

TOWN OF VIKING  
**BYLAW NO. 2021-707**  
**TOWN OF VIKING 2021 PROPERTY 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 2021 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 March 30, 2021;

**AND WHEREAS**, the estimated municipal expenditures and transfers set out in the Operating budget for the Town of Viking for 2021 total \$4,645,463;

**AND WHEREAS**, the estimated municipal revenues and transfers from all sources other than taxation are estimated at \$3,475,421 and the balance of \$1,170,042 is raised by general municipal taxation;

**WHEREAS**, the requisitions pursuant to Section 359 of the Municipal Government Act RSA2000 Chapter M-26, as amended are as follows:

Alberta School Foundation Fund (ASFF)

Residential/Farmland	\$181,303
Non-Residential	<u>\$ 76,473</u>
Sub-total	\$257,776

Beaver Foundation	\$ 51,525
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**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:

Residential/Farmland	\$70,821,670
Non-Residential	\$18,207,580
Linear	<u>\$ 2,130,910</u>
Total	\$92,643,930

**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:

	<b>Tax Levy</b>	<b>Assessment</b>	<b>Tax Rate</b>
<b>ASFF Requisition</b>			
Residential/Farmland	\$181,303	\$70,821,670	2.56
Non Residential/Linear	<u>\$ 76,473</u>	<u>\$20,338,490</u>	3.76
Total	\$257,776	\$92,643,930	
<b>Beaver Foundation Requisition</b>			
Residential/Farmland	\$40,035	\$70,821,670	0.5653
Non Residential/Linear	<u>\$11,497</u>	<u>\$20,338,490</u>	0.5653
Total	\$48,496	\$92,643,490	
<b>Provincial Designated Industrial and Linear Property Requisition</b>			
Linear	\$ 163	\$2,130,910	0.0000766
<b>Property annexed using Beaver County Mill Rate for Annexed Residential and Annexed Farmland</b>			
Annexed Residential	\$ 2,217	\$ 405,260	4.531
Annexed Farmland	<u>\$ 10</u>	<u>\$ 560</u>	17.3252
	\$ 2,227	\$ 405,260	
<b>General Municipal Levy</b>			
Residential/Farmland	\$ 772,431	\$70,821,670	10.9067
Non Residential/Linear	<u>\$ 447,496</u>	<u>\$20,338,490</u>	22.0024
Total	\$1,219,927	\$92,643,490	

2021	Residential /Farmland Mill Rate	10.9067
	Non-Residential Mill Rate	22.0024
	Linear Mill Rate	22.0024
	Annexed Residential Mill Rate	4.531
	Annexed Farmland Mill Rate	17.3252

**2. Minimum Tax**

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

1. 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
- 2.
3. 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.

**4. 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

**5. Enactment**

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

Read a First time this 17<sup>th</sup> day of May 2021.

Read a Second time this 17<sup>th</sup> day of May 2021.

Read a Third time and passed this 17<sup>th</sup> day of May 2021.

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**Mayor**

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**Chief Administrative Officer**