

**CITY OF BROOKS**

**BYLAW NO. 19/15**

**A BYLAW OF THE CITY OF BROOKS IN THE PROVINCE OF ALBERTA TO SET A RATE FOR THE LEVY ON ASSESSED VALUE OF PROPERTY SUBJECT TO TAXATION FOR THE YEAR 2019.**

**WHEREAS**, the Council of the City of Brooks shall, by Bylaw, authorize the levying of taxes at such uniform rates on the dollar as the Council deems sufficient to produce the amount of revenue required;

**AND WHEREAS**, Section 353 of the *Municipal Government Act* RSA 2000 Chapter M-26, as amended, requires Council to annually pass a property tax Bylaw;

**AND WHEREAS**, a property tax Bylaw authorizes a Council to impose a tax in respect of property to raise revenue to be used towards the payment of requisitions and expenditures and transfers set out in a municipality's budget;

**AND WHEREAS**, Section 364 (1.1) of the *Municipal Government Act* allows Council by Bylaw to exempt from taxation machinery and equipment used for manufacturing or processing;

**AND WHEREAS**, Section 369 of the *Municipal Government Act* authorizes the City of Brooks to impose a supplementary tax against properties listed on the supplementary tax roll and that the supplementary tax rates be the same as imposed in this Bylaw;

**AND WHEREAS**, the assessed value of all property in the City of Brooks as shown on the 2018 assessment roll is:

	<u>Total Assessment</u>	<u>Non-Taxable Assessment</u>	<u>Taxable Assessment</u>
Municipal	1,651,962,280	278,323,000	1,373,639,280
Education	1,651,962,280	281,017,000	1,370,945,280
Newell Foundation	1,651,962,280	279,761,000	1,372,201,280
DI Property Requisition	1,651,962,280	1,625,484,630	26,477,650

**NOW THEREFORE**, pursuant to Sections 353 and 369 of the *Municipal Government Act*, the Council of the City of Brooks in the Province of Alberta, duly assembled, enacts as follows:

**Title**

1. This Bylaw may be referred to as the 2019 Property Tax Bylaw.

## Definitions

2. In this Bylaw:
- (a) **"Act"** means the *Municipal Government Act* RSA 2000 Chapter M-26, as amended or repealed and replaced from time to time and regulations made under the *Municipal Government Act*;
  - (b) **"Designated Industrial (DI) Property"** means Designated Industrial Property as defined under Section 284(1)(f.01) of the Act;
  - (c) **"DI Property Requisition"** means the Designated Industrial Property tax rate set by the Minister in accordance with Section 359.3 of the Act;
  - (d) **"Farm Land"** means land used for farming operations as defined in the regulations;
  - (e) **"Local Requisition Taxes"** means the property taxes imposed pursuant to this Bylaw to raise the tax revenues for the Newell Foundation requisition set out in Schedule "A" of this Bylaw;
  - (f) **"Municipal Taxes"** means the property taxes imposed pursuant to this Bylaw to raise tax revenues shown under the heading "Municipal" in Schedule "A";
  - (g) **"Non-Residential"** in respect of property, means linear property, components of manufacturing or processing facilities that are used for the cogeneration 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;
  - (h) **"Residential"** in respect of property, means property that is not classed by the assessor as Farm Land, machinery and equipment or Non-Residential.
  - (i) All other words used in this Bylaw that are defined in the Act shall have the meanings given to those words in the Act except where specifically defined otherwise in this Bylaw or required by the context in which the words are used in this Bylaw.

## Property Tax

3. Administration is authorized and directed to impose and collect a property tax for the year 2019 at the rates set out in Schedule "A" to this Bylaw.

4. There shall be assessed, imposed and collected for the year 2019, on those properties annexed to the City from the County of Newell which are still subject to the provisions of the following Board Orders, those rates which are provided in the said Board Orders:
  - (a) Board Order No. 15271, dated the 2<sup>nd</sup> day of March, 1954.
5. A supplementary tax shall be imposed on all supplementary assessments and the supplementary tax rates shall be the same as those listed in Schedule "A".

**Exemptions from Taxation**


6. As provided for in Section 364(1.1) of the Act, the following property is exempt from taxation for the year 2019:
  - (a) 100% of the assessment of machinery and equipment used for manufacturing or processing shall be exempt for purposes of General Municipal Taxes, Local Requisition Taxes and DI Property Requisition taxes.

**Severability**

7. It is the intention of the Council of the City of Brooks that if any provision of this Bylaw is declared invalid for any reason by a Court of competent jurisdiction, all other provisions of this Bylaw shall remain valid and enforceable.

**Effective Date**

Read a first time this 6<sup>th</sup> day of May, 2019.  
Read a second time this 6<sup>th</sup> day of May, 2019.  
Read a third time and adopted this 6<sup>th</sup> day of May, 2019.

  
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Mayor  
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Chief Administrative Officer

**Bylaw No. 19/15  
Schedule "A"**

<b>Municipal</b>	<b>Tax Levy</b>	<b>Taxable Assessment</b>	<b>Mill Rate</b>
Residential/Farmland	8,582,329.14	1,043,228,900	8.226698
Farmland (Annexation)	2,099.90	387,000	5.426100
Vacant Non-Residential	200,111.61	12,994,340	15.399906
Other Non-Residential	4,222,169.35	317,029,040	13.317926
Machinery & Equipment	-	-	
<b>Municipal Total</b>	<b>13,006,710</b>	<b>1,373,639,280</b>	

**Education**

**Alberta School Foundation Fund  
Christ the Redeemer School Division**

2019 Estimated Requisition	4,020,289.30
2018 (Over)/Under Levy	(1,802.27)
2019 Estimated Net Requisition	4,018,487.03

Residential/Farmland	2,699,320.85	1,041,972,900	2.590586
Farmland (Annexation)	1,002.56	387,000	2.590586
Vacant Non-Residential	52,128.50	12,994,340	4.011632
Other Non-Residential	1,266,035.12	315,591,040	4.011632
Machinery & Equipment	-	-	
<b>Education Total</b>	<b>4,018,487.03</b>	<b>1,370,945,280</b>	

**Newell Foundation**

2019 Requisition	300,875.50
2018 (Over)/Under Levy	37.10
2019 Net Requisition	300,912.60

Residential/Farmland	228,771.62	1,043,228,900	0.219292
Farmland (Annexation)	84.87	387,000	0.219292
Vacant Non-Residential	2,849.55	12,994,340	0.219292
Other Non-Residential	69,206.56	315,591,040	0.219292
Machinery & Equipment	-	-	

<b>Newell Foundation Total</b>	<b>300,912.60</b>	<b>1,372,201,280</b>	
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**DI Property Requisition**

Residential/Farmland	-	-	
Farmland (Annexation)	-	-	
Vacant Non-Residential	-	-	
Other Non-Residential	2,081.14	26,477,650	0.078600
Machinery & Equipment	-	-	

<b>DI Property Requisition Total</b>	<b>2,081.14</b>	<b>26,477,650</b>	
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