

**VILLAGE OF ALLIANCE
BYLAW NO. 2022-05
TAXATION BYLAW**

**A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY
WITHIN THE VILLAGE OF ALLIANCE FOR THE 2022 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 19, 2022; and

WHEREAS, the estimated municipal expenditures, transfers and principal debt repayments (excluding non-cash items) set out in the budget for the Village of Alliance for 2022 total \$ 551,989.00; and

WHEREAS, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$ 333,774.00 and the balance of \$ 218,215.00 is to be raised by general municipal taxation; and

WHEREAS, the 2022 requisitions are:

Alberta School Foundation Fund (ASFF)

Residential/Farmland	\$13,462
2021 ASFF Over/Under Levy	\$146
Non-Residential	\$11,028
2021 ASFF Over/Under Levy	\$651
Total School Requisitions	\$25,287

Flagstaff Regional Housing Group \$1050

Designated Industrial Properties (DIP) \$23

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

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; Section 357 of the Municipal Government Act provides that the Tax Rate Bylaw may specify a minimum amount payable as property tax and the Village of Alliance has resolved to establish a minimum tax;

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	\$5,269,450
Non-Residential	\$2,445,440
Machinery and equipment	\$108,860
Designated Industrial Property	\$297,890
Total	\$8,121,640
Grants In Lieu (Exempt)	<u>\$164,080</u>
	\$8,285,720

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	\$ 110,327	\$ 5,269,450	0.020973170
Non-Residential	\$ 56,126	\$ 2,445,440	0.022969081
Machinery & Equipment	\$ 2,382	\$ 108,860	0.022969081
Minimum Tax	\$ 42,538		
Totals	\$ 211,373	\$ 8,121,640	
Alberta School Foundation			
Residential/Farmland	\$ 14,956	\$ 5,269,450	0.002586875
Non-residential & DIP	\$ 10,331	\$ 2,852,190	0.004260153
Flagstaff Regional Housing	\$ 1050	\$8,121,640	0.000129255
Designated Industrial (DIP)	\$ 6,842	\$ 297,890	0.022969081

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 August 1, 2022 on any unpaid current taxes owing after July 31ST, 2022 and any unpaid taxes as of December 31st 2022 will have a further penalty of 12% added on January 2nd 2023.
4. This bylaw shall take effect on the date of the third and final reading.

READ a first time on this _____ day of _____, 2022.

READ a second time on this _____ day of _____, 2022.

READ a third and final time on this _____ day of _____ 2022.

CHIEF ELECTED OFFICIAL

ADMINISTRATOR

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.