

**BYLAW 07-19**

**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 2019 TAXATION YEAR**

**WHEREAS** pursuant to the provisions of the *Municipal Government Act*, Revised Statutes of Alberta 2000, Chapter M-26 and amendments thereto, Council must pass a bylaw to impose a property tax annually, and

**WHEREAS** the tax rate to be established on certain areas annexed to the Town of Okotoks is set by Order in Council 169/2000, Order in Council 519/2003, Order in Council 401/2008, 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 the Foothills County, 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, and

**WHEREAS** the assessments for the subject properties have been prepared as if they remained within the Foothills County, and

**WHEREAS** the Council for the Foothills County passed Bylaw 15/2019, which establishes the 2019 Property Tax Rates for properties within the Foothills County.

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

**1. SHORT TITLE**

This Bylaw may be known as the "Annexation Lands Property Tax Rate Bylaw".

## 2. PROPERTY TAX RATES

2.1 The Chief Administrative Officer is hereby authorized to prepare the tax notices for the subject properties using the property tax rates established under this Bylaw.

2.2 The tax rates for the subject properties are:

<b>General Municipal</b>	- Residential	2.560885 mills
	- Farmland	8.692166 mills
	- Non-residential	7.543356 mills
	- Machinery and equipment	7.543356 mills

<b>Other Requisitions</b>	- Senior's Foundation	0.122000 mills
	- Ambulance and 911	0.023823 mills
	- Recreation	0.254866 mills
	- Fire Protection	0.645007 mills
	- Library	0.160000 mills

<b>Alberta School Foundation Fund</b>	- Residential and Farmland	2.560000 mills
	- Non-residential	3.789000 mills

<b>Christ the Redeemer Separate School Division</b>	- Residential and Farmland	2.560000 mills
	- Non-residential	3.789000 mills

2.3 The subject properties' current property taxes are due and payable on or before September 30, 2019. Penalties for nonpayment of taxes will apply at the rates set and approved by bylaw by the Town of Okotoks Council.

## 3. PENALTIES ON UNPAID CURRENT TAXES AND ARREARS

3.1 In the event of any annual taxes and associated penalties remaining unpaid after the thirty-first day of December of the year for which the same are levied, there shall be added by way of penalty an amount equal to one and one half per centum (1.5%) on each of the first days of January, February, March, April, May, June, July, August, September, October, November and December, on the balance outstanding at the end of the previous month.

3.2 Unpaid current tax penalties will be waived for those individuals that have selected tax payment by monthly instalment and adhered to the conditions of that payment option. Unpaid tax penalties will apply to instalment taxpayers that have not adhered to the payment conditions of the tax instalment payment plan.

#### **4. PROVIDE FOR MONTHLY PROPERTY TAX INSTALLMENT PAYMENTS**

- 4.1 This is to implement a monthly tax instalment payment plan for payment of real property taxes, local improvement and frontage charges.
- 4.2 Any taxpayer may participate in the monthly tax instalment payment plan as long the following conditions are met:
- a) The taxpayer's account is fully paid
  - b) The taxpayer does not pay their taxes through a mortgage company
  - c) An application is received at least two weeks before the commencement of the next calendar month
  - d) Two week notice must be given where a taxpayer wishes to withdraw from the instalment program.
- 4.3 Monthly tax instalment payments shall be calculated by dividing the taxpayers most recent annual levy of real property taxes, local improvements and frontage charges by twelve (12), with an adjustment being made to the monthly instalment in June to compensate for changes in real property taxes, local improvements and frontage charges resulting from the annual levy.

#### **5 SEVERABILITY**


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 13<sup>th</sup> day of May, 2019.

READ A SECOND TIME this 13<sup>th</sup> day of May, 2019.

READ A THIRD TIME AND PASSED this 13<sup>th</sup> day of May, 2019.

  
\_\_\_\_\_  
Mayor

  
\_\_\_\_\_  
Chief Administrative Officer

**SCHEDULE "A"**  
**BYLAW 07-19**

The Chief Administrative Officer is hereby authorized to prepare the tax notices as required under Section 333 using the property tax rates established under this Bylaw, for the following properties under the Order in Council 169/2000 under the Lieutenant Governor of Alberta and by agreements that form part of the Order in respect of the original application for annexation with subject property owners described as Block 2, Plan 3494 IC Title #161028093, and under the Order in Council 519/2003 under the Lieutenant Governor of Alberta and by agreements that form part of the Order in respect of the original application for annexation with subject property owners described as Block 6, Plan 8610537, Title #111239045, Lot 1, Block 3, Plan 9310877, Title #131297199, Lot 2, Block 3, Plan 9310877, Title #001053966, and under the Order in Council 199/2017 under the Lieutenant Governor of Alberta by agreements that form part of the Order in respect of the original application for annexation with subject property owners described as

