# BYLAW NO. 250-2017
# SUMMER VILLAGE OF KAPASIWIN

## Being a Bylaw of the Summer Village of Kapasiwin to authorize the several rates of taxation imposed for all purposes for the year 2017

**WHEREAS** the total requirements for the Summer Village of Kapasiwin in the Province of Alberta as shown in the budget estimates are as follows:

| | |
|---|---|
| Municipal General | 135,295.00 |
| ASFF Residential School Requisition | 70,819.39 |
| ASFF Non-Residential School requisition | 119.57 |
| TOTAL: | **206,114.39** |

**WHEREAS** the total taxable assessment of land, buildings and improvements amounts to:

| | |
|---|---|
| Residential - Improved | 27,941,200 |
| Residential – Vacant | 0 |
| Farmland | 0 |
| Non-Residential - Improved | 0 |
| Non-Residential – Vacant (Linear) | 66,940 |
| Exempt | 517,100 |
| TOTAL: | **28,525,240** |

**WHEREAS**, the estimated municipal expenditures and transfers set out in the budget for the Summer Village of Kapasiwin for 2017 total $135,295.00 and

**WHEREAS**, the estimated municipal revenues and transfers from all sources other than taxation is estimated at $4,100.00 (from reserves), $75,000.00 (Municipal Sustainability Initiative – Capital Grants), $3,612.00 (Municipal Sustainability Initiative – Operating Grant) and the balance of $52,583.00 is to be raised by general municipal taxation;

**WHEREAS** the rates hereinafter set out are deemed necessary to provide the amounts required for municipal, school and other purposes, after making due allowance for the amount of taxes which may reasonably be expected to remain unpaid;

**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

The Municipal Administrator is hereby authorized and required to levy the following rates of taxation on the assessed value of all land, buildings and improvements as shown on the assessment and tax roll:

| | TAX LEVY | ASSESSMENT | TAX RATE (expressed in mills) |
|---|---|---|---|
| **General Municipal** | | | |
| Residential – Improved | 52,047.48 | 27,941,200 | 1.8627505 |
| Residential – Vacant | 0 | 0 | 0.0000000 |
| Non-residential – Improved | 0 | 0 | 0 |
| Non-residential – Vacant | 535.52 | 66,940 | 8.0000000 |
| Farmland | 0 | 0 | 0 |
| **TOTAL** | **52,583.00** | **28,008,140** | |

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| | TAX LEVY | ASSESSMENT | TAX RATE (expressed in mills) |
|---|---|---|---|
| **Alberta School Foundation Fund (ASFF)** | | | |
| Residential/Farmland | 70,699.42 | 27,941,200 | 2.530293 |
| Non-residential | 119.97 | 66,940 | 1.792202 |
| **TOTAL** | **70,819.39** | **28,008,140** | |

Taxes shall be due on **June 30th, 2017**. The penalty on the current tax levy outstanding shall be 9% charged on the current taxes unpaid as on July 1st, 2017 with an additional 1.5% penalty per month from August 1st 2017 through December 1st 2017, inclusive, and a condition that total tax arrears unpaid as of January 1st, 2018 shall be subject to an further 18% penalty, as per Bylaw #235.

THAT this Bylaw shall come into force and effect upon the passing thereof.

READ a first time this 27 day of April, 2017.

READ a second time this 27 day of April, 2017.

UNANIMOUSLY CONSENTED TO AND

READ a third and final time this 27 day of April, 2017.

Mayor James Coghill

CAO, Dwight Moskalyk

Date Signed April 27 2017