

BYLAW NO 2006-03
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 2006 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 December 28th, 2005 and

WHEREAS, the estimated municipal expenditures and transfers set out in the budget for 2006 total \$931,701.00 and

WHEREAS the estimated municipal revenues and transfers from all sources other than taxation are estimated at \$603,518.00 and the balance of \$320,183.00 is to be raised by general taxation; and

WHEREAS THE REQUISITIONS ARE

Alberta School Foundation Fund (ASFF)	
Residential/Farmland	\$48,759.54
Non-Residential	\$22,155.39
Seniors Foundation	\$ 6364.27

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:

	<u>Assessment</u>
Residential/Farmland	\$11,348,330.00
Non-Residential	\$ 3,552,110.00
Seniors	\$ 443,840.00
 Total	 \$15,344,280.00

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 2006-03 shall be known as the Property Tax Bylaw.

2. That the Municipal Administrator 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 2006, except Roll 10109.000 (Senior Self Contained units) to which the residential Municipal rate shall be applied:

	Residential	Non-Residential
Municipal	20.39792	20.87340
Alberta School foundation Fund	4.27120	6.23720
County of Lamont Foundation	0.42712	0.42712
TOTAL MILLS	25.12167	27.53772

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.

AND FURTHER THAT;


4. A penalty of ten percent (10%) be applied on July 1st, 2006 on any current taxes remaining unpaid after June 30th, 2006.
5. A penalty of ten percent (10%) be applied on January 1st, 2007 on all unpaid taxes (current and arrears) as of December 31st, 2006.
6. The assessment notice and tax notice relating to the same property shall be combined as one notice.
7. Any complaint regarding the assessment notice must be lodged in writing, 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 a first time this 26th day of April, 2006 A.D.

READ for a second time this 26th day of April 2006 A.D.

READ for a third and final time and passed this 26th day of April 2006 A.D.


 Mayor

 Administrator