

BYLAW NO. 20/027

BEING A BYLAW OF THE REGIONAL MUNICIPALITY OF WOOD BUFFALO TO EXEMPT THE LANDS WHICH COMPRISE THE FORT MCMURRAY AIRPORT FROM THE PAYMENT OF MUNICIPAL PROPERTY TAXES

WHEREAS Section 364(1) of the *Municipal Government Act*, R.S.A. 2000, c.M-26 as amended ("the MGA"), provides that a Council may pass a bylaw to exempt property held by a non-profit organization from taxation under Part 10, Division 2 of the MGA in respect of municipal property taxes;

AND WHEREAS pursuant to Section 22(2) of the *Regional Airport Authorities Act*, R.S.A. 2000, c. R-9 as amended, the Fort McMurray Airport Authority is prohibited from operating for profit and must apply all its surpluses towards promoting its purposes and is, therefore, a non-profit organization;

AND WHEREAS Council intended that the transfer of the operations, lands and assets that comprise the Fort McMurray Regional Airport by the Fort McMurray Regional Airport Commission and the Regional Municipality of Wood Buffalo to the Fort McMurray Airport Authority in 2010 would not result in the imposition of additional property taxes against the lands and improvements that comprise the Fort McMurray Regional Airport;

AND WHEREAS Council is of the view that it is in the best interests of the Regional Municipality of Wood Buffalo and its residents that the certain assessable property held by the Fort McMurray Airport Authority be exempt from taxation as specified;

AND WHEREAS the municipality passed a similar tax exemption bylaw for the Fort McMurray Airport Authority (FMAA) as Bylaw 10/026 in 2010 which was inadvertently repealed by Bylaw 19/013 on 2019 June 25;

NOW THEREFORE, the Council of the Regional Municipality of Wood Buffalo, in the Province of Alberta, duly assembled, hereby enacts as follows:

Purpose

1. The purpose of this bylaw is to exempt certain assessable property held by the Fort McMurray Airport Authority from the payment of the municipal portion of municipal property taxes.

Short Title

2. This Bylaw shall be cited as the Fort McMurray Airport Authority Municipal Property Tax Exemption 2020 Bylaw.

Terms

3. The assessable property held by the Fort McMurray Airport Authority at the Fort McMurray Airport shall be exempted from the payment of municipal property taxes except as provided for herein.
4. The Fort McMurray Airport Authority shall be and remain taxable for all property that is not located at the Fort McMurray Airport as provided for in the MGA and as per the annual property tax rate bylaw.
5. The Fort McMurray Airport Authority shall be and remain taxable for its portion of the seniors' requisitions as per the annual property tax rate bylaw.
6. The Fort McMurray Airport Authority shall be and remain taxable for its portion of the Alberta Education Property Tax requisition as per the annual property tax rate bylaw.
7. The Fort McMurray Airport Authority shall be and remain taxable for its portion of any other future Province of Alberta annual requisition that may arise, from time to time, for which the Regional Municipality would otherwise be liable.
8. This Bylaw shall become effective when it receives third and final reading and has been signed by the Mayor and Chief Legislative Officer.

READ a first time this 27th day of October, 2020.

READ a second time this 27th day of October, 2020.

READ a third and time this 27th day of October, 2020.

SIGNED and PASSED this 27th day of October, 2020.