

**TOWN OF HIGH PRAIRIE  
BYLAW No. 08/2021**

**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 2021 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 **\$6,017,187**;
- 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 2021 total **\$8,705,691**;
- WHEREAS:** the estimated amount required to repay principal debt to be raised by general municipal taxation is **\$452,362**;
- WHEREAS:** the estimated amount required for current year capital expenditures to be raised by general municipal taxation is **\$360,000**;



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**WHEREAS:** the estimated amount required future financial plans to be raised by municipal taxation is **\$211,373**;

**WHEREAS:** the requisitions are:

<b>Alberta School Foundation Fund</b>	<b>Public</b>	<b>HFCRD</b>	<b>Combined</b>
Residential	345,759	159,200	<b>504,959</b>
Farmland	201	76	<b>277</b>
Non-Residential	296,475	103,585	<b>400,060</b>
Total ASFF	642,435	262,861	<b>905,296</b>
<b>Senior Foundation (Heart River Housing)</b>			<b>86,703</b>
<b>Designated Industrial Property</b>			<b>2,394</b>

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

Residential	176,073,060
Farmland	95,940
Non-Residential	95,473,990
*GIPOT & GIL	8,222,000
DIP – Linear & M & E	31,247,560
Machinery and Equipment	441,000
<b>Total</b>	<b>\$311,553,550</b>

\*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.

<b>General Municipal</b>	<b>Assessment</b>	<b>Mill Rate</b>	<b>Tax Levy</b>
Residential & Farmland	176,169,000	9.71986	\$1,712,339
Non-Residential (GIL)	103,695,990	15.28446	\$1,584,937
Linear (DIP)	31,247,560	15.28446	\$477,602
Machinery and Equipment	441,000	15.28446	\$6,740
<b>Total</b>	<b>311,553,550</b>		<b>\$3,781,618</b>

<b>Description</b>	<b>Assessment</b>	<b>Mill Rate</b>	<b>Tax Levy</b>
<b>Senior Housing</b>	302,646,960	0.28648	\$86,703

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<b>Alberta School Foundation Fund Description</b>	<b>Education Assessment</b>	<b>Mill Rate</b>	<b>Tax Levy</b>
<b>Public (HPSD #48)</b>			
Residential	119,520,639	2.89288	\$345,759
Farmland	69,580	2.89288	\$201
Non-Residential	77,220,479	3.83933	\$296,475
<b>Total</b>	<b>196,810,698</b>		<b>\$642,435</b>

<b>Alberta School Foundation Fund Description</b>	<b>Education Assessment</b>	<b>Mill Rate</b>	<b>Tax Levy</b>
<b>Separate (HFCRD #17)</b>			
Residential	55,031,825	2.89288	\$159,200
Farmland	26,360	2.89288	\$76
Non-Residential	26,979,910	3.83933	\$103,585
<b>Total</b>	<b>82,038,095</b>		<b>\$262,861</b>

<b>Description</b>	<b>Assessment</b>	<b>Mill Rate</b>	<b>Tax Levy</b>
<b>Designated Industrial Properties Requisition</b>	31,247,560	0.0766	2,394

2. This bylaw comes into force and effect on the day of final passing thereof.
3. Penalties:
  - a. A penalty of ten (10%) shall be added and payable on all unpaid current year taxes, including local improvement taxes remaining unpaid after June 30<sup>th</sup> 2021.
  - b. A penalty of fourteen (14%) shall be added to all tax arrears and related costs that remain unpaid after December 31<sup>st</sup>, 2021.
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 by June 30<sup>th</sup>, 2021.
5. The assessment/supplementary notice and tax/supplementary notice relating to the same property shall be combined on one notice.
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 or

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supplementary 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 intervener'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 13<sup>th</sup> day of May 2021

**READ** a second time this 13<sup>th</sup> day of May 2021

That Council give unanimous consent to proceed to third and final reading of Bylaw 08/2021 the Mill Rate Bylaw.

**READ** a third and final time this 13<sup>th</sup> day of May 2021

  
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**Mayor**

  
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**Chief Administrative Officer**