TOWN OF TABER
BYLAW NO. 14–2024

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

WHEREAS, the Council of the Town of Taber shall, by Bylaw, authorize the levying of taxes at such uniform rates as the Council deems sufficient to produce the amount of revenue required;

AND WHEREAS, the operating expenditures and transfers of the Town of Taber are estimated at $30,291,892 for the period of January 1, 2024 to December 31, 2024;

AND WHEREAS, the operating revenues and transfers from all other sources other than property taxation for the same period are estimated to be $18,846,521 and the balance of $11,445,371 to be raised by general municipal taxes;

AND WHEREAS, the tax rate to be established on certain areas annexed to the Town of Taber is set by the Orders in Council under which the said areas were annexed to the Town;

AND WHEREAS, the property tax rate in this Bylaw shall be referred to as the tax rate, as defined in the *Municipal Government Act;*

AND WHEREAS, the requisitions are:

Alberta School Foundation Fund &	
Holy Spirit RCSCRD # 4	
Residential and Farmland	$2,179,692
Non-Residential	$1,012,489
2023 Under Levy	$4,131
Total	**$3,196,312**
Senior Foundation	$160,444
2023 Over Levy	- $238
Total	**$160,206**
DIP Requisition	**$2,038**

AND WHEREAS, the Council of the Town of Taber is required each year to levy on the assessed value of all property, tax rates sufficient to meet the estimated expenditures and 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;

AND WHEREAS, the assessed value of all taxable property in the Town of Taber as shown on the assessment roll is:

	Assessment
Residential and Farmland	$868,029,310
Non-Residential	$287,057,180
Machinery and Equipment	$71,576,450
Annexed Residential	$2,040,010
Annexed Farmland	$270
Annexed Non-Residential	$5,486,070
Annexed M&E	$2,692,220
Total	$1,236,881,510

NOW THEREFORE the Council of the Town of Taber in the Province of Alberta, duly assembled, hereby enacts as follows:

1.0 NAME OF BYLAW

This Bylaw may be cited as the "2024 Property Tax Rate Bylaw".

2.0 DEFINITIONS

Act	means the *Municipal Government Act*;
Bylaw	means the 2024 Property Tax Rate Bylaw;
Chief Administrative Officer	means the Chief Administrative Officer for the Town, regardless of the specific title that may be conferred on the Officer by Council from time to time;
Council	means the Council for the Town of Taber;
Municipality	means the Town of Taber.

3.0 GENERAL

3.1 The Operating Budget has been adopted for the 2024 calendar year.

3.2 The assessment notice and the tax notice relating to the same property shall be combined on one notice.

3.3 Any complaint regarding the assessment notice must be lodged within 60 days from the notice of assessment date.

3.4 Payment must be made by cash, debit, online banking, money order, Option Pay, accepted cheque or draft (draft payable at par).

4.0 TAX RATES

4.1 The Chief Administrative Officer be and is hereby empowered, authorized, and required to levy the following property tax rates on the assessed value of all lands, buildings and improvements shown on the Assessment and Tax Roll of the Town of Taber for the year 2024:

	Tax Levy	Assessment	Tax Rate
General Municipal			
Residential and Farmland	$6,945,710	868,029,310	8.0017
Non-Residential	$4,468790	358,633,630	12.4606
Annexed Residential	$7,865	2,040,010	3.8555
Annexed Farmland	$3	270	11.6574
Annexed Non-Residential	$78,325	8,178,290	9.5772
Annexed Small Business	0	0	7.1829
Total Municipal Taxes	**$11,500,693**		
Payment (Annexed Land-MD)	-$55,374		
Net Municipal Taxes	**$11,445,319**		
Requisitions			
ASFF &			
Holy Spirit RCSRD #4			
Residential and Farmland	$2,177,625	868,029,310	2.5087
Non-Residential	$995,517	283,421,250	3.5125
Annexed Res. and Farmland	$4,415	2,040,280	2.1641
Annexed Non-Res.	$18,784	5,486,070	3.4240
	$3,196,341		
Seniors Foundation			
Res. and Non-Res	$158,938	1,223,544,940	0.1299
Annexed Land	$1,265	10,218,570	0.1238
	$160,203		
DIP Requisition			
Non-Res	$1,490	19,471,210	0.0765
Annexed Land	$547	7,151,490	0.0765
	$2,037		

5.0 PENALTIES

5.1 A penalty of six percent (6%) shall be added on all current taxes remaining unpaid, including local improvement taxes remaining unpaid, after June 30th, 2024.

5.2 An additional penalty of six percent (6%) shall be added on all current taxes remaining unpaid, including local improvement taxes remaining unpaid, after July 31, 2024.

5.3 A penalty of twelve percent (12%) shall be added on all amalgamated outstanding taxes and related costs that remain unpaid after December 31, 2024 and shall be added on the first working day of January 2025.

6.0 INTENTION OF TOWN COUNCIL

It is the intention of the Town Council that each separate provision of this Bylaw shall be deemed independent of all other provisions herein and it is further the intention of the Town Council that if any provision of the Bylaw be declared invalid, all other provisions thereof shall remain valid and enforceable.

7.0 EFFECTIVE DATE

This Bylaw shall take effect on the day of the final passing and the signatures of the chief elected official and duly authorized designated officer thereof.

RES. 174/2024	Read a first time this 13th day of May, 2024.
RES. 175/2024	Read a second time this 13th day of May, 2024.
RES. 177/2024	Read a third time and finally passed this 13th day of May, 2024.

TOWN OF TABER

MAYOR

CHIEF ADMINISTRATIVE OFFICER (C.A.O.)