

# PROPOSED

C2019-0382  
ATTACHMENT 3

## BYLAW NUMBER 13M2019

### 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 2019 \*\*\*\*\*

**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 2019 will be:

\$1,946,868,000

**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 2018 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 2019, combined with the losses for education purposes in the year 2018, will be:

\$770,809,690

**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:

\$2,717,677,690

**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 2019 assessment roll is:

	Total Assessment	Non-Taxable Assessment	Taxable Assessment
<b><u>MUNICIPAL</u></b>			
Residential	218,187,826,230	2,288,407,357	215,899,418,873
Farm Land	2,637,204	0	2,637,204
Non-Residential	80,671,951,861	22,291,711,068	58,380,240,793
Machinery & Equipment	354,850,000	354,850,000	0
	299,217,265,295	24,934,968,425	274,282,296,870
<b><u>EDUCATION</u></b>			
Residential	218,187,826,230	2,639,395,757	215,548,430,473
Farm Land	2,637,204	0	2,637,204
Non-Residential	80,671,951,861	23,174,289,670	57,497,662,191
Machinery & Equipment	354,850,000	0	354,850,000
	299,217,265,295	25,813,685,427	273,403,579,868

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

1. This bylaw may be referred to as the "2019 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 2019, 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 4<sup>th</sup> day of June, 1957, as amended by Board Order No. 20407, dated the 29<sup>th</sup> day of August, 1957;
  - (b) Board Order No. 25860, dated the 29<sup>th</sup> day of December, 1961;
  - (c) Board Order No. 15820, dated the 29<sup>th</sup> day of September, 1964;
  - (d) Board Order No. 19137, dated the 26<sup>th</sup> day of July, 1989;
  - (e) Order in Council No. 487/95, dated the 1<sup>st</sup> 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 18<sup>th</sup> day of October, 2004, as amended by Order in Council No. 169/05, dated the 5<sup>th</sup> day of April 2005;
  - (g) Order in Council No. 52/2005, dated the 26<sup>th</sup> day of January, 2005; and
  - (h) Order in Council No. 333/2007, dated the 1<sup>st</sup> 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 2019 assessment roll of The City:

	<b>Tax Amount</b>	<b>Taxable Assessment</b>	<b>Tax Rate</b>
<b><u>MUNICIPAL</u></b>			
General Municipal:			
Residential	\$909,109,273	215,899,418,873	0.0042108
Farm Land	49,947	2,637,204	0.0189394
Non-Residential	1,037,708,780	58,380,240,793	0.0177750
Machinery & Equipment	0	0	0.0177750
Sub-Total Municipal Portion	\$1,946,868,000	<u>274,282,296,870</u>	
<b><u>EDUCATION</u></b>			
Alberta School Foundation Fund and Calgary Catholic Board of Education:			
Residential	\$526,627,925	215,548,430,473	0.0024432
Farm Land	6,443	2,637,204	0.0024432
Non-Residential	244,175,322	57,497,662,191	0.0042467
Machinery & Equipment	0	354,850,000	0.0000000
Sub-Total Education Portion	\$770,809,690	<u>273,403,579,868</u>	
<b>TOTAL TAX AMOUNT</b>	<u>\$2,717,677,690</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 of 0.0000786 on the assessed value of all taxable designated industrial property shown on

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the 2019 assessment roll of the City, as set by the Minister in Ministerial Order No.:  
MAG:010/19.

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 28<sup>th</sup> day of June, 2019.
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 \_\_\_\_\_