

BYLAW NO 2019-02

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 2019 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 April 24th, 2019 and

WHEREAS, the estimates of Municipal expenditures and transfers as set out in the budget for 2019 total \$1,403,192.72 and

WHEREAS, the estimated Municipal revenues and transfers from all other sources other than taxation are estimated at \$966,255.00 and that the balance of \$ 436,937.72 be raised by general taxation; and

WHEREAS, the requisitions are:

Alberta School Foundation Fund (ASFF)

Residential/farmland	\$77,213.84
Non Residential	\$19,249.32
Senior's Foundation	\$14,639.53
Designated Industrial Property	\$ 82.04

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, 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	\$30,215,510.00
Non-Residential	\$ 5,219,990.00
Total	\$35,435,500.00

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 2019-2 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 2019

	Residential	Non- Residential
Municipal	11.406523	10.737300
Alberta School Foundation Fund	2.524640	3.521380
Lamont County Foundation	0.406080	0.406080
TOTAL MILLS	14.337243	14.675518

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 based 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, 2019 on any current taxes remaining unpaid after June 30th, 2019.
6. A penalty of ten percent (10%) is applied on January 1st, 2020 on all unpaid taxes (current and arrears) as of December 31st, 2019.
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 the first time this 22nd day of May 2019 A.D.

READ for the second time this 22nd day of May 2019 A.D.

READ for a third and final time, and passed on this 22nd day of May 2019 A.D.



Mayor



Chief Administrative Officer