

**BYLAW 7:2010
of the TOWN OF IRRICANA
in the PROVINCE OF ALBERTA**

A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE TOWN OF IRRICANA IN THE PROVINCE OF ALBERTA FOR THE 2010 TAXATION YEAR.

WHEREAS, the Town of Irricana has prepared and adopted detailed estimates of the probable revenues and expenditures at the Council meeting held on May 17th, 2010, as required by Section 242 of the *Municipal Government Act*, being Chapter M-26 of the Revised Statutes of Alberta, 2000, as amended; and

WHEREAS, Section 353 of the *Municipal Government Act*, R.S.A. 2000, Chapter M-26, as amended, requires a Council to pass a property tax by-law in each year to levy on the assessed value of all assessed property a tax sufficient to meet the amount of the expenditures and requisitions as estimated by the Council; and

WHEREAS, Section 382 of the *Municipal Government Act*, R.S.A. 2000, Chapter M-26, as amended, authorizes a Council to impose a special tax for recreational services; and

WHEREAS, Section 357 of the *Municipal Government Act*, R.S.A. 2000, Chapter M-26, as amended, authorizes a Council to impose a minimum amount payable as property tax ; and

WHEREAS, Section 297 of the *Municipal Government Act*, R.S.A. 2000, Chapter M-26, as amended, authorizes a Council to classify assessed property as residential property, non-residential property, and farmland property and Section 354 authorizes Council to establish different rates of taxation in respect to class of property subject to the restrictions specified in the said Section 354 of the *Municipal Government Act*; and

WHEREAS, lands annexed by the Town in 2002 are subject to Rocky View County mill rates for municipal purposes as stated in the Province of Alberta Order in Council; and

WHEREAS, the assessed value of all property in the Town of Irricana, Alberta as shown on the 2010 assessment roll is:

Total Taxable Assessment	\$118,730,000
Residential	\$111,422,030
Annexed Residential	\$ 477,220
Farmland	\$ 37,090
Annexed Farmland	\$ 20,220
Non-residential	\$ 6,773,440

AND WHEREAS, the amount required to be raised by the Town of Irricana through the property tax levy for the various purposes specified in Section 354 of the Municipal Government Act against the various classes of property as herein specified are as follows:

Alberta School Foundation Fund (ASFF)	\$ 276,284
Calgary Roman Catholic Separate School Division (CRCSSD)	\$ 26,251
Rocky View Seniors Foundation	\$ 5,070
Recreational Services	\$ 10,000
General Municipal Expense	\$ 883,496

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NOW THEREFORE, under the authority of the *Municipal Government Act*, the Council of the Town of Irricana, in the Province of Alberta, enacts as follows:

1. In this Bylaw,
 - (a) "farm land" means land used for farming operations as defined in the Regulations passed under the *Municipal Government Act*, R.S.A. 2000, Chapter M-26;
 - (b) "non-residential property" means linear property, components of manufacturing or processing facilities that are used for the co-generation of power or other property on which industry, commerce or another use takes place or is permitted to take place under a land use bylaw passed by a council, but does not include farm land or land that is used or intended to be used for permanent living accommodation;
 - (c) "parcel of land" has the same meaning as in Section 1(a)(v) of the *Municipal Government Act*, R.S.A. 2000, Chapter M-26;
 - (d) "property" has the same meaning as in Section 284(1)® of the *Municipal Government Act*, R.S.A. 2000, Chapter M-26;
 - (e) "residential property" means property that is not classed by the assessor as farm land, machinery and equipment or non-residential.
2. That the Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all taxable property in the Town of Irricana as shown on the 2009 assessment roll.

	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>	<u>Mill Rate</u>
General Municipal				
Residential	\$831,632	\$111,422,030	.0074638	7.4638
Annexed Residential	\$ 942	\$ 477,220	.0019737	1.9737
Farm Land	\$ 277	\$ 37,090	.0074638	7.4638
Annexed Farm Land	\$ 90	\$ 20,220	.0044409	4.4409
Non-Residential	\$ 50,555	\$ 6,773,440	.0074638	7.4638
Total General	\$883,496	\$118,730,000		
Total Recreation	\$ 10,000	\$118,730,000	.0000842	0.0842
ASFF				
Residential/Farmland	\$251,586	\$101,641,123	.0024752	2.4752
Non-Residential	\$ 24,698	\$ 6,582,015	.0037524	3.7524
Total ASFF	\$276,284	\$108,223,138		
CRCSSD (Opted Out School Board)				
Residential/Farmland	\$ 25,533	\$ 10,315,438	.0024752	2.4752
Non-residential	\$ 718	\$ 191,425	.0037524	3.7524
Total CRCSSD	\$ 26,251	\$ 10,506,863		
Total Seniors Foundation	\$ 5,070	\$118,730,000	.0000427	0.0427

3. The minimum tax levy payable for any Non-Residential property per titled parcel for general municipal purposes shall be \$1,000.00.
4. The minimum tax levy payable for any Residential or Farmland property per titled parcel for general municipal purposes shall be \$400.00, with the exception of those parcels that are less than the required minimum lot width for development in accordance with the Town of Irricana's Land Use bylaw and have an adjoining parcel titled by the same owner. The assessment of those parcels that fall into this exception will be combined with the adjoining parcel, which when combined will meet minimum requirements for development.

5. That should any provision of this bylaw be declared invalid for any reason by a Court of competent jurisdiction, all other provisions of this Bylaw shall remain valid and enforceable.
6. That this bylaw shall take effect on the date of the third and final reading.

Read a first time this 17th day of May, 2010.

Read a second time this 17th day of May, 2010.

Unanimous consent for third reading given this 17th day of May, 2010.

Read a third time and passed this 17th day of May, 2010.



MAYOR



CHIEF ADMINISTRATIVE OFFICER