

**BYLAW 04-2023  
PROPERTY TAX BYLAW**

**A BYLAW OF THE TOWN OF BARRHEAD, IN THE PROVINCE OF ALBERTA, TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE TOWN OF BARRHEAD FOR THE 2023 TAXATION YEAR.**

**WHEREAS**, the Municipal Government Act, being Chapter M-26 of the Statutes of Alberta, 2000, and amendments thereto, authorizes Council to pass a property tax Bylaw annually, and

**WHEREAS**, the Town of Barrhead, in the Province of Alberta has prepared and adopted detailed estimates of the municipal revenues and expenditures as required, at the Council meeting held on January 10, 2023, and

**WHEREAS**, the assessor has assigned the assessment classes to the property on the Town of Barrhead Assessment Roll as;

Class 1 - Residential,  
Class 2 - Non-Residential, and Non-Residential Linear  
Class 3 - Farm Land,  
Class 4 - Machinery and Equipment, and

**WHEREAS**, property tax rate in this Bylaw shall be referred to as the tax rate, as defined in Section 355 of the Municipal Government Act, times 1,000, and

**WHEREAS**, the estimated municipal revenues and transfers from all sources other than property taxation is estimated at \$ 8,537,372, and the balance of \$ 6,686,988, is to be raised by general municipal taxation, and

**WHEREAS**, the estimated municipal expenditures (excluding non-cash items of \$ 2,052,800) and transfers set out in the budget for the Town of Barrhead for 2023 are estimated at \$ 15,213,840, and

**WHEREAS**, the estimated amount required to repay principal debt to be raised by general municipal taxation is \$ 164,175, and

**WHEREAS**, the estimated amount required for current year capital expenditures to be raised by general municipal taxation is \$ 920,490, and

**WHEREAS**, the current year capital revenues and expenditures are estimated as \$ 3,864,340, and

**WHEREAS**, the Requisitions, including underlevies and overlevies to create the total 2023 requisition levies are:

<b>ALBERTA SCHOOL FOUNDATION FUND (ASFF)</b>	
Residential and Farmland	\$ 972,050
Non-Residential/Linear	\$ 438,765
<b>BARRHEAD &amp; DISTRICT SOCIAL HOUSING ASSOCIATION</b>	
	\$ 60,455
<b>GOVERNMENT ALBERTA DESIGNATED INDUSTRIAL PROPERTY</b>	
	\$ 523

**WHEREAS** the total taxable assessment of all property in the Town of Barrhead as shown on the assessment roll is:

Residential	373,847,790
Farmland	125,000
Non-Residential	118,982,570
Linear, Designated Industrial	7,015,200
Machinery and Equipment	4,868,740
<b>TOTAL TAXABLE ASSESSMENT</b>	<b>504,839,300</b>

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**NOW THEREFORE**, under the authority of the Municipal Government Act, the Council of the Town of Barrhead, 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 all taxable property as shown on the assessment roll of the Town of Barrhead:

	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
<b>General Municipal</b>			
Residential/Farmland	\$ 3,227,423	\$ 373,972,790	8.63010
Non-Residential	\$ 1,706,698	\$ 118,982,570	14.34410
Linear	\$ 100,627	\$ 7,015,200	14.34410
Machinery & Equipment	\$ 69,838	\$ 4,868,740	14.34410
<b>Total</b>	<b>\$ 5,104,585</b>	<b>\$ 504,839,300</b>	
<b>Aquatic Centre Debenture</b>			
Residential/Farmland	\$ 215,259	\$ 373,972,790	0.57560
Non-Residential	\$ 68,486	\$ 118,982,570	0.57560
Linear	\$ 4,038	\$ 7,015,200	0.57560
Machinery & Equipment	\$ 2,802	\$ 4,868,740	0.57560
<b>Total</b>	<b>\$ 290,586</b>		
<b>Alberta School Foundation Fund (ASFF)</b>			
Residential/Farmland	\$ 972,062	\$ 373,711,890	2.60110
Non-Residential	\$ 413,187	\$ 113,329,240	3.64590
Linear	\$ 25,577	\$ 7,015,200	3.64590
<b>Total</b>	<b>\$ 1,410,826</b>	<b>\$ 494,056,330</b>	
<b>Barrhead &amp; District Social Housing</b>			
Residential/Farmland	\$ 45,294	\$ 373,711,890	0.12120
Non-Residential	\$ 13,736	\$ 113,329,240	0.12120
Linear	\$ 850	\$ 7,015,200	0.12120
Machinery & Equipment	\$ 590	\$ 4,868,740	0.12120
<b>Total</b>	<b>\$ 60,470</b>	<b>\$ 498,925,070</b>	
<b>Gov't Alberta Designated Industrial</b>			
Non-Residential Linear	\$ 523	\$ 7,015,200	0.07460
<b>Total</b>	<b>\$ 523</b>	<b>\$ 7,015,200</b>	
<b>GRAND TOTAL</b>	<b>\$ 6,866,988</b>		

