

MUNICIPALITY OF CROWSNEST PASS

BYLAW NO. 1180, 2024

2024 PROPERTY TAX RATE BYLAW

BEING a bylaw of the Municipality of Crowsnest Pass, in the Province of Alberta, to authorize the rates of taxation to be levied against assessable property within the Municipality of Crowsnest Pass for the 2024 Taxation Year.

WHEREAS pursuant to section 353(1) of the Municipal Government Act, RSA 2000, c. M-26, as amended from time to time, a Council must pass a property tax bylaw annually;

AND WHEREAS the Municipality of Crowsnest Pass has prepared and adopted detailed estimates of the municipal revenues and expenditures as required, at the Council meeting on November 30, 2023;

AND WHEREAS the estimated municipal expenditures and transfers set out in the budget for the Municipality of Crowsnest Pass for 2024 total \$26,807,091, excluding amortization expense;

AND WHEREAS the estimated municipal revenues and transfers from all sources other than general municipal taxation is estimated at \$14,892,570 with \$11,914,521 to be raised by general municipal taxation, resulting in balanced budget for 2024;

AND WHEREAS the requisitions are:

Alberta School Foundation Fund (ASFF)

Residential & Farmland	\$2,845,621
Non-residential	\$657,831
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	\$3,503,452

Designated Industrial Property Tax Requisition \$4,975

AND WHEREAS the Council of the Municipality is required each year to levy on the assessed value of all property, tax rates sufficient to each class of property, subject to the Municipal Government Act, RSA 2000, c. M-26, as amended from time to time;

AND WHEREAS the Council of the Municipality of Crowsnest Pass is authorized to classify assessed property, and to establish different rates of taxation in respect to each class of property, subject to the Municipal Government Act, RSA 2000, c. M-26, as amended from time to time;

AND WHEREAS the assessed value of all property in the Municipality of Crowsnest Pass as shown on the assessment roll is:

Residential & Farmland	\$1,236,498,630
Machinery & Equipment	\$ 182,710
Vacant Non-residential	\$ 20,118,600
Small Business Property	\$ 112,219,300
Other Non-Residential	\$ 65,026,400
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	\$1,434,045,640

NOW THEREFORE, the Council of the Municipality of Crowsnest Pass in the Province of Alberta duly assembled, enacts as follows:

1. Short Title

1.1 This Bylaw shall be cited as the "2024 Property Tax Rate Bylaw".

2. Definitions

2.1 In this Bylaw:

- (a) "**Act**" means the Municipal Government Act, RSA 2000, c. M-26 and regulations, as amended from time to time.
- (b) "**Council**" means the municipal council of the Municipality of Crowsnest Pass.
- (c) "**Designated Industrial (DI) Property**" means Designated Industrial Property as defined under Section 284(1) (f.01) of the Act.
- (d) "**DI Property Requisition**" means the Designated Industrial Property tax rate set by the Minister in accordance with Section 359.3 of the Act.
- (e) "**Farmland**" means land used for farming operations as defined in the regulations.
- (f) "**Municipality**" means the Municipality of Crowsnest Pass in the Province of Alberta.
- (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) "**Property Tax**" means a tax in respect of property imposed pursuant to Division 2 of Part 10 of the Act.
- (i) "**Residential**" in respect of property, means property that is not classed by the assessor as Farmland, machinery and equipment or Non-Residential; and,

2.2 All other terms used in this Bylaw shall have the meaning as is assigned to them by the Act, to the extent that said meaning differs from the ordinary meaning of such terms.

3. Property Tax

3.1 That the Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all property as shown on the assessment roll of the Municipality of Crowsnest Pass;

3.2 And furthermore, that pursuant to the provisions of Section 357(1) of the Municipal Government Act, where the application of the tax rates established by the bylaw to the assessment of any taxable property would result in a tax levy payable for general municipal purposes, of less than \$575, the tax shall be assessed at \$575 and deemed to be the tax levy payable:

	Tax Levy	Assessment	Tax Rate
General Municipal			
Residential & Farmland	\$8,836,761	\$1,236,498,630	0.0071466
Machinery & Equipment	\$3,315	\$182,710	0.0181420
Vacant Non-Residential	\$273,744	\$20,118,600	0.0136065
Small Business Property	\$1,526,912	\$112,219,300	0.0136065
Other Non-Residential	\$1,179,709	\$65,026,400	0.0181420
Minimum Tax	\$94,080		
Alberta School Foundation Fund			
Residential & Farmland	\$2,845,621	\$1,231,071,190	0.0023115
Non-Residential	\$657,831	\$180,025,490	0.0036541
Designated Industrial Property	\$4,975	\$65,026,400	0.0000765

4. Severability

4.1 Each Section of this Bylaw shall be read and construed as being separate and severable from each other Section. Furthermore, should any Section or Part of this Bylaw be found to have been improperly enacted for any reason, then such Section or Part shall be regarded as being severable from the rest of the Bylaw and the Bylaw remaining after such severance shall be effective and enforceable.

5. Enactment

5.1 This Bylaw shall come into force and effect when it has received third reading and has been duly signed.

READ a **first** time in council this 9th day of April 2024.

READ a **second** time in council this 16th day of April 2024.

READ a **third and final** time in council this 16th day of April 2024.


 Blair Painter
 Mayor


 Patrick Thomas
 Chief Administrative Officer