



**TOWN OF HIGH LEVEL  
2022 PROPERTY TAX BYLAW  
BYLAW NO. 1028-22**

**A BYLAW TO AUTHORIZE THE RATES OF TAXATION LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE TOWN OF HIGH LEVEL FOR THE 2022 TAXATION YEAR.**

**WHEREAS** 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 11, 2022; and

**WHEREAS** the estimated municipal expenditures and transfers set out in the budget for Town of High Level for 2022 total \$15,929,535; and

**WHEREAS** the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$10,065,937 and the balance of \$5,863,598, is to be raised by general municipal taxation; and

**WHEREAS** the estimated amount required to repay principal debt to be raised by general municipal taxation is \$530,906 and included in estimated municipal expenditures; and

**THEREFORE**, the total amount to be raised by general municipal taxation is \$5,863,598; and

**WHEREAS** the requisitions are:

	<b>Requisition</b>	<b>Prior Year (Over)/Under Levy</b>	<b>Total</b>
ALBERTA SCHOOL FOUNDATION FUND			
Residential/Farmland	\$ 644,056	\$ (42)	\$ 644,014
Non-Residential	<u>631,588</u>	<u>1,570</u>	<u>633,158</u>
	<u>\$ 1,275,644</u>	<u>\$ 1,528</u>	<u>\$1,277,172</u>
 LODGE	 \$ 165,585	 \$ 150	 \$ 165,735
 DESIGNATED INDUSTRIAL PROPERTY	 \$ 9,480		

**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 Town of High Level as shown on the assessment roll is:

	<b>Assessment</b>
Residential/Farmland	243,843,640
Non-Residential	174,680,250
Machinery & Equipment	91,641,300
Linear	21,771,000
	<u>530,936,190</u>

**WHEREAS** Tax Exemption for Certain Clergy Residences Bylaw 977-18 exempts certain clergy residences.

**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:

1. 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 Town of High Level:

<b>General Municipal</b>	<b>Tax Levy</b>	<b>Assessment</b>	<b>Tax Rate</b>
Residential/Farmland	\$ 2,416,100	243,843,640	<b>9.9084</b>
Non-Residential	2,097,438	174,680,250	<b>12.0073</b>
Machinery & Equipment	1,088,357	91,641,300	<b>12.0073</b>
Linear	261,411	21,771,000	<b>12.0073</b>
Revenue Due To Minimum Tax	292		
<b>Total General Municipal</b>	<u><b>\$5,863,598</b></u>	<u><b>530,936,190</b></u>	

<b>Alberta School Foundation Fund</b>	<b>Tax Levy</b>	<b>Assessment</b>	<b>Tax Rate</b>
Residential/Farmland	\$ 621,943	243,601,290	<b>2.5531</b>
Non-Residential	580,772	169,815,520	<b>3.4200</b>
Linear	74,457	21,771,000	<b>3.4200</b>
Machinery & Equipment		90,641,300	<b>0.0000</b>
<b>Total ASFF</b>	<u><b>\$ 1,277,172</b></u>	<u><b>435,187,810</b></u>	

<b>Lodge</b>	<b>Tax Levy</b>	<b>Assessment</b>	<b>Tax Rate</b>
Residential/Farmland	\$ 76,780	243,601,290	<b>0.3152</b>
Non-Residential	53,524	169,815,520	<b>0.3152</b>
Machinery & Equipment	28,569	90,641,300	<b>0.3152</b>
Linear	6,862	21,771,000	<b>0.3152</b>
<b>Total Lodge</b>	<b>\$ 165,735</b>	<b>525,829,110</b>	
<b>Designated Industrial Property</b>			
	<b>Tax Levy</b>	<b>Assessment</b>	<b>Tax Rate</b>
DIP Assessment	\$ 9,480	123,760,240	<b>0.0766</b>
<b>Total DIP</b>	<b>\$ 9,480</b>	<b>123,760,240</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 the “2022 Tax Rate Bylaw”.
4. That this Bylaw shall take effect on the date of the third and final reading.

READ A FIRST TIME this 11<sup>th</sup> day of April 2022.

READ A SECOND TIME this 11<sup>th</sup> day of April 2022.

UNANIMOUS CONSENT TO CONSIDER THIRD READING this 11<sup>th</sup> day of April 2022.

READ A THIRD TIME AND PASSED this 11<sup>th</sup> day of April 2022.

[Original signed by Crystal McAteer]  
Mayor

[Original signed by Sandra Beaton]  
Municipal Clerk