

**CITY OF BROOKS
BYLAW NO. 22/11**

**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 2022.**

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, the assessed value of all property in the City of Brooks as shown on the 2021 assessment roll is:

	<u>Total Assessment</u>	<u>Non-Taxable Assessment</u>	<u>Taxable Assessment</u>
Municipal	1,637,648,070	289,022,600	1,348,625,470
Education	1,637,648,070	291,646,600	1,346,001,470
Newell Housing Foundation	1,637,648,070	290,454,600	1,347,193,470
DI Property Requisition	1,637,648,070	1,611,714,230	25,933,840

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:

1. **Title**

100. This Bylaw may be referred to as the 2022 Property Tax Bylaw.

2. Definitions

200. In this Bylaw:

201. **"Act"** means the *Municipal Government Act* RSA 2000, c. M-26, and regulations made under the *Municipal Government Act*, as amended;
202. **"Designated Industrial (DI) Property"** means Designated Industrial Property as defined under Section 284(1)(f.01) of the Act;
203. **"DI Property Requisition"** means the Designated Industrial Property tax rate set by the Minister in accordance with Section 359.3 of the Act;
204. **"Farm Land"** means land used for farming operations as defined in the regulations;
205. **"Local Requisition Taxes"** means the property taxes imposed pursuant to this Bylaw to raise the tax revenues for the Newell Housing Foundation requisition set out in Schedule "A" of this Bylaw;
206. **"Municipal Taxes"** means the property taxes imposed pursuant to this Bylaw to raise tax revenues shown under the heading "Municipal" in Schedule "A";
207. **"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;
208. **"Residential"** in respect of property, means property that is not classed by the assessor as Farm Land, machinery and equipment or Non-Residential; and,
209. 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.

3. Property Tax

300. Administration is authorized and directed to impose and collect a property tax for the year 2022 at the rates set out in Schedule "A" to

this Bylaw.

301. There shall be assessed, imposed and collected for the year 2022, 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:

302. Board Order No. 15271, dated the 2nd day of March, 1954.

4. **Exemptions from Taxation**

400. As provided for in Section 364(1.1) of the Act, the following property is exempt from taxation for the year 2022:

401. 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.

5. **Severability**

500. It is the intention of the Council of the City of Brooks 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.

6. **Effective Date**

600. This Bylaw shall take effect at the date of final passing thereof.

Read a first time this 2nd day of May, 2022.

Read a second time this 2nd day of May, 2022.

Read a third time and adopted this 2nd day of May, 2022.



Mayor



Chief Administrative Officer

**Bylaw No. 22/11
Schedule "A"**

Municipal	Tax Levy	Taxable Assessment	Mill Rate
Residential/Farmland	8,899,338.47	1,034,821,810	8.599875
Farmland (Annexation)	3,117.36	412,000	7.566400
Vacant Non-Residential	154,532.31	10,699,620	14.442785
Other Non-Residential	3,744,932.86	302,692,040	12.372089
Machinery & Equipment	-	-	
Municipal Total	12,801,921.00	1,348,625,470	

Education

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

2022 Estimated Requisition	3,925,965.86
2021 (Over)/Under Levy	6,228.78
2022 Estimated Net Requisition	3,932,194.64

Residential/Farmland	2,718,274.10	1,033,629,810	2.629833
Farmland (Annexation)	1,083.49	412,000	2.629833
Vacant Non-Residential	41,597.98	10,699,620	3.887800
Other Non-Residential	1,171,239.07	301,260,040	3.887800
Machinery & Equipment	-	-	
Education Total	3,932,194.64	1,346,001,470	

Newell Housing Foundation

2022 Requisition	141,059.92
2021 (Over)/Under Levy	153.87
2022 Net Requisition	141,213.79

Residential/Farmland	108,470.76	1,034,821,810	0.104821
Farmland (Annexation)	43.19	412,000	0.104821
Vacant Non-Residential	1,121.54	10,699,620	0.104821
Other Non-Residential	31,578.30	301,260,040	0.104821
Machinery & Equipment	-	-	

Newell Housing Foundation Total	141,213.79	1,347,193,470	
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DI Property Requisition

Residential/Farmland	-	-	
Farmland (Annexation)	-	-	
Vacant Non-Residential	-	-	
Other Non-Residential	1,983.20	25,890,390	0.076600
Machinery & Equipment	-	-	

DI Property Requisition Total	1,983.20	25,890,390	
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