

## **BYLAW NO. 3693/2023**

Being a bylaw of the City of Red Deer (the “City”) to authorize the rates of taxation to be imposed against assessable property for the 2023 taxation year.

WHEREAS, pursuant to section 353 of the *Municipal Government Act*, R.S.A. 2000, c.M-26 (the “Act”) the Council of a municipality must pass a property tax bylaw annually authorizing the Council to impose a tax in respect of property in the municipality to raise revenue to be used toward the payment of the expenditures and transfers as set out in the budget of the municipality and the requisitions;

AND WHEREAS section 297 of the Act allows Council to divide the residential and non-residential assessment classes into sub-classes;

AND WHEREAS, pursuant to section 369 of the Act Council must pass a supplementary property tax bylaw annually to authorize the levying of a supplementary property tax in respect for which supplementary assessments have been made;

AND WHEREAS, pursuant to section 369.1 of the Act Council has passed the Continuous Supplementary Assessment and Taxation Bylaw;

AND WHEREAS the tax rate to be established on areas annexed to the City is set by the Orders in Council by which those areas were annexed to the City;

NOW THEREFORE COUNCIL OF THE CITY OF RED DEER ENACTS AS FOLLOWS:

### **PART I – TITLE, PURPOSE AND DEFINITIONS**

#### **Short Title**

1. This bylaw may be referred to as the “2023 Tax Rate Bylaw”.

#### **Purpose**

2. The purpose of this bylaw is to authorize imposing a tax upon all taxable property shown on the assessment roll.

#### **Definitions**

3. In this bylaw, unless the context otherwise requires, definitions in the Act shall apply.
4. In this bylaw:
  - (a) “**Multiple Family Residential**” means a sub-class of property classified as Class I – residential, as set out in Section 297 of the Act, which includes property or a portion of the property that contains:

- (i) all residential property where the total number of dwelling units on the parcel of land, whether contained in a single building or more than one building, exceeds three dwelling units; or
  - (ii) manufactured home communities, excluding the individual designated manufactured homes; or
  - (iii) vacant residential land held for the development of the above uses; or
  - (iv) residential portion of non-residential property; and
- (b) **“Single Family Residential”** means a sub-class of property classified as Class 1 – residential, as set out in Section 297 of the Act, which includes property or a portion of the property that contains:
- (i) residential property where the total number of dwelling units on the parcel of land, whether contained in a single building or more than one building, does not exceed three dwelling units;
  - (ii) registered residential condominium units;
  - (iii) single family dwelling with basement suite;
  - (iv) residential portion of non-residential property;
  - (v) vacant residential land held for the development of the above uses; and
  - (vi) designated manufactured home located on a site in a manufactured home community.

## **PART II - ASSESSMENT CLASSES AND TAX RATES**

### **Assessment Classes and Sub-Classes**

5. For the purpose of the 2023 tax levy, all assessed property within the City is hereby divided into one of the following assessment classes and subclasses:
- (a) residential:
    - (i) Single Family Residential; and
    - (ii) Multiple Family Residential;
  - (b) non-residential;
  - (c) farmland; and
  - (d) machinery and equipment.

**Allowance for non-Collection of Taxes**

- 6. Pursuant to Section 359(2) of the Act, for the 2023 tax levy there may be an allowance for the non-collection of taxes at a rate not exceeding the actual rate of taxes uncollected from the previous year’s tax levy as determined at the end of the year.

**Authorization to Tax**

- 7. The City Manager is hereby authorized to impose the tax rates in Schedule “A” on the assessed value of all taxable property as shown on the 2023 assessment roll and supplementary assessment roll.

**Annexed Property**

- 8. There shall be assessed, imposed and collected for the year of 2023, on those properties annexed to the City which are still subject to the following Orders in Council, those rates which are provided in each of the Orders in Council:
  - (a) Order in Council 432/2004 dated September 22, 2004; and
  - (b) Order in Council 531/2009 dated October 28, 2009, as amended by Order in Council 477/2010 dated December 16, 2010, and Order in Council 103/2011 dated March 23, 2011.

**PART III – GENERAL**

**Effective Date**

- 9. This bylaw comes into force on the day it is passed.

READ A FIRST TIME IN OPEN COUNCIL this 17 day of April, 2023.

READ A SECOND TIME IN OPEN COUNCIL this 17 day of April, 2023.

READ A THIRD TIME IN OPEN COUNCIL this 17 day of April, 2023.

AND SIGNED BY THE MAYOR AND CITY CLERK this 17 day of April, 2023.

‘Mayor Ken Johnston’

‘Jackie Kurylo’

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MAYOR

\_\_\_\_\_  
CITY CLERK

**BYLAW 3693/2023  
SCHEDULE "A"**

<b>2023 Municipal Tax Rates</b>			
<b>Assessment Class</b>	<b>Tax Levy</b>	<b>Taxable Assessment</b>	<b>Tax Rate</b>
Single Family Residential	\$ 79,051,651	10,847,270,170	0.0072877
Multiple Family Residential	\$ 8,467,229	1,065,918,290	0.0079436
Non Residential	\$ 60,725,200	3,904,429,390	0.0155529
Farm Land	\$ 15,829	1,670,800	0.0094742
Machinery & Equipment <sup>1</sup>	\$ -	34,733,100	0.0155529
<b>TOTAL TAX LEVY</b>	<b>\$ 148,259,909</b>	<b>15,854,021,750</b>	
Allowance for non-collections	\$ -		
Approved tax requirement	\$ 148,259,777		
<b>2023 Education Tax Rates</b>			
<b>Assessment Class</b>	<b>Tax Levy</b>	<b>Taxable Assessment</b>	<b>Tax Rate</b>
Single Family Residential	\$ 27,016,744	10,844,436,390	0.0024913
Multiple Family Residential	\$ 2,552,738	1,024,661,090	0.0024913
Non Residential	\$ 14,052,275	3,713,701,470	0.0037839
Farm Land	\$ 4,162	1,670,800	0.0024913
Machinery & Equipment <sup>1</sup>	\$ -	34,733,100	-
<b>TOTAL TAX LEVY</b>	<b>\$ 43,625,919</b>	<b>15,619,202,850</b>	
Prior year over/under levy	-\$ 241,022		
Approved tax requirement	\$ 43,385,074		
<b>2023 Management Bodies Tax Rates</b>			
<b>Assessment Class</b>	<b>Tax Levy</b>	<b>Taxable Assessment</b>	<b>Tax Rate</b>
Single Family Residential	\$ 438,115	10,844,436,390	0.0000404
Multiple Family Residential	\$ 41,396	1,024,661,090	0.0000404
Non Residential	\$ 150,034	3,713,701,470	0.0000404
Farm Land	\$ 68	1,670,800	0.0000404
Machinery & Equipment <sup>1</sup>	\$ -	34,733,100	
<b>TOTAL TAX LEVY</b>	<b>\$ 629,613</b>	<b>15,619,202,850</b>	
Prior year over/under levy	-\$ 2,061		
Approved tax requirement	\$ 627,000		
<b>Designated Industrial Property Requisition Tax Rate</b>			
<b>Assessment Class</b>	<b>Tax Levy</b>	<b>Taxable Assessment</b>	<b>Tax Rate</b>
Non Residential <sup>2</sup>	\$ 12,747	170,875,120	0.0000746
<b>TOTAL TAX LEVY</b>	<b>\$ 12,747</b>	<b>170,875,120</b>	
Approved tax requirement	\$ 12,747		

<sup>1</sup> Exempt from taxation per Bylaw 3211/98

<sup>2</sup> Designated Industrial Property assessment and tax rate are set by the Provincial Assessor