

**CITY OF CHESTERMERE
PROVINCE OF ALBERTA
BYLAW #010-18**

A bylaw of the City of Chestermere, in the province of Alberta to authorize the rates of taxation to be levied against assessable property within the City for the 2018 taxation year.

WHEREAS The City of Chestermere has adopted an operated budget that was prepared and includes detailed estimates of the probable expenditures of the City of Chestermere as required by Section 242 of the *Municipal Government Act*, as amended;

AND WHEREAS Section 353 of the *Municipal Government Act* requires a Council to pass a property tax bylaw in each year to levy on the assessed value of all assessed property a property tax requirement revenue sufficient to meet the amount of the expenditures, transfers and requisitions as estimated by the Council;

AND WHEREAS Section 382 of the *Municipal Government Act*, authorizes a Council to impose a special tax for a recreational service;

AND WHEREAS Section 369 of the *Municipal Government Act* authorizes, a Council to impose a supplementary tax against properties listed on the supplementary tax roll and that the supplementary tax rates be the same as imposed in this Bylaw;

AND WHEREAS Section 297 of the *Municipal Government Act*, authorizes a Council to classify assessed property as residential property, non-residential property, farmland property or machines and equipment, and Section 354 authorizes Council to establish different rates of taxation in respect to class of property subject to the restrictions specified in the said Section 354 of the *Municipal Government Act*;

AND WHEREAS Section 358 of the *Municipal Government Act*, sets the maximum limit on tax ratio being 5:1 for highest non-residential tax rate compared against the lowest residential tax rate;

AND WHEREAS The assessed value of all property in the City as shown on the 2017 assessment roll is:

| | |
|---------------------------------|-------------------------|
| <u>Total Taxable Assessment</u> | \$ 3,540,036,760 |
| Residential | \$ 3,366,292,590 |
| Farm Land | \$1,271,320 |
| Non-Residential | \$172,194,440 |
| Machinery and Equipment | 278,410 |



AND WHEREAS The amount required to be raised by the City of Chestermere through the property tax levy for the various purposes specified in Section 354 of the *Municipal Government Act* against the various classes of property as herein specified are as follows:

| | |
|--|--------------|
| Alberta School Foundation Fund | \$8,268,886 |
| Calgary Roman Catholic Separate School | \$1,171,463 |
| Education Under Levy | \$78,590 |
| WID Service Fee | \$199,131 |
| Designated Industrial Property | \$724 |
| General Municipal Expense | \$19,857,316 |

AND WHEREAS The City of Chestermere annexed lands from Rocky View County by Order in Council 130/2009 and the order stipulated that for taxation purposes in 2009 and the following 14 subsequent years, for a total of 15 years, the annexed land and the assessable improvements to it must be assessed by Chestermere on a market value basis but will be taxed as per Annexation Agreement section 3.

NOW THEREFORE The Municipal Council of the City of Chestermere, Alberta duly assembled, hereby enacts as follows:

1. Title This bylaw may be cited as
“**Tax Rate Bylaw**”

2. Definitions: In this Bylaw:

a. "Residential Property" includes:

- i) any building used for residential purposes only,
- ii) any other building situated on the same parcel of land, the use of which is directly auxiliary to residential,
- iii) if there is a mixed use of a building, the proportionate amount of the building that is used for residential purposes,
- iv) the parcel of land forming the site of a building or buildings used for residential purposes or if there is a mixed use of the lands, the proportionate amount of the parcel that is used for residential purposes, and;
- v) a parcel of land that is vacant residential land as defined in the *Property Tax Reduction Act*.



- b. "Farm Land Property" means all property which is assessed by the City of Chestermere Assessor as farm land for the purposes of the annual taxation.
- c. "Non-Residential Property" means all property which does not come within the classification of either residential property or farm land property.
- d. "Machinery and Equipment Property" means property defined in the Alberta Regulation 220/2004 Matters Relating to Assessment and Taxation Regulation.

