

**VILLAGE OF BRETON  
BYLAW NO. 20-03**

**A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST  
ASSESSABLE PROPERTY WITHIN THE VILLAGE OF BRETON, PROVINCE OF  
ALBERTA FOR THE 2020 TAXATION YEAR**

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**WHEREAS**, the Village of Breton has prepared and adopted detailed estimates of the municipal operating revenues and expenditures as required, at the Regular Council meeting held on the 8<sup>th</sup> day of April, 2020; and

**WHEREAS**, the estimated municipal operating revenues and transfers from all sources other than property taxation is estimated at \$ 876,863 plus \$ 31,811 from MSI Operating; and

**WHEREAS**, the estimated municipal operating expenses (excluding non-cash items like amortization) set out in the annual budget for the Village of Breton for 2020 total \$1,503,134; and

**WHEREAS**, the estimated amount required to repay principal debt to be raised by general municipal taxation is \$0.00; and

**WHEREAS**, the estimated amount required for current year capital expenditures to be raised by general municipal taxation is \$0.00; and

**WHEREAS**, the estimated amount required for future financial plans to be raised by municipal taxation is \$12,465 due to shortfall in 2020 budget; and

**THEREFORE** the difference between revenues and expenditures is a balance of \$581,995 to be raised by general municipal taxation (Please note that this will still leave a deficit if amortization and reserves are considered); and

**WHEREAS**, the requisitions are:

Alberta School Foundation Fund (ASFF)	
Residential/Farmland	\$119,674
Non-residential	\$48,683
Designated Industrial Property	\$96
Brazeau Seniors Foundation	\$12,107

**WHEREAS**, the Village of Breton Council is authorized to classify assessed property, and to establish different rates of taxation in respect to each class of property, subject to the current Modernized Municipal Government Act; and

**WHEREAS**, the Village of Breton Council 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 assessed value of all taxable property in the Village of Breton as shown on the assessment roll is:

	<u>Assessment</u>
Residential	\$43,507,370
Non-residential	\$10,584,990
Farmland	\$8,140
Provincial GIPOT	488,280
Federal GIPOT	454,660
Designated Industrial Property	192,770
Linear	1,073,660
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Total Taxable Assessment	\$56,309,870

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

1. That the Chief Administrative Officer is hereby authorized to levy the following rates of taxation for the 2020 taxation year on the assessed value of all property as shown on the assessment roll of the Village of Breton.

	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
<b>General Municipal</b>			
Residential/Farmland	\$420,895	43,515,510	.0096723
Non-residential, Linear, and Designated Industrial Property	\$159,760	12,687,950	.0125915
Machinery & Equipment	\$1,340	106,410	.0125915
Total General Municipal	<u>\$581,995</u>	<u>56,309,870</u>	
<b>Alberta School Foundation Fund</b>			
Residential/Farmland	\$119,674	43,515,510	.0027502
Non-Residential	\$48,683	12,687,950	.0038370
Total ASFF	<u>\$168,357</u>	<u>56,203,460</u>	
<b>Designated Industrial Property &amp; Linear Requisition from Municipal Affairs</b>	\$96	1,266,430	.0000760
<b>Seniors Foundation</b>	\$12,107	55,821,590	.0002169
<b>Consolidated Residential Tax Rate (before over/under levies)</b>			<b>.0125912</b>
<b>Consolidated Non Residential Tax Rate (before over/under levies)</b>			<b>.0166454</b>
<b><u>Over and/or under levies</u></b>			
Senior Foundation (over/under 2017-2019)	195	55,821,590	0.0000035
ASFF – Residential (over/under 2017-2019)	(2,659)	43,515,510	(0.000061)
ASFF-Non-residential (over/under 2017-2019)	(5,826)	12,687,950	(0.000460)
Designated Industrial		1,266.430	
<b>Consolidated Residential Tax Rate (after prior year over/under levies)</b>			<b>.0125337</b>
<b>Consolidated Non Residential Tax Rate (after prior year over/under levies)</b>			<b>.0161889</b>

2. **Minimum Municipal Tax Payable**

2.1 The minimum amount payable as property tax for general municipal purposes shall be \$625.00 per property.

3. **Payment** can be made by cash, money order, accepted cheque or bank draft (payable at par), or online via bank or OptionPay but must be received by the Village of Breton prior to August 31, 2020 and/or postmarked on or before August 31, 2020. Please note that this date has been extended **this year only** due to COVID-19.

4. **Combined Notice** - That the assessment notice and the tax notice relating to the same property shall be combined on one notice.

5. **Assessment complaints** - That any complaint regarding the assessment notice must be lodged, in writing, within time frames established by the MMGA (Modernized Municipal Government Act) which is calculated from the date of mailing of the assessment notice and must be accompanied with the appropriate fee.

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 payable to the Village of Breton the fee as per the Fees and Charges Bylaw.

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.

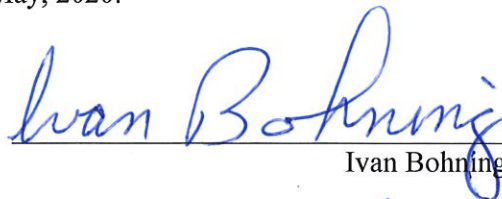
6. **Effective** - That this bylaw shall take effect on the date of the third and final reading.

Read a first time on this 13<sup>th</sup> day of May, 2020.

Read a second time on this 13<sup>th</sup> day of May, 2020.

Given UNANIMOUS consent to go to third reading on this 13<sup>th</sup> day of May, 2020.

Read a third and final time on this 13<sup>th</sup> day of May, 2020.



Ivan Bohning, Mayor



Therese Wiebe, CAO