

TOWN OF VIKING  
BYLAW NO. 2018-667  
TOWN OF VIKING 2018 TAX BYLAW

A BYLAW OF THE TOWN OF VIKING, IN THE PROVINCE OF ALBERTA, TO  
AUTHORIZE THE VARIOUS RATES OF TAXATION TO BE IMPOSED AGAINST  
ASSESSABLE PROPERTY WITHIN THE TOWN OF VIKING FOR THE 2018  
TAXATION YEAR.

**WHEREAS**, the Town of Viking has prepared and adopted detailed estimates of the municipal revenues and expenditures as required at the Council meeting held on June 13<sup>th</sup>, 2018;

**AND WHEREAS**, the estimated municipal expenditures and transfers set out in the Operating budget for the Town of Viking for 2018 total \$5,126,150;

**AND WHEREAS**, the estimated municipal revenues and transfers from all sources other than taxation are estimated at \$3,801,061 and the balance of \$1,385,929 is raised by general municipal taxation;

**AND WHEREAS** the 2018 requisitions are:

Alberta School Foundation Fund (ASFF)	
Residential/Farmland	\$194,226
Non-Residential	<u>\$ 84,424</u>
Sub-Total	\$278,650
Beaver Foundation	\$ 39,821
Beaver Emergency Services Commission	\$156,038

**AND WHEREAS** the Council of the Town of Viking is required each year to levy on the assessed value of all property value, 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** Section 357 of the Municipal Government Act provides that the Minimum Tax Bylaw: may specify a minimum amount of payable as property tax.." and that the Town of Viking has resolved to establish a minimum tax;

**AND WHEREAS** the assessed values of all property in the Town of Viking as shown on the assessment roll is:

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Residential/Farmland	\$75,869,490
Non-Residential	\$20,824,890
Linear	<u>\$ 1,628,360</u>
Total	\$98,322,740

**AND NOW THEREFORE** under the authority of the Municipal Government Act, the Council of the Town of Viking in the province of Alberta duly assembled enacts as follows:

### 1. Taxation Rates

That the Chief Administration Officer is hereby authorized to levy the following rates of taxation on the assessed value of all property shown on the assessment roll of the Town of Viking:

	Tax Levy	Assessment	Tax Rate
<b>ASFF Requisition</b>			
Residential/Farmland	\$195,439	\$75,869,490	2.57599
Non Residential/Linear	<u>\$ 84,424</u>	<u>\$22,453,250</u>	3.76
Total	\$279,863	\$98,322,740	
<b>Beaver Foundation Requisition</b>			
Residential/Farmland	\$30,727	\$75,869,490	0.405
Non Residential/Linear	<u>\$ 9,093</u>	<u>\$22,453,250</u>	0.405
Total	\$39,821	\$98,322,740	
<b>Beaver Emergency Service Commission Requisition</b>			
Residential/Farmland	\$120,405	\$75,869,490	1.587
Non Residential/Linear	<u>\$ 35,633</u>	<u>\$22,453,250</u>	1.587
Total	\$156,038	\$98,322,740	
<b>Provincial Designated Industrial and Linear Property Requisition</b>			
Linear	\$ 56	\$ 1,628,360	0.000034178
<b>General Municipal Levy</b>			
Residential/Farmland	\$772,935	\$75,869,490	10.1877
Non Residential/Linear	<u>\$479,738</u>	<u>\$22,453,250</u>	21.3661
Total	\$1,252,673	\$98,322,740	

### 2. Minimum Tax

Pursuant to the MGA, Section 357, in lieu of the mill rate levy, a minimum levy is applied to:

- All residential property with an assessed value under \$90,000 at a rate of \$1,000.00 per property, except where property be joined to another primary vacant property with no local improvements and owned by the same owner

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2. Non-residential properties with an assessed valued at under \$90,000 at a rate of \$1,000 per property except where property to be joined to another primary vacant property with no local improvement and owned by the same owner.

**3. Severability**

If any term of this Bylaw is found to be invalid, illegal or unenforceable by a court or tribunal having the jurisdiction to do so, that term is to be considered to have been severed from the rest of the bylaw, and the rest of the bylaw remains in force unaffected by that finding or by the severance of that term

**4. Enactment**

This Bylaw shall take effect at the date of the final passing thereof.

Read a First time this 13<sup>th</sup> day of June, 2018

Read a Second time this 13th day of June, 2018

Read a Third time and passed this 13<sup>th</sup> day of June, 2018

  
\_\_\_\_\_  
**Mayor**

  
\_\_\_\_\_  
**Chief Administrative Officer**