BY-LAW # 359 OF THE VILLAGE OF MORRIN
IN THE PROVINCE OF ALBERTA, CANADA.

A BY-LAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE VILLAGE OF MORRIN, ALBERTA FOR THE 2018 TAXATION YEAR.

WHERE AS: the Village of Morrin has prepared and adopted estimates of the Municipal revenues and expenditures as required at the Council Special meeting held on ______________________

WHERE AS: estimated municipal expenditures and transfers set out in the budget for The Village of Morrin for 2018 total $ 483,937.00 and

WHERE AS: the estimated municipal revenues and transfers from all sources other than taxation is estimated at 269,289 and the balance of $ 214,648.00 is to be raised by general municipal taxation and:

WHERE AS: the requisitions are:
Alberta School Foundation Fund (ASFF)

Residential/Farmland	**$ 37,921.00**
Non Residential	**$ 4,124.00**

WHERE AS: the Council of the Village of Morrin is required each year to levy on the assessed value of all property tax rates sufficient to meet the estimated expenditures and the requisitions and:

WHERE AS: the Council is authorized to classify assessed property, and to establish different rates of taxation in respect to each class of property, subject to the Municipal Government Act, Chapter M26, Revised Statutes of Alberta 2000 and:

DP

WHERE AS: the assessed value of all property in the Village of Morrin as shown on the assessement roll is:

ALBERTA SCHOOL FOUNDATION:		**RESIDENTIAL**	**2.56**
	NON -	**RESIDENTIAL**	**3.76**
MORRIN MUNICIPAL:		**RESIDENTIAL**	**12.10**
	NON -	**RESIDENTIAL**	**12.10**
	DESIGNATED INDUSTRIAL PROPERTY		**.0342**

AND THAT: Council deemed it necessary to impose a minimum tax of $ **750.00** on all properties where taxes are less then $ 750.00 being all Residential and Non Residential properties. Exemption from the minimum levy are mobile license fee properties and farm land.

AND THAT: pursuant to the Municipal Government Act, Section 345 that a penalty of twelve percent (12%) shall be applied on August 1, 2017 and be payable on all current taxes remaining unpaid after the 31st day of July 2017.

Pursuant to the Municipal Government Act Section 345 , (3) that a penalty of fifteen percent (15%) shall be applied and payable on all outstanding taxes and related costs that remain unpaid after December 31, 2017 and shall be added on the first working day of January 2018.

That the Assessment notice and Tax notice relating to the same property shall be combined on one notice.

That the Assessment/Tax notice to be mailed to the last known address of the registered owner by June 23, 2018.

AP

THAT: any complaints regarding the assessment notice be lodged within sixty days from the date of the mailing of the assessment notice along with a fee of **$75.00** payable to the Village of Morrin.

(a) The fee is fully refunded only if the Assessment Review Board rules in the parties favor or if the complaint is with drawn prior to the scheduling of the assessment hearing.

THAT: the Village of Morrin have contracted Calvin McArthur AMAA of Wildrose Assessment Services as the Assessor for the Village.

THAT THIS BY-LAW SHALL COME INTO EFFECT ON THE DATE OF THE THIRD AND FINAL READING.

READ A FIRST TIME THIS 30th day May 2018

READ A SECOND TIME THIS 30th day May 2018

READ A THIRD AND FINAL TIME AND PASSED THIS 30th day May 2018

Howard Helton

MAYOR

[signature]

CAO