

**BYLAW 2023-05  
VILLAGE OF BEISEKER  
TAXATION BYLAW 2023**

**A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITH THE VILLAGE OF BEISEKER FOR THE 2023 TAXATION YEAR.**

**WHEREAS**, the Village of Beiseker has prepared and adopted detailed estimates of the municipal revenue, expenses and expenditures as required, at the council meeting held on May 15, 2023.

**WHEREAS**, the estimated municipal revenues from all sources other than property taxation total **\$960,851.72**, and

**WHEREAS**, the estimated municipal expenses (excluding non-cash items) set out in the annual budget for the Village of Beiseker for 2023 total **\$2,468,132.20**; and the balance of **\$1,507,280.48** is to be raised by general municipal taxation.

**WHEREAS**, the requisitions are:

**Alberta School Foundation Fund**

Residential and Farmland	\$186,464.13
Non-Residential	\$105,594.45
<b>Total ASFF</b>	<b>\$292,058.58</b>

**Designated Industrial Property**

Linear	\$ 303.72
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**Senior's Foundation**

Residential & Non-Residential	\$ 5392.03
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**Police Funding**

Residential & Non-Residential	\$ 32,975.00
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**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 property in the Village of Beiseker as shown on the assessment roll is:

Residential & Farmland	77,610,000
Non-Residential	23,682,460
Linear	4,050,580
Machinery & Equipment	55,770
Designated Industrial Property	20,750
Grants In Lieu	
Provincial	268,000
Federal	465,000
<b>TOTAL ASSESSMENT</b>	<b>106,152,560</b>

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NOW THEREFORE, under the authority of the *Municipal Government Act*, the Council of the Village of Beiseker 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 Village of Beiseker:

<b>General Municipal</b>	<b>Tax Levy</b>	<b>Assessment</b>	<b>Tax Rate</b>
Residential and Farmland	\$ 814,905.00	77,610,000	.01050
Non Residential, M&E, GIL	\$ 269,183.53	24,471,230	.01100
Linear & DI	\$ 44,784.63	4,071,330	.01100
Minimum Tax	\$ 45,703.85		
<b>Total Municipal</b>	<b><u>\$1,174,577.01</u></b>	<b><u>106,152,560</u></b>	

**Notes:**

As per Requisition Notice from Municipal Affairs, Designated Industrial Property is .0746 per \$1,000.00 (included in General Municipal Tax).

<b>ASFF</b>	<b>Tax Levy</b>	<b>Assessment</b>	<b>Tax Rate</b>
Residential and Farmland	\$185,022.24	77,610,000	.002384
Non Residential, Linear& GIL .003794	\$107,062.09	28,218,790	
Machinery & Equipment	NIL	NIL	NIL
<b>Total ASFF</b>	<b><u>\$292,084.33</u></b>	<b><u>105,828,790</u></b>	
<b>SENIOR'S FOUNDATION</b>	<b>Tax Levy</b>	<b>Assessment</b>	<b>Tax Rate</b>
All except Prov GIL	<b>\$5,392.08</b>	<b>105,884,560</b>	<b>.000050924</b>
<b>POLICING</b>	<b>Tax Levy</b>	<b>Assessment</b>	<b>Tax Rate</b>
All	<b>34,924.21</b>	<b>106,152,560</b>	<b>.000329</b>

1. That the minimum amount payable per vacant title as registered in the Land Titles Office as property tax for general municipal purposes property tax shall be \$878.00.
2. That 2023 property taxes are due on July 31<sup>st</sup>, 2023. A penalty of 10% of current taxes will be applied to any outstanding 2023 tax balances on August 01<sup>st</sup>, 2023.
3. That a further 10% penalty on all outstanding taxes will be applied on January 1<sup>st</sup>, 2024.
4. If any portion of this bylaw is declared invalid by a court of competent jurisdiction, then the invalid portion must be severed and the remainder of the bylaw is deemed valid.
5. That this bylaw shall take effect on the date of the third and final reading.

READ a first time this 15th day of May 2023

READ a second time this 15th day of May 2023

Given UNANIMOUS consent to go to third reading on this 15th day of May 2023

READ a third and final time on this 15<sup>th</sup> day of May 2023



Heather Leslie, CAO



Warren Wise, Mayor