

**CITY OF CHESTERMERE  
PROVINCE OF ALBERTA  
BYLAW #015-22**

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 2022 taxation year.

**WHEREAS** The City of Chestermere has adopted an operating budget that was prepared and included detailed estimates of the probable expenditures and transfers 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 raise revenue to be used toward the payment of the expenditures and transfers set out in the City's budget and requisitions;

**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 divide assessment classes, class 1 – residential and class 2 – non-residential into sub-classes and Section 354 authorizes Council to establish different rates of taxation in respect to each assessment class or sub-class of property;

**AND WHEREAS** Section 358.1 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 2021 assessment roll is:

<u>Total Taxable Assessment</u>	\$4,316,012,810
Residential	\$4,122,072,120
Farm Land	\$978,690
Non-Residential	\$192,463,330
Machinery and Equipment	\$498,670

**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:

General Municipal Expense	\$21,012,422
Designated Industrial Property	\$2,919
<b>Total – Municipal Tax (A)</b>	<b>\$21,015,341</b>
Alberta School Foundation Fund	\$9,229,642
Calgary Roman Catholic Separate School	\$1,237,502
Education Over levy	\$6,310
<b>Total – Provincial Education Tax (B)</b>	<b>\$10,473,454</b>
 (A) + (B) =	 \$31,488,794

**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  
**“Taxes Rate Bylaw”**
2. **Definitions:** In this Bylaw:
  - a. "Residential Property" means residential as defined in section 297(4)(c) of the *Municipal Government Act*, RSA 2000, c M-26 and, for clarity, 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 farm land as defined in section 297(4)(a) of the *Municipal Government Act*, RSA 2000, c M-26.
  - c. "Non-Residential Property" means non-residential as defined in section 297(4)(b) of the *Municipal Government Act*, RSA 2000, c M-26.
  - d. "Machinery and Equipment Property" means machinery and equipment as defined in the *Matters Relating to Assessment and Taxation Regulation*, Alta Reg 220-004.
  - e. "Municipal Tax" means the General Municipal Expense and Designated Industrial Property as shown in Schedules "A" and "B" to this Bylaw, which are the expenditures and transfers set out in the City's budget.
  - f. "Provincial Education Tax" means the Alberta School Foundation Fund, Calgary Roman Catholic Separate School and the Education over (under) levy as shown in Schedules "C" to this Bylaw which are requisitions.

### 3. Application

1. For the purposes of the assessment of property for levying property taxes, being the Municipal Tax and the Provincial Education Tax, 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;
 and such sub-classes as set out in the *Division of Assessment Class 1 – Residential Property and Assessment Class 2 – Non-residential Property Sub-classes Bylaw No. 011-19*
2. This Bylaw authorizes Council to impose a property tax in the City of Chestermere to raise revenue to be used toward the payment of:
  - a. Municipal Tax, and
  - b. Provincial Education Tax.

3. The Chief Administrative Officer or Director of Corporate Services 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 tax rates set forth in Schedule "A" of this Bylaw for Municipal Tax and on the assessed value of all assessed property shown on the assessment roll of the annexed territory the rates set out in Schedule "B" of this bylaw for
4. Municipal Tax.
5. The Chief Administrative Officer 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 tax rates set forth in Schedule "C" of this Bylaw for Provincial Education Tax.
6. 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 a court of competent jurisdiction to be illegal or beyond the power of Council to enact, such section or parts shall be deemed to be severable, and all other sections or parts of this Bylaw shall be deemed to be separate and independent therefrom 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 3<sup>rd</sup> day of May, 2022.

READ A SECOND TIME this 3<sup>rd</sup> day of May, 2022.

READ A THIRD TIME this 3<sup>rd</sup> day of May, 2022.

  
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**MAYOR**

  
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**CITY DIRECTOR, CORPORATE SERVICES**  
*COMMUNITY OPERATIONS*

<b>Schedule A - Bylaw #015-2022</b>			
	<b>Taxable Assessment</b>	<b>Tax Rate</b>	<b>Tax Levy</b>
<b>General Municipal Tax/Expense</b>			
Residential Vacant-Bylaw	22,671,550	7.646622	173,361
Residential	3,833,081,170	4.812274	18,445,837
Residential Vacant	122,024,090	4.812274	587,213
Farm Land	646,060	4.812274	3,109
Non-residential Vacant-Bylaw	3,209,140	17.842117	57,258
Non-residential	171,183,920	7.238802	1,239,167
Non-residential Vacant	2,556,380	7.238802	18,505
Machinery & Equipment	498,670	7.238802	3,610
<b>Total General Municipal Tax/ Expense</b>	<b>4,155,870,980</b>		<b>20,528,059</b>
<b>Designated Industrial Property</b>	<b>38,057,750</b>	0.0766	<b>2,915</b>

**Schedule B - Bylaw #015-2022**

**Annexation Property Tax Rates to be Applied**

	<b>Rocky View</b>	<b>Chestermere</b>	
	Includes: RVC General Municipal, Emergency Services, RV Seniors Foundation		
Total Residential Tax Rate	2.5835	4.812274	
Total Farmland Tax Rate	5.7487	4.812274	
Total Non-Residential Tax Rate	7.6479	7.238802	
	<b>Taxable Assessment</b>	<b>Tax Rate</b>	<b>Tax Levy</b>
<b>General Municipal Tax/Expense</b>			
Residential	144,295,310	2.5835	372,787
Farm Land	332,630	4.812274	1,601
Non-residential	14,714,870	7.238802	106,518
<b>Total General Municipal Tax/Expense</b>	<b>159,342,810</b>		<b>480,906</b>

<b>Schedule C - Bylaw #015-2022</b>			
	Taxable Assessment	Tax Rate	Tax Levy
<b>Provincial Education Tax</b>			
Residential	4,122,072,120	2.382297	9,820,000
Farm Land	978,690	2.382297	2,332
Non-residential	192,463,330	3.383057	651,114
<b>Total Provincial Education Tax</b>	<b>4,315,514,140</b>		<b>10,473,446</b>