

**VILLAGE OF BOYLE
BYLAW 02 - 18**

A BYLAW OF THE VILLAGE OF BOYLE, IN THE PROVINCE OF ALBERTA, TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE VILLAGE OF BOYLE FOR THE 2018 TAXATION YEAR.

Whereas, the Village of Boyle has prepared and adopted detailed estimates of the municipal revenues and expenditures as required, at the Regular Council meeting held on May 16, 2018; and

Whereas, the estimated municipal expenditures and transfers set out in the budget for the Village of Boyle for 2018 total \$ 3,719,695.00; and

Whereas, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$ 2,348,490.00 and the balance of \$ 1,371,205.00 is to be raised by general municipal taxation; and

Whereas, the requisitions are:

Alberta School Foundation Fund (ASFF)	
Residential/Farmland	\$ 180,860.19
Non-residential	<u>\$ 103,851.54</u>
Total	<u>\$ 284,711.73</u>
Greater North Foundation	\$ 27,642.70
Designated Industrial Property	\$ 308.61

Whereas, the Council of the Village of Boyle is required each year to levy on the assessed value of all property, tax rates sufficient to meet the estimated expenditures and the 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, R.S.A. 2000, c. M-26; and

Whereas, the assessed value of all property in the Village of Boyle as shown on the assessment roll is:

	<u>Assessment</u>
Residential	\$ 67,462,810
Non-residential	\$ 25,757,200
Farmland	\$ 44,680
Machinery and Equipment	<u>\$ 147,150</u>
Total:	<u>\$ 93,411,840</u>

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

1. 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 Boyle:

	Tax Levy	Assessment	Tax Rate
General Municipal:			
Residential	\$ 568,972.66	\$ 62,257,650	9.1390
Farmland	\$ 348.37	\$ 19,470	17.8926
Non-Residential	\$ 437,972.46	\$ 24,588,480	17.8121
Machinery & Equipment	\$ 2,621.05	\$ 147,150	17.8121
Total:	<u>\$ 1,009,914.54</u>	<u>\$ 87,012,750</u>	

2. The minimum amount payable as property tax for General Municipal purposes shall be:

	Tax Rate	Tax Levy
Residential	\$ 500.00	\$ 6,147.80
Residential – Mobile Homes In Park	\$ 300.00	\$ 2,997.28
Residential – Airport Outbuildings	\$ 300.00	\$ 584.89
Non-Residential	\$ 500.00	<u>\$ 2,075.31</u>
Total		<u>\$ 11,805.28</u>

ASFF:

Residential/Farmland	\$ 166,846.63	\$ 62,277,120	2.6791
Non-residential	\$ 99,138.29	\$ 24,588,480	4.0319
Total:	<u>\$ 265,984.92</u>	<u>\$ 86,865,600</u>	

Greater North Foundation: \$ 25,747.06 \$ 87,012,750 0.2959

Designated Industrial Property:

Non-residential	\$ 294.29	\$ 8,630,340	.0341
Machinery and Equipment	\$ 5.02	\$ 147,150	.0341
Total:	<u>\$ 299.31</u>	<u>\$ 8,777,490</u>	

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

3. There shall be assessed, imposed and collected for the year 2018, on those properties annexed to the Village of Boyle from the County of Athabasca which are subject to the provisions of the following Board Order (s), those rates which are provided in the said Board Order (s):
Board Order No. 52/2009, dated the 18th day of February A.D. 2009

	Tax Levy	Assessment	Tax Rate
General Municipal:			
Residential	<u>\$ 15,988.21</u>	<u>\$ 3,988,080</u>	4.0090

ASFF:

Residential/Farmland	<u>\$ 10,684.47</u>	<u>\$ 3,988,080</u>	2.6791
Greater North Foundation	<u>\$ 1180.07</u>	<u>\$ 3,988,080</u>	0.2959

4. There shall be assessed, imposed and collected for the year 2016 on those properties annexed to the Village of Boyle from the County of Athabasca which are subject to the provisions of the following Board Order (s), those rates which are provided in the said Board Order (s):
Board Order No. 275/2010, dated the 10th day of September A.D. 2010.

	Tax Levy	Assessment	Tax Rate
General Municipal:			
Residential	\$ 4,879.27	\$ 1,217,080	4.0090
Farmland	\$ 294.43	\$ 25,210	11.6790
Non-Residential	\$ 15,676.04	\$ 1,168,720	13.4130
Total:	<u>\$ 20,849.74</u>	<u>\$ 2,411,010</u>	

ASFF:

Residential/Farmland	\$ 3,260.68	\$ 1,242,290	2.6791
Non-Residential	\$ 4,779.70	\$ 1,168,720	4.0319
Total:	<u>\$ 8,040.38</u>	<u>\$ 2,411,010</u>	

Greater North Foundation	<u>\$ 713.41</u>	<u>\$ 2,411,840</u>	0.2959
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Designated Industrial Property:

Non-residential	\$ 1.72	\$ 25,245	.0341
Total:	<u>\$ 1.72</u>	<u>\$ 25,245</u>	

5. That a penalty of 6% (six percent) shall be added on all current taxes, including local improvement taxes remaining unpaid after the 31st day of August 2018.
6. That a penalty of 6% (six percent) shall be added on all current taxes, including local improvement taxes remaining unpaid after the 30th day of September 2018.
7. That a penalty of 6% (six percent) shall be added on all current taxes, including local improvement taxes remaining unpaid after the 31st day of October 2018.
8. That a penalty of 18% (eighteen percent) shall be added on to all outstanding taxes and related costs that remain unpaid after December 31, 2016 and shall be added on the first working day of January 2019.
9. This bylaw shall come into effect upon final passing.

CJA DA

Read for a first, second, and by unanimous consent for a third and final time this 16th day of May 2018.

VILLAGE OF BOYLE



Colin Derko, Mayor



Charlie Ashbey, CAO