

BYLAW 07-23

**A BYLAW OF THE TOWN OF OKOTOKS
IN THE PROVINCE OF ALBERTA
TO AUTHORIZE RATES OF TAXATION TO BE LEVIED AGAINST
ANNEXED PROPERTIES FOR THE 2023 TAXATION YEAR**

WHEREAS pursuant to the provisions of the *Municipal Government Act (Act)*, Revised Statutes of Alberta 2000, Chapter M-26 and amendments thereto, Council is required each year to levy on the assessed value of all property tax rates sufficient to raise revenue to be used towards the payment of:

- a) the expenditures and transfers set out in the budget of the municipality, and
- b) the requisitions;

WHEREAS the annexed portion of the total requirement of the Town of Okotoks from taxation in the year 2023 as shown in the annual estimates of revenues and expenditures are as follows (\$M's):

General Municipal	\$ 0.199
Okotoks Public Library (includes Marigold)	\$ 0.013
911/Ambulance/Fire/Recreation/RCMP	<u>\$ 0.059</u>
Subtotal Municipal	<u>\$ 0.271</u>
Westwinds Communities	\$ 0.007
Education	\$ 0.155
Subtotal Requisitions	<u>\$ 0.162</u>
	<u>\$ 0.433</u>

WHEREAS the tax rate to be established on certain areas annexed to the Town of Okotoks is set by Order in Council 519/2003 and Order in Council 199/2017 under the Lieutenant Governor of Alberta and by agreements that form part of the Orders in respect of the original application for annexation with subject property owners; and

WHEREAS the agreements with the subject property owners state that the subject lands and improvements shall be assessed and taxed by the Town of Okotoks on the same basis and as if they had remained within Foothills County;

WHEREAS the tax rate to be established on the area annexed to the Town of Okotoks, set by the Order in Council 199/2017, must be taxed by the Town of Okotoks in respect of each assessment class that applies to the annexed land and the assessable improvements to it using:

- (i) the tax rate established by the Foothills County or
- (ii) the tax rate established by the Town of Okotoks, whichever is lower, for property of the same assessment class; and

WHEREAS the assessment and taxation agreement within the subject lands ceases upon intensification of land use occurring by changing the way of land use bylaw designation, area structure plan approval, subdivision approval or development permit approval.

NOW THEREFORE the Council of the Town of Okotoks enacts as follows:

1. SHORT TITLE

1.1 This Bylaw may be known as the “Annexed Lands Property Tax Rates Bylaw.”

2. DEFINITIONS

- 2.1 Residential Property has the same meaning as in section 297(4)(c) of the *Act*.
 2.2 Non-Residential Property has the same meaning as in section 297(4)(b) of the *Act*.
 2.3 Farmland has the same meaning as in section 297(4)(a) of the *Act*.

3. PROPERTY TAX RATES

3.1 The Chief Administrative Officer is hereby authorized to prepare the tax notices as required under Section 333 of the *Act* for property tax notices using the property tax rates established under this Bylaw. The tax rates for the subject properties as identified in Schedule ‘A’ – Orders in Council are (\$M’s):

	Tax Amount	Taxable Assessment	Tax Rate
<u>Municipal</u>			
Residential	\$0.189	\$50	0.003874
Non-Residential	\$0.073	\$ 9	0.008138
Farmland	\$0.009	\$ 1	0.010868
Machinery & Equipment	\$0.000	\$ 0	0.008138
Sub-Total	\$0.271		
<u>Westwinds Communities</u>			
Residential/Farmland	\$0.006	\$50	0.000109
Non-Residential	\$0.001	\$ 9	0.000109
Farmland	\$0.000	\$ 1	0.000109
Machinery & Equipment	\$ 0.000	\$ 0	0.000109
Sub-Total	\$0.007		

Education

Residential/Farmland	\$0.121	\$50	0.002384
Non-Residential	\$0.032	\$ 9	0.003506
Farmland	\$0.002	\$ 1	0.002384
Machinery & Equipment	\$0.000	\$ 0	0.003506
Sub-Total	\$0.155		
TOTAL TAX AMOUNT	\$0.433		

4. SEVERABILITY

- 4.1 It is the intention of Council that each separate provision of this Bylaw shall be deemed independent of all other provisions herein and it is the further intention of Council that if any provision of this Bylaw is declared invalid, all other provisions hereof shall remain valid and enforceable.

This Bylaw shall come into full force and effect upon the date of third and final reading.

READ A FIRST TIME this 8th day of May 2023.

READ A SECOND TIME this 8th day of May 2023.

READ A THIRD TIME AND PASSED this 8th day of May 2023.

Original Signed
Mayor

Original Signed
Chief Administrative Officer

**Schedule 'A'
Orders in Council**

Order in Council 519/2003			
Lot	Block	Plan	Title
1	6	8610537	111239045
1	3	9310877	131297199
2	3	9310877	001053966
Order in Council 199/2017			
Lot	Block	Plan	Title
	1	612027	101107702
1	1	0512715	101107702
1	1	413996	141126197
1	1	212333	141213098
B		5996HS	119003954
	1	9611682	101107210
1		9311281	161122241
1	2	212690	131113266
1		9110779	71089886
4		9610171	91101166
1	1	113119	71000875
1	3	414591	41484221
2	4	610434	131114936
	3	8284HU	961017378
2	1	113119	17061036
3	4	610434	131114936001
	1	9611159	121229368
1	2	0513271	1010683825
3		9311092	031082930
1		9110688	991059709
1	1	0715934	171186092
2		9412152	051339288
3	4	0111470	171039002
1	7	1210064	131090474
5		0012195	0111490241
4		0111470	121035652
	5	0012195	111026244
1	4	0111470	11292370
2	4	0111470	0111490241
4	4	0111470	121035652
	6	0715047	071544528
2	1	0715934	141032544
1		9311172	991195790
	3	8911194	081332291
	1	8911194	111033031

**Schedule 'A' cont'd
Orders in Council**

	1	1	0310185	141185692
	2	1	1411939	151265702
Otr/Sec/Twp/Rge/Mer	Block	Plan	Title	
SE2-21-29-4	2		101107702	
SW2-21-29-4			10110702209	
SE 3-21-29-4			101107702	
SW 3-21-29-4			101107702209	
NW 3-21-29-4			101068382	
NE-3-21-29-4			31156748	
NE 4-21-29-4			101068382	
NW 15-20-29-4			971081496	
NE 15-20-29-4			991154028	
NW 16-20-29-4			091380400	
NE 16-20-29-4			151210428	
NW 17-20-29-4			031082928	
NW 17-20-29-4			121224357	
NE 17-20-29-4			071509950	
SE 4-21-29-4			141183850	
NE 17-20-29-4			781037889	
NE 17-20-29-4			121004598	
NE 19-20-29-4			781037889	
SW 20-20-29-4			181029542	
NW 20-20-29-4			131096689	
NW 20-20-29-4			071411105	
NW 22-20-29-4			161070823	
NE 22-20-29-4			901289527	
NE 22-20-29-4			091230241	
NE 22-20-29-4	OT	8911194	891165947	
SE 24-20-20-1-5			92104346001	
SW 24-20-1-5			141185692	
SW 24-20-1-5			011287796	