

MUNICIPAL DISTRICT OF GREENVIEW NO. 16

BYLAW NO. 13-693

A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE MUNICIPAL DISTRICT OF GREENVIEW NO. 16 FOR THE 2013 TAXATION YEAR

1. In this Bylaw, the term "Non-Residential Tax Account" includes taxes levied against Linear and Machinery and Equipment assessment classes.
2. The Municipal District of Greenview (hereinafter referred to as "Greenview") has prepared and adopted detailed estimates of the municipal revenues and expenditures as required, at the Council meeting held on February 25, 2013.
3. The estimated municipal expenditures and transfers set out in the budget for Greenview for 2013 total \$75,134,399.
4. The estimated municipal revenues and transfers from all sources other than taxation is estimated at \$20,885,235, and the balance of \$54,249,164 is to be raised by general municipal taxation.
5. The requisitions are:

Alberta School Foundation Fund (ASFF)	
Residential/Farm land	1,377,522
Non-residential	17,481,132
Opted Out School Boards	
Residential/Farm land	55,437
Non-residential	<u>2,026</u>
Total School Requisitions	18,916,117
Requisition Allowance MGA(359(2))	100,000
Seniors Foundation	869,875
6. The Greenview Council is required each year to levy on the assessed value of all property, tax rates sufficient to meet the estimated expenditures and the requisitions.
7. 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 M-26, Revised Statutes of Alberta, 2000.
8. The assessed value of all property in Greenview as shown on the assessment roll is:

	<u>Assessment</u>
Residential	516,327,000
Non-residential	5,015,122,360
Farm land	55,359,780
Machinery and equipment	<u>2,089,773,040</u>
	7,676,582,180

9. 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 Municipality of Alberta:

	Tax Levy	Assessment	Tax Rate
General Municipal			
Residential/Farmland	1,418,298	571,686,780	2.4809
Non-residential/M&E	56,682,855	7,104,895,400	7.9780
ASFF			
Residential/Farmland	1,377,522	548,634,889	2.5083
Non-residential	17,481,132	4,913,579,831	3.4826
Opted-Out School Boards			
Residential/Farmland	55,437	22,079,365	2.5083
Non-residential	2,026	569,505	3.4826
Requisition Allowance	100,000	5,584,845,490	0.1822
Seniors Foundation	869,875	7,676,582,180	0.1133

10. The minimum amount payable as property tax for general municipal purposes shall be **\$20.00**.
11. Non-Residential Municipal taxes are due and payable on June 30th. Residential/Farmland Municipal taxes are due and payable on November 15th.
12. For each Non-Residential tax account, if any current taxes remain unpaid after June, 30th of the current year, a penalty of 8% of the outstanding amount owing on that tax account shall be levied against that account.
13. For each Residential/Farmland tax account, if any current taxes remaining unpaid after November 15th of the current year, a penalty of 8% of the outstanding amount owing on that tax account shall be levied against that account.
14. For each Non-Residential and Residential/Farmland tax account, for any amount remaining unpaid after December 31st in the year in which the tax is levied, there shall be levied a penalty of 10% on the outstanding amount owing on that account, on January 1st of the following year.
15. For each Non-Residential and Residential/Farmland tax account, for all tax arrears remaining unpaid after December 31st in an year following the first calendar year after the tax is imposed, there shall be levied a penalty of 18% on January 1st of each such year and each succeeding year thereafter, so long as the taxes remain unpaid.
16. This bylaw shall come into effect on final passing.
- Read a first time on this 26th day of March, 2013.
- Read a second time on this 26th day of March, 2013.
- Read a third time and passed on this _____ day of _____, 2013.

Municipal District of Greenview No. 16

(Signed Original on File) _____

Reeve

(Signed Original on File) _____

Chief Administrative Officer

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.