

**Village of Warburg  
Bylaw # 195/24**

**A BYLAW OF THE VILLAGE OF WARBURG, IN THE PROVINCE OF ALBERTA TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE VILLAGE OF WARBURG FOR THE 2024 TAXATION YEAR.**

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**WHEREAS**, the Village of Warburg has prepared and adopted detailed estimates of the municipal revenues and expenditures as required, at the council meeting held on April 8, 2024; and

**Whereas**, the estimated municipal expenditures and transfers set out in the budget for the Village of Warburg for 2024 total \$2,775,941.84.

**Whereas**, the estimated municipal expenditures and transfers from all sources other than taxation is estimated at \$1,839,918.27 and the balance of \$936,023.57, is to be raised by general municipal taxation; and

**Whereas**, the requisitions are:

Alberta School Foundation Fund (ASFF)	
Residential/Farmland	\$122,241.73
Non-residential	\$41,969.11
Machinery & Equipment	0.00
Senior Foundation	\$1,600.00
Designated Industrial Property	\$112.14

And

**Whereas**, the Council of the Village of Warburg 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 M-26, Revised Statutes of Alberta, 2000; and

**Whereas**, the assessed value of all property in the Village of Warburg as shown on the assessment roll is:

	<u>Assessment</u>
Residential & Farmland	\$48,047,650
Non-Residential	\$9,653,520
Designated Industrial Property	\$1,590,760
Machinery and Equipment	\$133,140
	<u>\$59,425,070</u>

**NOW THEREFORE UNDER THE AUTHORITY OF THE Municipal Government Act, the Council of the Village of Warburg, 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 property as shown on the assessment roll of the Village of Warburg:

	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax rate</u>
<b>General Municipal</b>	770,100.59		
Residential&Farmland		48,047,650	.01102
Non-residential, Machinery & Equipment & Designated Industrial Property		11,377,420	.01848
<b>ASFF</b>			
Residential&Farmland	122,241.73	48,047,650	.00255
Non-residential	41,969.11	11,244,280	.00374
Machinery & Equip.	0	133,140	.00000
Designated Industrial Prop.	112.14	1,590,760	.00007
<b>Senior Foundation</b>	1600.00	59,425,070	.00003

2. The minimum municipal tax shall be \$550.00.
3. A penalty of fifteen (15%) percent shall be added on all current taxes, including frontage charges remaining unpaid, after the thirty-first (31<sup>st</sup>) day of July, 2024.
4. Any taxes remaining unpaid after the thirty-first day of December, 2024, shall have a penalty of fifteen (15%) percent added on the first day of January, 2025 on all outstanding taxes and related costs.
5. Payment must be made by cash, debit, money order, accepted cheque or draft or e-transfer.
6. That the assessment notice and the tax notice relating to the same property shall be combined on one notice.
7. That the assessment/taxation notice be mailed to the last known address of the registered owner by May 21, 2024.
8. That any complaint regarding the assessment notice must be lodged within 60 days from the date of mailing of the assessment notice.

- a) Anyone wishing to make a complaint or to be involved as a party or intervenor in a hearing before the Assessment Review Board must make funds payable to The Village of Warburg the following fee:

Residential * (3 dwelling units or less)	\$50.00
Residential* (4 dwelling units or more)	\$250.00
Non-Residential *	
(based on assessed property value)	
\$0 - \$99,999	\$50.00
\$100,000-\$249,999	\$150.00
\$250,000-\$499,999	\$250.00
\$500,000+	\$400.00


- b) \* The fees are fully refunded only if the Assessment Review Board rules in the parties or intervenor's favour or if the complaint is withdrawn prior to the scheduling of the hearing.

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

Read a first time this 8<sup>th</sup> day of April 8, A.D. 2024.

Read a second time this 8<sup>th</sup> day of April, A.D. 2024.

Read a third time and finally and unanimously passed this 8<sup>th</sup> day of April, A.D. 2024.



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Mayor Dwayne Mayr



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Christine Pankewitz  
Municipal Administrator

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