

**BYLAW #542-19
FOR THE VILLAGE OF VILNA
IN THE PROVINCE OF ALBERTA**

**A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE
PROPERTY WITHIN THE VILLAGE OF VILNA FOR THE 2019 TAXATION YEAR.**

WHEREAS, the Village of Vilna has prepared and adopted detailed estimates of the municipal revenues and expenditures as required, at the Council Meeting held May 21st, 2019; and

WHEREAS, the estimated municipal expenditures and transfers set out in the operating budget for the Village of Vilna for 2019 total **\$821,278**; and

WHEREAS, the estimated municipal revenues and transfers from all sources other than taxation is estimated at **\$450,400** and the balance of **\$371,796** is to be raised by general municipal taxation:

Frontage Maintenance Tax Bylaw 543-19	\$	37,768.50
Local Improvement Tax, Bylaw 513-15	\$	887.50
Minimum Tax	\$	20,249.00
Senior Foundation Requisition	\$	9,712.00
Alberta Education Requisition (Public School)	\$	34,002.00
Lakeland Catholic School Board	\$	2,968.00
Linear Property Requisition	\$	61.00
Requisition Collection Allowance	\$	6,589.00
General Taxes	\$	259,559.00

The requisitions are:

Alberta School Foundation Fund (ASFF)		
Residential/Farmland	\$	26,338.00
Non-residential	\$	7,664.00
Roman Catholic School Division (RCSSD)		
Residential/Farmland	\$	2,845.00
Non-Residential	\$	123.00
Smoky Lake Seniors Foundation	\$	9,712.00
Linear Property Requisition	\$	61.00

WHEREAS, the Council of the Municipality 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, Revised Statutes of Alberta 2000, Chapter M-26; and

WHEREAS, the assessed value of all taxable property in the Village of Vilna as shown on the assessment roll is:

Residential	\$ 10,925,620
Non-Residential	\$ 2,063,630

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 Vilna.

General Municipal

Residential / Farmland	\$188,466.95	10,925,620	17.2500
Non-residential	<u>71,092.05</u>	<u>2,063,630</u>	34.4500
TOTAL	\$259,559.00	12,989,250	

Residential School Requisition:

\$ 29,183.00	10,925,620	2.6711
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Non-Residential School Requisition

<u>7,787.00</u>	<u>2,063,630</u>	3.7735
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TOTAL School Requisitions \$ 36,970.00 12,989,250

Senior Housing Foundation Requisition:

Smoky Lake Foundation	\$9,712.00	12,989,250	0.7477
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Linear Assessment Requisition

Provincial Assessor	\$ 60.89	774,690	0.0786
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Requisition Collection Allowance:

Residential	\$5,542.00	10,925,620	0.5073
Non Residential	<u>1,047.00</u>	<u>2,063,630</u>	0.5073
Total Collection Allowance:	\$6,589.00	12,989,250	

2. The minimum amount payable as property tax for general municipal purposes shall be:

Vacant Residential	\$ 400.00	\$ 7,610.00
Improved Residential	\$ 650.00	\$ 11,641.00
Commercial	\$ 400.00	\$ 998.00
Total		\$ 20,249.00

Any vacant or improved lot with \$1,500 or less of improvement assessment shall be considered vacant when categorizing the property for minimum tax consideration.

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

FIRST READING this 21st day of May, 2019

SECOND READING this 21st day of May, 2019

Agreed unanimously that Bylaw #542-19 is presented for Third and Final reading.

THIRD AND FINAL READING 21st day of May, 2019

MAYOR Leo Chapdelaine

S E A L

CAO Loni Leslie