

## BY-LAW 07/2019

### A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE TOWN OF HIGH PRAIRIE, PROVINCE OF ALBERTA FOR THE 2019 TAXATION YEAR.

**WHEREAS:** the Town of High Prairie has prepared and adopted detailed estimates of the municipal operating revenue and expenditures as required, at the Special Council meeting held on March 19<sup>th</sup>, 2019 and

**WHEREAS:** the estimated municipal expenditures and transfers set out in the budget for the Town of High Prairie for 2019 total \$ 9,785,200 which includes \$ 2,120,027 amortization; and

**WHEREAS:** the requisitions are:  
Alberta School Foundation Fund (ASFF) & Holy Family CRD combined

- Residential/Farm land	\$ 393,157
- Non-residential	\$ 389,436
Senior Foundation (Heart River Housing)	\$ 50,248
Regional Rec-Plex levy	\$ 241,374

**WHEREAS:** the Council of the Town of High Prairie is authorized to classify assessed property, and to establish different rates of taxation in respect to each class of property, subject to the current Modernized Municipal Government Act; and

**WHEREAS:** the Council of the Town of High Prairie 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 assessed value of all taxable property in the Town of High Prairie per the assessment roll is:

	Assessment
Residential	\$ 167,885,560
Farmland	\$ 97,990
Non-residential	\$ 94,816,430
Machinery and Equipment (includes DIPs)	\$ 26,977,810
Designated Industrial Property (DIP)	\$ 27,216,720
*Provincial buildings – Municipal Only	\$ 8,867,110
	\$ 325,861,620
Linear (including Town owned gaslines)	\$ 5,503,490
<b>TOTAL</b>	<b>\$ 331,365,110</b>
EXEMPT properties	\$ 161,538,040
(Hospital, Churches, Schools, Town owned, Seniors Lodge, etc.)	

\* New in 2016 where the Education portion of taxes are no longer collected but the municipal portion of taxes still is.

**WHEREAS:** the estimated municipal revenues and transfers from all sources other than property taxation is estimated at \$ 6,836,532 and the balance of at least \$ 2,948,668 (which still leaves a deficit if amortization/reserves are considered), is to be raised by general municipal taxation; and

**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 for the 2019 taxation year on the assessed value of all property as shown on the assessment roll of the Town of High Prairie.

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	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
<b><u>General Municipal</u></b>			
Residential/Farmland	1,526,618	167,983,550	9.0879
Non-residential (less DI below)	1,787,656	130,661,350	13.6816
**Designated Industrial (New)	372,368	27,216,720	13.6816
Linear (including Town owned gaslines)	75,296	5,503,490	13.6816
<b>Totals:</b>	<b>3,761,938</b>	<b>331,365,110</b>	
Regional Rec-Plex (for debenture) (excludes annexation when applicable)	241,399	331,365,110	0.7285
Senior Foundation (less Senior Housing)	50,270	329,853,000	0.1524
ASFF and Holy Family CRD (Residential & Farmland)	393,157	167,983,550	2.3405
ASFF and Holy Family CRD (Non-residential less M&E, less Seniors Housing and Provincial GIL)	389,436	127,536,640	3.0536
<b>Totals:</b>	<b>782,593</b>	<b>295,520,190</b>	
Consolidated Residential Tax Rate (before over/under levies)			12.3093
Consolidated Non Residential Tax Rate (before over/under levies)			17.6161
<b><u>Over and/or under levies</u></b>			
Senior Foundation	1,923	329,853,000	0.0050
Regional Rec-Plex	(1,627)	331,365,110	(0.0049)
ASFF (Residential)	882	112,633,285	0.0078
ASFF (Non-residential)	4,444	98,975,860	0.0449
Holy Family CRD (Residential)	(667)	52,042,445	(0.0128)
Holy Family CRD (Non-Residential)	1,190	24,940,750	(0.0477)
Consolidated Residential Tax Rate after prior year under levies (ASFF)			12.3172
Consolidated Residential Tax Rate after prior year under levies (Sep)			12.2966
Consolidated Non Residential Tax Rate prior year under levies (ASFF)			17.6611
Consolidated Non Residential Tax Rate prior year under levies (Sep)			17.5685
**NEW requisition from Municipal Affairs** (Just for Designated Industrial & Linear)	5,760	74,393,500	.0786
LESS Designated Industrial Properties Over Levy	- \$ 86.98	74,393,500	(.00117)

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2. **Penalties**

- A penalty of fourteen (14%) shall be added and payable on all unpaid current year taxes, including local improvement taxes remaining unpaid, after the 30th day of June, 2019.
- A penalty of eighteen (18%) shall be added on to all tax arrears and related costs that remain unpaid after December 31, 2019 and shall be added on the first working day of January, 2020.

3. **Payment** can be made by cash, money order, accepted cheque or bank draft (payable at par), or online via bank or OptionPay but must be received by the Town of High Prairie prior to June 30, 2019 and/or postmarked on or before June 30<sup>th</sup>, 2019.

4. **Combined Notice** - That the assessment notice and the tax notice relating to the same property shall be combined on one notice.

5. **Assessment complaints** - That any complaint regarding the assessment notice must be lodged, in writing, within time frames established by the MMGA (Modernized Municipal Government Act) which is calculated from the date of mailing of the assessment notice and must be accompanied with the appropriate fee. At the present time (2019) this is 60 days 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.

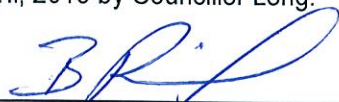
- b) The fees are fully refunded only if the Assessment Review Board rules in the parties or intervenor's favour or if the complaint is withdrawn prior to the scheduling of the hearing.

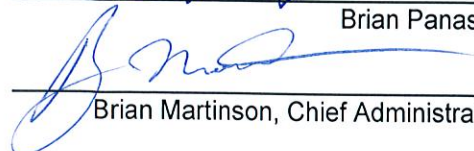
6. **Effective** - This By-law shall take effect on the date of the third and final reading.

**READ** a First Time this 9<sup>th</sup> day of April, 2019 by Mayor Panasiuk.

**READ** a Second Time this 23<sup>rd</sup> day of April, 2019 by Councillor Rose.

**READ** a Third and Final time this 23<sup>rd</sup> day of April, 2019 by Councillor Long.

  
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Brian Panasiuk, Mayor

  
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Brian Martinson, Chief Administrative Officer