




---

**TOWN OF HIGH LEVEL  
2018 TAX RATE BYLAW  
BYLAW NO. 983-18**

---

**A BYLAW TO AUTHORIZE THE RATES OF TAXATION LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE TOWN OF HIGH LEVEL FOR THE 2018 TAXATION YEAR.**

**WHEREAS** the Town of High Level has prepared and adopted detailed estimates of the municipal revenues and expenditures as required, at the council meeting held on April 23, 2018; and

**WHEREAS**, the estimated municipal expenditures and transfers set out in the budget for the Town of High Level for 2018 total \$ 12,164,148; and

**WHEREAS**, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$7,505,225 and the amount of \$ 112,577 raised by Payments in Lieu of Taxes (PILT) and the balance of \$ 4,546,346 is to be raised by general municipal taxation; and

Whereas, the requisitions are:

ALBERTA SCHOOL FOUNDATION FUND (ASFF)	
Residential/Farmland	\$ 612,831
Non-Residential	<u>644,531</u>
	\$1,257,362
LODGE REQUISITION	
Lodge Requisition	\$ 106,379
DESIGNATED INDUSTRIAL PROPERTY (DIP) REQUISITION	
DIP Requisition	\$ 1,803

; and

**Whereas**, the Council of the Town 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 taxable property in the Town of High Level as shown on the assessment roll is:

	Assessment
Residential/Farmland	\$ 221,054,430
PILT Residential	3,907,810
Non-Residential	138,247,870
PILT Non-Residential	6,497,620
Machinery & Equipment	41,108,520
Linear	20,577,300
	<u>\$ 431,393,550</u>

NOW THEREFORE under the authority of the Municipal Government Act, the Council of the Town of High Level, in the province of Alberta, enacts as follows:

- I. That the Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all taxable property as shown on the Assessment Roll of the Town of High Level:

General Municipal	Tax Levy	Assessment	Tax Rate
Residential/Farmland	\$ 2,190,296	\$ 221,054,430	9.9084
PILT Residential	38,720	3,907,810	9.9084
Non-Residential	1,571,436	138,247,870	11.3668
PILT Non-Residential	73,857	6,497,620	11.3668
Machinery & Equipment	467,272	41,108,520	11.3668
Linear	233,898	20,577,300	11.3668
Revenue Due To Minimum Tax	83,444		
Total General Municipal	<u>\$ 4,658,923</u>	<u>\$ 431,393,550</u>	

Alberta School Foundation Fund	Tax Levy	Assessment	Tax Rate
Residential/Farmland	\$ 612,831	\$ 224,496,710	2.7298
Non-Residential	561,927	139,981,430	4.0143
Linear	82,604	20,577,300	4.0143
Total ASFF	<u>\$ 1,257,362</u>	<u>\$ 385,055,440</u>	

Lodge	Tax Levy	Assessment	Tax Rate
Residential/Farmland	\$ 56,039	\$ 224,496,710	0.2496
Non-Residential	34,942	139,981,430	0.2496
Machinery & Equipment	10,262	41,108,520	0.2496
Linear	5,136	20,577,300	0.2496
<b>Total Lodge</b>	<b>\$ 106,379</b>	<b>\$ 426,163,960</b>	

Designated Industrial Property	Tax Levy	Assessment	Tax Rate
DIP Assessment	\$ 1,803	\$ 52,725,140	0.0342
<b>Total DIP</b>	<b>\$ 1,803</b>	<b>\$ 52,725,140</b>	

2. That the minimum amount payable per parcel as property tax for general municipal purposes shall be \$500.
3. This bylaw may be cited as "2018 Tax Rate Bylaw No.983-18".
4. That this bylaw shall take effect on the date of the third and final reading.

READ A FIRST TIME this 23<sup>rd</sup> Day of April, 2018.

READ A SECOND TIME this 23<sup>rd</sup> Day of April, 2018.

UNANIMOUS CONSENT FOR THIRD READING this 23<sup>rd</sup> Day of April, 2018.

READ A THIRD TIME this 23<sup>rd</sup> Day of April, 2018.

SIGNED AND PASSED THIS this 23<sup>rd</sup> Day of April, 2018.

  
 \_\_\_\_\_  
 Mayor

  
 \_\_\_\_\_  
 Municipal Clerk