

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

SPM *L.P.*

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.

[Handwritten signature]

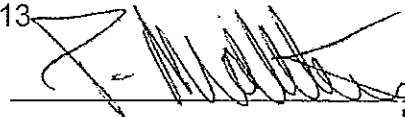
- d. "Power and Pipeline Property" means property assessed under the *Electrical Power and Pipe Line Assessment Act*.
2. For the purposes of the tax rate all property within the Town of Chestermere and the annexed territory are hereby classified into the following classes:
- a. Residential Property
 - 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

PM
R.1

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

PM R.?

SCHEDULE "B"

COUNTY TAX RATE

	TAX LEVY	TAXABLE ASSESSMENT	RATE
General Municipal			
Residential	201,075	103,802,220	1.9371 ✓
Farm Land	5,647	1,295,550	4.3585 ✓
Non-residential	27,948	4,809,260	5.8113 ✓
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

4.806855

Non-Residential

5.8113

1.4304

2.830830

0.0353

10.10783

PM R.P.