



**Village of Marwayne
2019 Property Tax Bylaw No. 570-19**

A BYLAW OF THE VILLAGE OF MARWAYNE TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY FOR THE 2019 TAXATION YEAR AND IMPOSE A PENALTY ON ALL TAXES REMAINING UNPAID.

Whereas the Village of Marwayne of Alberta has prepared and adopted detailed estimates of the municipal revenues, expenses and expenditures as required, at the council meeting held on April 30, 2019; and

Whereas the estimated municipal expenditures and transfers set out in the budget for the Village of Marwayne for 2019 total \$1,872,099; and

Whereas the estimated municipal revenues and transfers from all sources other than property taxation is estimated at \$1,461,180; and the balance of \$410,919 is to be raised by general municipal taxation and:

Whereas the requisitions are:

Alberta School Foundation Fund (ASFF)	
- Residential/farmland	\$110,700
- Non-residential	<u>\$ 14,940</u>
	\$125,640
Designated Industrial Property Tax	\$ 63

Whereas the Council of the Village of Marwayne 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 Village of Marwayne as shown on the assessment roll is:

Residential & farmland	\$40,579,720
Non-residential	\$ 3,140,800
Designated Industrial Property incl. Linear	\$ 802,760
Machinery and Equipment	\$ 103,180
Grant in Lieu	<u>\$ 64,980</u>
Total Assessment	\$44,691,440

Now Therefore under the authority of the *Municipal Government Act*, the Council of the Village of Marwayne, 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 Village of Marwayne:

	Tax Levy	Assessment	Mill Rate
General Municipal			
Residential/Farmland	\$ 321,959	\$ 40,579,720	7.934
Nonresidential	\$ 57,437	<u>\$ 4,111,720</u>	13.969
Minimum Tax (Estimate)	<u>\$ 31,523</u>		
Total	\$ 410,919	\$ 44,691,440	
Education Property Tax			
Requisition			
ASFF			
Resid./Farmland	\$ 110,700	\$ 40,579,720	2.728
Non-residential	\$ 14,940	\$ 3,943,560	3.788
Designated Industrial			
Property Tax	\$ 63	\$ 802,760	0.0786

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2. That the minimum amount payable per parcel as property tax for general municipal purposes shall be \$750

3. Whereas, it is deemed expedient and proper pursuant to the provisions of the Municipal Government Act, to impose a penalty on all unpaid taxes;

That all property taxes of the Village of Marwayne shall be due and payable in full on or before the 30th day of June, 2019.

4. That on the 1st day of July, 2019 a penalty of twelve per cent (12%) shall be added to any current taxes not paid on or before June 30th, 2019.

5. That on the 1st day of July, 2019 a penalty of twelve per cent (12%) shall be added to any arrears taxes not paid on or before December 31st, 2018.

6. That on the 1st day of January 2020 and each succeeding year after on January 1st, an additional penalty of 6% shall be added to any taxes unpaid after December 31st of the year in which the tax was imposed.

7. Nothing in this bylaw contained shall be construed to extend the time for payment of the taxes, not in any way to impair the right of distress or any other remedy provided by this Act for the collection of taxes.

That this bylaw shall take effect on the date of the third and final reading.

Read for the first time this 29th day of April 2019.

Read for the second time this 29th day of April 2019.

Given UNANIMOUS consent to go to a third reading on this 29th day of April 2019.

Read for the third and duly passed in open Council this 29th day of April, 2019.

Mayor, Cheryle Eikeland

Chief Administrative Officer, Jordan Willner