## **BYLAW NO 2010-03**

A BYLAW IN THE VILLAGE OF ANDREW, IN THE PROVINCE OF ALBERTA TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE VILLAGE OF ANDREW FOR THE 2010 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 May 12<sup>th</sup>, 2010, 2010 and

WHEREAS, the estimated municipal expenditures and transfers set out in the budget for 2010 total \$ 1,213,282.98 and

WHEREAS the estimated municipal revenues and transfers from all sources other than taxation are estimated at \$850,282.99 and the balance of \$ 363,000.00 is to be raised by general taxation; and

## WHEREAS THE REQUISITIONS ARE

Alberta School Foundation Fund (ASFF)

Residential/Farmland	\$58,202.04
Non-Residential	\$19,152.69
Seniors Foundation	\$ 6,832.06

WHEREAS, it is required annually to levy on the assesses 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	\$24,401,260.00
Non-Residential	\$ 4,601,570.00
Seniors	\$ 603,600.00

Total \$29,606,430.00

**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 2010-03 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 2010, except Roll 10109.000 (Senior Self Contained units) to which the residential Municipal rate shall be applied:

	Residential	Non-Residential		
Municipal	12.10751	10.64190		
Alberta School foundation Fund	2.32763	4.16221		
County of Lamont Foundation	0.23560	0.23560		
TOTAL MILLS	14.67074	15.039710		

- 3. That the Municipal Council of the Village of Andrew pursuant to the Municipal Government Act Section 357(1) establish a minimum tax of two hundred dollars (\$200.00) on all residential properties with improvements and residential vacant properties.
- 4. That the Municipal Council of the Village of Andrew pursuant to the Municipal Government Act Section 382 (1) establish a special tax for the properties on Main Street 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%) be applied on July 1<sup>st</sup>, 2010 on any current taxes remaining unpaid after June 30th, 2010.
- 6. A penalty of ten percent (10%) be applied on January 1<sup>st</sup>, 2011 on all unpaid taxes (current and arrears) as of December 31<sup>st</sup>, 2010.
- 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, with an enclosed appeal fee of one hundred (\$100.00).

This Bylaw shall take effect	on the date the	e Bylaw rec	eives third an	d final reading.
READ for a first time this	17th	day of	may	, 2010 A.I

READ for a second time this	1714	day of	May	<u>20</u> 10 A	<b>4</b> .D.
READ for a third and final time a A.D.	and passed	this	day of	May	2010
May Scat Chie	Suc	rative Office	<u></u>		