Town of High Prairie 2023 Property Tax Bylaw No. 02-2023

A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE TOWN OF HIGH PRAIRIE FOR THE 2023 TAXATION YEAR.

WHEREAS, the Town of High Prairie has prepared and adopted detailed estimates of municipal revenue, expenses and expenditures as required, at the council meeting held on February 14, 2023.

WHEREAS, the estimated municipal revenues from all sources other than property taxation

\$7,646,888

WHEREAS, the estimated municipal expenses (excluding non-cash items) set out in the annual budget for the Town of High Prairie for 2023.

\$11,718,268

WHEREAS, the estimated amount required to repay principal debt to be raised by general municipal taxation is (which is included in the annual expenditure budget)

\$395,710

WHEREAS, the estimated amount required for transfers to capital reserves to be raised by municipal taxation is (which is included in the annual expenditure budget)

\$1,314,251

THEREFORE the total amount to be raised by general municipal taxation is

\$4,071,380

WHEREAS, the requisitions are:

Alberta School Foundation Fund (ASFF)

Residential & Farmland \$448,800
Non-residential \$398,087
Totals \$846,887

Designated Industrial Property\$2,606Seniors Foundation\$99,167

WHEREAS, the assessed value of all property in the Town of High Prairie as shown on the assessment roll is:

Residential & Farmland	\$178,957,940
Non-Residential	\$107,778,090
Designated Industrial Property (DIP)	\$34,934,140
Machinery and Equipment	\$321,000
Total Assessment	\$321,991,170

NOW THEREFORE under the authority of the *Municipal Government Act*, the Council of the Town of High Prairie, 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 Town of High Prairie:

General Municipal		Tax Levy	Assessment	Tax Rate
Residential & Farmland		\$1,843,545	\$178,957,940	0.010301555
Non-Residential and Machinery & Equipment		\$2,227,835	\$143,033,230	0.015575646
Totals:		\$4,071,380	\$321,991,170	
Alberta School Foundation Fund (ASFF)				
Residential & Farmland		\$448,800	\$177,415,000	0.002529662
Non-Residential		\$398,087	\$109,815,560	0.003625051
	Totals:	\$846,887	\$287,230,560	
Designated Industrial Property		\$2,606	\$34,934,140	0.00007460
Seniors Foundation		\$99,167	\$312,965,230	0.00031686

2. Penalties

- a. A penalty of 14% shall be added and payable on all unpaid current year taxes, including local improvement taxes remaining unpaid after June 30th, 2023.
- b. A penalty of 18% shall be added to all tax arrears and related costs that remain unpaid after December 31st, 2023.
- 3. Payment can be made by cash, money order, accepted cheque, bank draft, online or e-transfer. Payments must be received by the Town of High Prairie prior to June 30th, 2023
- 4. Complaints regarding the assessment notice or supplementary notice must be lodged in writing within time frames established by the Act which is calculated from the date of the mailing of the assessment notice and must be accompanied by the appropriate fee. At present time this is a 60 day notice plus another 7 days in Alberta to allow for mail distribution.
 - a. Anyone wishing to make a complaint or to be involved as a party or intervenor in a hearing before the Assessment Review Board must make payable to the Town of High Prairie the following fees:
 - i. \$50 per residential property
 - ii. \$300 per non-residential property
 - b. The fees are fully refundable only if the Assessment Review Board rule in the party's or intervener's favor or if the complaint is withdrawn prior to the scheduling of the hearing.
- 5. That this bylaw shall take effect on the date of the third and final reading.

READ a first time on this 10th day of May, 2023.

READ a second time on this 10th day of May, 2023.

Given UNAMIMOUS consent to go to third reading on this 10th day of May, 2023,

READ a third and final time on this 10th day of May, 2023.

Signed this 23rd day of May, 2023.

Chief Elected Official