

**TOWN OF HIGH PRAIRIE
BYLAW No. 10/2022**

A MILL RATE AND SUPPLEMENTARY MILL RATE BYLAW OF THE TOWN OF HIGH PRAIRIE, IN THE PROVINCE OF ALBERTA

THE PURPOSE OF THIS BYLAW IS TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE TOWN OF HIGH PRAIRIE FOR THE 2022 TAXATION YEAR.

WHEREAS: pursuant to section 353 of the Municipal Government Act, RSA 2000, c M-26, as amended (the “Act”), Town Council must pass a property tax bylaw annually authorizing the Council to impose a tax in respect of property in the municipality to raise revenue to be used toward the payment of the expenditures and transfers set out in the budget of the municipality, and the requisitions;

WHEREAS: section 369 of the Act provides that Town Council must pass a supplementary property tax bylaw annually to authorize the levying of a supplementary property tax in respect for which supplementary assessments have been made;

WHEREAS: pursuant to section 369(2.01) of the Act, a council may pass a bylaw authorizing it to impose a supplementary tax on Designated Industrial Property if it passes a bylaw to impose a supplementary tax on all other property in the municipality;

WHEREAS: all Designated Industrial Property falls within one or more of the classes in section 297 of the Act;

WHEREAS: the Town is required to levy a tax to the requisition from the Province for the Alberta School Foundation under section 168 of the School Act, RSA 2000, c S-3, the requisition by the Holy Family CRD, and the requisition for Designated Industrial Property under section 359.3 of the Act;

WHEREAS: the town is required to levy a tax to the requisition from Senior Foundation (Heart River Housing) pursuant to section 359 (1) of the Act;

WHEREAS: the High Prairie Town Council has adopted detailed budget estimates of municipal revenues and expenditures, and;

WHEREAS: the estimated municipal revenues from all sources other than property taxation is estimated at **\$6,396,176**;

WHEREAS: the estimated municipal expenses (excluding Amortization and other non-cash items) set out in the annual budget for the Town of High Prairie for 2022 total **\$9,755,063**

WHEREAS: the estimated amount required to repay principal debt to be raised by general municipal taxation is **\$355,009**;

WHEREAS: the estimated amount required for current year capital expenditures to be raised by general municipal taxation is **\$794,450**;

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WHEREAS: the estimated amount required future financial plans to be raised by municipal taxation is **\$360,429**.

WHEREAS: the requisitions are:

Alberta School Foundation Fund	Public	HFCRD	Combined
Residential	302,025	139,122	441,147
Farmland	178	67	245
Non-Residential	296,538	105,016	401,554
Total ASFF	598,741	244,205	842,946
Senior Foundation (Heart River Housing Designated Industrial Property)			93,781
			2,504

WHEREAS: the council is authorized to sub-classify assessed property, and to establish different rates of taxation in respect to each sub-class of property, subject to the Municipal Government Act, Chapter M-26, Revised Statutes of Alberta, 2000: and

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

Residential	173,690,640
Farmland	95,940
Non-Residential	96,212,960
*GIPOT & GIL	8,148,000
DIP – Linear & M & E	32,690,530
Machinery and Equipment	334,000
Total	\$311,172,070

*GIPOT – Provincial property & GIL – Federal property

NOW, THEREFORE: under the authority and subject to the provisions of the Municipal Government Act, the Council of the Town of High Prairie, in the Province of Alberta, DULY ASSEMBLED ENACTS AS FOLLOWS:

1. THAT, the Chief Administrative Officer is hereby authorized to levy on the assessed value of all land, improvements and machinery and equipment as shown on the assessment roll and supplementary assessment role for the Town of High Prairie including those produced by the province.

General Municipal	Assessment	Mill Rate	Tax Levy
Residential & Farmland	173,786,580	10.24723	\$1,780,831
Non-Residential (GIL)	104,360,960	15.66432	\$1,634,743
Linear (DIP)	32,690,530	15.66432	\$512,075
Machinery and Equipment	334,000	15.66432	\$5,232
Total	311,172,070		\$3,932,881

*for
BP*

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Description	Assessment	Mill Rate	Tax Levy
Senior Housing	302,342,660	.31018	\$93,781

Alberta School Foundation Fund Description	Education Assessment	Mill Rate	Tax Levy
Public (HPSD #48)			
Residential	117,882,089	2.56209	\$302,025
Farmland	69,580	2.56209	\$178
Non-Residential	78,182,534	3.79289	\$296,538
Total	196,134,203		\$598,741

Alberta School Foundation Fund Description	Education Assessment	Mill Rate	Tax Levy
Separate (HFCRD #17)			
Residential	54,300,135	2.56209	\$139,122
Farmland	26,360	2.56209	\$67
Non-Residential	27,687,465	3.79289	\$105,016
Total	82,013,960		\$244,205

Description	Assessment	Mill Rate	Tax Levy
Designated Industrial Properties Requisition	32,690,530	0.0766	\$2.504

2. This bylaw comes into force and effect on the day of final passing thereof.
3. Penalties:
 - a. A penalty of ten (14%) shall be added and payable on all unpaid current year taxes, including local improvement taxes remaining unpaid after June 30th 2022.
 - b. A penalty of fourteen (18%) shall be added to all tax arrears and related costs that remain unpaid after December 31st, 2022.
4. Payment can be made by cash, money order, accepted cheque or bank draft or online. Payments must be received by the Town of High Prairie prior to June 30th, 2022.
5. The assessment/supplementary notice and tax/supplementary notice relating to the same property shall be combined on one notice.

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6. 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 (2021) 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 intervenor's favor or if the complaint is withdrawn prior to the scheduling of the hearing.

This Bylaw shall take effect on the date of the third and final reading.

READ a first time this 10th day of May 2022

READ a second time this 10th day of May 2022

That Council give unanimous consent to proceed to third and final reading of Bylaw 03/2022 the Tax Rate Bylaw.

READ a third and final time this 10th day of May 2022



Mayor



Chief Administrative Officer