

PROPOSED

C2025-0213
ATTACHMENT 2

BYLAW NUMBER 13M2025

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 2025

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 2025 will be:

\$2,442,666,581

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 2024 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 2025, combined with the losses for education purposes in the year 2024, will be:

\$1,025,098,930

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:

\$ 3,467,765,511

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, including designated industrial 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;

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AND WHEREAS section 326(1)(a)(vi) of the Act includes the recovery of costs incurred for the preparation of assessments of designated industrial property as part of the requisition;

AND WHEREAS section 359.3 of the Act provides that the tax rate for the purposes of the requisition defined in section 326(1)(a)(vi) of the Act must be set by the Minister;

AND WHEREAS the assessed value of all property for the purpose of this Bylaw in the City of Calgary as shown on the 2025 assessment roll is:

	Total Assessment	Non-Taxable Assessment	Taxable Assessment
<u>MUNICIPAL</u>			
Residential	346,319,721,071	4,218,074,208	342,101,646,863
Farm Land	36,309,021	1,195,691	35,113,330
Non-Residential	91,648,720,843	29,488,114,775	62,160,606,068
Machinery & Equipment	405,060,000	405,060,000	0
	<hr/> 438,409,810,935	<hr/> 34,112,444,674	<hr/> 404,297,366,261
<u>EDUCATION</u>			
Residential	346,341,021,056	4,624,444,208	341,716,576,848
Farm Land	36,309,021	1,195,691	35,113,330
Non-Residential	91,627,420,858	30,479,696,590	61,147,724,268
Machinery & Equipment	405,060,000	0	405,060,000
	<hr/> 438,409,810,935	<hr/> 35,105,336,489	<hr/> 403,304,474,446

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

1. This bylaw may be referred to as the "2025 Property Tax Bylaw".
2. In this Bylaw,
 - (a) "designated industrial property" has the same meaning as in section 284(1)(f.01) of the Act;
 - (b) "farm land" means land used for farming operations as defined in the regulations passed under the Act;
 - (c) "machinery and equipment" has the same meaning as in section 284(1)(l) and 297(4)(a.1) of the Act;
 - (d) "Minister" has the same meaning as set out in section 1(1)(o) of the Act;
 - (e) "non-residential" has the same meaning as in section 297(4)(b) of the Act;
 - (f) "property" has the same meaning as in section 284(1)(r) of the Act;
 - (g) "requisition" has the same meaning as in section 326(1)(a) of the Act; and
 - (h) "residential" has the same meaning as in section 297(4)(c) of the Act.

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3. There shall be assessed, imposed and collected for the year 2025, 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; and
 - (c) 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.
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 2025 assessment roll of The City:

	Tax Amount	Taxable Assessment	Tax Rate
<u>MUNICIPAL</u>			
General Municipal:			
Residential	\$1,324,138,634	342,101,646,863	0.0038706
Farm Land	\$1,309,158	35,113,330	0.0372838
Non-Residential	\$1,117,218,789	62,160,606,068	0.0179731
Machinery & Equipment	\$0	0	0.0179731
Sub-Total Municipal Portion	<u>\$2,442,666,581</u>	<u>404,297,366,261</u>	
<u>EDUCATION</u>			
Alberta School Foundation Fund and Calgary Catholic Board of Education:			
Residential	\$789,262,778	341,716,576,848	0.0023097
Farm Land	\$81,101	35,113,330	0.0023097
Non-Residential	\$235,755,051	61,147,724,268	0.0038555
Machinery & Equipment	\$0	405,060,000	0.0000000
Sub-Total Education Portion	<u>\$1,025,098,930</u>	<u>403,304,474,446</u>	
TOTAL TAX AMOUNT	<u>\$3,467,765,511</u>		

5. For the purposes of collecting the portion of the requisition defined in section 326(1)(a)(vi) of the Act, the City Treasurer is hereby authorized to impose the tax rate set by the Minister in accordance with section 359.3 of the Act on the assessed value of all taxable designated industrial property shown on the 2025 assessment roll of the City.
6. 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 2025.

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

READ A FIRST TIME ON _____

READ A SECOND TIME ON _____

READ A THIRD TIME ON _____

MAYOR

SIGNED ON _____

CITY CLERK

SIGNED ON _____