

# BYLAW NO. 135-18

## SUMMER VILLAGE OF BIRCH COVE

**A BYLAW OF THE SUMMER VILLAGE OF BIRCH COVE, IN THE PROVINCE OF ALBERTA, TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE SUMMER VILLAGE OF BIRCH COVE FOR THE 2018 TAXATION YEAR.**

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**WHEREAS**, the Summer Village of Birch Cove has prepared and adopted detailed estimates of the municipal revenues and expenditures as required, at the council meeting held on April 21<sup>st</sup>, 2018; and

**WHEREAS**, the estimated municipal expenditures and transfers set out in the budget for the Summer Village of Birch Cove for 2018 total \$ 207,340; and

**WHEREAS**, the estimated municipal revenues and transfers from all sources other than taxation are estimated at \$ 118,210 and the balance of \$ 122,490 is to be raised by general municipal taxation; and

**WHEREAS**, the requisitions are:

Alberta School Foundation Fund	
Residential	\$ 30,659
Non-Residential	\$ 183
Lac Ste. Anne Foundation	\$ 2,515

**WHEREAS**, the Council of the Summer Village of Birch Cove 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

**WHEREAS**, 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, RSA 2000; and

**WHEREAS**, the assessed value of all property in the Summer Village of Birch Cove as shown on the assessment roll is:

Residential	\$ 12,328,370
Non-Residential	\$ 49,990

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## SUMMER VILLAGE OF BIRCH COVE

**NOW THEREFORE**, under the authority of the Municipal Government Act, the Council of the Summer Village of Birch Cove, 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 Summer Village of Birch Cove:

	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
<b>General Municipal</b>	<b>64,908</b>	<b>12,378,360</b>	<b>5.845</b>
<b>Minimum Municipal Tax</b>	<b>24,222</b>		
<b>Total General Municipal</b>	<b>89,130</b>		
<b>ASFF – Residential</b>	<b>30,659</b>	<b>12,328,370</b>	<b>2.4869</b>
<b>ASFF – Non-Residential</b>	<b>183</b>	<b>49,990</b>	<b>3.666</b>
<b>Total ASFF</b>	<b>30,842</b>	<b>12,378,360</b>	
<b>Lac Ste. Anne Foundation</b>	<b>2,515</b>	<b>12,378,360</b>	<b>.2032</b>
<b>DI Property Tax</b>	<b>2</b>	<b>49,990</b>	<b>.0342</b>

That the minimum amount payable as property tax on residential property for general municipal purposes shall be one thousand dollars (\$1,000.00).

2. That a penalty of eighteen percent (18%) shall be added on all current (2018) unpaid taxes remaining unpaid after June 30th, 2018.
3. That a penalty of eighteen percent (18%) shall be added on to all outstanding taxes and related costs that remain unpaid after December 31st, 2018 and shall be added on January 1st, 2019.

**THAT**, this bylaw shall come into force and effect upon the third reading and passing thereof.

READ A FIRST TIME IN COUNCIL

THIS 21st DAY OF APRIL 2018

READ A SECOND TIME IN COUNCIL

THIS 21st DAY OF APRIL 2018

**READ A THIRD TIME IN COUNCIL  
AND DULY PASSED**

**THIS 21st DAY OF APRIL 2018**

Signed this 21st day of April 2018

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Mayor Eugene Dugan

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Municipal Administrator - Dennis Evans