

BYLAW - #402-23
Village of Amisk
2023 Property Tax Bylaw

**A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE
PROPERTY WITHIN THE MUNICIPALITY OF AMISK FOR THE 2023 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 May 15th, 2023; and

Whereas, the estimated municipal expenditures and transfers set out in the budget for the Municipality of Amisk for 2023 total \$429,382.00; and

Whereas, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$229,570.00 and the balance of \$199,812.00 is to be raised by general municipal taxation; and

Whereas, the requisitions are:

| | |
|--|--------------------|
| Alberta School Foundation Fund (ASFF) | |
| Residential/Farm land | \$30,158.19 |
| Non-residential | \$9,097.13 |
| Opted Out School Boards | |
| Residential/Farm land | |
| Non-residential | |
| Total School Requisition | \$39,255.32 |
| | |
| Requisition Allowance MGA(359(2)) | |
| | |
| Seniors Foundation Requisition | \$2,607.60 |

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 | \$11,228,180.00 |
| Non-residential | \$1,462,200.00 |
| Farm land | |
| Machinery and equipment | |
| | |
| | \$12,690,380.00 |

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 | \$199,812.00 | \$12,690,380 | |
| Minimum lot tax | -\$23,343.00 | | |
| TOTALS | \$179,468.00 | \$12,690,380 | 13.906/1000 |
| DI Property Tax Requisition | \$70.58 | \$946,140 | 0.0746/1000 |
| Alberta School Foundation Fund Requisition | | | |
| Residential/Farm land | \$30,158.19 | \$11,228,180 | 2.686/1000 |
| Non-residential | \$9,097.13 | \$1,462,200 | 6.222/1000 |
| Opted-Out School Boards Requisition Allowance | | | |
| TOTALS | \$39,255.32 | \$12,690,380 | |
| Seniors Foundation Requisition | \$2,607.60 | \$12,690,380 | .205/1000 |
| TOTALS(gen tax,school req, sen found) | \$241,674.92 | | Res 0.016797 |
| | | Non Res DI 0.0204 | Non Res 0.020333 |

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: 005/23 on the assessed value of all taxable designated industrial property shown on the 2022 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 15th day of May, 2023
Read a second time on this 15th day of May, 2023
Read a third time and finally passed on this 15th day of May, 2023.
Signed this 15th day of May, 2023.

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.