Village of Morrin

2020 Property Tax ByLaw # 374

A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE **VILLAGE OF MORRIN** FOR THE **2020 TAXATION YEAR**

WHEREAS, the **Village of Morrin** has prepared and adopted detailed estimates of municipal revenue, expenses and expenditures as required, at the council meeting held on **June 16, 2020** and

WHEREAS, the estimated municipal revenues from all sources other then property taxation total			$	372,507
WHEREAS, the estimated municipal expenses (excluding Amortization and other non-cash items) set out in the annual budget for the Village of Morrin for 2020 total			$	579,824
WHEREAS, the estimated amount required to be transferred from Reserves_Operations is			$	25,586
WHEREAS, the estimated amount required for current year capital expenditures to be raised by general municipal taxation is			$	-
WHEREAS, the estimated amount required for Future Financial Plans to be raised by municipal taxation is			$	-
THEREFORE the estimated amount to be raised by **General Municipal Taxation** is			**$**	**181,731**

WHEREAS, the **REQUISITIONS** are:

Allowance for Non-Collection of Taxes			$	-
Alberta School Foundation Fund				
Residential and Farmland	$	35,773		
Non-Residential	$	4,075	$	39,848.12
Drumheller Seniors Foundation			$	8,471.00
Designated Industrial Property			$	36.41
			$	**48,356**

WHEREAS, the **Assessed Value** of all property in the **Village of Morrin** as shows on the assessment roll is:

Residential	$	12,928,830
Farmland	$	4,390
Non-Residential	$	590,350
Non-Residential Small Business	$	-
Machinery and Equipment	$	-
Designated Industrial Property (DIP)	$	479,040
Total Assessment	**$**	**14,002,610**

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 (MGA), Chapter M-26, Revised Statutes of Alberta, 2000;

WHEREAS, the Council is authorized, pursuant to the Municipal Government Act (MGA), Section 345, that a penalty of .... **12%** twelve percent shall be applied on August 1, **2020** and be payable on all current taxes remaining unpaid after July 31, **2020**;

WHEREAS, the Council is authorized, pursuant to the Municipal Government Act (MGA), Section 345(3), that a penalty of ...... **15%** fifteen percent shall be applied on all outstanding taxes and related costs that remain unpaid after **December 31, 2020** and shall be added on the first working day of January 2021;

WHEREAS, the Council deemed necessary to impose a minimum tax on all properties .... $ **750**
Residential and Non Residential where taxes are less then $750.
Exemption from the minimum levy are mobile license fee properties and farm land;
Note: The MGA (Section 357) allows for only one minimum tax rate.
Revenue generated from the minimum tax should be included in the budget and shown on the property tax bylaw

WHEREAS, the Assessment notice and Tax notice relating to the same property shall be combined on one notice;
WHEREAS, the Assessment / Tax notice to be mailed to the last known address of the registered owner by **June 26, 2020;**

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WHEREAS, any complaints regarding the assessment notice be lodged within sixty days (60) 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 favour or if the complaint is withdrawn prior to the scheduling of the assessment hearing;

WHEREAS, the Village of Morrin have contracted **Calvin McArthur AMAA** of Wildrose Assessment Services as the Assessor for the Village;

NOW THEREFORE

under the authority of the Municipal Government Act, the Council of the **Village of Morrin**, 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 shows on the assessment roll of the Village of Morrin.

General Municipal Taxation	Tax Levy	Assessment Roll	Tax Rate Per $1,000
Residential	$ 166,523	$ 12,928,830	12.880
Farmland	$ 57	$ 4,390	12.880
Non-Residential	$ 15,151	$ 1,069,390	14.168
Non-Residential Small Business	$ -	$ -	14.168
Machinery & Equipment	$ -	$ -	14.168
NET MUNICIPAL TAXES (Attached Annual Operating Budget)	**$ 181,731**	**$ 14,002,610**	
Designated Industrial Property (D.I.P.)	$ 36.41	$ 479,040	0.076

Requisitions	Tax Levy	Assessment Roll	Tax Rate
Alberta School Foundation Fund	Residential	Non-Residential	
Residential & Farmland	$ 35,773	$ 12,933,220	2.7660
Non-Residential	$ 4,075	$ 1,069,390	3.8107
	$ 39,848	**$ 14,002,610**	
Designated Industrial Property (D.I.P.)	$ 36.41	$ 479,040	0.076
Drumheller Senior Foundation	$ 8,471.00	**$ 14,002,610**	0.610
	$ 48,356		

TAXATION:	Total Tax rate	Assessment	RES	Non-RES
			Tax Rate per $1,000	Tax Rate per $1,000
		$ 14,002,610	$ 12,933,220	$ 1,069,390
	35.00		16.33	18.66

2 That this bylaw shall take effect on the date of the 3rd and final reading.

READ a first time on this 22 day of June, 2020

READ a second time on this 22 day of June, 2020

Given **UNAMIMOUS** consent to go to third reading on this 22 day of June, 2020

READ a third and final time on this 22 day of June, 2020

Signed this 22 day of June, 2020

Chief Elected Official

Chief Administrative Officer