

# VILLAGE OF HILL SPRING TAX BYLAW # 2023-315

A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE VILLAGE OF HILL SPRING IN THE PROVINCE OF ALBERTA FOR THE 2022 TAXATION YEAR.

**WHEREAS**, the Village of Hill Spring has prepared and adopted detailed estimates of municipal revenue and expenditures as required, at the council meeting held on May 16, 2023; and

**WHEREAS**, the estimated municipal expenditures and transfers, excluding amortization, set out in the budget for the Village of Hill Spring for 2022 total **\$657,070**; and

**WHEREAS**, the estimated municipal revenues and transfers from all resources other than taxation is estimated at **\$451,245** and the amount of **\$205,825** to be raised by general municipal taxation; and

**WHEREAS**, the requisitions are:

Alberta School Foundation Fund (ASFF)	
Residential/Farmland	\$39,212
Non-residential	\$2,102
<b>TOTAL SCHOOL REQUISITIONS</b>	<b>\$41,314</b>
<b>CHINOOK FOUNDATION</b>	<b>\$3,179</b>

**WHEREAS**, the Council of the Village of Hill Spring 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*, Chapter M26, Revised Statutes of Alberta, 2000; and

**WHEREAS**, the assessed value of all property in the Municipality of the Village of Hill Spring as shown on the assessment roll is:

	Assessment
Residential & Farmland	\$21,610,170
Non-residential – Commercial & Industrial	\$703,480
Linear & Designated Industrial Property	\$434,260
<b>TOTAL ASSESSMENT</b>	<b>\$22,747,910</b>

**NOW THEREFORE** under the authority of the *Municipal Government Act*, the Council of the Village of Hill Spring, in the Province of Alberta, enacts as follows:

1. This bylaw may be cited as the “2023 Tax Bylaw”.
2. That the Village Manager 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 Hill Spring:

	Tax Levy	Assessment	Mill Rate
<b>General Municipal</b>			
Residential/Farmland	\$190,229	\$21,610,170	8.80275
Non-residential	\$15,596	\$1,137,740	13.70769
<b>Totals</b>	<b>\$205,825</b>	<b>\$22,747,910</b>	
<b>Alberta School Foundation Fund</b>			
Residential/Farmland	\$39,212	\$21,610,170	1.81450
Non-residential	\$2,102	\$1,137,740	1.84720
<b>Totals</b>	<b>\$41,313</b>	<b>\$22,747,910</b>	
<b>Chinook Foundation</b>	<b>\$3,179</b>	<b>\$22,747,910</b>	0.13973

3. The minimum amount payable for property as property tax for general municipal purposes shall be \$400.00 on all property, resulting in a total tax levy of \$2,929.
4. The taxes hereby authorized to be assessed, imposed and collected by these several rates are hereby declared to be and become due and payable to the Village on the 31<sup>st</sup> day of July, 2023.

5. Any taxes which remain unpaid after the due and payable date shall receive a 12% penalty on the 1<sup>st</sup> day of August, 2023.
6. A 1.5% penalty will be imposed on the total unpaid balance of the tax accounts and applied the first day of each calendar month. Such penalties will become part of the taxes owing.
7. The penalty found in section 6 of this bylaw will not be assessed to tax levy amounts being paid under the Tax Installment Program, unless the conditions of the Tax Installment Program are not adhered to, at which point the penalties in section 6 & 7 will be assessed.
8. That this bylaw shall take effect on the date of the third and final reading.

Read a FIRST time this 16<sup>th</sup> day of May, 2023.

Read a SECOND time this 16<sup>th</sup> day of May, 2023.

Read a THIRD time and passed this 16<sup>th</sup> day of May, 2023.



Dwight Davis  
Mayor



Gregory Robinson  
Chief Administrative Officer