SE 2-21-29-4 Title # 101107702, Lot 2, Block 1, Plan 0612027 Title # 101107702, Lot 1, Block 1, Plan 0512715 Title # 101107702, SW 2-21-29-4 Title # 101107702003, Lot 1, Block 1, Plan 0413996 Title # 141126197, Lot 1, Block 1, Plan 0212333 Title # 141213098, Lot B, Plan 5996HS Title # 0019003954, SE 3-21-29-4 Title # 101107702, Block 1, Plan 9611682 Title # 101107210, SW 3-21-29-4 Title # 101107702209, NW 3-21-29-4 Title 101068382, NE 3-21-29-4 Title # 031156748, Lot 1, Plan 9311281 Title 161122241, Lot 1, Block 2, Plan 0212690 Title # 131113266, Lot 1, Plan 9110779 Title # 071089886, , SE 4-21-29-4 Title # 141183850, Block 4, Plan 9610171 Title # 091101166, Lot 1, Block 1 Plan 0113119 Title # 071000875, Lot 1, Block 3, Plan 0414591 Title # 041484221, Lot 2, Block 4, Plan 0610434 Title # 131114936, Block 3, Plan 8284HU Title # 961017378, Lot 2, Block 1, Plan 0113119 Title # 17061036, Lot 3, Block 4, Plan 0610434 Title # 131114936001, Block 1, Plan 9611159 Title # 121229368, NE 4-21-29-4 Title # 101068382, Lot 1, Block 2, Plan 0513271 Title # 1010683825, NW 15-20-29-4 Title # 971081496, NE 15-20-29-4 Title # 991154028, NW 16-20-29-4 Title # 091380400, NE 16-20-29-4 Title # 151210428, Block 3, Plan 9311092 Title # 031082930, Block 1, Plan 9110688 Title # 991059709, NW 17-20-29-4 Title # 031082928, NW 17-20-29-4 Title # 121224357, NE 17-20-29-4 Title # 071509950, Lot 1, Block 1, Plan 0715934 Title # 171186092, Block 2, Plan 9412152 Title # 051339288, Lot 3, Block 4, Plan 0111470 Title # 171039002, Lot 1, Block 7, Plan 1210064 Title # 131090474, Block 5, Plan 0012195 Title # 111026244, Lot 1, Block 4, Plan 0111470 Title # 11292370, Lot 2, Block 4, Plan 0111470 Title # 0111490241, Lot 4, Block 4, Plan 0111470 Title # 121035652, Block 6, Plan 0715047 Title # 071544528, Lot 2, Block 1, Plan 0715934 Title # 141032544, NE 17-20-29-4 Title # 121004598, NE 19-20-29-4 Title 781037889, SW 20-20-29-4 Title # 181029542, Lot 1, Plan 9311172 Title # 991195790, NW 20-20-29-4 Title # 131096689, NW 20-20-29-4 Title 071411105, NW 22-20-29-4 Title # 161070823, NE 22-20-29-4 Title # 901289527, NE 22-20-29-4 Title # 091230241, Block 3, Plan 8911194 Title # 081332291, Block 1, Plan 8911194 Title # 111033031, NE 22-20-29-4, Lot OT, Plan 8911194 Title # 891165947, SE 24-20-1-5 Title # 92107346001, SW 24-20-1-5 Title # 011287796, Lot 1, Block 1, Plan 0310185 Title # 141185692, SW 24-20-1-5 Title # 141185692, Lot 2, Block 1,

Plan 1411939 Title # 151265702, Lot 3, Block 1, Plan 1411939 Title 141280912, Lot 4, Block 1, Plan 1411939 Title 171290742, Lot 5, Block 1, Plan 1411939 Title # 141280426, Lot 6, Block 1, Plan 1411939 Title # 141297086, Lot 7, Block 1, Plan 1411939 Title # 171048753, Lot 8, Block 1, Plan 1411939 Title # 151307340, Lot 9, Block 1, Plan 1411939 Title # 151332186, RDAL 24-20-1-5 Title # 91W127, NE 24-20-1-5 Title # 921009150, Block 1, Plan 9012350 Title # 0016076978, SE 25-20-1-5, NE 25-20-1-5 Title # 141125291, Lot 1, Block 3, Plan 0512026 Title # 051201054, Lot 4 Block 1, Plan 0513730 Title # 051422857, Lot 1, Block 3, Plan 0512026 Title # 051201054, Lot 4, Block 1, Plan 0513730 Title # 051422857, Block 3, Plan 7510077 Title # 911171379, Lot 1, Plan 9512751 Title # 121029806, Lot 6, Block 1, Plan 0513730 Title # 051422857, NW 26-20-29-4 Title # 061530023, Lot 5, Block 1, Plan 0513730 Title # 051422857, Lot 1, Block 4, Plan 0614780 Title # 111330775, Lot 1, Block 1, Plan 1612075 Title # 131208778, NE 33-20-29-4 Title # 161208366, Lot 1, Block 2, Plan 0212397 Title # 101107702, Lot 2, Block 1, Plan 0714709 Title # 0032727232, NW 34-20-29-4 Title # 101107702009, Lot 1, Block 1, Plan 0714709 Title # 071481464, NE 34-20-29-4 Title # 141126192, SW 35-20-29-4 Title # 861182033, SW 35-20-29-4 Title # 901006814, NW 35-20-29-4 Title # 141126194, Lot 1, Block 1, Plan 0510337 Title # 101107702, Lot 2, Block 1, Plan # 1611823 Title # 171100881, NE 35-20-29-4 Title # 161173959