

**VILLAGE OF BOYLE
BYLAW 04-19**

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 2019 TAXATION YEAR.

Whereas, the Village of Boyle has prepared and adopted detailed estimates of the municipal revenues and expenditures as required, at the Special Council meeting held on May 29, 2019; and

Whereas, the estimated municipal expenditures and transfers set out in the budget for the Village of Boyle for 2019 total \$ 3,511,395.00; and

Whereas, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$ 2,141,765.00 and the balance of \$ 1,369,630.00 is to be raised by general municipal taxation; and

Whereas, the requisitions are:

Alberta School Foundation Fund (ASFF)	
Residential/Farmland	\$ 176,569.01
Non-residential	\$ 99,312.79
Total	<u>\$ 275,881.80</u>
Greater North Foundation	\$ 24,990.43
Designated Industrial Property	\$ 692.92

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	\$ 65,861,080
Non-residential	\$ 25,338,570
Farmland	\$ 45,010
Machinery and Equipment	\$ 571,700
Total:	<u>\$ 91,816,360</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	\$ 590,593.89	\$ 64,623,470	9.1390
Farmland	\$ 348.37	\$ 19,470	17.8926
Non-Residential	\$ 440,943.88	\$ 24,755,300	17.8121
Machinery & Equipment	\$ 10,183.18	\$ 571,700	17.8121
Total:	<u>\$ 1,042,069.32</u>	<u>\$ 89,969,940</u>	

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

	Tax Rate	Tax Levy
Residential	\$ 500.00	\$ 6,969.89
Residential – Mobile Homes In Park	\$ 300.00	\$ 2,576.79
Residential – Airport Outbuildings	\$ 300.00	\$ 611.57
Non-Residential	\$ 500.00	\$ 2,479.73
Total		<u>\$ 12,637.98</u>

ASFF:

Residential/Farmland	\$ 173,184.90	\$ 64,623,470	2.6791
Non-residential	\$ 96,961.11	\$ 24,048,490	4.0319
Total:	<u>\$ 270,146.01</u>	<u>\$ 88,671,960</u>	

Greater North Foundation: \$ 24,484.88 \$ 89,263,130 0.2743

Designated Industrial Property:

Non-residential	\$ 647.36	\$ 8,236,170	.0786
Machinery and Equipment	\$ 44.94	\$ 571,700	.0786
Total:	<u>\$ 692.30</u>	<u>\$ 8,807,870</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 2019 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	\$ 5,060.59	\$ 1,237,610	4.0890
Farmland	\$ 304.26	\$ 25,540	11.9130
Non-Residential	\$ 7,979.72	\$ 583,270	13.6810
Total:	<u>\$ 13,344.57</u>	<u>\$ 1,846,420</u>	

cdk

ASFF:

Residential/Farmland	\$ 3,384.11	\$ 1,263,150	2.6791
Non-Residential	\$ 2,351.69	\$ 583,270	4.0319
Total:	<u>\$ 5,735.80</u>	<u>\$ 1,846,420</u>	
 Greater North Foundation	 <u>\$ 506.47</u>	 <u>\$ 1,846,420</u>	 0.2743

Designated Industrial Property:

Non-residential	\$.62	\$ 7,830	.0786
Total:	<u>\$.62</u>	<u>\$ 7,830</u>	

4. 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 2019.
5. 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 2019.
6. 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 2019.
7. That a penalty of 18% (eighteen percent) shall be added on to all outstanding taxes and related costs that remain unpaid after December 31, 2019 and shall be added on the first working day of January 2020.
8. This bylaw shall come into effect upon final passing.

Read for a first, second, and by unanimous consent for a third and final time this 29th day of May 2019.

VILLAGE OF BOYLE

Colin Derko, Mayor

Charlie Ashbey, CAO