



PROPERTY TAX BYLAW

No. 2023-14 (180)

A bylaw to authorize the rates of taxation to be levied against assessable property within the Village of Halkirk for the 2023 Taxation Year

WHEREAS, the Village of Halkirk has prepared and adopted detailed estimates of municipal revenue, expenses and expenditures as required, at the Council meeting held on **May 23, 2023**

WHEREAS , the estimated <u>Municipal Revenues</u> from all sources other than property taxation total	\$ 352,196
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WHEREAS , the estimated <u>Municipal Expenses</u> (excluding Amortization and other non-cash items) set out in the annual budget for the Village of Halkirk for 2023 total	\$ 470,047
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WHEREAS , the estimated amount required to repay principal <u>Debt</u> to be raised the general municipal taxation is	\$ —
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WHEREAS , the estimated amount required for current year <u>Capital Expenditures</u> to be raised by general municipal taxation is	\$ —
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WHEREAS , the estimated amount required for future financial plans to be raised by municipal taxation is	\$ —
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THEREFORE , the estimated amount to be raised by general municipal taxation is	\$ 117,851
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WHEREAS, the Council is authorized to sub-classify assessed property, and to establish different rates of taxation in respect to each sub-class of property, subject to the Municipal Government Act, Chapter M-26, Revised Statutes of Alberta, 2000; and

WHEREAS, the requisitions are:

1. Alberta School Foundation Fund	
a. Residential and Farmland	\$ 17,384.80
b. Non - Residential	\$ 4,346.20
	\$ 21,731.00
East Central Alberta Catholic Separate School Division 316	\$ 1,600.00
	\$ 23,331.00
2. Seniors Foundation	\$ 4,038.00
3. RCMP	\$ 2,883.00
	\$ 30,252.00

WHEREAS, the assessed value of all property in the Village of Halkirk, as shows on the assessment roll is:

1. Residential	\$ 5,881,150
2. Farmland	\$ 4,280
3. Non-Residential	\$ 9,280
4. Non-Residential Small Business	\$ 1,525,130
5. Machinery and equipment	\$ -
<u>TOTAL ASSESSMENT</u>	<u>\$ 7,419,840</u>

NOW THEREFORE

Under the authority of the Municipal Government Act, the Council of the Village of Halkirk, 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 shows on the assessment roll of the Village of Halkirk

General Municipal	Assessed Value	Tax Rate	Tax Levy
1. Residential	\$ 5,881,150	0.011592	\$ 68,174
2. Farmland	\$ 4,280	0.011592	\$ 50
3. Non-Residential	\$ 9,280	0.012627	\$ 117
4. Non-Residential Small Business	\$ 1,525,130	0.012627	\$ 19,258
5. Machinery and equipment	\$ -	\$ -	\$ -
	\$ 7,419,840		\$ 87,599

Requisitions	Assessed Value	Tax Rate	Tax Levy	
1. Alberta School Foundation Fund				
a. Residential and Farmland	\$ 5,885,430	0.00295387	\$ 17,384.80	
b. Non - Residential	\$ 1,534,410	0.00283249	\$ 4,346.20	
East Central Alberta Catholic Separat	\$ 7,419,840	0.00021564	\$ 1,600.00	\$ 23,331
2. Seniors Foundation	\$ 7,419,840	0.00054422	\$ 4,038.00	\$ 4,038
3. RCMP	\$ 7,419,840	0.00038855	\$ 2,883.00	\$ 2,883
				\$ 30,252

2. That the minimum amount payable per parcel as property tax for general municipal purposes shall be \$500, as per MGA Section 357.
3. Current taxes levied in any year shall be due and payable in full, on or before August 31st of the year in which they are imposed.
4. On September 1st a penalty equal to 12% of the unpaid Current Taxes, shall be added to and form part of the unpaid taxes.
5. On January 1st a penalty equal to 14% levied upon both Current Taxes and Tax Arrears that remain unpaid after December 31st of each year.
6. On May 1st a penalty equal to 15% of the total unpaid tax account shall be added to and form part of the unpaid Tax Arrears.

7. Bylaw Number 007-2022 is hereby repealed.

8. Bylaw Number 2021-06 is hereby repealed.

9. That this bylaw shall take effect on the date of the 3rd and final reading

READ a first time on this 31st May 2023

READ a second time on this 31st May 2023

Given UNANIMOUS consent to go to third reading on this 31st May 2023

READ a third and final time on this 31st May 2023

Signed this 31st May 2023

Chief Elected Official

Chief Administrative Officer