mandated contributions such as Canada Pension Plan, Employment Insurance, Workers Compensation Board and Vacation Pay as well as union negotiated benefits such as Medical and Dental Insurance, Life Insurance, Long Term Disability Insurance and Local Authorities Pension Plan. 2018 budgeted expense of \$4,335,210.
<b>Administration Costs</b>	The funds required to pay for items required for the administration of the municipality's programs and services. The items are many and varied and includes such things as insurance, legal fees, advertising, bank charges, freight, postage, telephone, utilities, memberships and subscriptions, travel and subsistence costs, delegate fees, fire costs, and gravel royalties. 2018 budgeted expense of \$692,870.

## Chart 2 - Tax Notice Information Sheet Chart Explanations Continued

<b>Contracted Services</b>	The funds required to pay for all services contracted by the M.D. This includes assessment services, waste collection and disposal, landfill tippage fees, water treatment monitoring, janitorial services, purchased repairs of vehicle and equipment, gravel crushing, dust control and operation of recycle depot. 2018 budgeted expense of \$2,826,420.
<b>Supplies</b>	The funds required to pay for all supplies used by the M.D. This includes repair parts, culverts, fencing supplies, computer supplies, stationery, grader blades, signs, ownership maps, dust control products, photocopier supplies, coffee supplies, tires, tools, janitorial supplies and fuels, oil and grease. 2018 budgeted expense of \$1,655,360.
<b>Contributions to Other Agencies</b>	The funds being disbursed to other agencies in support of their regular activities. This includes contributions to the Town of Pincher Creek for recreation and cemetery, Library funding, Joint Funding disbursements, and miscellaneous grants to organizations. 2018 budgeted expense of \$929,660.
<b>Debenture Payments</b>	Payments on prior year's borrowed funds. Debentures have been issued for Lundbreck water and sewer line replacement, Lundbreck reservoir expansion, Landfill Road resurfacing and the Regional Water System. 2018 budgeted expense of \$704,240.

## Chart 3 - Tax Notice Information Sheet Chart Explanations

### 2018 Sources of Municipal Tax Revenue

These figures are based on the 2018 Mill Rate Bylaw 1284-18.

<b>Agricultural – Residential</b>	The tax revenue generated from farm residences. 2018 tax revenue of \$1,216,743 (11%).
<b>Non Agricultural – Residential</b>	The tax revenue generated from all residences that are not agricultural in nature. This includes hamlets, country residential (small acreage) properties, and developed leased properties (Beauvais Lake, Castle Mountain). 2018 tax revenue of \$1,267,883 (12%).
<b>Agricultural – Farmland</b>	The tax revenue generated from all vacant farmland. This includes grazing land, cultivated land, irrigated land and Provincial (Crown) land leased for agricultural purposes. 2018 tax revenue of \$390,827 (3%).
<b>Commercial &amp; Industrial</b>	The tax revenue generated from all land and buildings used for retail business activities (commercial), and all land and buildings used in the manufacturing of raw material into goods for resale (industrial). Railway industry is also included in this category. They are taxed on the tonnage that travels over the lines during the previous year. 2018 tax revenue of \$625,315 (6%).
<b>Machinery &amp; Equipment*</b>	The tax revenue generated from all machinery and equipment used in the production of raw materials into goods for resale. 2018 tax revenue of \$1,574,204 (14%).
<b>Wind and Water Power Generation*</b>	The tax revenue generated from equipment used in the production of electrical power. The wind turbines within the MD and the power generating facilities at the Oldman Dam and Waterton Dam make up this category. 2018 tax revenue of \$3,713,842 (34%).
<b>Power and Pipelines</b>	The tax revenue generated from buried pipelines and overhead power and transmission lines throughout the municipality. This is also commonly referred to as linear assessment. 2018 tax revenue of \$2,158,396 (20%).

\*due to provincial legislation these categories are not subject to school taxes