



**Town of Bowden**  
**Box 338, 2101 20<sup>th</sup> Ave**  
**Bowden, Alberta, T0M 0K0**

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## **Town of Bowden – Province of Alberta**

### **TAXATION RATE BYLAW**

### **04 / 2022**

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**Whereas** the Municipal Government Act, RSA2000, Chapter M-26 (as amended over time) provides that Council must pass a property tax bylaw annually (section 353).

**And whereas** the Town by bylaw wishes to establish rates of taxation to be levied against assessable properties within the Town of Bowden for the 2022 taxation year;

**And whereas**, the Town of Bowden has prepared and adopted detailed estimates of the Town's revenues and expenditures as required, at the Council meeting held on February 14, 2022.

**And whereas**, the estimated municipal expenditures and transfers set out in the budget for the Town of Bowden for 2022 total \$2,827,602.78;

**And whereas**, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$1,807,815.44 and the balance of \$1,019,787.34 is to be raised by general municipal taxation;

**Now therefore**, the Municipal Council of the Town of Bowden hereby enacts as follows;

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#### **1 SHORT TITLE**

This Bylaw may be known as, and cited as, the "Taxation Rate Bylaw".

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#### **2 DEFINITIONS**

In this Bylaw (and the attached Schedule) the following definitions apply:

**Council**

Means the duly elected Municipal Council of the Town of Bowden.

**MGA**

Means the Municipal Government Act, RSA2000, Chapter M-26 (as amended over time).

**Municipality**

Means the Town of Bowden

**Town**

Means the municipal corporation of the Town of Bowden.

### 3 REQUISITIONS

Alberta School Foundation Fund	
Residential/Farmland	\$242,037.41
Non-Residential	\$52,479.42
Opted Out School Fund	
Residential/Farmland	\$7505.35
Non-Residential	\$0.00
Over / Under Levy	
Residential/Farmland	(2905.44)
Non-Residential	7,559.51
<b>Total School Requisitions</b>	<b>\$306,676.25</b>

### 4 ASSESSMENT

#### 4.1

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;

#### 4.2

Council is authorized to sub classify assessed property, and to establish different rates of taxation in respect to each class of property, subject to the Municipal Government Act;

#### 4.3

The assessed value of all taxable property in the Town as shown on the assessment roll is:

Assessment	
Residential	\$97,665,150.00
Non-Residential/Machinery & Equipment	\$12,305,080.00
Residential Order in Council 290/08 034/18	\$342,580.00
Farm Order in Council 290/08 034/18	\$76,810.00
Non-Residential/Machinery & Equipment Order in Council 290/08 034/18	\$4,031,910.00
<b>Total Assessment</b>	<b>\$114,421,530.00</b>

## 5 TAXATION RATES

Council authorizes that the Chief Administrative Officer is to levy the following rates of taxation on the assessed value of all property as shown on the assessment roll of the Town.

### General Municipal

Description	Assessment	Tax Rate	Tax Levy
Residential	97,665,150	.008083164	\$789,443.40
Non-Residential/Machinery & Equipment	12,305,080	.014458229	\$177,909.67
Residential Order in Council 290/08 034/18	342,580	.004229200	\$1,448.84
Farm Order in Council 290/08 034/18	76,810	.00794600	\$610.33
Non-Residential/Machinery & Equipment Order in Council 290/08 034/18	4,031,910	.012494110	\$50,375.13
<b>Total</b>	<b>114,421,530</b>		<b>\$1,019,787.34</b>

### Education Requisitions

Description	Assessment	Tax Rate	Tax Levy
Residential	98,084,540	.002514538	\$246,637.32
Non-Residential	16,336,990	.003675030	\$60,038.93
<b>Total</b>			<b>\$306,676.25</b>

### Designated Industrial Property Tax Requisition

Descriptions	Assessment	Tax Rate	Tax Levy
Designated Industrial Property Tax	2,636,910	.000077253	\$203.71
<b>Total</b>			<b>\$203.71</b>

## 6 PENALTIES

### 6.1 Current Taxes

Subject to the provisions of Section 344 of the Municipal Government Act, a penalty of 12% will be levied on all current year taxes remaining unpaid after July 1, 2022.

### 6.2 Tax Arrears

Subject to the provisions of Section 345 of the Municipal Government Act, a further penalty of 15% will be levied on all taxes remaining unpaid after December 31, 2022, and in each following year as long as the taxes remain unpaid.



## 7 SEVERABILITY

Every provision of this Bylaw is independent of all other provisions. If any provision of this Bylaw is declared invalid for any reason by a Court of competent jurisdiction, all other provisions of this Bylaw shall remain valid and enforceable.

Nothing in this Bylaw relieves a person from complying with any provision of any Federal, Provincial, or municipal law or regulation or any requirement of any lawful permit, order or licence.

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## 8 BYLAW PRECEDENCE

This Bylaw supersedes and takes precedence over all previously passed Bylaws that establish rates of taxation levied against assessable properties.

Bylaw **06 / 2021** and all amendments thereto are hereby repealed.


This Bylaw and the schedules listed below will come into effect on the final day of passing and signature thereof.

**Read a first time in open council this                      24<sup>th</sup> day of May 2022,**

**Read a second time in open council this                      24<sup>th</sup> day of May 2022,**

**and finally passed by unanimous consent of the Councillor's present.**

**Read a third time in open council this                      24<sup>th</sup> day of May 2022,**



Robb Stuart, Mayor



Greg Skotheim, Chief Administrative Officer