A summary of tax rates for all assessed value of lands, buildings and improvements shown on the Assessment and Tax Roll of the Town of Barrhead for the year 2023 are as follows:

<u>Municipal:</u>	<u>Residential</u>	<u>Non-Residential</u>	<u>Farmland</u>	<u>Machinery &amp; Equipment</u>	<u>Non-Residential Linear</u>
General Operations of Council	8.6301	14.3441	8.6301	14.3441	14.3441
Aquatic Centre Debenture	0.5756	0.5756	0.5756	0.5756	0.5756
<b>TOTAL MUNICIPAL</b>	<b>9.2057</b>	<b>14.9197</b>	<b>9.2057</b>	<b>14.9197</b>	<b>14.9197</b>
<u>Requisitions:</u>					
Alberta School Foundation Fund	2.6011	3.6459	2.6011	0.0000	3.6459
Barrhead & Dist. Social Housing	0.1212	0.1212	0.1212	0.1212	0.1212
Gov't Alberta Desig. Industrial	0.0000	0.0000	0.0000	0.0000	0.0746
<b>TOTAL REQUISITIONS</b>	<b>2.7223</b>	<b>3.7671</b>	<b>2.7223</b>	<b>0.1212</b>	<b>3.8417</b>
<b>TOTAL TAX RATES</b>	<b>11.9280</b>	<b>18.6868</b>	<b>11.9280</b>	<b>15.0409</b>	<b>18.7614</b>

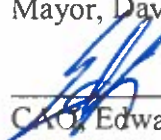
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2. That a penalty of twelve percent (12%) shall be added on all unpaid current year taxes, including local improvement taxes, remaining unpaid after June 30, 2023 and shall be added on July 4, 2023.
3. That a penalty of twelve percent (12%) shall be added on all outstanding taxes and related costs that remain unpaid after December 31, 2023 and shall be added on the third (3<sup>rd</sup>) day of January 2024.
4. That payment must be made by cash, debit, money order, internet banking, telephone banking, accepted cheque or draft (draft payable at par), Barrhead, Alberta.
5. That the assessment notice and the tax notice relating to the same property shall be combined on one notice.
6. That any complaint regarding the assessment notice must be lodged within 60 days from the date of mailing of the assessment notice.
7. Should any provision of this bylaw be deemed to be invalid then such invalid provision will be severed from this bylaw and such severance will not affect the validity of the remaining portions of this bylaw, except to the extent necessary to give effect to such severance.

Read a first time this 11 day of April, 2023.

**TOWN OF BARRHEAD**

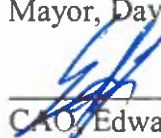
  
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Mayor, David McKenzie

  
\_\_\_\_\_  
CAO, Edward LeBlanc

Read a second time this 11 day of April, 2023.

**TOWN OF BARRHEAD**

  
\_\_\_\_\_  
Mayor, David McKenzie

  
\_\_\_\_\_  
CAO, Edward LeBlanc

Read a third time this 11 day of April, 2023 and passed.

**TOWN OF BARRHEAD**

  
\_\_\_\_\_  
Mayor, David McKenzie

  
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CAO, Edward LeBlanc