

BYLAW NO 2021-03

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 FOR THE 2021 TAXATION YEAR, AND THE IMPOSING OF PENALTIES ON NON-PAYMENT OF TAXES

WHEREAS, the Village of Andrew has prepared and adopted the estimates of Municipal revenues and expenditures as required, at the Council Meeting held on May 13th, 2021 and

WHEREAS, the estimates of Municipal expenditures and transfers as set out in the budget for 2021 total \$1,390,554.00 and

WHEREAS, the estimated Municipal revenues and transfers from all other sources other than taxation are estimated at \$930,554.00 and that the balance of \$460,000.00 to be raised by general taxation; and

WHEREAS, the requisitions are:

Alberta School Foundation Fund (ASFF)

Residential/farmland	\$82,292.39
Non Residential	\$21,665.74
Senior's Foundation	\$12,847.00
Designated Industrial Property	\$79.95

WHEREAS, it is required to annually 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 all 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	\$28,210,050.00
Non-Residential	\$ 5,213,960.00
Total	\$33,424,010.00

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 No 2021-03 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 2021

	Residential	Non- Residential
Municipal	12.98067	11.82951
Alberta School Foundation Fund	2.91713	3.78659
Lamont County Foundation	0.32665	0.41534
TOTAL MILLS	16.22445	16.03144

3. That the Municipal Council of the Village of Andrew pursuant to the Municipal Government Act Section 357(1) establish a minimum tax of five hundred dollars (\$500.00) 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) establishes a special tax for properties on Main Street Commercial Trade Areas for the purpose of snow removal base on frontage area to raise the amount of seven thousand, one hundred and fifty dollars (\$7150.00) .

AND FURTHER THAT;

5. A penalty of ten percent (10%) is applied on July 1st 2021 on any current taxes remaining unpaid after June 30th. 2021.
6. A penalty of ten percent (10%) is applied on January 1st, 2022 on all unpaid taxes (current and arrears) as of December 31st, 2021.
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 fifty dollars (\$50.00).

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

READ for the first time this 13th day of May 2021 A.D.

READ for the second time this 13th day of May 2021 A.D.

READ for a third and final time, and unanimously passed on this 13th day of May 2021 A.D.



MAYOR



CAO