



OF THE TOWN OF STRATHMORE
IN THE PROVINCE OF ALBERTA

BEING A BYLAW OF THE TOWN OF STRATHMORE IN THE PROVINCE OF ALBERTA TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST TAXABLE PROPERTY WITHIN THE TOWN OF STRATHMORE FOR THE 2016 TAXATION YEAR.

WHEREAS the Town of Strathmore has prepared and the Town of Strathmore Council has adopted detailed estimates of the municipal revenue and expenditures as required by Section 242 of the *Municipal Government Act*, R.S.A. 2000 Chapter M-26, as amended, at the Town Council meeting held on December 2, 2015;

AND WHEREAS Section 353 of the *Municipal Government Act* requires the Town Council to pass a property tax bylaw annually to impose a tax in respect of property in the Town of Strathmore to raise revenue to be used towards the payment of the expenditures, requisitions, and transfers as set out in the budget of the Town;

AND WHEREAS Section 369 of the *Municipal Government Act* requires the Town Council to pass a supplementary tax bylaw annually to authorize the levying of a supplementary property tax in respect for which supplementary assessments have been made;

AND WHEREAS pursuant to Section 168 of the *School Act*, R.S.A. 2000, Chapter S-3, the Town of Strathmore is required to levy a tax to pay the requisition from the Province for the Alberta School Foundation Fund under and the requisition by the Christ the Redeemer School Division;

AND WHEREAS pursuant to Section 7 of the *Alberta Housing Act*, R.S.A. 2000, Chapter A-25, the Town of Strathmore is required to pay the requisition from the Wheatland Housing Management Body;

AND WHEREAS the estimated municipal revenues and transfers set out in the budget for the Town of Strathmore for 2016 total \$30,044,395;

AND WHEREAS the requisitions, including the 2015 under or over levies, are:

Alberta School Foundation Fund (ASFF)

Residential/Farmland	\$3,479,995
Non-Residential	\$1,157,973

Christ the Redeemer School Division (CRSD)

Residential/Farmland	\$314,014
Non-Residential	\$36,671

Wheatland Housing Management Body	\$116,706
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AND WHEREAS the assessed value of all taxable property in the Town of Strathmore as shown on the assessment role is:

General Municipal Assessment

Residential/Farmland	\$1,572,617,204
Non-Residential	317,247,670
Residential Order in Council 135/2010	17,183,750
Farmland Order in Council 135/2010	311,710
Non-Residential Order in Council 135/2010	5,434,560
Machinery & Equipment Order in Council 135/2010	411,600
	<u>\$1,913,206,494</u>

	ASFF	CRSD
Residential/Farmland	\$1,458,505,847	\$131,606,817
Non-Residential	317,775,184	10,063,446
	<u>\$1,776,281,031</u>	<u>\$141,670,263</u>

NOW THEREFORE the Council of the Town of Strathmore, duly assembled, enacts as follows:

1. This Bylaw may be cited as the 2016 Tax Rate Bylaw.
2. The purpose of this Bylaw is to authorize the levying of a tax upon all taxable property shown on the assessment and tax roll and a supplementary property tax in respect for which supplementary assessments have been made.
3. In this By-Law
 - a. **"Act"** means *Municipal Government Act, R.S.A. 2000, Chapter M-26*;
 - b. **"Assessment Roll"** has the same meaning as defined in section 303 of the Act;
 - c. **"Farmland"** has the same meaning as defined in section 297(4)(a) of the Act;
 - d. **"Machinery and Equipment"** means machinery and equipment used for manufacturing and processing as set out in section 297 of the Act;

- e. **“Non-Residential”** has the same meaning as defined in section 297 (4)(b) of the Act;
 - f. **“Property Tax Roll”** has the same meaning as defined in section 329 of the Act;
 - g. **“Residential”** has the same meaning as defined in section 297 (4) (c) of the Act;
 - h. **“Requisition”** has the same meaning as defined in section 326 (a) of the Act;
 - i. **“Supplementary Assessment”** has the same meaning as defined in section 314 of the Act;
 - j. **“Supplementary Assessment Roll”** has the same meaning as defined in section 315 of the Act; and
 - k. **“Supplementary Property Tax Roll”** has the same meaning as defined in section 369 of the Act.
4. Pursuant to section 298 of the Act, all assessed property within the Town of Strathmore is hereby divided into the following assessment classes for the purpose of the 2016 tax levy and supplementary tax levy:
- a. Residential Property
 - b. Farmland
 - c. Non-Residential Property
 - d. Machinery and Equipment
5. Pursuant to Section 359(2) of the Act, for the 2016 tax levy and supplementary tax levy there shall be an allowance for the non-collection of taxes at a rate not exceeding the actual rate of taxes uncollected from the previous year's tax levy as determined at the end of the year.
6. The Director of Corporate Services is hereby authorized to levy the following rates of taxation on the assessed value of all taxable property as shown on the assessment roll of the Town of Strathmore as follows:

	Tax Levy	Assessment	Equivalent Mill rate
General Municipal			
Residential	\$8,611,652	\$1,572,617,204	5.476
Non-Residential	1,983,115	317,247,670	6.251
Residential O/C135/2010	66,398	17,183,750	3.864
Farmland O/C 135/2010	3,882	311,710	12.453
Non-Residential O/C 135/2010	45,623	5,434,560	8.395
Machinery & Equipment O/C 135/2010	3,455	411,600	8.395
	\$10,714,125	\$1,913,206,494	

ASFF			
Residential	\$3,479,995	\$1,458,505,847	2.386
Non-Residential	1,157,973	317,775,184	3.644
	<u>\$4,637,968</u>	<u>\$1,776,281,031</u>	

CSRD			
Residential	\$314,014	\$131,606,817	2.386
Non-Residential	36,671	10,063,446	3.644
	<u>\$350,685</u>	<u>141,670,263</u>	

Wheatland Housing

Base	\$116,706	\$1,913,206,494	.061
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7. A Property Tax Roll shall be prepared in accordance with section 327 of the Act.
8. Property tax notices shall be prepared for all taxable property shown on the Assessment Roll.
9. Property tax notices shall be sent to the taxpayers in accordance with sections 333 and 335 of the Act.
10. A supplementary property tax shall apply to all supplementary assessments which have been prepared in accordance with By-law #16-01.
11. Subject to the provisions of Section 369 of the Act, the supplementary property tax rates for 2016 are the same as the property tax rates set out in this Bylaw.
12. A Supplementary Property Tax Roll shall be prepared in accordance with Section 369 of the Act and must show the same information that is required to be shown on the Property Tax Roll.
13. Supplementary property tax notices shall be prepared for all property shown on the Supplementary Property Tax Roll and supplementary property tax notices shall be sent to the persons liable to pay the taxes in accordance with Section 369 of the Act.
14. The minimum amount payable as a property tax for general municipal purposes shall be \$50.00.

15. If any provision in this Bylaw is determined by a Court having jurisdiction to be invalid, it shall be severed from the Bylaw with the remainder of the Bylaw remaining in force and effect.

16. This Bylaw shall take effect on the date of third and final reading.

READ A FIRST TIME this 20th day of April, 2016.

READ A SECOND TIME this 20th day of April, 2016.

READ A THIRD TIME and passed this 20th day of April, 2016.

MAYOR

CHIEF ADMINISTRATIVE OFFICER