

BYLAW NO. 3585/2017

Being a bylaw to authorize the rates of taxation to be levied against assessable property within The City of Red Deer for the 2017 taxation year.

WHEREAS Council for The City of Red Deer (Council) is required by the provisions of Section 353 of the Municipal Government Act, Chapter M-26, R.S.A. 2000 (the Act) to pass a property tax bylaw every year once Council has adopted an operating and capital budget;

AND WHEREAS Council passed budget resolutions adopting an operating and capital budget for 2017, which provided for the raising of \$128,322,724 by general municipal taxation; which amount is to be raised from the following sources:

2017 General Property Tax Revenue	\$ 128,322,724
2017 Supplementary Tax Revenue	\$ <u>250,000</u>
TOTAL TAX REVENUE	\$ 128,572,724

AND WHEREAS the requisitions that The City of Red Deer is required to collect under Section 326 of the Act on behalf of other organizations are as follows:

Alberta School Foundation Fund (ASFF)	\$ 39,348,345
Red Deer Catholic Regional Division	\$ <u>5,485,390</u>
School requisitions	44,833,735
Management Bodies (Piper Creek Foundation)	\$ <u>399,853</u>
TOTAL REQUISITIONS	\$ 45,233,588

AND WHEREAS Council is authorized under the Act to classify property for assessment purposes and to establish different rates of taxation for each class of property;

AND WHEREAS the assessed value of all taxable property in The City of Red Deer as shown on the assessment roll is:

Single Family Residential	\$ 10,901,734,660
Multiple Family Residential	\$ 923,155,530
Non Residential	\$ 3,929,567,290
Farm Land	\$ 1,773,700
Machinery & Equipment	\$ 37,631,130
TOTAL	\$ 15,793,862,310

AND WHEREAS Council has passed Bylaw 3584/2017 being a Bylaw authorizing the supplementary assessment of all improvements to properties which are completed or occupied or moved into The City in 2017, but not including machinery and equipment;

AND WHEREAS the taxation rates and taxation revenue for certain properties which were brought into The City of Red Deer as a result of annexation are governed by:

- Order in Council 432/2004, and
- Order in Council 531/2009 amended by Order in Council 477/2010 and further amended by Order in Council 103/2011.

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

1. This bylaw shall be known as the "Tax Rate Bylaw 2017".

Definitions

2. In this bylaw, the following terms shall have the meanings shown:

- (a) The following terms have the meanings set out in the Act:
 - "Designated manufactured home"
 - "Farm land"
 - "Machinery and equipment"
 - "Manufactured home community"
- (b) "Multiple Family Residential" property means:
 - (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;
 - (ii) manufactured home communities, excluding the individual Designated Manufactured Homes;
 - (iii) vacant residential land held for the development of the above uses; and
 - (iv) the non-owner occupied residential portion of non-residential property.
- (c) "Non Residential" property means:
 - (i) any land and/or building used for a commercial, industrial, or other non-residential purpose or business venture, or any portion of that land and/or building as is used for such purpose or business venture;
 - (ii) any linear assessment; and
 - (iii) vacant land held for the development of the above uses.
- (d) "Single Family Residential" property means:
 - (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) owner occupied 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.

Municipal Property Tax Rates

3. (1) Council authorizes the imposition of taxes for the purpose of raising revenue to be used towards the payment of the expenditures and transfers set out in the budget of the City of Red Deer, and taxes are hereby imposed on each class of assessed property within the City of Red Deer, whether listed in the assessment roll or supplementary assessment roll, at the rates for each class shown below:

General Municipal	Tax Levy	Taxable Assessment	Tax Rate
Single Family Residential	\$ 69,245,638	\$ 10,901,734,660	0.0063518
Multiple Family Residential	\$ 6,180,988	\$ 923,155,530	0.0066955
Non Residential	\$ 52,880,187	\$ 3,929,567,290	0.0134570
Farm Land	\$ 15,972	\$ 1,773,700	0.0090050
Machinery & Equipment	\$ -	\$ -	0.0134570
TOTAL TAX LEVY	\$ 128,322,785	\$ 15,756,231,180	
Approved tax requirement	\$ 128,322,724		
Over/(Under) Levy	\$ 61		

- (2) Notwithstanding the tax rate set for machinery and equipment, Council has passed Bylaw 3211/98 which states that Machinery and Equipment used for manufacturing and/or processing shall be exempt for purposes of municipal and requisition taxation.

School Requisitions

4. Council authorizes the imposition of taxes for the purpose of raising funds for the school requisitions and taxes are hereby imposed on each class of assessed property within The City of Red Deer, whether listed in the assessment roll or supplementary assessment roll, at the rates for each class shown below:

Alberta School Foundation Fund & Red Deer Catholic Regional Divison	Tax Levy	Taxable Assessment	Tax Rate
Single Family Residential	\$ 28,202,336	\$ 10,895,242,650	0.0025885
Multiple Family Residential	\$ 2,312,679	\$ 893,443,680	0.0025885
Non Residential	\$ 14,272,949	\$ 3,826,733,060	0.0037298
Farm Land	\$ 4,591	\$ 1,773,700	0.0025885
Machinery & Equipment	\$ -	\$ 37,631,130	0.0000000
TOTAL TAX LEVY	\$ 44,792,555	\$ 15,654,824,220	
Prior Year Over (Under) Levy	\$ 41,026		
Requisition	\$ 44,833,735		
Over/(Under) Levy	\$ (154)		

Management Bodies – Piper Creek Foundation Requisition

5. Council authorizes the imposition of taxes for the purpose of raising funds for the Piper Creek Foundation requisition and taxes are hereby imposed on each class of assessed property within The City of Red Deer, whether listed in the assessment roll or supplementary assessment roll, at the rate shown below:

	Tax Levy	Taxable Assessment	Tax Rate
TOTAL TAX LEVY	\$ 399,800	\$ 15,617,193,090	0.0000256
Prior Year Over (Under) Levy	\$ (298)		
Requisition	\$ 399,853		
Over/(Under) Levy	\$ (351)		

Annexed Property

6. Order in Council 432/2004 authorizes the imposition of taxes on lands annexed to the City of Red Deer in 2004 and requires the taxation of certain annexed properties at the lesser of the Red Deer County or the City of Red Deer municipal tax rate for farm land until December 31, 2029.
7. Order in Council 531/2009 as amended by Orders in Council 477/2010 and 103/2011 authorizes the imposition of taxes on lands annexed to the City of Red Deer in 2009 and requires the taxation of certain properties at the Red Deer County municipal tax rate until December 31, 2034.
8. Accordingly, notwithstanding section 3 of this Bylaw the municipal tax rate of the Red Deer County for 2017, if lower than the municipal tax rate of the City of Red Deer for 2017, shall be in effect for applicable annexed properties for the year 2017 as specified in the Orders in Council referred to above.

READ A FIRST TIME IN OPEN COUNCIL this 18 day of April 2017.
 READ A SECOND TIME IN OPEN COUNCIL this 1 day of May 2017.
 READ A THIRD TIME IN OPEN COUNCIL this 1 day of May 2017.
 AND SIGNED BY THE MAYOR AND CITY CLERK this 1 day of May 2017.

 MAYOR

 CITY CLERK