



**TOWN OF HIGH LEVEL  
2024 PROPERTY TAX BYLAW  
BYLAW NO. 1044-24**

**A BYLAW TO AUTHORIZE THE RATES OF TAXATION LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE TOWN OF HIGH LEVEL FOR THE 2024 TAXATION YEAR.**

**WHEREAS** Town of High Level has prepared and adopted detailed estimates of the municipal revenues and expenditures as required, at the council meeting held on April 22, 2024; and

**WHEREAS** the estimated municipal expenditures and transfers set out in the budget for Town of High Level for 2024 total \$19,551,993; and

**WHEREAS** the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$12,271,652 and the balance of \$7,280,341 is to be raised by general municipal taxation; and

**WHEREAS** the estimated amount required to repay principal debt to be raised by general municipal taxation is \$412,273 and included in estimated municipal expenditures; and

**THEREFORE**, the total amount to be raised by general municipal taxation is \$7,280,341; and

**WHEREAS** the requisitions are:

	<b>Requisition</b>	<b>Prior Year (Over)/Under Levy</b>	<b>Total</b>
ALBERTA SCHOOL FOUNDATION FUND			
Residential/Farmland	\$ 647,561	\$ 22,137	\$ 669,698
Non-Residential	<u>775,817</u>	<u>(12,703)</u>	<u>763,114</u>
	\$ 1,423,378	\$ 9,434	\$1,432,812
 LODGE	 \$ 108,228	 \$ 212	 \$ 108,440
 DESIGNATED INDUSTRIAL PROPERTY	 \$ 10,761		

**WHEREAS** the Council of the Town 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 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** the assessed value of all taxable property in Town of High Level as shown on the assessment roll is:

	<b>Assessment</b>
Residential/Farmland	268,251,430
Non-Residential	195,763,720
Machinery & Equipment	102,160,340
Linear	23,893,630
	<b><u>590,069,120</u></b>

**WHEREAS** Tax Exemption for Certain Clergy Residences Bylaw 977-18 exempts certain clergy residences.

**NOW THEREFORE** under the authority of the Municipal Government Act, the Council of the Town of High Level, in the province of Alberta, enacts as follows:

1. That the Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all taxable property as shown on the Assessment Roll of Town of High Level:

<b>General Municipal</b>	<b>Tax Levy</b>	<b>Assessment</b>	<b>Tax Rate</b>
Residential/Farmland	\$2,926,194	268,251,430	<b>10.9084</b>
Non-Residential	2,644,239	195,763,720	<b>13.5073</b>
Machinery & Equipment	1,379,910	102,160,340	<b>13.5073</b>
Linear	322,738	23,893,630	<b>13.5073</b>
Revenue Due to Minimum Tax	7,260		
<b>Total General Municipal</b>	<b><u>\$7,280,341</u></b>	<b><u>590,069,120</u></b>	

<b>Alberta School Foundation Fund</b>	<b>Tax Levy</b>	<b>Assessment</b>	<b>Tax Rate</b>
Residential/Farmland	\$672,912	268,092,810	<b>2.5100</b>
Non-Residential	675,195	190,458,720	<b>3.5451</b>
Linear	84,705	23,893,630	<b>3.5451</b>
Machinery & Equipment		102,160,340	<b>0.0000</b>
<b>Total ASFF</b>	<b><u>\$1,432,812</u></b>	<b><u>584,605,500</u></b>	

<b>Lodge</b>	<b>Tax Levy</b>	<b>Assessment</b>	<b>Tax Rate</b>
Residential/Farmland	\$49,729	268,092,810	<b>0.1855</b>

<b>Lodge</b>	<b>Tax Levy</b>	<b>Assessment</b>	<b>Tax Rate</b>
Residential/Farmland	\$49,729	268,092,810	<b>0.1855</b>
Non-Residential	35,329	190,458,720	<b>0.1855</b>
Machinery & Equipment	18,950	102,160,340	<b>0.1855</b>
Linear	4,432	23,893,630	<b>0.1855</b>
<b>Total Lodge</b>	<b>108,440</b>	<b>584,605,500</b>	

<b>Designated Industrial Property</b>	<b>Tax Levy</b>	<b>Assessment</b>	<b>Tax Rate</b>
DIP Assessment	\$ 10,761	140,667,590	<b>0.0765</b>
<b>Total DIP</b>	<b>\$ 10,761</b>	<b>140,667,590</b>	


2. That the minimum amount payable per parcel as property tax for general municipal purposes shall be \$500.
3. This Bylaw may be cited as the "2024 Tax Rate Bylaw".
4. That this Bylaw shall take effect on the date of the third and final reading.

**READ A FIRST TIME** in Council this 13<sup>TH</sup> day of May 2024.

**READ A SECOND TIME** in Council this 13<sup>TH</sup> day of May 2024.

**READ A THIRD TIME** in Council this 13<sup>TH</sup> day of May 2024.

**SIGNED AND PASSED THIS** 13<sup>TH</sup> day of May 2024.

  
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Mayor

  
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Municipal Clerk