

**TOWN OF TABER  
BY-LAW NO. 3-2014**

**A BY-LAW OF THE TOWN OF TABER, IN THE PROVINCE OF ALBERTA, TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE TOWN OF TABER FOR THE 2014 TAXATION YEAR.**

**WHEREAS**, the Council of the Town of Taber shall, by By-Law, authorize the levying of taxes at such uniform rates as the Council deems sufficient to produce the amount of revenue required; and

**WHEREAS**, the operating expenditures and transfers of the Town of Taber are estimated at \$20,268,340 for the period of January 1, 2014 to December 31, 2014; and

**WHEREAS**, the capital expenditures of the Town of Taber are estimated at \$5,328,040 for the period of January 1, 2014 to December 31, 2014; and

**WHEREAS**, the capital revenues and transfers are as follows: transfer from capital reserves - \$2,573,990; grants from other governments - \$2,606,550; other revenues - \$147,500.

**WHEREAS**, the operating revenues and transfers from all other sources other than property taxation for the same period are estimated to be \$12,342,018, and the balance of \$7,926,322 is to be raised by general municipal taxes; and

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

**WHEREAS**, the requisitions are:

**Alberta School Foundation Fund &  
Holy Spirit RCSCRD # 4**

Residential and Farm Land	\$1,662,652
Non-Residential	\$806,676
2013 Under Levy	<u>\$2,146</u>
<b>Total</b>	<b>\$2,471,474</b>

**Senior Foundation**

2013 Over Levy	<u>\$69,685</u>
<b>Total</b>	<b>\$69,551</b>

**WHEREAS**, the Council of the Town of Taber is required each year to levy on the assessed value of all property, tax rates sufficient to meet the estimated expenditures and 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; and

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**WHEREAS**, the assessed value of all property in the Town of Taber as shown on the assessment roll is:

	<u>Assessment</u>
Residential and Farmland	\$661,764,920
Non-residential	\$216,230,270
Machinery and Equipment	\$ 66,186,960
<b>Total</b>	<b>\$944,182,150</b>

**NOW THEREFORE** under the authority of the Municipal Government Act, the Council of the Town of Taber, in the Province of Alberta, in regular session duly assembled, hereby enacts as follows:

1. That this By-Law shall be known as the Property Tax By-Law.
2. That the Operating and Capital Budgets have been adopted for the 2014 calendar year.
3. That the Chief Administrative Officer be and is hereby empowered, authorized and required to levy the following property tax rates on the assessed value of all lands, buildings and improvements shown on the Assessment and Tax Roll of the Town of Taber for the year 2014:

	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
<b>General Municipal</b>			
Residential and Farmland	\$4,749,156	661,764,920	7.1765
Non-Residential	\$3,177,166	282,417,230	11.2499
<b>ASFF &amp; Holy Spirit RCSR #4</b>			
Residential and Farmland	\$1,663,536	657,219,220	2.5312
Non-Residential	\$ 807,938	215,637,940	3.7467
	<b>\$2,471,474</b>		
Seniors Foundation	\$69,551	939,636,450	0.0740

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For information purposes the following are the total tax rates:

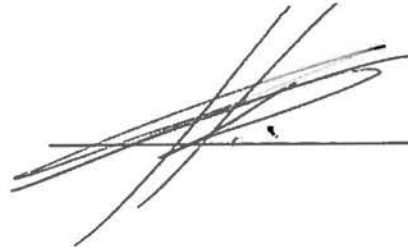
	<u>Tax Rates</u>	
	<u>Residential</u>	<u>Non-Residential</u>
General Municipal	7.1765	11.2499
School Support	2.5312	3.7467
Seniors Foundation	<u>0.0740</u>	<u>0.0740</u>
<b>Total</b>	<b>9.7817</b>	<b>15.0706</b>

4. That a penalty of six percent (6%) shall be added on all current taxes remaining unpaid, including local improvement taxes remaining unpaid, after June 30<sup>th</sup>, 2014.
5. That an additional penalty of six percent (6%) shall be added on all current taxes remaining unpaid, including local improvement taxes remaining unpaid, after July 31<sup>st</sup>, 2014.
6. That a penalty of twelve percent (12%) shall be added on to all amalgamated outstanding taxes and related costs that remain unpaid after December 31, 2014 and shall be added on the first working day of January, 2015.
7. That payment must be made by cash, debit card transaction, money order, accepted cheque or draft (draft payable at par), Taber, Alberta.
8. That the assessment notice and the tax notice relating to the same property shall be combined on one notice.
9. That any complaint regarding the assessment notice must be lodged within 60 days from the date of mailing of the assessment notice.
10. If any section of this Bylaw is found to be invalid by a court of law, it will be severed from the Bylaw and the remainder of the Bylaw shall remain in effect.
11. Bylaw 7-2013 is hereby repealed in its entirety, subject to all taxes levied under such bylaw are collected.
12. This Bylaw shall take effect on the day of the final passing and the signatures of the chief elected official and duly authorized designated officer thereof.

*[Handwritten signature]*  
*[Handwritten initials]*

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- RES.167/14      Read a first time this 14<sup>th</sup> day of April, 2014.
- RES.168/14      Read a second time this 14<sup>th</sup> day of April, 2014.
- RES.170/14      Read a third time and finally passed this 14<sup>th</sup> day of April,  
2014.

  
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**MAYOR**

  
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**CHIEF ADMINISTRATIVE OFFICER**