

BYLAW NO. 24/007

A BYLAW OF THE REGIONAL MUNICIPALITY OF WOOD BUFFALO TO AUTHORIZE A PROPERTY TAX AND ESTABLISH PROPERTY TAX RATES FOR THE YEAR 2024

WHEREAS Sections 353 and 354 of the *Municipal Government Act* require a municipality to pass a property tax bylaw annually and to set and show all tax rates for the year;

AND WHEREAS the Alberta School Foundation Fund (ASFF) has issued the following requisitions to the Municipality:

(i)	for residential and farmland	\$23,311,873.49
(ii)	for non-residential property	\$42,867,008.24

AND WHEREAS the Fort McMurray Roman Catholic Separate School District #32 has issued the following requisitions to the Municipality:

(iii)	for residential and farmland	\$2,276,337.28
(iv)	for non-residential property	\$2,106,458.60

AND WHEREAS the Rotary House, being a management body under the *Alberta Housing Act*, has issued a requisition to the Municipality in the amount of \$2,054,688;

AND WHEREAS Section 10 of the Order in Council No. 817-94 allows the Municipality to establish different rates of taxation for the Urban Service Area and the Rural Service Area, in respect of each assessment class or sub-class referred to in Section 297 of the *Municipal Government Act*;

AND WHEREAS the net tax revenue requirement (which does not include Special Assessment and Local Improvement Taxes or Oil Well Drilling Taxes) of the Municipality for 2024 is estimated to be \$460,384,800;

AND WHEREAS the total 2024 assessment of land, building, and improvement in the Rural Service Area, from which taxes may be raised, is \$47,215,829,749;

AND WHEREAS the total 2024 assessment of land, building and improvements in the Urban Service Area, from which taxes may be raised, is \$12,051,165,831;

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

1. The following tax rates are hereby authorized and imposed against the assessed value of taxable lands, buildings, and improvements as shown on the municipal assessment roll:

TAX RATES IN RESPECT OF EDUCATION REQUISITIONS, IMPOSED IN BOTH THE RURAL SERVICE AREA AND THE URBAN SERVICE AREA:

Alberta School Foundation Fund:

- Tax Rate for Residential and Farm Property: 0.0024780
- Tax Rate for Non-Residential Property: 0.0034609

Fort McMurray Roman Catholic Separate School District #32:

- Tax Rate for Residential and Farm Property: 0.0024780
- Tax Rate for Non-Residential Property: 0.0034609

TAX RATES IN RESPECT OF REQUISITIONS OTHER THAN EDUCATION REQUISITION, IMPOSED IN BOTH THE RURAL SERVICE AREA AND THE URBAN SERVICE AREA:

Rotary House

- Tax Rate for Residential and Farm Property: 0.0000331
- Tax Rate for Non-Residential Property: 0.0000331
- Tax Rate for Machinery and Equipment 0.0000331

TAX RATES IN RESPECT OF DESIGNATED INDUSTRIAL PROPERTY REQUISITIONS, IMPOSED IN BOTH THE NON-RESIDENTIAL PROPERTY AND MACHINERY AND EQUIPMENT:

- Tax Rate for Non-Residential Property: 0.0000765
- Tax Rate for Machinery and Equipment 0.0000765

TAX RATES FOR MUNICIPAL PURPOSES, IMPOSED IN THE RURAL SERVICE AREA:

- Tax Rate for Residential and Farm Property: 0.0015663
- Tax Rate for Non-Residential Property: 0.0097202
- Tax Rate for Machinery and Equipment 0.0097202
- Tax Rate for Small Business Property 0.0072902

TAX RATES FOR MUNICIPAL PURPOSES, IMPOSED IN THE URBAN SERVICE AREA:

- Tax Rate for Residential and Farm Property: 0.0023152
- Tax Rate for Other Residential Property 0.0062212
- Tax Rate for Non-Residential Property: 0.0045448
- Tax Rate for Machinery and Equipment 0.0045448

Definitions and Interpretation

2. In this Bylaw:
 - (a) “Farm Property” has the same meaning as in Section 297(4)(a) of the *Municipal Government Act*, RSA 2000, c M-26, as amended, or any successor legislation;
 - (b) “Machinery and Equipment” has the same meaning as in Section 2(1)(g) of the *Matters Relating to Assessment and Taxation Regulation*, 2018, Alta Reg 203/2017 as amended, or any successor legislation;
 - (c) “Municipality” means the Regional Municipality of Wood Buffalo;
 - (d) “Non-Residential Property” has the same meaning as in Section 297(4)(b) of the *Municipal Government Act*, RSA 2000, c M-26, as amended, or any successor legislation;
 - (e) “Other Residential Property” has the same meaning as in Section 5 of the *Bylaw to Create Residential Sub-Classes* (Bylaw No. 13/012) as amended, or any successor legislation;
 - (f) “Residential Property” has the same meaning as in Section 297(4)(c) of the *Municipal Government Act*, RSA 2000, c M-26, as amended, or any successor legislation;
 - (g) “Rural Service Area” means that portion of the Regional Municipality of Wood Buffalo located outside of the Fort McMurray Urban Service Area;
 - (h) “Small Business Property” has the same meaning as in Section 3(b)(i) of the *Matters Relating to Assessment Sub-Classes Regulation*, Alta Reg 202/2017 as amended, or any successor legislation and setting December 31 as the date for establishing the number of employees; and
 - (i) “Urban Service Area” means the Fort McMurray Urban Service Area as established by OIC 014/2020.

3. The Chief Administrative Officer may from time to time establish procedures to allow for the effective administration of the Small Business Property sub-class tax rate, including without limitation a method for determining and counting full-time employees, and the frequency of that count.

4. This Bylaw comes into force when it is passed.

Read a first time this 9th day of April, 2024.

Read a second time this 23rd day of April, 2024.

Read a third and final time this 23rd day of April, 2024.

Signed and Passed this _____ day of _____ 2024

Mayor

Chief Legislative Officer