BYLAW - #398-22 Village of Amisk 2022 Property Tax Bylaw

A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE MUNICIPALITY OF AMISK FOR THE 2022 TAXATION YEAR

Whereas, the Municipality of Amisk has prepared and adopted detailed estimates of the municipal revenues and expenditures as required, at the council meeting held on April 19th, 2022; and

Whereas, the estimated municipal expenditures and transfers set out in the budget for the Municipality of Amisk for 2022 total \$394,092.00; and

Whereas, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$183,497.00, and the balance of \$210,595.00 is to be raised by general municipal taxation; and

Whereas, the requisitions are:

Alberta School Foundation Fund (ASFF)	
Residential/Farm land	\$29,719.72
Non-residential	\$1740.53
Opted Out School Boards	
Residential/Farm land	
Non-residential	
Total School Requisition	\$31,460.25
Requisition Allowance MGA(359(2))	
Seniors Foundation Requisition	\$2,610.00

Whereas, the Council of the Municipality 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

Whereas, 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 M-26, Revised Statutes of Alberta, 2000; and

Whereas, the assessed value of all property in the Municipality of Amisk as shown on the assessment roll is:

	<u>Assessment</u>	
Residential	\$11,622,770	
Non-residential	\$925,090	
Farm land		
Machinery and equipment		
	\$12,547,860	

NOW THEREFORE under the authority of the Municipal Government Act, the Council of the Municipality of Amisk, 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 Municipality of Amisk:

	Tax Levy	Assessment	Tax Rate
General Municipal Tax Minimum lot tax	\$210,595.00 -\$32,416.00	\$12,547,860	
TOTALS	\$178,179.00	\$12,547,860	14.2/1000
DI Property Tax Requisition	\$70.86	925,090	.0766/1000
Alberta School Foundation Fund Requisition			
Residential/Farm land Non-resident Opted-Out School Boards	\$29,719.72 \$1,740.53	A)	2.557/1000 1.881/1000
Requisition Allowance TOTALS	\$31,460.25	\$12,547,860	
Seniors Foundation Requisition	\$2,610.00	\$12,547,860	.000208/1000
TOTALS	\$244,665.86		Res .016965
		Non Res DI .0163656	Non Res .016289

- 2. That the minimum amount payable per parcel a property tax for general municipal purposes shall be \$550.00.
- 3. For the purposes of collecting the portion of the requisition defined in section 359.3(2) of the MGA, the Chief Administrative Officer is hereby authorized to impose the tax rate set by Ministerial Order No. MAG: 012/22 on the assessed value of all taxable designated industrial property shown on the 2021 assessment roll of the Village.
- 4. Receipt for tax notice is as follows: In person, by mail or by email.

5. That this bylaw shall take effect on the date of the third and final reading. Read a first time on this 19th day of April, 2022. Read a second time on this 19th day of April, 2022. Read a third time and finally passed on this 19th day of April, 2022. Signed this 19th day of April, 2022.

Municipality of Amisk

(Mayor)

(Chief Administrative Officer)

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.