

**BYLAW NO. 19/012**

**A BYLAW OF THE REGIONAL MUNICIPALITY OF WOOD BUFFALO TO AUTHORIZE A PROPERTY TAX AND ESTABLISH PROPERTY TAX RATES FOR THE YEAR 2019**

**WHEREAS** Sections 353 and 354 of the *Municipal Government Act* require a municipality to pass a property tax bylaw annually and to set and show all tax rates for the year;

**AND WHEREAS** as of the date of this report, the Alberta School Foundation Fund (ASFF) has not released their 2019 Provincial Education Property Tax requisitions; therefore, the previous year's requisitions were used. They are as follows:

(i)	for residential and farm land	\$ 30,641,634.44
(ii)	for non-residential property	\$ 43,541,296.40

**AND WHEREAS** as of the date of this report, the Fort McMurray Roman Catholic Separate School District #32 has not released their 2019 Provincial Education Property Tax requisitions; therefore, the previous year's requisitions were used. They are as follows:

(iii)	for residential and farm land	\$ 1,449,143.16
(iv)	for non-residential property	\$ 293,329.76

**AND WHEREAS** the Ayabaskaw House, being a management body under the *Alberta Housing Act*, has issued a requisition to the Municipality in the amount \$ 139,400.00;

**AND WHEREAS** the Rotary House, being a management body under the *Alberta Housing Act*, has issued a requisition to the Municipality in the amount \$ 1,826,200.00;

**AND WHEREAS** Section 10 of the Order in Council No. 817-94 allows the Municipality to establish different rates of taxation for the Urban Service Area and the Rural Service Area, in respect of each assessment class or sub-class referred to in Section 297 of the *Municipal Government Act*;

**AND WHEREAS** the net tax revenue requirement (which does not include Special Assessment and Local Improvement Taxes or Oil Well Drilling Taxes) of the Municipality for 2019 is estimated to be \$ 643,621,000;

**AND WHEREAS** the total 2019 assessment of land, building, and improvement in the Rural Service Area, from which taxes may be raised, is \$ 48,298,995,441;

**AND WHEREAS** the total 2019 assessment of land, building and improvements in the Urban Service Area, from which taxes may be raised, is \$ 13,766,584,136;

**NOW THEREFORE** the Regional Municipality of Wood Buffalo, in Council duly assembled, hereby enacts, as follows:

1. The following tax rates are hereby authorized and imposed against the assessed value of taxable lands, buildings, and improvements as shown on the municipal assessment roll:

**TAX RATES IN RESPECT OF EDUCATION REQUISITIONS, IMPOSED IN BOTH THE RURAL SERVICE AREA AND THE URBAN SERVICE AREA:**

Alberta School Foundation Fund:

- Tax Rate for Residential and Farm Property: 0.0029737
- Tax Rate for Non-Residential Property: 0.0036438

Fort McMurray Roman Catholic Separate School District #32:

- Tax Rate for Residential and Farm Property: 0.0029737
- Tax Rate for Non-Residential Property: 0.0036438

**TAX RATES IN RESPECT OF REQUISITIONS OTHER THAN EDUCATION REQUISITION, IMPOSED IN BOTH THE RURAL SERVICE AREA AND THE URBAN SERVICE AREA:**

Ayabaskaw House

- Tax Rate for Residential and Farm Property: 0.0000021
- Tax Rate for Non-Residential Property: 0.0000021
- Tax Rate for Machinery and Equipment 0.0000021

Rotary House

- Tax Rate for Residential and Farm Property: 0.0000290
- Tax Rate for Non-Residential Property: 0.0000290
- Tax Rate for Machinery and Equipment 0.0000290

**TAX RATES IN RESPECT OF DESIGNATED INDUSTRIAL PROPERTY REQUISITIONS, IMPOSED IN BOTH THE NON-RESIDENTIAL PROPERTY AND MACHINERY AND EQUIPMENT:**

- Tax Rate for Non-Residential Property: 0.0000786
- Tax Rate for Machinery and Equipment 0.0000786

**TAX RATES FOR MUNICIPAL PURPOSES, IMPOSED IN THE RURAL SERVICE AREA:**

- Tax Rate for Residential and Farm Property: 0.0010476
- Tax Rate for Non-Residential Property: 0.0130453
- Tax Rate for Machinery and Equipment 0.0130453
- Tax Rate for Small Business Property 0.0097840

TAX RATES FOR MUNICIPAL PURPOSES, IMPOSED IN THE URBAN SERVICE AREA:

- Tax Rate for Residential and Farm Property: 0.0019926
- Tax Rate for Other Residential Property 0.0056292
- Tax Rate for Non-Residential Property: 0.0039533
- Tax Rate for Machinery and Equipment 0.0039533

**Definitions and Interpretation**

2. In this Bylaw:

- (a) "Municipality" means the Regional Municipality of Wood Buffalo;
- (b) "Other Residential" has the meaning set out in Section 5 of Bylaw No. 13/012;
- (c) "Small Business Property" has the meaning set out in the Matters Relating to *Assessment Sub-Classes Regulation* without regard to the option described in clause 3(b)(ii) of that regulation and without adopting an alternative date for establishing the threshold number of employees.

3. The numerical values in Section 1 of this Bylaw are tax rates expressed in cents per dollar of assessment.

3.1 The Chief Administrative Officer may from time to time establish procedures to allow for the effective administration of the Small Business Property sub-class tax rate, including without limitation a method for determining and counting full-time employees, and the frequency of that count.

4. This Bylaw comes into force when it is passed.

READ a first time this 23<sup>rd</sup> day of April, 2019.

READ a second time this \_\_\_\_ day of \_\_\_\_\_, 2019.

READ a third and final time this this \_\_\_\_\_ day of \_\_\_\_\_, 2019.

SIGNED and PASSED this this \_\_\_\_ day of \_\_\_\_\_, 2019.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Chief Legislative Officer