

BYLAW NO. 3603/2018

WHEREAS, pursuant to section 353 of the *Municipal Government Act*, R.S.A. 2000, c.M-26 (the "MGA") Council must pass a property tax bylaw annually authorizing Council to impose a tax in respect of property in the municipality to raise revenue to be used toward the payment of the expenditures and transfers as set out in the budget of the municipality and the Requisitions;

AND WHEREAS, section 369 of the MGA provides that Council must pass a supplementary property tax bylaw annually to authorize the levying of supplementary property tax in respect for which Supplementary Assessments have been made;

AND WHEREAS, the tax rate to be established on areas annexed to The City of Red Deer (the "City") is set by the Orders in Council by which those areas were annexed to the City;

NOW THEREFORE COUNCIL OF THE CITY OF RED DEER ENACTS AS FOLLOWS:

PART 1 – TITLE, PURPOSE AND DEFINITIONS

Title

1. This bylaw may be referred to as the "2018 Tax Rate Bylaw".

Purpose

2. The purpose of this bylaw is to authorize the levying of a tax upon all taxable property shown on the Assessment Roll and a supplementary property tax in respect for which Supplementary Assessments Roll has been prepared.

Definitions

3. In this bylaw, unless the context otherwise requires:
 - (a) "**Assessment Roll**" means assessment roll as set out in section 303 of the MGA;
 - (b) "**Designated Industrial Property**" means designated industrial property as set out in Section 284 of the MGA;
 - (c) "**Designated Manufactured Home**" means designated manufactured home as set out in Section 284 of the MGA;
 - (d) "**Farm Land**" means farm land as set out in Section 297 of the MGA;

- (e) **“Machinery and Equipment”** means machinery and equipment as set out in Section 297 of the MGA;
- (f) **“Manufactured Home Community”** means manufactured home community as set out in Section 284 of the MGA;
- (g) **“MGA”** means the *Municipal Government Act*, R.S.A. 2000, c. M-26 as may be amended.
- (h) **“Multiple Family Residential”** means a sub-class of property classified as Class 1 – residential, as set out in Section 297 of the MGA, which includes property or a portion of the property that contains:
- (i) all residential property where the total number of dwelling units on the parcel of land, whether contained in a single building or more than one building, exceeds two dwelling units; or
 - (ii) Manufactured Home Communities, excluding the individual Designated Manufactured Homes; or
 - (iii) vacant residential land held for the development of the above uses; or
 - (iv) residential portion of Non Residential Property.
- (i) **“Non Residential”** means non-residential property as set out in Section 297 of the MGA;
- (j) **“Provincial Assessor”** means provincial assessor as defined in Section 284 of the MGA;
- (k) **“Requisition”** means requisition as set out in Section 326 of the MGA;
- (l) **“Residential”** means residential as set out in Section 297 of the MGA;
- (m) **“Single Family Residential”** means a sub-class of property classified as Class 1 – residential, as set out in Section 297 of the MGA, which includes property or a portion of the property that contains:
- (i) residential property where the total number of dwelling units on the parcel of land, whether contained in a single building or more than one building, does not exceed two dwelling units;
 - (ii) registered residential condominium units;
 - (iii) single family dwelling with basement suite;
 - (iv) residential portion of Non Residential Property;

- (v) vacant residential land held for the development of the above uses;
and
- (vi) Designated Manufactured Home located on a site in a Manufactured Home Community.
- (n) **“Supplementary Assessment”** means supplementary assessment as set out in Section 314 of the MGA;
- (o) **“Supplementary Assessment Roll”** means supplementary assessment roll as set out in Section 315 of the MGA;

PART II - ASSESSMENT CLASSES AND TAX RATES

Assessment Classes and Sub-Classes

- 4. For the purpose of the 2018 tax levy and supplementary tax levy, all assessed property within the City of Red Deer is hereby divided into one of the following assessment classes and subclasses:
 - (a) Residential
 - (i) Single Family Residential
 - (ii) Multiple Family Residential
 - (b) Non-Residential
 - (c) Farmland
 - (d) Machinery and Equipment

Allowance for non-Collection of Taxes

- 5. Pursuant to Section 359(2) of the MGA, for the 2018 tax levy and supplementary tax levy there may be an allowance for the non-collection of taxes at a rate not exceeding the actual rate of taxes uncollected from the previous year's tax levy as determined at the end of the year.

