

TOWN OF CHESTERMERE

BYLAW NO. 012-11

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 2011.

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 2010 assessment roll is:

Total Taxable Assessment	\$ 2,347,492,830
Residential	\$ 2,272,734,070
Farm Land	\$ 1,253,200
Non-Residential	\$ 73,476,080
Machinery and Equipment	\$ 29,480

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	\$ 3,276,367
Calgary Roman Catholic Separate School Under Levy	\$ 490,411
WID Service Fee	\$ 40,665
General Municipal Expense	\$ 367,390
	\$ 11,393,849

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 2011 taxation year.
 - 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 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 16th day of May, 2011.

Given Second Reading this 16th day of May, 2011.

Given Third and Final Reading this 16th day of May, 2011.

Resolution # 214-11

MAYOR

CHIEF ADMINISTRATIVE OFFICER

SCHEDULE "A"

	Tax Levy	Taxable Assessment	Tax Rate
General Municipal			
Residential	10,601,786	2,157,398,530	4.914153
Farm Land	399	81,170	4.914153
Non-residential	489,634	70,816,240	6.914153
Machinery & Equipment	204	29,480	6.914153
Total General Municipal	11,092,023	2,228,325,420	
WID Service Fee			
Residential	355,696	2,157,398,530	0.16487
Farm Land	14	81,170	0.16487
Non-residential	11,680	70,845,720	0.16487
Total Recreation Service	367,390	2,228,325,420	
School Requisitions			
Residential	3,409,771	2,157,398,530	1.58050
Farm Land	128	81,170	1.58050
Non-residential	205,682	70,845,720	2.90324
Total School Requisitions	3,615,581	2,228,325,420	

SCHEDULE "B"**COUNTY TAX RATE**

	TAX LEVY	TAXABLE ASSESSMENT	RATE
General Municipal			
Residential	231,767	115,335,540	2.0095
Farm Land	5,299	1,172,030	4.5214
Non-residential	16,035	2,659,840	6.0285
TOTAL GENERAL MUNICIPAL	253,101	119,167,410	
Emergency Services			
Residential	40,471	115,335,540	0.3509
Farm Land	925	1,172,030	0.7896
Non-residential	2,800	2,659,840	1.0528
TOTAL EMERGENCY SERVICES	44,196	119,167,410	
School Requisitions			
Residential	182,288	115,335,540	1.5805
Farm Land	1,852	1,172,030	1.5805
Non-residential	7,722	2,659,840	2.9032
TOTAL SCHOOL REQUISITION	191,862	119,167,410	
Rocky View Seniors Foundation			
Residential	4,383	115,335,540	0.0380
Farm Land	45	1,172,030	0.0380
Non-residential	101	2,659,840	0.0380
TOTAL ROCKY VIEW FOUNDATION	4,529	119,167,410	