



**Village of Linden
2021 Property Tax Bylaw
No. 2021-05**

A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE VILLAGE OF LINDEN FOR THE 2021 TAXATION YEAR.

WHEREAS, the Village of Linden has prepared and adopted detailed estimates of municipal revenue, expenses and expenditures as required, at the council meeting held on May 25, 2021, and

WHEREAS, the estimated municipal revenues from all sources other than property taxation total \$1,376,151 and:

WHEREAS, the estimated municipal expenses (excluding non-cash items) set out in the annual budget for the Village of Linden for 2021 total \$2,876,614; and the balance of \$1,500,463 is to be raised by general municipal property taxation; and

THEREFORE, the total amount to be raised by general municipal taxation for 2021 is \$1,500,463 and

WHEREAS, the requisitions are:

Alberta School Foundation Fund (ASFF)	
Residential/Farm land	\$170,273
Non-residential	<u>\$ 62,278</u>
	\$232,551
Kneehill Housing Corporation Requisition	\$ 3,293
Designated Industrial Property	\$ 90

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 M-26, Revised Statutes of Alberta, 2000; and

WHEREAS, the assessed value of all property in the Village of Linden as shown on the assessment roll is:

Residential & Farmland	Assessment
Residential	\$60,856,770
Senior Dwelling	\$ 2,590,300
Vacant Residential	\$ 368,240
Farm land	<u>\$ 74,650</u>
Sub-Total	\$63,889,960
Residential - Municipal only	<u>\$ 865,280</u>
Total Residential & Farmland	\$64,755,240
 Non-Residential	
Commercial	\$15,149,410
Linear & DIP	\$ 1,174,400
Provincial - GIL – Non-Residential	\$ 436,950
Machinery and Equipment	<u>\$ 1,861,130</u>
Total Non-Residential	\$18,621,890
Total Taxable Assessment	\$83,377,130

NOW THEREFORE under the authority of the *Municipal Government Act*, the Council of the Village of Linden, 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 property as shown on the assessment roll of the Village of Linden:

General Municipal	Tax Levy	Assessment	Tax Rate
- Residential	\$ 701,011	\$63,815,310	0.01066271
- Farm land	\$ 820	\$ 74,650	0.01066271
- Provincial GIL – Residential	\$ 9,505	\$ 865,280	0.01066271
- Non-Residential	\$ 450,933	\$ 15,179,540	0.02883507
- Provincial GIL – Non-Residential	\$ 12,980	\$ 436,950	0.02883507
- Linear	\$ 30,812	\$ 1,037,210	0.02883507
- Machinery & Equipment	\$ 58,468	\$ 1,968,190	0.02883507
Totals:	\$1,264,529	\$83,377,130	

Designated Industrial Property	Tax Levy	Assessment	Tax Rate
Linear & DIP	\$ 90	\$1,174,400	.0000766

	Tax Levy	Assessment	Tax Rate
ASFF Requisition			
- Residential/Farm Land	\$170,273	\$63,889,960	0.00266510
- Non-Residential	\$ 62,278	\$16,653,700	0.00373960
Totals:	\$232,551	\$80,543,660	

Senior's Foundation	\$3,293	\$82,511,850	0.000039909
Totals:	\$235,844		

Grand Totals: \$ 1,500,463

CLASSIFICATION	GENERAL MUNICIPAL	AB SCHOOL FOUNDATION	SENIOR FOUNDATION	TOTAL TAX RATE
Residential	0.01098499	0.00266510	0.000039909	0.01368999
Farm	0.01098499	0.00266510	0.000039909	0.01368999
Residential GIL	0.01098499	0.00000000	0.00000000	0.01098499
Non-Residential	0.02970661	0.00373960	0.000039909	0.03348612
Machinery & Equipment	0.02970661	0.00000000	0.000039909	0.02974652

2. That this bylaw shall take effect on the date of the third and final reading.

READ a first time on this 25th day of May 2021.

READ a second time on this 25th day of May, 2021.

UNANIMOUS permission for third reading given in Council on the 25th day of May, 2021.

READ a third and final time on this 25th day of May, 2021.



Mayor



Chief Administrative Officer


Budget 2021

Statement of 2021 Estimated Revenues and Expenditures

Revenues	2021 Budget
Real Property Tax	\$1,500,463
Penalites & Other costs on Taxes	\$7,000
Concession & Franchise Fees	\$80,000
Return on Investments	\$5,000
Transfer from Deferred Revenue	\$0
Administration	\$11,034
Election	\$0
Fire Department	\$122,258
Ambulance Lease	\$33,979
Bylaw Service	\$3,240
Common Service	\$112,819
Roads/Streets	\$55,000
Water	\$348,197
Sewer	\$140,000
Garbage	\$67,000
Community Services	\$3,500
Planning & Development	\$1,850
Subdivision & Development	\$95,000
Recreation	\$49,100
Parks, Facilities, Programs	\$106,500
LCC/Library	\$134,674
Total Revenue	\$2,876,614

Expenditures	2021 Budget
Legislative	\$113,362
Administration/Telecommunications	\$430,095
Election	\$1,950
Fire Department	\$138,250
Disaster Services	\$8,168
Ambulance Lease	\$12,529
Bylaw Service	\$26,230
Common Service	\$236,234
Roads/Streets	\$338,426
Water	\$372,943
Sewer	\$74,122
Garbage	\$52,571
Community Services	\$8,084
Planning & Development	\$131,171
Subdivision & Development	\$99,736
Recreation	\$33,884
Parks & Recreation	\$136,718
LCC/Library	\$162,717
ASFF Requisition	\$235,846
Reserves	\$263,578

Total Expenditures	\$2,876,614
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 Mayor



 Chief Administrative Officer

2021 CAPITAL BUDGET		
Project Expense		2021
		Budget
	ADMINISTRATIVE	
2-212-290	phone system upgrade	\$ 6,134.00
		\$ 6,134.00
	FIRE	
2-23-764-05	AFRAC 7 radios	\$ 26,250.00
	PLANNING & DEVELOPMENT	
2-61-00-290-01	Master Infrastructure Plan	\$ 112,719.00
		\$ 112,719.00
	WATER	
2-41-764	hydrant buddy	\$ 6,225.00
		\$ 6,225.00
	GARBAGE	
	SUBDIVISION & DEVELOPMENT	
2-66-00-513	5th Street Extension	\$ 95,000.00
	SEWER	\$ -
2-42-762	clean 2 anaerobic cells	\$ 50,000.00
	RECREATION	
2-72-00-764-01	disc golf	\$ 9,000.00
	coulee	\$ 100,000.00
		\$ 109,000.00
	COMMUNITY	
2-74-00-764-00	LCC upgrade	\$ 133,424.00
		\$ 133,424.00
Total Capital Projects		\$ 538,752.00
	FUNDING SOURCE	
1-32-00-762-01	GTF Grant	\$ 101,225.00
1-32-00-762-02	MSI Capital	
1-32-00-762-03	Kneehill County Municipal Infrastructure Grant	\$ 71,300.00
1-32-00-762-03	unconditional grant	\$ 76,419.00
1-71-00-740	old rec Grant unconditional	\$ 9,000.00
	MOST Grant	\$ 6,134.00
	MSP Grant	\$ 98,424.00
4-23-710	Fire Reserve	\$ 26,250.00
4-42-741	Sanitary Reserve	\$ 50,000.00
	Coulee	\$ 100,000.00
		<u>\$ 538,752.00</u>