

**CITY OF CHESTERMERE
PROVINCE OF ALBERTA
BYLAW #019-17**

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 2017 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 2016 assessment roll is:

Total Taxable Assessment	\$ 3,572,669,830
Residential	\$ 3,401,445,870
Farm Land	\$1,328,850
Non-Residential	\$169,532,670
Machinery and Equipment	\$362,440

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	\$8,131,796
Calgary Roman Catholic Separate School	\$1,156,074
Under levy	\$11,122
WID Service Fee	\$198,335
General Municipal Expense	\$ 19,368,498

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.

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.
2. That Bylaw #013-17 being the Tax Rate Bylaw is hereby repealed in its entirety.

READ A FIRST TIME this 19 day of June 2017 245-17

READ A SECOND TIME this 19 day of June 2017 246-17

READ A THIRD TIME this 19 day of June 2017 248-17



MAYOR



Interim CAO

SCHEDULE "A"			
	Tax Levy	Taxable Assessment	Tax Rate
General Municipal			
Residential	17,781,866	3,296,518,980	5.394134
Farm Land	418	77,580	5.394134
Non-residential	1,241,607	160,043,450	7.757934
Machinery & Equipment	2,812	362,440	7.757934
Total General Municipal	19,026,703	3,457,002,450	
WID Service Fee			
Residential	189,127	3,296,518,980	0.057372
Farm Land	4	77,580	0.057372
Non-residential	9,182	160,043,450	0.057372
Machinery & Equipment	21	362,440	0.057372
Total WID Service Fee	198,335	3,457,002,450	
School Requisitions			
Residential	8,445,302	3,296,518,980	2.561885
Farm Land	199	77,580	2.561885
Non-residential	548,928	160,043,450	3.429869
Total School Requisitions	8,994,429	3,456,640,010	

SCHEDULE "B"

	Tax Levy	Taxable Assessment	Tax Rate
General Municipal			
Residential	205,919	104,926,890	1.962500
Farm Land	5,525	1,251,270	4.415600
Non-residential	55,868	9,489,220	5.887500
Total General Municipal	267,312	115,667,380	
Emergency Services			
Residential	54,142	104,926,890	0.516000
Farm Land	1,453	1,251,270	1.161000
Non-residential	14,689	9,489,220	1.548000
Total Emergency Service	70,284	115,667,380	
RV Seniors Foundation			
Residential	3,809	104,926,890	0.036300
Farm Land	45	1,251,270	0.036300
Non-residential	344	9,489,220	0.036300
Total RV Seniors Foundation	4,199	115,667,380	
School Requisitions			
Residential	268,811	104,926,890	2.561885
Farm Land	3,206	1,251,270	2.561885
Non-residential	32,547	9,489,220	3.429869
Total School Requisitions	304,563	115,667,380	