

**CITY OF CHESTERMERE
PROVINCE OF ALBERTA
BYLAW #016-20**

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 2020 taxation year.

WHEREAS The City of Chestermere has adopted an operating 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 tax requirement 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, and farmland property, machinery and equipment 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 Section 358 of the *Municipal Government Act*, sets the maximum limit on tax ratio being 5:1 for the 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 2019 assessment roll is:

<u>Total Taxable Assessment</u>	<u>\$ 3,786,624,480</u>
Residential	\$ 3,586,792,250
Farm Land	\$1,137,580
Non-Residential	\$198,407,940
Machinery and Equipment	\$286,710

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	\$8,534,508
Calgary Roman Catholic Separate School	\$ 1,197,443
Education Over levy	\$124,468
Designated Industrial Property	\$2,740
General Municipal Expense	\$19,508,603

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 15 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
“Property 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 220/004 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. Power and Pipeline Property
2. The Chief Administrative Officer 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.

READ A FIRST TIME this 21st day of July, 2020.

READ A SECOND TIME this 28th day of July, 2020.

READ A THIRD TIME this 28th day of July, 2020.


MAYOR

CAO

Schedule A - Bylaw #016-20			
	Taxable Assessment	Tax Rate	Tax Levy
Education			
Residential	3,586,792,250	2.547096	9,135,905
Farm Land	1,137,580	2.547096	2,898
Non-residential	198,407,940	3.616877	717,617
Total Education	3,786,337,770		9,856,419
General Municipal			
Residential Vacant-Bylaw	26,221,300	7.680134	201,383
Residential	3,361,910,680	5.120089	17,213,283
Residential Vacant	60,885,980	5.120089	311,742
Farm Land	745,190	5.120089	3,815
Non-residential Vacant-Bylaw	4,005,080	17.920313	71,772
Non-residential	176,808,880	7.270527	1,285,494
Non-residential Vacant	3,118,270	7.270527	22,671
Machinery & Equipment	286,710	7.270527	2,085
Total General Municipal	3,633,982,090		19,112,245
Designated Industrial Property	35,853,470	0.076000	2,725

Schedule B - Bylaw #016-20			
Annexation Property Tax Rates to be Applied			
	Rocky View	Chestermere	
	Includes: RVC General Municipal, Emergency Services, RV Seniors Foundation, Provincial Policing		
Total Residential Tax Rate	2.098380	5.120089	
Total Farmland Tax Rate	5.694200	5.120089	
Total Non-Residential Tax Rate	7.565100	7.270527	
	Taxable Assessment	Tax Rate	Tax Levy
General Municipal			
Residential	137,774,290	2.098380	289,103
Farm Land	392,390	5.120089	2,009
Non-residential	14,475,710	7.270527	105,246
Total General Municipal	152,642,390		396,358
Designated Industrial Property	-	0.076000	-