

**VILLAGE OF ALLIANCE
BYLAW NO. 2020-05
TAXATION BYLAW**

**A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY
WITHIN THE VILLAGE OF ALLIANCE FOR THE 2020 TAXATION YEAR**

WHEREAS, the Village of Alliance has prepared and adopted detailed estimates of the municipal revenues and expenditures as required, at the regular council meeting held on May 21, 2020; and

WHEREAS, the estimated municipal expenditures and transfers set out in the budget for the Village of Alliance for 2020 total \$ 538,599

WHEREAS, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$ 333,429 and the balance of \$ 205,168 is to be raised by general municipal taxation; and

WHEREAS, the requisitions are:

Alberta School Foundation Fund (ASFF) (ESTIMATED)

Residential/Farmland	\$15,693
Less 2019 Over Levy	-\$234.81
Non-Residential	\$10,722
Less 2019 Over Levy	-\$764.24
Total School Requisitions	\$25,415.95
Flagstaff Regional Housing Group	\$1025
Designated Industrial Properties (DIP)	\$21.55

WHEREAS, the Council of The Village of Alliance is required each year to levy on the assessed value of all property, tax rates enough to meet the estimated expenditures and the requisitions; and

WHEREAS, the Council of The Village of Alliance 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 M-26, Revised Statutes of Alberta, 2000; and

WHEREAS, the assessed value of all taxable property in the Village of Alliance as shown on the assessment roll is:

	<u>Assessment</u>
Residential	\$5,254,890
Non-Residential	\$2,377,940
Grants in Lieu- Residential	\$164,260
Designated Industrial Property	\$283,550
Machinery and equipment	<u>\$114,960</u>
	\$8,195,600

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

1. 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 Alliance:

	Tax Levy	Assessment	Tax Rate
General Municipal			
Residential	\$ 93,739	\$ 5,254,890	0.01796080
Non-Residential & Linear	\$ 51,408	\$ 2,661,490	0.01937082
Machinery & Equipment	\$ 2,227	\$ 114,960	0.01937082
Minimum Tax	\$ 57,794		
Totals	\$205,168	\$8,031,340	
ASFF			
Residential/Farmland	\$15,458	\$6,129,980	0.002961637
Non-residential	\$9,958	\$2,851,474	0.003752155
Flagstaff Regional Housing	\$ 1,025	\$7,907,442	0.000128329
Designated Industrial (DI)	\$ 21.55	\$ 283,550	0.000076

2. The minimum amount payable as property tax for general municipal purposes shall be \$850.00
3. A penalty of 10% will be added on October 1, 2020 on any unpaid current taxes owing after the 30th of September 2020 and any unpaid taxes as of December 31st will have a further penalty of 12% added on January 1st annually.
4. This bylaw shall take effect on the date of the third and final reading.

READ a first time on this _____ day of _____, 2020.

READ a second time on this _____ day of _____, 2020.

READ a third and final time on this _____ day of _____ 2020.

CHIEF ELECTED OFFICIAL

ADMINISTRATOR

<p>If any portion of this bylaw is declared invalid by a court of competent jurisdiction, then the invalid portion must be severed, and the remainder of the bylaw is deemed valid.</p>
