

TOWN OF CHESTERMERE

BYLAW NO. 009-14

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 2014.

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 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*, 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 2013 assessment roll is:

Total Taxable Assessment	\$ 2,931,312,180
Residential	\$ 2,802,176,500
Farm Land	\$1,321,720
Non-Residential	\$ 127,539,670
Machinery and Equipment	\$274,290

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	\$6,236,580
Calgary Roman Catholic Separate School	\$934,041
Under levy	\$20,927
WID Service Fee	\$189,484
General Municipal Expense	\$ 15,539,144

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 annual taxation.
 - c. "Non-Residential Property" means all property which does not come within the classification of either residential property or farm land property.

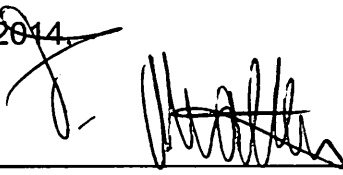
- d. **"Power and Pipeline Property"** means property assessed under the Electrical Power and Pipe Line Assessment Act.
2. For the purposes of the tax rate all property within the Town of Chestermere and the annexed territory are hereby classified into the following classes:
 - a. Residential Property
 - b. Farm land Property
 - c. Non-residential Property
 - d. Power and Pipeline Property
3. The Director of Corporate Services 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 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" 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 Bylaw 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 20th day of May, 2014.

Given Second Reading this 20th day of May, 2014.

Given Third and Final Reading this 20th day of May, 2014.

Res: 163-14 / 164-14 / 165-14 / 166-14



MAYOR



CHIEF ADMINISTRATIVE OFFICER

SCHEDULE "A"

		Tax Levy	Taxable Assessment	Tax Rate
General Municipal				
	Residential	14,322,299	2,698,697,750	5.307115
	Farm Land	165	31,160	5.307115
	Non-residential	919,024	123,089,850	7.466282
	Machinery & Equipment	2048	274,290	7.466282
	Total General Municipal	15,243,536	2,822,093,050	
WID Service Fee				
	Residential	181,199	2,698,697,750	0.067143
	Farm Land	2	31,160	0.067143
	Non-residential	8283	123,364,140	0.067143
	Total Recreation Service	189,484	2,822,093,050	
School Requisitions				
	Residential	6,540,883	2,698,697,750	2.423718
	Farm Land	75	31,160	2.423718
	Non-residential	382,819	123,089,850	3.110080
	Total School Requisitions	6,923,777	2,821,818,760	

SCHEDULE "B"
ROCK VIEW COUNTY TAX RATE

	TAX LEVY	TAXABLE ASSESSMENT	RATE
General Municipal			
Residential	197,344	103,478,750	1.9071
Farm Land	5,538	1,290,560	4.2909
Non-residential	25,458	4,449,820	5.7211
TOTAL GENERAL MUNICIPAL	228,340	109,219,130	
 Emergency Services			
Residential	54,182	103,478,750	0.5236
Farm Land	1520	1,290,560	1.1781
Non-residential	6,990	4,449,820	1.5709
TOTAL EMERGENCY SERVICES	62,692	109,219,130	
 School Requisitions			
Residential	250,804	103,478,750	2.423718
Farm Land	3,128	1,290,560	2.423718
Non-residential	13,839	4,449,820	3.110080
TOTAL SCHOOL REQUISITION	267,771	109,219,130	
 Rocky View Seniors Foundation			
Residential	4,336	103,478,750	0.0419
Farm Land	54	1,290,560	0.0419
Non-residential	186	4,449,820	0.0419
TOTAL ROCKY VIEW FOUNDATION	4,576	109,219,130	