Levy of Tax Rates

- 6. The City Manager is hereby authorized to levy the tax rates set out in Schedule “A” against the assessed value of all taxable property shown on the Assessment Roll and the Supplementary Assessment Roll and classified according to this bylaw.

Annexed Property

- 7. There shall be assessed, imposed and collected for the year of 2018, on those properties annexed to the City which are still subject to the following Orders in Council, those rates which are provided in each of the Orders in Council:
 - (a) Order in Council 432/2004 dated September 22, 2004;
 - (b) Order in Council 531/2009 dated October 28, 2009, as amended by Order in Council 477/2010 dated December 16, 2010, and Order in Council 103/2011 dated March 23, 2011.

PART III – GENERAL

Effective Date

- 8. This bylaw comes into force on the day it is passed.

READ A FIRST TIME IN OPEN COUNCIL this 16 day of April 2018.

READ A SECOND TIME IN OPEN COUNCIL this 30 day of April 2018.

READ A THIRD TIME IN OPEN COUNCIL this 30 day of April 2018.

AND SIGNED BY THE MAYOR AND CITY CLERK this 30 day of April 2018.

MAYOR

CITY CLERK

**BYLAW 3606/2018
SCHEDULE "A"**

2018 Municipal Tax Rates			
Assessment Class	Tax Levy	Taxable Assessment	Tax Rate
Single Family Residential	\$ 71,501,122	10,790,341,910	0.0066264
Multiple Family Residential	\$ 6,306,955	921,194,100	0.0068465
Non Residential	\$ 54,627,199	3,974,390,250	0.0137448
Farm Land	\$ 15,840	1,759,000	0.0090050
Machinery & Equipment ¹	\$ -	36,928,670	0.0137448
TOTAL TAX LEVY	\$ 132,451,116	15,724,613,930	
Allowance for non-collections	\$ -		
Approved tax requirement	\$ 132,451,212		
2018 Education Tax Rates			
(Requisitions by Alberta School Foundation and Red Deer Catholic Region)			
Assessment Class	Tax Levy	Taxable Assessment	Tax Rate
Single Family Residential	\$ 28,328,280	10,783,920,220	0.0026269
Multiple Family Residential	\$ 2,342,301	891,659,800	0.0026269
Non Residential	\$ 14,731,261	3,871,858,860	0.0038047
Farm Land	\$ 4,621	1,759,000	0.0026269
Machinery & Equipment ¹	\$ -	36,928,670	-
TOTAL TAX LEVY	\$ 45,406,463	15,586,126,550	
Prior year over/under levy	-\$ 57,702		
Approved tax requirement	\$ 45,348,312		
2018 Management Bodies Tax Rates			
(Requisition by Piper Creek Foundation)			
Assessment Class	Tax Levy	Taxable Assessment	Tax Rate
Single Family Residential	\$ 346,164	10,783,920,220	0.0000321
Multiple Family Residential	\$ 28,622	891,659,800	0.0000321
Non Residential	\$ 124,287	3,871,858,860	0.0000321
Farm Land	\$ 56	1,759,000	0.0000321
Machinery & Equipment ¹	\$ -	36,928,670	
TOTAL TAX LEVY	\$ 499,129	15,586,126,550	
Prior year over/under levy	\$ 108		
Approved tax requirement	\$ 500,000		
Designated Industrial Property Requisition Tax Rate			
Assessment Class	Tax Levy	Taxable Assessment	Tax Rate
Non Residential ²	\$ 5,274	154,310,650	0.00003418
TOTAL TAX LEVY	\$ 5,274	154,310,650	
Approved tax requirement	\$ 5,296		

¹ Exempt from taxation per Bylaw 3211/98

² Designated Industrial Property assessment and tax rate are set by the Provincial Assessor