

TOWN OF HARDISTY

BYLAW NO. 1230/18

A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE TOWN OF HARDISTY FOR THE 2018 TAXATION YEAR

This bylaw shall be known as the "Tax Rate Bylaw 2018".

THEREFORE COUNCIL OF THE TOWN OF HARDISTY ENACTS AS FOLLOWS:

Definitions

1. In this bylaw, the following terms shall have the meanings shown:

(a) The following terms have the meanings set out in the Act:

- "Farm land"
- "Machinery and equipment"
- "Designated manufactured home"
- "Manufactured home community"

(b) "Dwelling Unit" means:

- A complete dwelling, a self-contained portion of a dwelling, or a set or suite of rooms which contains sleeping, cooking, living and separated or shared toilet facilities, intended for domestic use, and used or intended to be used permanently or semi-permanently as a residence for one (1) household, and which except for a secondary suite is not separated from direct access to the outside by another separate dwelling unit.

(b) "Multiple Family Residential" property means:

- all residential property where the total number of dwelling units on the parcel of land, whether contained in a single building or more than one building, exceeds two dwelling units;
- vacant residential land held for the development of the above uses; and
- the non-owner occupied residential portion of non-residential property.

(c) "Non Residential" property means:

- any land and/or building used for a commercial, industrial, or other non-residential purpose or business venture, or any portion of that land and/or building as is used for such purpose or business venture;
- any linear assessment; and
- vacant land held for the development of the above uses.

(d) "Single Family Residential" property means:

- residential property where the total number of dwelling units on the parcel of land, whether contained in a single building or more than one building, does not exceed two dwelling units;
- registered residential condominium units;
- single family dwelling with basement suite;
- owner occupied portion of non-residential property;
- vacant residential land held for the development of the above uses

WHEREAS Council for The Town of Hardisty (Council) is required by the provisions of Section 353 of the Municipal Government Act, Chapter M-26, R.S.A. 2000 (the Act) to pass a property tax bylaw every year once Council has adopted an operating and capital budget;

WHEREAS, the estimated municipal revenues from all sources other than property taxation total **\$673,830** and:

WHEREAS, the estimated municipal expenses (excluding non-cash items) set out in the annual budget for the Town of Hardisty for 2018 total **\$2,101,295**; and the balance of **\$1,130,055** is to be raised by general municipal property taxation;

WHEREAS, the estimated amount required to repay principal debt to be raised by general municipal taxation is **\$12,742** and;

WHEREAS, the estimated amount required for current year capital expenditures and planned transfers of **\$621,000** to be raised by all sources other than taxation is **\$331,258**

AND WHEREAS the requisitions that The Town of Hardisty is required to collect under Section 326 of the Act on behalf of other organizations are as follows:

Alberta School Foundation Fund (ASFF)

Residential/Farmland	\$188,844
Non-Residential	<u>\$106,432</u>
Total	\$295,276

Alberta Seniors Foundation \$ 15,656

(Flagstaff Regional Housing Group)

Designated industrial Property \$ 61

AND WHEREAS Council is authorized under the Act to classify property for assessment purposes and to establish different rates of taxation for each class of property;

AND WHEREAS the assessed value of all taxable property in The Town of Hardisty as shown on the assessment roll is:

Single Family Residential/Farmland	\$71,008,770
Multiple Family Residential	\$ 2,020,780
Non Residential	\$27,771,370
Linear	\$ <u>1,487,470</u>
TOTAL	\$102,288,390

NOW THEREFORE under the authority of the Municipal Government Act, the Council of the Town of Hardisty, in the Province of Alberta, enacts as follows:

2. 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 Hardisty:

	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
General Municipal			
Single Family Res./Farmland	\$ 674,896	\$71,008,770	8.350000
Multiple Family Residential	\$ 21,614	\$ 2,020,780	10.695924
Non-Residential	\$ 409,245	\$27,771,370	14.350000
Linear	\$ <u>24,300</u>	\$ <u>1,487,470</u>	14.350000
Total	\$1,130,055	\$102,288,390	
ASFF			
Residential/Farmland	\$188,844	\$73,029,550	2.585856
Non-Residential/Lin.	\$ <u>106,432</u>	\$ <u>29,258,840</u>	3.637590
Total	\$295,276	\$102,288,390	

Senior Foundation

Residential/Farmland	\$11,272	\$73,029,550	0.150060
Non-Residential/Lin.	\$ 4,384	\$29,258,840	0.160530
Total	\$15,656	\$102,288,390	

Designated Industrial Tax

Non-Residential (DI)		\$ 284,320	
Linear		\$ 1,487,470	
Total	\$ 61	\$ 1,771,790	0.034178

- The minimum amount payable as property tax for general municipal purposes shall be \$1000, referred to as the General Municipal Minimum Tax and shall be applicable on all Residential/Farmland and Non-Residential parcels within the Town of Hardisty, in addition to ASFF and Seniors Foundation requisition requirements, per parcel.

	<u>Tax Rate</u>	<u>Tax Levy</u>
Residential/Farmland	\$1000	\$ 81,974
Non – Residential	\$1000	<u>\$ 13,680</u>
Total		\$ 95,654

- If any term of this Bylaw is found to be invalid, illegal, or unenforceable by a court of tribunal having jurisdiction to do so, that term is to be considered to have been severed from the rest of this bylaw, and the rest of the bylaw remains in force unaffected by that finding or by the severance of that term.


- That this Bylaw shall take effect on the date of the third and final reading.

READ A FIRST TIME THIS 22nd DAY OF MAY, 2018

READ A SECOND TIME THIS 22nd DAY OF MAY, 2018

READ A THIRD AND FINAL TIME THIS 22nd DAY OF MAY, 2018





DEPUTY MAYOR – Dean Lane



CAO – Sandy Otto