

BYLAW NO 2012-01

A BYLAW IN THE VILLAGE OF ANDREW, IN THE PROVINCE OF ALBERTA TO AUTHORIZE THE RATE OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE VILLAGE OF ANDREW FOR THE 2012 TAXATION YEAR, AND THE IMPOSING OF PENALTIES ON NON-PAYMENT OF TAXES

WHEREAS, the Village of Andrew has prepared and adopted the estimates of the Municipal revenues and expenditures as required, at the Council Meeting held on April 11th, 2012 and

WHEREAS, the estimated municipal expenditures and transfers set out in the budget for 2012 total \$1,416,480.00 and

WHEREAS, the estimated Municipal Revenues and transfers from all sources other than taxation are estimated at \$1,031,480.00 and the balance of \$385,000.00 is to be raised by general taxation; and

WHEREAS, THE REQUISITIONS ARE

Alberta School Foundation Fund (ASFF)

Residential/Farmland	67,958.00
Non-Residential	17,305.41
Seniors Foundation	12,438.00

WHEREAS, it is required annually to levy on the assessed value of all property, tax rates sufficient to meet the estimated expenditures and 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 m26.1, Revised Statutes of Alberta, 2000; and

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

	Assessment
Residential/Farmland	26,525,890.00
Non-Residential	4,468,580.00
Seniors	617,300.00
Total	31,611,770.00

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

1. That this Bylaw, Bylaw No 2012-02 shall be known as the Property Tax Bylaw.
2. That the Chief Administrative Officer is hereby authorized to levy the following rates of taxation On the assessed value of all property shown on the Assessment Roll of the Village of Andrew For the Year 2012, except Roll 10109.000(Senior Self Contained Units) to which the residential Municipal mill rate shall be applied:

	Residential	Non-Residential
Municipal	11.6032	11.6666
Alberta School Foundation Fund	2.5620	3.8738
Lamont County Foundation	0.04013	0.04013
TOTAL MILLS	14.20833	15.58053

3. That the Municipal Council of the Village of Andrew pursuant to the Municipal Government Act Section 357(1) establish a minimum tax of three hundred dollars (\$300.00) on all residential and non-residential properties with improvements, and vacant residential and non-residential properties.
4. That the Municipal Council of the Village of Andrew pursuant to the municipal Government Act Section 382(1) (c) establishes a special tax for properties on the Main Street Commercial trade areas for the purpose of snow removal based on frontage area to raise the amount of seven thousand, two hundred and fifty dollars (\$7250.00).

AND FURTHER THAT;

5. A penalty of ten percent (10%) is applied on July 1st, 2012 on any current taxes remaining unpaid after June 30th, 2012.
6. A penalty of ten percent (10%) is applied on January 1st, 2013 on all unpaid taxes (current and arrears) as of December 31st, 2013.
7. The assessment notice and tax notice relating to the same property shall be combined as one notice.

8. Any complaint regarding the assessment notice must be lodged in writing in the prescribed form, with an enclosed appeal fee of one hundred dollars (\$100.00).

This Bylaw shall take effect on the date the Bylaw receives third and final reading.

READ for a first time this 9th day of May, 2012 A.D.

READ for a second time this 9th day of May, 2012 A.D.

READ for a third and final time and passed on this 9th, day of May 2012 A.D.



Mayor



Chief Administrative Officer