

TOWN OF CHESTERMERE

BYLAW NO. 015-13

A BYLAW OF THE TOWN OF CHESTERMERE IN THE PROVINCE OF ALBERTA TO AUTHORIZE AND FIX THE TAX RATES LEVIED AND IMPOSED AGAINST ASSESSABLE PROPERTY FOR THE TAXATION YEAR 2013.

WHEREAS, the Town of Chestermere has prepared and adopted detailed estimates of the probable expenditures of the Town of Chestermere as required by Section 242 of the *Municipal Government Act*, being Chapter M-26:1 of the Revised Statutes of Alberta, 2000, as amended;

AND WHEREAS, Section 353 of the *Municipal Government Act* requires a Council to pass a property tax by-law 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*, R.S.A. 2000, Chapter M-26.1, as amended, authorizes a Council to impose a special tax for a recreational service;

AND WHEREAS, Section 369 of the *Municipal Government Act*, R.S.A. 2000, Chapter M-26.1, as amended, 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 Town as shown on the 2012 assessment roll is:

| | |
|--------------------------|------------------|
| Total Taxable Assessment | \$ 2,724,990,860 |
| Residential | \$ 2,614,934,640 |
| Farm Land | \$ 1,326,600 |
| Non-Residential | \$ 108,449,980 |
| Machinery and Equipment | \$ 279,640 |

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AND WHEREAS, the amount required to be raised by the Town 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 | \$5,595,925 |
| Calgary Roman Catholic Separate School | \$838,102 |
| Under levy | \$41,217 |
| WID Service Fee | \$183,059 |
| General Municipal Expense | \$ 13,734,074 |

AND WHEREAS

the Town of Chestermere annexed lands from the 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 Annexed Agreement section 3.

NOW THEREFORE the Council of the Town of Chestermere duly assembled enacts as follows:

1. For the purposes of this By-law:

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 Town of Chestermere Assessor as farm land for the purposes of the 2012 taxation year.

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*.
- 2. For the purposes of the tax rate all property within the Town 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
- 3. The Director of Finance for the Town of Chestermere is hereby authorized and directed to levy on the assessed value of all assessed property shown on the assessment roll of the Town of Chestermere the rates set forth in Schedule "A" of this By-law, 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" and schedule "B" of this bylaw which ever lower.
- 4. Should any provision of this bylaw be declared invalid for any reason by a Court of competent jurisdiction, all other provisions of this Bylaw shall remain valid and enforceable.
- 5. This By-law shall take effect as from the third and final reading, and it is signed in accordance with Section 213(3) of the *Municipal Government Act*.

Given First Reading this 21th day of May, 2013.

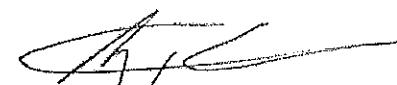
Given Second Reading this 21th day of May, 2013.

Given Third and Final Reading this 21th day of May, 2013.

Resolution Numbers: 186-13, 187-13, 188-13, 189-13



MAYOR



CHIEF ADMINISTRATIVE OFFICER

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SCHEDULE "A"

| | Tax Levy | Taxable Assessment | Tax Rate |
|----------------------------------|-------------------|----------------------|------------|
| General Municipal | | | |
| Residential | 12,698,302 | 2,511,132,420 | 5.056803 ✓ |
| Farm Land | 157 | 31,050 | 5.056803 ✓ |
| Non-residential | 737,314 | 103,640,720 | 7.114132 ✓ |
| Machinery & Equipment | 1989 | 279,640 | 7.114132 ✓ |
| Total General Municipal | 13,437,762 | 2,615,083,830 | |
| WID Service Fee | | | |
| Residential | 175,782 | 2,511,132,420 | 0.070001 ✓ |
| Farm Land | 2 | 31,050 | 0.070001 ✓ |
| Non-residential | 7275 | 103,920,360 | 0.070001 ✓ |
| Total Recreation Service | 183,059 | 2,615,083,830 | |
| School Requisitions | | | |
| Residential | 5,920,383 | 2,511,132,420 | 2.357655 ✓ |
| Farm Land | 73 | 31,050 | 2.357655 ✓ |
| Non-residential | 293,389 | 103,640,720 | 2.830830 ✓ |
| Total School Requisitions | 6,213,846 | 2,614,804,190 | |

Residential

5.056803
0.070001
2.357655

7.484459

non-Residential

7.114132
0.070001
2.830830

10.014963

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SCHEDULE "B"
COUNTY TAX RATE

| | | TAX LEVY | TAXABLE ASSESSMENT | RATE |
|-----------------------------------|-----------------------------|----------|--------------------|------------|
| General | Municipal | 201,075 | 103,802,220 | 1.9371 ✓ |
| | Residential | 5,647 | 1,295,550 | 4.3585 ✓ |
| | Farm Land | 27,948 | 4,809,260 | 5.8113 ✓ |
| | Non-residential | | | |
| | TOTAL GENERAL MUNICIPAL | 234,670 | 109,907,030 | |
| Emergency Services | | | | |
| | Residential | 49,493 | 103,802,220 | 0.4768 ✓ |
| | Farm Land | 1,390 | 1,295,550 | 1.0728 ✓ |
| | Non-residential | 6,879 | 4,809,260 | 1.4304 ✓ |
| | TOTAL EMERGENCY SERVICES | 57,762 | 109,907,030 | |
| School Requisitions | | | | |
| | Residential | 244,730 | 103,802,220 | 2.357655 |
| | Farm Land | 3,054 | 1,295,550 | 2.357655 ✓ |
| | Non-residential | 13,614 | 4,809,260 | 2.830830 |
| | TOTAL SCHOOL REQUISITION | 261,398 | 109,907,030 | |
| Rocky View Seniors Foundation | | | | |
| | Residential | 3,664 | 103,802,220 | 0.0353 ✓ |
| | Farm Land | 46 | 1,295,550 | 0.0353 ✓ |
| | Non-residential | 170 | 4,809,260 | 0.0353 ✓ |
| | TOTAL ROCKY VIEW FOUNDATION | 3880 | 109,907,030 | |

MD - Annexed lands

Residential

1.9371

0.4768

2.357655

0.0353

Non-Residential

5.8113

1.4304

2.830830

0.0353

4.806855

16.10783

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