

Village of Clyde

By-Law No. 2022-05-01

PROVINCE OF ALBERTA

RATES OF TAXATION AND UNPAID TAX PENALTY FOR THE YEAR 2022

**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 2022.**

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 2022 total \$1,920,328.97; and

WHEREAS the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$1,437,729.95 and the balance of \$483,867.05 is to be raised by general municipal taxation; and

WHEREAS the 2022 requisitions are:

A.S.F.F. – Residential/Farm Requisition	\$ 73,286.86
A.S.F.F. – Non-Residential Requisition	5,339.47
Westlock Foundation	18,363.47
Designated Industrial Property Requisition	<u>64.16</u>

TOTAL: **\$ 97,053.96**

AND WHEREAS, the total assessments in the Village of Clyde for 2022 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):	\$28,419,890.00
Farmland (301):	3,800.00
Mobile Homes in a Mobile Home Park (317):	483,190.00
Vacant Residential (300):	<u>1,128,740.00</u>

TOTAL OF RESIDENTIAL PROPERTY AND FARM PROPERTY TAX: **\$30,035,620.00**

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):	\$654,370.00
Industrial Land & Improvements (600, 610):	785,820.00
Linear Improvements (790):	773,060.00
Grants-in-Place (770):	81,090.00
Designated Industrial Property (DIP 620, 650)	<u>84,420.00</u>

TOTAL OF NON-RESIDENTIAL AND MACHINERY AND EQUIPMENT: **\$2,378,760.00**

For Properties These Assessments Are Exempt: \$5,652,250.00

TOTAL ASSESSMENT FOR PROPERTIES WHICH ARE EXEMPT FROM TAXATION: **\$5,652,250.00**

TOTAL OF ALL ASSESSED PROPERTIES: **\$38,066,630.00**

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AND WHEREAS:

Estimated Revenues from sources other than current taxes are:	\$1,437,729.99
Estimated Revenues from Local Municipal Taxes are:	386,813.09
Estimated Revenues from A.S.F.F. Residential Levy are:	73,286.86
Estimated Revenues from A.S.F.F. Non-Residential Levy are:	5,339.47
Estimated Revenues from Westlock Foundation Levy are:	18,363.47
Estimated Revenues from Designated Industrial Property are:	<u>64.16</u>

TOTAL: **\$1,921,597.04**

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 2022 are imposed as follows:

a) On Residential Properties and Farmland:

For General Municipal Purposes	10.2500
For A.S.F.F./Opted Out	2.30000
For Westlock Foundation	<u>0.56900</u>

TOTAL 2022 TAX RATE: **13.11900**

b) On Non-Residential Properties:

For General Municipal Purposes	19.25000
For A.S.F.F./Opted Out:	2.44000
For Westlock Foundation	<u>0.56900</u>

TOTAL 2022 TAX RATE: **22.25900**

c) Designated Industrial Properties:

For General Municipal Purposes	19.25000
For A.S.F.F./Opted Out:	2.44000
For Westlock Foundation	0.56900
For Designated Industrial Property	0.76000

TOTAL 2022 TAX RATE: **23.01900**

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

	TAX RATE
Residential/Farmland	\$800.00
Non-Residential	\$800.00

ASFF and Senior Foundation tax shall be calculated and levied as indicated in #1

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above. The minimum \$800.00 tax shall be for municipal purposes only.

- 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 30th Day of June 2022 there shall be an added penalty as follows:
 - a) The last date before a four (4%) percent penalty will be levied is June 30, 2022, 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, 2022, 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 31st day of December, 2022 there shall be an added penalty of fifteen (15%) percent on January 1, 2023, 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 replaces By-law No. 2021-05-01 Rates of Taxation for the Year 2021.
- 7. This Bylaw comes into effect on the date of third and final reading.

READ A FIRST TIME THIS 16th DAY OF May 2022.

READ A SECOND TIME THIS 16th DAY OF May 2022.

UNANIMOUS CONSENT FOR THIRD READING PROVIDED THIS 16th DAY OF May 2022.

READ A THIRD TIME THIS 16th DAY OF May 2022.


MAYOR, Charis Aguirre

May 16, 2022
date signed

SEAL


CAO, Jaye Parrent

May 16, 2022
date signed