

**Village of Clyde**

By-Law No. 2023-04-01

PROVINCE OF ALBERTA

## RATES OF TAXATION AND UNPAID TAX PENALTY FOR THE YEAR 2023

**A BY-LAW OF THE VILLAGE OF CLYDE, IN THE PROVINCE OF ALBERTA,  
TO AUTHORIZE AND IMPLEMENT THE SEVERAL RATES OF TAXATION  
TO BE IMPOSED FOR ALL PURPOSES FOR THE YEAR 2023.**

WHEREAS, pursuant to Section 353 of the Municipal Government Act, Chapter M-26., R.S.A. 2000, and amendments thereto, the Council of the Village of Clyde is required to pass a Property Tax Bylaw.

AND WHEREAS the estimated municipal expenditures and transfers set out in the budget for the Village of Clyde for 2023 total \$1,858,906.00; and

WHEREAS the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$1,340,826.00 and the balance of \$518,647.00 is to be raised by general municipal taxation; and

WHEREAS the 2023 requisitions are:

A.S.F.F. – Residential/Farm Requisition	\$ 85,841.00
A.S.F.F. – Non-Residential Requisition	9,661.00
Westlock Foundation	21,119.00
Designated Industrial Property Requisition	<u>67.00</u>

**TOTAL:** **\$ 116,688.00**

AND WHEREAS, the total assessments in the Village of Clyde for 2023 are as follows:

For Properties These Assessments Are Subject to Municipal Levies and the A.S.F.F./Opted Out Residential Requisition

Residential Land & Improvements(310):	\$28,464,970.00
Farmland (301):	3,800.00
Mobile Homes in a Mobile Home Park (317):	483,130.00
Vacant Residential (300):	<u>1,128,740.00</u>

**TOTAL OF RESIDENTIAL PROPERTY AND FARM PROPERTY TAX:** **\$30,080,640.00**

For Properties These Assessments Are Subject to Municipal Levies and the A.S.F.F./Opted Out Non-Residential Requisition

Commercial Land & Improvements (500, 510):	\$661,200.00
Industrial Land & Improvements (600, 610):	936,340.00
Linear Improvements (790):	839,940.00
Grants-in-Place (770):	91,880.00
Designated Industrial Property (DIP 620, 650)	<u>88,200.00</u>

**TOTAL OF NON-RESIDENTIAL AND MACHINERY AND EQUIPMENT:** **\$2,617,560.00**

For Properties These Assessments Are Exempt: \$5,893,510.00

**TOTAL ASSESSMENT FOR PROPERTIES WHICH ARE EXEMPT FROM TAXATION:** **\$5,893,510.00**

**TOTAL OF ALL ASSESSED PROPERTIES:** **\$38,591,710.00**

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## AND WHEREAS:

Estimated Revenues from sources other than current taxes are:	\$1,340,826.00
Estimated Revenues from Local Municipal Taxes are:	401,959.00
Estimated Revenues from A.S.F.F. Residential Levy are:	85,841.00
Estimated Revenues from A.S.F.F. Non-Residential Levy are:	9,661.00
Estimated Revenues from Westlock Foundation Levy are:	21,119.00
Estimated Revenues from Designated Industrial Property are:	<u>67.00</u>

**TOTAL:** **\$1,859,473.00**

AND WHEREAS the rates hereinafter set out are deemed necessary to provide the amount required for the various purposes, after making due allowance for the amount of taxes which may reasonably be expected to remain unpaid.

NOW THEREFORE, the Council of the Village of Clyde, in the Province of Alberta, duly assembled, does hereby enact as follows:

## 1. The Tax Rates for 2023 are imposed as follows:

a) On Residential Properties and Farmland:

For General Municipal Purposes	10.5000
For A.S.F.F./Opted Out	2.85370
For Westlock Foundation	<u>0.64587</u>

**TOTAL 2023 TAX RATE:** **13.99957**

b) On Non-Residential Properties:

For General Municipal Purposes	19.50000
For A.S.F.F./Opted Out:	3.77730
For Westlock Foundation	<u>0.64587</u>

**TOTAL 2023 TAX RATE:** **23.92317**

c) Designated Industrial Properties:

For General Municipal Purposes	19.50000
For A.S.F.F./Opted Out:	3.77730
For Westlock Foundation	0.64587
For Designated Industrial Property	<u>0.76000</u>

**TOTAL 2023 TAX RATE:** **24.68317**

## 2. Despite the tax rates indicated above there shall be a minimum tax applied to all properties as follows:

	<b>TAX RATE</b>
Residential/Farmland	\$800.00
Non-Residential	\$800.00

ASFF and Senior Foundation tax shall be calculated and levied as indicated in #1 above. The minimum \$800.00 tax shall be for municipal purposes only.



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3. It is the intention of the Village Council that each separate provision of this Bylaw shall be deemed independent of all other provisions, and it is further the intention of the Village Council that if any provision of this Bylaw shall be declared invalid, that provision shall be deemed to be severed and other provisions of the Bylaw shall remain in force and effect.
4. In the event that the current taxes, including local improvement levies, requisitions and other amounts appearing as charges on the current years Property Tax Notice, remain unpaid after the 30<sup>th</sup> Day of June 2023 there shall be an added penalty as follows:
- a) The last date before a four (4%) percent penalty will be levied is June 30, 2023, and any amount so added shall form part of the current taxes as a lien against the land under the provisions of *the Municipal Government Act, Chapter M-26, RSA 2000.*
- b) The last date before a an eight (8%) percent penalty will be levied is July 31, 2023, and any amount so added shall form part of the current taxes as a lien against the land under the provisions of *the Municipal Government Act, Chapter M-26, RSA 2000.*
5. In the event that the taxes remain unpaid after the 31<sup>st</sup> day of December, 2023 there shall be an added penalty of fifteen (15%) percent on January 1, 2024, and applied in succeeding years thereafter so long as the property tax arrears remain unpaid, and every amount so added shall form a part of a lien against the land under the provisions of the *Municipal Government Act, Chapter M-26, RSA 2000.*
6. This Bylaw comes into effect on the date of third and final reading.

READ A FIRST TIME THIS 17<sup>th</sup> DAY OF April 2023.

READ A SECOND TIME THIS 17<sup>th</sup> DAY OF April 2023.

UNANIMOUS CONSENT FOR THIRD READING PROVIDED THIS 17<sup>th</sup> DAY OF April 2023.

READ A THIRD TIME THIS 17<sup>th</sup> DAY OF April 2023.

  
MAYOR, Charis Aguirre

April 17, 2023  
date signed

SEAL

  
CAO, Jaye Parrent

April 17, 2023  
date signed