

BYLAW NUMBER 17M2017

**BEING A BYLAW OF THE CITY OF CALGARY
TO AUTHORIZE THE COUNCIL OF
THE CITY OF CALGARY TO IMPOSE
A TAX IN RESPECT OF PROPERTY IN
THE CITY OF CALGARY FOR 2017**

WHEREAS section 353 of the *Municipal Government Act*, R.S.A. 2000, c. M-26 ("the Act") provides that each council must pass a property tax bylaw annually;

AND WHEREAS the excess of the estimated expenses for municipal purposes over the estimated probable revenue for such municipal purposes for the year 2017 will be:

\$1,734,484,000

AND WHEREAS section 359 of the Act provides that if in any year the property tax imposed to pay the requisitions results in too little revenue being raised for that purpose, The City of Calgary ("The City") must increase its revenue for that purpose in the following year;

AND WHEREAS the property tax imposed by The City in the year 2016 was insufficient to raise the required funds for education purposes on account of assessment losses due to board decisions and assessor adjustments;

AND WHEREAS it is estimated that the excess of the funds required to be raised for education purposes under the *School Act*, R.S.A. 2000, c. S-3 over the grants in lieu of taxes and taxes collected from those properties annexed to The City from the Municipal District of Rocky View No. 44 and the Municipal District of Foothills No. 31 for education purposes for the year 2017, combined with the losses for education purposes in the year 2016, will be:

\$781,008,136

AND WHEREAS the total funds to be raised by property taxation for municipal and education purposes are the sum of the above two net amounts, which aggregates to:

\$2,515,492,136

AND WHEREAS the council of a municipality is required each year to impose on the assessed value of all taxable property, tax rates sufficient to meet the estimated expenditures, transfers and requisitions;

AND WHEREAS the tax rate to be established on certain areas annexed to The City is set by the Orders of the Board of Public Utility Commissioners of the Province of Alberta or Orders in Council under which the said areas were annexed to The City;

AND WHEREAS section 297 of the Act provides that the assessor must assign one or more of the following assessment classes to the property: residential, non-residential, farm land and machinery and equipment. The assessor may assign one or more sub-classes to a property if a council, by bylaw, divides the residential and non-residential classes into sub-classes;

AND WHEREAS the assessed value of all property for the purpose of this Bylaw in the City of Calgary as shown on the 2017 assessment roll is:

	Total Assessment	Non-Taxable Assessment	Taxable Assessment
<u>MUNICIPAL</u>			
Residential	208,368,420,456	2,035,252,804	206,333,167,652
Farm Land	2,985,587	0	2,985,587
Non-Residential	87,743,201,675	19,977,732,276	67,765,469,399
Machinery & Equipment	350,000,000	350,000,000	0
	<u>296,464,607,718</u>	<u>22,362,985,080</u>	<u>274,101,622,638</u>
<u>EDUCATION</u>			
Residential	208,368,420,456	2,375,356,904	205,993,063,552
Farm Land	2,985,587	0	2,985,587
Non-Residential	87,743,201,675	20,872,917,026	66,870,284,649
Machinery & Equipment	350,000,000	0	350,000,000
	<u>296,464,607,718</u>	<u>23,248,273,930</u>	<u>273,216,333,788</u>

NOW, THEREFORE, THE COUNCIL OF THE CITY OF CALGARY ENACTS AS FOLLOWS:

1. This bylaw may be referred to as the "2017 Property Tax Bylaw".
2. In this Bylaw,
 - (a) "farm land" means land used for farming operations as defined in the regulations passed under the Act;
 - (b) "machinery and equipment" has the same meaning as in section 284(1)(l) and 297(4)(a.1) of the Act;
 - (c) "non-residential" has the same meaning as in section 297(4)(b) of the Act;
 - (d) "property" has the same meaning as in section 284(1)(r) of the Act;
 - (e) "requisition" has the same meaning as in section 326(a) of the Act; and
 - (f) "residential" has the same meaning as in section 297(4)(c) of the Act.
3. There shall be assessed, imposed and collected for the year 2017, on those properties annexed to The City from the Municipal District of Rocky View No. 44 and from the Municipal District of Foothills No. 31 which are still subject to the provisions of the following Board Orders, those rates which are provided in the said Board Orders:
 - (a) Board Order No. 20027, dated the 4th day of June, 1957, as amended by Board Order No. 20407, dated the 29th day of August, 1957;
 - (b) Board Order No. 25860, dated the 29th day of December, 1961;
 - (c) Board Order No. 15820, dated the 29th day of September, 1964;
 - (d) Board Order No. 19137, dated the 26th day of July, 1989;

- (e) Order in Council No. 487/95, dated the 1st day of July, 1995, as amended by Order in Council No. 638/95, dated September 27, 1995;
- (f) Order in Council No. 486/2004, dated the 18th day of October, 2004, as amended by Order in Council No. 169/05, dated the 5th day of April 2005;
- (g) Order in Council No. 52/2005, dated the 26th day of January, 2005; and
- (h) Order in Council No. 333/2007, dated the 1st day of August, 2007.

4. The City Treasurer of The City is hereby authorized to impose the following rates of taxation on the assessed value of all taxable property as shown on the 2017 assessment roll of The City:

	Tax Amount	Taxable Assessment	Tax Rate
<u>MUNICIPAL</u>			
General Municipal:			
Residential	\$806,783,319	206,333,167,652	0.0039101
Farm Land	52,394	2,985,587	0.0175489
Non-Residential	927,648,287	67,765,469,399	0.0136891
Machinery & Equipment	0	0	0.0136891
Sub-Total Municipal Portion	<u>\$1,734,484,000</u>	<u>274,101,622,638</u>	
<u>EDUCATION</u>			
Alberta School Foundation Fund and Calgary Catholic Board of Education:			
Residential	\$522,707,399	205,993,063,552	0.0025375
Farm Land	7,576	2,985,587	0.0025375
Non-Residential	258,293,161	66,870,284,649	0.0038626
Machinery & Equipment	0	350,000,000	0.0000000
Sub-Total Education Portion	<u>\$781,008,136</u>	<u>273,216,333,788</u>	
TOTAL TAX AMOUNT	<u>\$2,515,492,136</u>		

5. The taxes hereby authorized to be assessed, imposed and collected by these several rates are hereby declared to be and become due and payable to The City on the 30th day of June, 2017.

6. This Bylaw comes into force on the day it is passed.

READ A FIRST TIME THIS ___ DAY OF _____, 2017.

READ A SECOND TIME THIS ___ DAY OF _____, 2017.

READ A THIRD TIME THIS ___ DAY OF _____, 2017.

MAYOR
SIGNED THIS ___ DAY OF _____, 2017.

CITY CLERK
SIGNED THIS ___ DAY OF _____, 2017.

PROPOSED