

BYLAW 2022-11

**BEING A BYLAW OF THE TOWN OF CALMAR
FOR THE PROVISION OF A SPECIAL TAX TO BUILD RESERVE REVENUE FOR
COSTS ASSOCIATED WITH INFRASTRUCTURE REPAIRS AND MAINTENANCE**

WHEREAS, pursuant to the Municipal Government Act, R.S.A. 2000, c. M-26, as amended, Section 382(1), a Council may pass a special tax bylaw for the purpose of raising revenue for a specific service or purpose, including infrastructure repairs and maintenance; and

WHEREAS, pursuant to the Municipal Government Act, R.S.A. 2000, c. M-26, as amended, Section 382(2), a Council must pass a special tax bylaw annually; and

WHEREAS Council deems it appropriate to impose a special tax to raise revenue to pay the costs associated with infrastructure repairs and maintenance within the Town of Calmar municipal boundaries; and

WHEREAS a special tax bylaw authorizes the Council to impose the tax in respect of property in any area of the municipality that will benefit from the specific service or purpose stated in the bylaw;

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

PART 1 INTRODUCTION

1. TITLE

This Bylaw shall be known as the "Special Tax Bylaw".

2. CONDITIONS

- (1) This bylaw is enacted for the sole purpose of raising revenue to provide for the costs of infrastructure repairs and maintenance within the Town of Calmar municipal boundaries.
- (2) The Chief Administrative Officer is hereby authorized and directed to levy the rate of taxation, as established in this Bylaw, on the assessed value of the property as shown on the assessment roll of the Town of Calmar.
- (3) The assessed value of all taxable property in the Town of Calmar as shown on the Assessment Roll is:

Assessments

Residential/Farmland	217,440,150
Non-Residential	<u>48,110,780</u>
	<u>265,550,930</u>

- (4) The annual estimated amortization of the Town of Calmar's tangible capital assets is \$911,944.00.
- (5) The rate of the special tax imposed hereby on the assessment as outlined above is 0.0004895 for a total revenue amount of \$129,987.18.

PART 2 TRANSITION

3. SEVERABILITY

- (1) If a portion of this bylaw is found by a court of competent jurisdiction to be invalid, the invalid portion will be voided, and the rest of the bylaw remains valid and effective.

4. EFFECTIVE DATE:

This bylaw comes into force on the day it is given final reading.

READ A FIRST TIME THIS 19th DAY OF APRIL 2022.

READ A SECOND TIME THIS 19th DAY OF APRIL 2022.

READ A THIRD TIME THIS 19th DAY OF APRIL 2022



MAYOR CARNAHAN



ACTING CAO ANDERSON