

# VILLAGE OF BARNWELL

## BYLAW 03-24

A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE VILLAGE OF BARNWELL IN THE PROVINCE OF ALBERTA FOR THE 2024 TAXATION YEAR.

**WHEREAS**, the Village of Barnwell has prepared and adopted detailed estimates of municipal revenue and expenditures as required, at the council meeting held on May 13, 2024; and

**WHEREAS**, the estimated municipal expenditures and transfers, excluding amortization, set out in the budget for the Village of Barnwell for 2024 total **\$2,702,002**; and

**WHEREAS**, the estimated municipal revenues and transfers from all resources other than taxation is estimated at **\$1,794,802** and the balance of **\$907,200** is to be raised by taxation; and

**WHEREAS**, the requisitions are:

Alberta School Foundation Fund (ASFF)	
Residential/Farmland	\$254,919
Non-residential	\$16,850
<b>TOTAL ASFF SCHOOL REQUISITIONS</b>	<b>\$271,769</b>
Holy Spirit (RCSRSD)	
Residential/Farmland	\$8,513
Non-residential	\$527
<b>TOTAL RCSRSD SCHOOL REQUISITIONS</b>	<b>\$9,040</b>
<b>SENIORS FOUNDATION</b>	<b>\$14,457</b>

**WHEREAS**, the Council of the Village of Barnwell 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, Revised Statutes of Alberta, 2000; and

**WHEREAS**, the assessed value of all property in the Municipality of the Village of Barnwell as shown on the assessment roll is:

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	<b>Assessment</b>
Residential & Farmland	\$106,069,450
Non-residential – Commercial & Industrial	\$3,765,250
Linear & Designated Industrial Property	\$1,069,170
<b>TOTAL ASSESSMENT</b>	<b>\$110,903,870</b>

**NOW THEREFORE** under the authority of the *Municipal Government Act*, the Council of the Village of Barnwell, in the Province of Alberta, enacts as follows:

1. This bylaw may be cited as the “2024 Tax Bylaw”.
2. 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 Village of Barnwell:

	Tax Levy	Assessment	Mill Rate
<b>General Municipal</b>			
Residential & Farmland	\$575,234	\$106,069,450	5.42318
Non-residential	\$36,700	\$4,834,420	7.59140
<b>Totals</b>	<b>\$611,934</b>	<b>\$110,903,870</b>	
<b>Schools (ASFF &amp; RCSR)</b>			
Residential & Farmland	\$263,432	\$106,069,450	2.48358
Non-residential	\$17,377	\$4,834,420	3.59443
<b>Totals</b>	<b>\$280,809</b>	<b>\$110,903,870</b>	
<b>Seniors Foundation</b>	<b>\$14,457</b>	<b>\$110,903,870</b>	0.13036
<b>Total</b>	<b>\$907,200</b>		

<b>TOTAL MILL RATE</b>	
Residential & Farmland	8.03712
Non-residential	11.31619

3. The minimum amount payable for property as property tax for improved residential property for general municipal purposes shall be \$1,000.
4. The taxes hereby authorized to be assessed, imposed and collected by these several rates are hereby declared to be and become due and payable to the Village on the 31<sup>st</sup> day of July, 2024.
5. Any taxes which remain unpaid after the due and payable date shall receive a 12% penalty on the 1<sup>st</sup> day of August, 2024.

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6. A 1.5% penalty will be imposed on the total unpaid balance of the tax accounts and applied the first day of each calendar month. Such penalties will become part of the taxes owing.
7. The penalty found in section 5 of this bylaw will not be assessed to tax levy amounts being paid under the Tax Installment Program, unless the conditions of the Tax Installment Program are not adhered to, at which point the penalties in section 5 & 6 will be assessed.
8. That this bylaw shall take effect on the date of the third and final reading.

Read a FIRST time this 13<sup>th</sup> day of May, 2024.

Read a SECOND time this 13<sup>th</sup> day of May, 2024.

By unanimous consent, read a THIRD time and passed this 13<sup>th</sup> day of May, 2024.

  
Missy Foster  
Mayor

  
Angie Jensen  
Chief Administrative Officer