



City of Chestermere  
PROVINCE OF ALBERTA

Bylaw #023-25

# **Bylaw #023-25**

## **Tax Rate Bylaw**

**BEING A BYLAW OF THE CITY OF CHESTERMERE, IN THE PROVINCE OF ALBERTA, TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE CITY FOR THE 2025 TAXATION YEAR.**

**WHEREAS** the City of Chestermere has adopted an operating budget that was prepared and included detailed estimates of the probable expenditures and transfers of the City of Chestermere as required by Section 242 of the *Municipal Government Act*, 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 requirement sufficient to raise revenue to be used toward the payment of expenditures and transfers set out in the City's budget and requisitions;

**AND WHEREAS** Section 369 of the *Municipal Government Act* 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 divide Assessment Classes, Class 1 – Residential and Class 2 – Non-Residential into Sub-Classes and Section 354 authorizes Council to establish different rates of taxation in respect to each Assessment Class or Sub-Class of property;

**AND WHEREAS** Section 358.1 of the *Municipal Government Act*, sets the maximum limit on tax ratio being 5:1 for the highest Non-Residential Tax rate compared against the lowest Residential Tax rate;

**AND WHEREAS** the assessed value of all property in the City as shown on the 2024 assessment roll is:

<u>Total Taxable Assessment</u>	<u>\$7,843,917,233</u>
Residential	\$7,304,584,433
Annexed Residential	\$204,089,720
Farmland	\$868,790
Non-Residential	\$313,473,410
Vacant Residential	\$9,578,000
Vacant Non-Residential	\$10,689,000
Machinery and Equipment	\$633,880

**AND WHEREAS** The amount required to be raised by the City 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:

Municipal Tax (A)	\$26,830,247
Designated Industrial Property (B)	\$3,385
Alberta School Foundation Fund	\$15,549,435
Calgary Roman Catholic Separate School	\$2,014,603
Education Over/Under levy	\$18,828
Total – Provincial Education Tax (C)	\$17,582,867
(A) + (B) + (C) =	\$44,416,499

**NOW THEREFORE** The Municipal Council of the City of Chestermere, in the Province of Alberta duly assembled, hereby enacts as follows:

## 1. TITLE

1.1 This Bylaw may be cited as “Tax Rate Bylaw.”

## 2. DEFINITIONS

2.1 “**Annexed Residential**” means the City of Chestermere annexed lands from Rocky View County by Order in Council 130-209;

2.2 “**Farmland Property**” means Farmland as defined in Section 297(4)(a) of the *Municipal Government Act, RSA 2000, c M-26*;

2.3 “**Machinery and Equipment Property**” means Machinery and Equipment as defined in the *Matters Relating to Assessment and Taxation Regulation, Alta Reg 220-004*;

2.4 “**Municipal Tax**” means the General Municipal Expense and Designated Industrial Property as shown in Schedules “A” to this Bylaw, which are the expenditures and transfers set out in the City’s budget;

2.5 “**Non-Residential Property**” means Non-Residential as defined in Section 297(4)(b) of the *Municipal Government Act, RSA 2000, c M-26*;

- 2.6 “Provincial Education Tax”** means the Alberta School Foundation Fund, Calgary Roman Catholic Separate School and the Education over (under) levy as shown in Schedule “B” to this Bylaw which are requisitions; and
- 2.7 “Residential Property”** means Residential as defined in Section 297(4)(c) of the *Municipal Government Act*, RSA 2000, c M-26 and, for clarity, includes:
- a. Any building used for Residential purposes only;
  - b. Any other building situated on the same parcel of land, the use of which is directly auxiliary to residential;
  - c. If there is a mixed-use of a building, the proportionate amount of the building that is used for Residential purposes;
  - d. 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
  - e. A parcel of land that is vacant Residential land as defined in the *Property Tax Reduction Act*.
- 2.8 “Vacant Non-Residential Property”** means the property will meet the following conditions:
- a. The land is serviced;
  - b. There is no Principal Building; and
  - c. Residential property(s) has been registered for three or more years.
- 2.9 “Vacant Residential Property”** means the property will meet the following conditions:
- a. The land is serviced;
  - b. There is no Principal Building; and
  - c. Non-Residential property(s) has been registered for three or more years.

### **3. APPLICATIONS**

- 3.1** For the purposes of the assessment of property for levying property tax, being the Municipal Tax and the Provincial Education Tax, all property within the City of Chestermere and the annexed territory are hereby classified into the following classes:
- a. Residential Property;
  - b. Farmland Property;
  - c. Non-Residential Property; and
  - d. Machinery and Equipment.
- And such Sub-Classes as set out in the Division of Assessment Class 1 – Residential Property, Vacant Residential, Annexed Residential and Assessment Class 2 – Non-Residential Property, Vacant Non-Residential Sub-Classes Bylaw #025-25.

- 3.2** This Bylaw authorizes Council to impose a property tax in the City of Chestermere to raise revenue to be used toward the payment of:
- a.** Municipal Tax; and
  - b.** Provincial Education Tax.
- 3.3** The Chief Administrative Officer is hereby authorized and directed to levy on the assessed value of all assessed property shown on the assessment roll of the City of Chestermere the tax rates set forth in Schedule “A” of this Bylaw for Municipal Tax.
- 3.4** The Chief Administrative Officer is hereby authorized and directed to levy on the assessed value of all assessed property shown on the assessment roll of the City of Chestermere the tax rates set forth in Schedule “B” of this Bylaw for Provincial Education Tax.
- 3.5** All the schedules attached to this Bylaw shall form a part of this Bylaw.

#### **4. SEVERABILITY**

- 4.1** If any section or parts of this Bylaw are found in a court of competent jurisdiction to be illegal or beyond the power of Council to enact, such section or parts shall be deemed to be severable, and all other sections or parts of this Bylaw shall be deemed to be separate and independent therefrom and to be enacted as such.

#### **5. GENERAL**

- 5.1** This Bylaw shall take effect on the day which it is finally passed.

**READ A FIRST TIME** May 27, 2025

**READ A SECOND TIME** May 27, 2025

**READ A THIRD TIME** May 27, 2025

**RESOLUTION NUMBERS:**

250527-32

250527-33

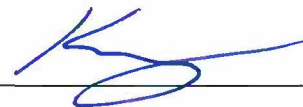
250527-34

250527-35



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Mayor, Shannon Dean



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Chief Administrative Officer,  
Kent Edney

**Schedule A - Bylaw #023-25**

	<b>Taxable Assessment</b>	<b>Tax Rate</b>	<b>Tax Levy</b>
<b>General Municipal Tax</b>			
Residential	7,304,584,433	3.248244	23,727,072
Annexed Residential	204,089,720	2.706372	552,343
Farmland	868,790	3.248244	2,822
Non-Residential	313,473,410	7.238802	2,269,172
Vacant Residential	9,578,000	13.53186	129,608
Vacant Non-Residential	10,689,000	13.53186	144,642
Machinery & Equipment	633,880	7.238802	4,589
<b>Total General Municipal Tax</b>	<b>7,843,917,233</b>		<b>26,830,247</b>

Schedule B - Bylaw #023-25			
	Taxable Assessment	Tax Rate	Tax Levy
<b>Provincial Education Tax</b>			
Residential	7,519,120,943	2.204678	16,577,246
Non-Residential	324,162,410	3.102214	1,005,621
<b>Total Provincial Education Tax</b>	<b>7,843,283,353</b>		<b>17,582,867</b>

	Taxable Assessment	Tax Rate	Tax Levy
<b>Designated Industrial Property Requisition</b>	<b>48,284,780</b>	0.070100	<b>3,385</b>