

**CITY OF CHESTERMERE
PROVINCE OF ALBERTA
BYLAW # 017-16**

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 2016 taxation year.

WHEREAS The City of Chestermere has prepared and adopted 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 tax sufficient to meet the amount of the expenditures 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, and farmland property 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 The assessed value of all property in the City as shown on the 2015 assessment roll is:

Total Taxable Assessment	\$ 3,561,451,910
Residential	\$ 3,406,307,090
Farm Land	\$1,279,980
Non-Residential	\$153,602,600
Machinery and Equipment	\$262,240



K.P.

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	\$7,366,434
Calgary Roman Catholic Separate School	\$1,096,689
Under levy	\$17,105
WID Service Fee	\$196,371
General Municipal Expense	\$ 18,748,044

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 subsequent 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.

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d. "Power and Pipeline Property" means property assessed under the *Electrical Power and Pipe Line Assessment Act*.

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. Power and Pipeline 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 which ever 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.

READ A FIRST TIME this 16 day of May.

READ A SECOND TIME this 16 day of May.

READ A THIRD TIME this 16 day of May.

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MAYOR


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SCHEDULE "A"

	Tax Levy	Taxable Assessment	Tax Rate
General Municipal			
Residential	17,267,995	3,292,768,940	5.244217
Farm Land	343	65,500	5.244217
Non-residential	1,148,281	148,013,730	7.757934
Machinery & Equipment	2,034	262,240	7.757934
Total General Municipal	18,418,653	3,441,110,410	
WID Service Fee			
Residential	187,905	3,292,768,940	0.057066
Farm Land	4	65,500	0.057066
Non-residential	8,447	148,013,730	0.057066
Machinery & Equipment	15	262,240	0.057066
Total WID Service Fee	196,371	3,441,110,410	
School Requisitions			
Residential	7,680,581	3,292,768,940	2.332560
Farm Land	153	65,500	2.332560
Non-residential	512,475	148,013,730	3.462345
Total School Requisitions	8,193,209	3,440,848,170	

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SCHEDULE "B"

	Tax Levy	Taxable Assessment	Tax Rate
General Municipal			
Residential	220,514	113,538,150	1.9422
Farm Land	5,307	1,214,480	4.3700
Non-residential	32,564	5,588,870	5.8266
Total General Municipal	258,385	120,341,500	
Emergency Services			
Residential	56,746	113,538,150	0.4998
Farm Land	1,366	1,214,480	1.1246
Non-residential	8,380	5,588,870	1.4994
Total Emergency Service	66,492	120,341,500	
RV Seniors Foundation			
Residential	4,258	113,538,150	0.0375
Farm Land	46	1,214,480	0.0375
Non-residential	210	5,588,870	0.0375
Total Rv Seniors Foundation	4,514	120,341,500	
School Requisitions			
Residential	264,835	113,538,150	2.332560
Farm Land	2,833	1,214,480	2.332560
Non-residential	19,351	5,588,870	3.462345
Total School Requisitions	287,019	120,341,500	

*BM
R.J.*