

TOWN OF CHESTERMERE

BYLAW NO. 011-10

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 2010.

- 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 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 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 2009 assessment roll is:

Total Taxable Assessment	\$ 2,298,212,720
Residential	\$ 2,225,435,020
Farm Land	\$ 1,254,880
Non-Residential	\$ 71,428,410
Machinery and Equipment	\$ 94,410

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	\$ 2,925,328
Calgary Roman Catholic Separate School	\$ 437,867
Under Levy	\$ 38,483
WID Service Fee	\$ 353,260
General Municipal Expense	\$ 10,374,307

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 2010 taxation year.
 - c. **“Non-Residential Property”** means all property which does not come within the classification of either residential property or farm land property.

(11)

- 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 4th day of May, 2010.

Given Second Reading this 4th day of May, 2010.

Given Third and Final Reading this 4th day of May, 2010.

Resolution # OSI-10



MAYOR



CHIEF ADMINISTRATIVE OFFICER

SCHEDULE "A"

	Tax Levy	Taxable Assessment	Tax Rate
General Municipal			
Residential	9,948,881	2,110,962,690	4.712959
Farm Land	388	82,420	4.712959
Non-residential	424,858	68,382,490	6.212959
Machinery & Equipment	181	29,110	6.212959
Total General Municipal	10,374,308	2,179,456,710	
WID Service Fee			
Residential	342,166	2,110,962,690	0.16209
Farm Land	13	81,880	0.16209
Non-residential	11,087	68,397,330	0.16209
Total Recreation Service	353,266	2,179,441,900	
School Requisitions			
Residential	3,209,211	2,225,435,020	1.44206
Farm Land	1,810	1,254,880	1.44206
Non-residential	190,661	71,522,820	2.66574
Total School Requisitions	3,401,682	2,298,212,720	

SCHEDULE "B"
COUNTY TAX RATE

	TAX LEVY	TAXABLE ASSESSMENT	RATE
General Municipal			
Residential	225,934	114,472,330	1.9737
Farm Land	5,207	1,172,460	4.4409
Non-residential	18,036	3,045,920	5.9212
Machinery & Equipment	387	65,300	5.9212
TOTAL GENERAL MUNICIPAL	249,564	118,756,010	
Emergency Services			
Residential	39,653	114,472,330	0.3464
Farm Land	914	1,173,000	0.7794
Non-residential	3,165	3,045,920	1.0391
Machinery & Equipment	68	65,300	1.0391
TOTAL EMERGENCY SERVICES	43,800	118,756,550	
School Requisitions			
Residential	165,081	114,472,330	1.4421
Farm Land	1,691	1,172,460	1.4421
Non-residential	8,294	3,111,220	2.6657
TOTAL SCHOOL REQUISITION	175,066	118,756,010	
Rocky View Seniors Foundation			
Residential	4,419	114,472,330	0.0386
Farm Land	45	1,173,000	0.0386
Non-residential	118	3,045,920	0.0386
Machinery & Equipment	3	65,300	0.0386
TOTAL ROCKY VIEW FOUNDATION	4,585	118,756,550	