



TOWN OF WESTLOCK

TAX RATE

BYLAW NO. 2020-08

EFFECTIVE DATE – April 27, 2020

CONSOLIDATED FOR CONVENIENCE ONLY

This is a consolidation of the bylaws below. The amendment bylaws have been combined with the original bylaw for convenience only. This consolidation is not a legal document. Certified copies of the original bylaws should be consulted for all interpretations and applications of the bylaws on this subject.

AMENDMENT BYLAW

DATE OF ADOPTION

EFFECTIVE DATE

(If different from Date of Adoption)

Bylaw No. 2020-12

May 11, 2020

BEING A BY-LAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE TOWN OF WESTLOCK FOR THE 2020 TAXATION YEAR

WHEREAS, the Town of Westlock has prepared and adopted detailed estimates of the municipal revenues and expenditures as required, at the council meeting held on December 9, 2019; and

WHEREAS, the estimated municipal expenditures and transfers set out in the budget for the Town of Westlock for 2020 total \$20,693,105; and

WHEREAS, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$10,723,920 and the balance of \$7,166,255 is to be raised by general municipal taxation; and

WHEREAS, the requisitions are:

Alberta School Foundation Fund (ASFF) - Estimated	
Residential/Farmland	\$ 861,927
Non-Residential	524,394
Opted Out School Board (Evergreen CSR No 2) - Estimated	
Residential/Farmland	199,759
Non-Residential	<u>134,646</u>
Total Estimated Education Requisitions	<u>\$1,720,726</u>
Westlock Seniors Foundation	<u>\$ 336,819</u>
Designated Industrial Properties	<u>\$ 628</u>

WHEREAS the Council of the Town of Westlock 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 M-26, Revised Statutes of Alberta, 2000; and

WHEREAS, the assessed value of all property in the Town of Westlock as shown on the assessment roll is:

Residential	\$ 375,869,220
Multi-Residential	36,883,270
Farmland & Improvements	246,470
Grants in Place (subject to municipal tax only)	1,853,940
Non-Residential	167,550,000
Vacant Non-Residential	4,860,290
Linear and Railway	8,158,560
Grants in Place (non-residential)	2,063,600
Machinery and Equipment	<u>2,398,440</u>
	<u>\$ 599,883,790</u>

Annexed Properties (Subject to Board Order MGB 202/2008)

Residential	\$507,260
Farmland Residential	192,100
Farmland & Improvements	235,930
Non-Residential	<u>714,170</u>
	<u>\$1,649,460</u>

Province of Alberta

AND WHEREAS, the taxation rates and taxation revenue for certain properties which were brought into the Town of Westlock as a result of annexation are governed by MGB Board Order 202/2008.

NOW THEREFORE under the authority of the Municipal Government Act, the Council of the Town of Westlock, 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 Town of Westlock.

<i>Municipal Property Tax Levy</i>	<i>Tax Levy</i>	<i>Assessment</i>	<i>Tax Rate</i>
<i>Residential</i>	\$3,662,357	\$ 375,869,220	9.7437
<i>Multi-Residential</i>	359,380	36,883,270	9.7437
<i>Farmland</i>	5,962	246,470	24.1901
<i>Grants in Place (subject to municipal tax only)</i>	30,040	1,853,940	16.2035
<i>Non-Residential</i>	2,714,896	167,550,000	16.2035
<i>Vacant Non-Residential</i>	158,383	4,860,290	32.5871
<i>Linear and Railway</i>	132,197	8,158,560	16.2035
<i>Grants in Place of Taxes (non-residential)</i>	33,438	2,063,600	16.2035
<i>Machinery and Equipment</i>	38,863	2,398,440	16.2035
	7,135,516	\$ 599,883,790	
<i>Annexed Properties Annual Tax Subject to Westlock County Tax Rates Per MGB Board Order 202/2008</i>	30,739	1,649,460	
	\$7,166,255	\$601,533,250	

<i>Estimated Education Property Tax Requisition*</i>	<i>Tax Levy</i>	<i>Assessment</i>	<i>Tax Rate</i>
<i>ASFF – Residential</i>	\$877,175	\$336,051,496	2.6102
<i>- Non-Residential</i>	561,101	145,887,869	3.8461
<i>Evergreen CSRD - Residential</i>	203,293	77,882,754	2.6102
<i>- Non-Residential</i>	144,071	37,458,751	3.8461
<i>Total</i>	\$1,785,640	\$597,280,870	

* These values have been adjusted for previous years over and under levies as per section 359(3) of the Municipal Government Act

<i>Homeland Housing Foundation Requisition</i>	<i>Tax Levy</i>	<i>Assessment</i>	<i>Tax Rate</i>
<i>Total</i>	\$336,819	\$559,679,310	0.5617

<i>Designated Industrial Property Requisition*</i>	<i>Tax Levy</i>	<i>Assessment</i>	<i>Tax Rate</i>
<i>Total</i>	\$595	\$8,269,650	0.0760

*These values have been adjusted for previous years over and under levies

2. That the Chief Administrative Officer be authorized to levy and collect property taxes for 2020, on those properties annexed to the Town of Westlock from Westlock County, which are subject to the provisions of Board Order 202/2008, based on those municipal tax rates established by Westlock County Tax Rate Bylaw.
3. And furthermore, that pursuant to the provisions of Section 357(1) of the Municipal Government Act, that the Chief Administrative Officer for the Town of Westlock is hereby authorized and directed to establish that the minimum tax payable on any parcel will be fifty dollars (\$50.00).
4. This By-law shall take effect on the date of the third and final reading.

Read a first time this 27th day of April 2020 A.D.

Read a second time this 27th day of April 2020 A.D.

Unanimous consent for third and final reading this 27th day of April 2020 A.D.

Read a third and final time and passed this 27th day of April 2020 A.D.

Mayor, Ralph Leriger

Chief Administrative Officer, Simone Wiley