

**BYLAW 2020-07  
VILLAGE OF BEISEKER  
TAXATION BYLAW 2020**

**A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY  
WITH THE VILLAGE OF BEISEKER FOR THE 2019 TAXATION YEAR.**

**WHEREAS**, The Village of Beiseker has prepared and adopted detailed estimates of the municipal revenue, expenses and expenditures as required, at the council meeting held on June 08, 2020

**WHEREAS**, the estimated municipal revenues from all sources other than property taxation total \$1,151,549.02, and

**WHEREAS**, the estimated municipal expenses (excluding non-cash items) set out in the annual budget for the Village of Beiseker for 2020 total **\$2,047,476.11**; and the balance of **\$895,927.09** is to be raised by general municipal taxation.

**WHEREAS**, the requisitions are:

**Alberta School Foundation Fund**

Residential and Farmland	\$178,285.00
Non-Residential	\$100,890.00
<b>Total ASFF</b>	<b>\$279,175.00</b>

**Designated Industrial Property**

Linear	\$ 289.88
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**Senior's Foundation**

Residential & Non-Residential	\$ 3,582.00
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**Police Funding**

Residential & Non-Residential	\$ 16,000.00
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**WHEREAS**, the council is authorized to sub-classify assessed property, and to establish different rates of taxation in respect to each sub-class of property, subject to the *Municipal Government Act*, Chapter M-26, Revised Statutes of Alberta, 2000; and

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

Residential & Farmland	\$69,022,260.00
Non-Residential	\$21,599,990.00
Linear	\$ 4,008,110.00
Machinery & Equipment	\$ 56,090.00
Designated Industrial Property	\$ 20,890.00
Grants In Lieu	
Provincial	\$ 226,380.00
Federal	\$ 445,410.00
<b>TOTAL ASSESSMENT</b>	<b>\$95,379,130.00</b>

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

- That the Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all property as shown on the assessment roll of the Village of Beiseker:

<b>General Municipal</b>	<b>Tax Levy</b>	<b>Assessment</b>	<b>Tax Rate</b>
Residential and Farmland	\$635,004.79	69,022,260	.0092
Non Residential , M&E	\$203,567.15	21,656,080	.0094
Linear & DI	\$ 38,586.47	4,029,000	.0095772
Minimum Tax	\$ 12,450.87		
<b>Total Municipal</b>	<b><u>\$889,609.28</u></b>	<b><u>94,707,340</u></b>	

Notes:

As per Requisition Notice from Municipal Affairs, Designated Industrial Property is .0076 (included in General Municipal Tax

The difference between the \$889,609.28 showing as the 2020 Taxation Levy and the amount of \$895,927.09 as the amount to be collected in property taxes in 2020 is the over collection of ASFF in 2019.

<b>ASFF</b>	<b>Tax Levy</b>	<b>Assessment</b>	<b>Tax Rate</b>
Residential and Farmland	\$178,215.48	69,022,260	.0025820
Non Residential, Linear& GIL	100,956.97	26,074,270	.0038719
Machinery & Equipment	NIL	NIL	NIL
<b>Total ASFF</b>	<b><u>\$279,172.44</u></b>	<b><u>\$95,096,530</u></b>	

- That the minimum amount payable per title as registered in the Land Titles Office as property tax for general municipal purposes property tax shall be \$853.00.
- That 2020 property taxes are due on September 30, 2020. A penalty of 10% of current taxes will be applied to any outstanding 2020 tax balances on October 1, 2020.
- That a further 10% penalty on all outstanding taxes will be applied on January 1, 2021.
- If any portion of this bylaw is declared invalid by a court of competent jurisdiction, then the invalid portion must be severed and the remainder of the bylaw is deemed valid.
- That this bylaw shall take effect on the date of the third and final reading.

READ a first time this 8<sup>th</sup> day of June, 2020

READ a second time this 8<sup>th</sup> day of June, 2020

Given UNANIMOUS consent to go to third reading on this 8<sup>th</sup> day of June, 2020

READ a third and final time on this 8<sup>th</sup> day of June, 2020

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Heather Leslie, CAO

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Warren Wise, Mayor