

BYLAW 05-19

**A BYLAW OF THE TOWN OF OKOTOKS
IN THE PROVINCE OF ALBERTA
TO AUTHORIZE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE
PROPERTY AND TO SET SUPPLEMENTARY PROPERTY TAX RATES
FOR THE 2019 TAX YEAR**

WHEREAS pursuant to the provisions of the *Municipal Government 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; and

WHEREAS the total requirement of the Town of Okotoks from taxation in the year 2019 as shown in the annual estimates of revenues and expenditures are as follows (M's):

General Municipal	\$28.915
Okotoks Public Library	\$ 0.837
Westwinds Communities	\$ 0.634
Alberta School Foundation Fund	\$12.093
Christ the Redeemer Catholic Schools	<u>\$ 2.239</u>
	<u>\$44.718</u>

WHEREAS the total taxable assessment of land, buildings and improvements, and machinery and equipment amounts to \$5,248,890,000; and

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 supplementary property tax in respect to property authorized for supplementary assessment, and must use the tax rates set by the portion of this bylaw applicable to property tax.

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

1. SHORT TITLE

This Bylaw may be known as the "Property and Supplemental Tax Rates Bylaw."

2. EXEMPT PROPERTIES

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, excepting 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.

3. PROPERTY TAX RATES

3.1 The property tax rates, expressed as a percentage, for the supporters of Christ the Redeemer Catholic Schools by the following assessment classes are:

	Residential & Farmland	Non-Residential
General Municipal	0.5171%	0.7757%
Okotoks Public Library	0.0160%	0.0160%
Westwinds Communities	0.0122%	0.0122%
Christ the Redeemer Catholic Schools	<u>0.2560%</u>	<u>0.3789%</u>
	<u>0.8013%</u>	<u>1.1828%</u>

3.2 The property tax rates, expressed as a percentage, for the Alberta School Foundation Fund which includes supporters of the Foothills School Division by the following assessment classes are:

	Residential & Farmland	Non-Residential
General Municipal	0.5171%	0.7757%
Okotoks Public Library	0.0160%	0.0160%
Westwinds Communities	0.0122%	0.0122%
Foothills School Division	<u>0.2560%</u>	<u>0.3789%</u>
	<u>0.8013%</u>	<u>1.1828%</u>

- 3.3 The property tax rates, expressed as a percentage, for the Alberta School Foundation Fund which includes supporters of the Foothills School Division by the following designated industrial property assessment class are:

	Residential & Farmland	Non-Residential
General Municipal	0.0000%	0.7757%
Okotoks Public Library	0.0000%	0.0160%
Westwinds Communities	0.0000%	0.0122%
Designated Property Industrial	0.0000%	0.0008%
Foothills School Division	<u>0.0000%</u>	<u>0.3789%</u>
	<u>0.0000%</u>	<u>1.1836%</u>

The following properties are classed as Designated Industrial Properties within the Town of Okotoks:

Provincial ID # 20546 Linear – NRL-T
 Provincial ID # 20294 Linear – NRL-EPS
 Provincial ID # 20423/424 – Linear – NRL-P, NRL-GDP
 Provincial ID # 20547 – Linear – NRL-T
 Provincial ID # 24278/279 – Linear – NRL
 Provincial ID # 23938 – Linear – NRL-C
 Provincial ID # 22781/23744 – NRL-T
 Provincial ID # 04853 – Telecommunications Systems
 Provincial ID # 2017 5427 – Linear Annex 199
 Provincial ID # 2017 20424 – Linear Annex 199
 Provincial ID # 2017 20547 – Linear Annex 199
 Provincial ID # 2017 23938 – Linear Annex 199

4. SUPPLEMENTARY PROPERTY TAX RATES

- 4.1 The Chief Administrative Officer is hereby authorized to prepare the supplementary tax notices using the supplementary property tax rates established under this Bylaw.
- 4.2 The supplementary property tax rates, expressed as a percentage, for the supporters of Christ the Redeemer Catholic Schools by the following assessment classes are:

	Residential & Farmland	Non-Residential
General Municipal	0.5171%	0.7757%
Okotoks Public Library	0.0160%	0.0160%
Westwinds Communities	0.0122%	0.0122%
Christ the Redeemer Catholic Schools	<u>0.2560%</u>	<u>0.3789%</u>
	<u>0.8013%</u>	<u>1.1828%</u>

- 4.3 The supplementary property tax rates, expressed as a percentage, for the Alberta School Foundation Fund which includes supporters of the Foothills School Division by the following assessment classes are:

	Residential & Farmland	Non-Residential
General Municipal	0.5171%	0.7757%
Okotoks Public Library	0.0160%	0.0160%
Westwinds Communities	0.0122%	0.0122%
Foothills School Division	<u>0.2560%</u>	<u>0.3789%</u>
	<u>0.8013%</u>	<u>1.1828%</u>

5. PENALTIES ON UNPAID CURRENT TAXES AND ARREARS

- 5.1 All annual property taxes, local improvement and frontage taxes shall be paid in full on or before the last business day in June and when any portion of such taxes remain unpaid, there shall be imposed by way of penalty for the non-payment of the taxes, or any portion thereof, an amount equal to four per centum (4%) thereof on the first day of July.
- 5.2 In the event of any annual taxes and associated penalties remaining unpaid on the thirty-first of July there shall be added thereto by way of penalty an amount equal to four and one half per centum (4.5%) thereof on the first day of August.
- 5.3 In the event of any annual taxes and associated penalties remaining unpaid on the thirty-first day of August there shall be added thereto by way of penalty an amount equal to five per centum (5%) thereof on the first day of September.
- 5.4 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.
- 5.5 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.

6. PROVIDE FOR MONTHLY PROPERTY TAX INSTALLMENT PAYMENTS

- 6.1 This is to implement a monthly tax instalment payment plan for payment of real property taxes, local improvement and frontage charges.

- 6.2 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.
- 6.3 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.

7. SEVERABILITY

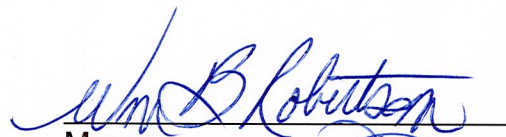
- 7.1 It is the intention of Council that each separate provision of this Bylaw shall be deemed independent of all other provisions herein and it is the further intention of Council that if any provision of this Bylaw is declared invalid, all other provisions hereof shall remain valid and enforceable.

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

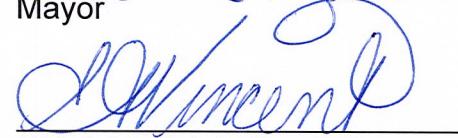
READ A FIRST TIME this 13th day of May, 2019.

READ A SECOND TIME this 13th day of May, 2019.

READ A THIRD TIME AND PASSED this 13th day of May, 2019.



Mayor



Chief Administrative Officer