

**Town of High Prairie  
2024 Property Tax Bylaw No. 03-2024**

A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE TOWN OF HIGH PRAIRIE FOR THE 2024 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 April 9, 2024.

WHEREAS, the estimated municipal revenues from all sources other than property taxation \$8,095,491

WHEREAS, the estimated municipal expenses (excluding non-cash items) set out in the annual budget for the Town of High Prairie for 2024. \$12,272,641

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) \$1,477,845

THEREFORE the total amount to be raised by general municipal taxation is \$4,177,150

WHEREAS, the requisitions are:

<b>Alberta School Foundation Fund (ASFF)</b>	
Residential & Farmland	\$463,045
Non-residential	\$417,479
<b>Totals</b>	<b>\$880,524</b>
<b>Designated Industrial Property</b>	<b>\$2,902</b>
<b>Seniors Foundation</b>	<b>\$115,213</b>

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

Residential & Farmland	\$186,459,650
Non-Residential	\$109,877,840
Designated Industrial Property (DIP)	\$37,946,700
Machinery and Equipment	\$304,000
<b>Total Assessment</b>	<b>\$334,588,190</b>

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	\$1,891,439	\$186,459,650	0.010143959
Non-Residential and Machinery & Equipment	\$2,285,711	\$148,128,540	0.015430592
<b>Totals:</b>	<b>\$4,177,150</b>	<b>\$334,588,190</b>	
Alberta School Foundation Fund (ASFF)	Tax Levy	Assessment	Tax Rate
Residential & Farmland	\$463,045	\$184,921,060	0.002504014
Non-Residential	\$417,479	\$113,198,890	0.003688013
<b>Totals:</b>	<b>\$880,524</b>	<b>\$298,119,950</b>	
<b>Designated Industrial Property</b>	<b>\$2,902</b>	<b>\$37,946,700</b>	<b>0.00007648</b>
<b>Seniors Foundation</b>	<b>\$115,213</b>	<b>\$325,551,600</b>	<b>0.00035390</b>

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 28th, 2024.

b. A penalty of 18% shall be added to all tax arrears and related costs that remain unpaid after December 31st, 2024.

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, 2024

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 intervenor'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 14th day of May, 2024.

READ a second time on this 14th day of May, 2024.

Given UNANIMOUS consent to go to third reading on this 14th day of May, 2024.

READ a third and final time on this 14th day of May, 2024.

Signed this 14th day of May, 2024.

  
Chief Elected Official

  
Chief Administrative Officer