

**CITY OF CHESTERMERE
PROVINCE OF ALBERTA
BYLAW # 006-15**

A bylaw of the City of Chestermere, in the province of Alberta to authorize and fix the tax rates levied and imposed against assessable property for the 2015 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 2014 assessment roll is:

Total Taxable Assessment	\$ 3,273,837,190
Residential	\$ 3,130,595,320
Farm Land	\$1,321,620
Non-Residential	\$141,650,640
Machinery and Equipment	\$269,610

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	\$6,590,806
Calgary Roman Catholic Separate School	\$982,012
Under levy	\$9,472
WID Service Fee	\$194,031
General Municipal Expense	\$ 18,052,098

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 Annexed 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.

READ A FIRST TIME this 19 day of May 2015

READ A SECOND TIME this 19 day of May 2015

READ A THIRD TIME this 19 day of May 2015

Resolution Numbers :

4.019.051915 155-15

4.019.051915 156-15

4.019.051915 157-15

(157-15)

MAYOR

CAO

SCHEDULE "A"

	Tax Levy	Taxable Assessment	Tax Rate
General Municipal			
Residential	16,677,918	3,024,417,090	5.514424
Farm Land	361	65,490	5.514424
Non-residential	1,062,958	137,015,580	7.757934
Machinery & Equipment	2,092	269,610	7.757934
Total General Municipal	17,743,329	3,161,767,770	
WID Service Fee			
Residential	185,602	3,024,417,090	0.061368
Farm Land	4	65,490	0.061368
Non-residential	8,408	137,015,580	0.061368
Machinery & Equipment	17	269,610	0.061368
Total WID Service Fee	194,031	3,161,767,770	
School Requisitions			
Residential	6,869,951	3,024,417,090	2.271496
Farm Land	149	65,490	2.271496
Non-residential	452,836	137,015,580	3.304993
Total School Requisitions	7,322,936	3,161,498,160	

SCHEDULE "B"

	Tax Levy	Taxable Assessment	Tax Rate
General Municipal			
Residential	210,626	106,178,230	1.9837
Farm Land	5,606	1,256,130	4.4633
Non-residential	27,584	4,635,060	5.9511
Total General Municipal	243,816	112,069,420	
Emergency Services			
Residential	52,218	106,178,230	0.4918
Farm Land	1,390	1,256,130	1.1066
Non-residential	6,839	4,635,060	1.4755
Total Emergency Service	60,447	112,069,420	
RV Seniors Foundation			
Residential	4,268	106,178,230	0.0402
Farm Land	50	1,256,130	0.0402
Non-residential	186	4,635,060	0.0402
Total RV Seniors Foundation	4,504	112,069,420	
School Requisitions			
Residential	241,183	106,178,230	2.271496
Farm Land	2,853	1,256,130	2.271496
Non-residential	15,319	4,635,060	3.304993
Total School Requisitions	259,355	112,069,420	