3. Application

- 1. For the purposes of the tax rate all property within the City of Chestermere and the annexed territory are hereby classified into the following classes:
 - a. Residential Property
 - b. Farm Land Property
 - c. Non-residential Property
 - d. Machinery and Equipment Property
- 2. The Director of Corporate Services for the City of Chestermere is hereby authorized and directed to levy on the assessed value of all assessed property shown on the assessment roll of the City of Chestermere the rates set forth in Schedule "A" of this Bylaw, and on the assessed value of all assessed property shown on the assessment roll of the annexed territory the rates set forth in schedule "A" or schedule "B" of this bylaw whichever is lower.
- 3. All the schedules attached to this Bylaw shall form a part of this Bylaw.

4. Severability

- 1. If any Section or parts of this Bylaw are found in any court of law to be illegal or beyond the power of Council to enact, such Section or parts shall be deemed to be severable and all other Section or parts of this Bylaw shall be deemed to be separate and independent there from and to be enacted as such.




5. General

1. This Bylaw shall take effect on the day which it is finally passed.
2. That Bylaw #019-17 being the Tax Rate Bylaw is hereby repealed in its entirety.

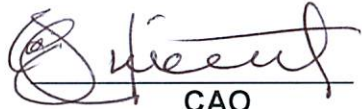
READ A FIRST TIME this 7th day of May 2018

READ A SECOND TIME this 7th day of May 2018

READ A THIRD TIME this 7th day of May 2018



MAYOR



CAO

| SCHEDULE "A" | | | |
|---------------------------------------|-------------------|----------------------|----------|
| | Tax Levy | Taxable Assessment | Tax Rate |
| General Municipal | | | |
| Residential | 18,544,529 | 3,262,325,580 | 5.508888 |
| Farm Land | 7,004 | 63,740 | 5.508888 |
| Non-residential | 1,335,873 | 161,177,630 | 7.757934 |
| Machinery and Equipment | 2,160 | 278,410 | 7.757934 |
| Total General Municipal | 19,889,566 | 3,423,845,360 | |
| WID Service Fee | | | |
| Residential | 189,358 | 3,262,325,580 | 0.056251 |
| Farm Land | 72 | 63,740 | 0.056251 |
| Non-residential | 9,686 | 161,177,630 | 0.056251 |
| Machinery and Equipment | 16 | 278,410 | 0.056251 |
| Total WID Service Fee | 199,131 | 3,423,845,360 | |
| School Requisitions | | | |
| Residential | 8,756,357 | 3,262,325,580 | 2.601187 |
| Farm Land | 3,307 | 63,740 | 2.601187 |
| Non-residential | 590,604 | 161,177,630 | 3.429869 |
| Total School Requisitions | 9,350,268 | 3,423,566,950 | |
| Designated Industrial Property | 721 | 21,094,890 | 0.034100 |

SCHEDULE "B"

| | Tax Levy | Taxable Assessment | Tax Rate |
|---------------------------------------|-----------------|---------------------------|-----------------|
| General Municipal | | | |
| Residential | 207,331 | 103,967,010 | 1.994200 |
| Farm Land | 5,418 | 1,207,580 | 4.487000 |
| Non-residential | 65,909 | 11,016,810 | 5.982600 |
| Total General Municipal | 278,659 | 116,191,400 | |
| Emergency Services | | | |
| Residential | 54,042 | 103,967,010 | 0.519800 |
| Farm Land | 1,412 | 1,207,580 | 1.169600 |
| Non-residential | 17,180 | 11,016,810 | 1.559400 |
| Total Emergency Service | 72,634 | 116,191,400 | |
| RV Seniors Foundation | | | |
| Residential | 3,899 | 103,967,010 | 0.037500 |
| Farm Land | 45 | 1,207,580 | 0.037500 |
| Non-residential | 413 | 11,016,810 | 0.037500 |
| Total RV Seniors Foundation | 4,357 | 116,191,400 | |
| School Requisitions | | | |
| Residential | 270,438 | 103,967,010 | 2.601187 |
| Farm Land | 3,141 | 1,207,580 | 2.601187 |
| Non-residential | 37,786 | 11,016,810 | 3.429869 |
| Total School Requisitions | 311,365 | 116,191,400 | |
| Designated Industrial Property | 3 | 86,670 | 0.034100 |