

## BYLAW NO. 4670

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**A BYLAW OF THE CITY OF MEDICINE HAT** to authorize Council to impose a property tax for the year 2021 and to exempt certain property from taxation for the year 2021.

**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 297 of the *Act* allows Council by bylaw to divide the residential and non-residential assessment classes into sub-classes;

**AND WHEREAS** Section 364 of the *Act* allows Council by bylaw to exempt from taxation machinery and equipment used for manufacturing or processing;

**NOW THEREFORE THE MUNICIPAL CORPORATION OF THE CITY OF MEDICINE HAT, IN COUNCIL ASSEMBLED, ENACTS AS FOLLOWS:**

1. **TITLE**

This Bylaw may be referred to as the "2021 Property Tax Bylaw".

2. **DEFINITIONS**

(1) In this Bylaw,

- (a) "*Act*" means the *Municipal Government Act*, RSA 2000, c. M-26, and regulations made under the *Municipal Government Act*;
- (b) "business day" means any day other than a Saturday, Sunday or statutory holiday in Medicine Hat, Alberta;
- (c) "designated industrial property" means designated industrial property as defined under Section 284(1)(f.01) of the *Act*;
- (d) "dwelling unit" means self-contained premises occupied or intended to be occupied as a separate place of residence;
- (e) "farm land" means farm land as defined under Section 297(4)(a) of the *Act*;
- (f) "Finance Department" means the Finance Department of the City of Medicine Hat;
- (g) "life-lease agreement" means an agreement pursuant to which
  - (i) a resident of a dwelling unit occupies the dwelling unit as a life tenant, and

- (ii) the resident has paid the owner of the dwelling unit the market value for a sale of the dwelling unit in consideration for the granting of the life tenancy;
  - (h) "multi-family residential property" means all residential property other than single family residential property and vacant residential property;
  - (i) "non-residential" means non-residential as defined under Section 297(4)(b) of the *Act*;
  - (j) "property tax" means a tax in respect of property imposed pursuant to Division 2 of Part 10 of the *Act*;
  - (k) "regulations" means the Matters Relating to Assessment and Taxation Regulation, Alberta Regulation 220/2004 and Matters Relating to Assessment and Taxation Regulation, 2018, Alberta Regulation 203/2017;
  - (l) "residential" means residential as defined under Section 297(4)(c) of the *Act*;
  - (m) "single family residential property" means residential property where the total number of dwelling units on the property, whether contained in a single building or more than 1 building, does not exceed 4 and shall be deemed to include a residential condominium unit and a dwelling unit held or intended to be held under a life-lease agreement; and
  - (n) "vacant residential property" means residential property with no improvements located on, in, over or under the property.
- (2) 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. ASSESSMENT SUB-CLASSES**

- (1) Assessment Class 1 - Residential is divided into the following sub-classes:
  - (a) single family residential property,
  - (b) multi-family residential property, and
  - (c) vacant residential property.
- (2) Assessment Class 2 - Non-Residential. No sub-classes.
- (3) Assessment Class 3 – Farm land. No sub-classes.
- (4) Assessment Class 4 – Machinery & Equipment. No sub-classes.
- (5) The sub-classes established under this section shall continue to apply from year to year unless otherwise amended by bylaw.

#### **4. PROPERTY TAX**

- (1) The Finance Department is authorized and directed to impose and collect a property tax for the year 2021 at the rates set out in Schedule "A" to this Bylaw.
- (2) In Schedule "A":
  - (a) "ASFF" means The Alberta School Foundation Fund established under the *School Act*, RSA 2000, c. S-3;
  - (b) "Med. Hat CSRD #20" means The Medicine Hat Catholic Separate Regional Division No. 20;
  - (c) "Designated Industrial Property Requisition" means the designated industrial property set by the Minister in accordance with Section 359.3 of the *Act*;
  - (d) "Designated Industrial Property, Non-Residential" means designated industrial property;
  - (e) "Designated Industrial Property, Machinery & Equipment" means the machinery & equipment located within a designated industrial property;
  - (f) "Single Family" means single family residential property;
  - (g) "Vacant Residential" means vacant residential property;
  - (h) "Multi Family" means multi-family residential property;
  - (i) "Farm Land" means farm land; and
  - (j) "Non-Residential" means non-residential property.

#### **5. PAYMENT**

- (1) Property tax imposed pursuant to this Bylaw shall be paid to the Finance Department at City Hall, 580 - 1st Street S.E., Medicine Hat.
- (2) Subject to the provisions of Bylaw No. 3302, the Tax Instalment Payment Plan Bylaw, as amended, and Bylaw No. 3303, the Tax Arrears Instalment Payment Plan Bylaw, as amended, property tax imposed pursuant to this Bylaw shall be paid on or before the **last business day of June**, in the current year.
- (3) The provisions of Bylaw No. 3191 the Tax Penalties Bylaw, as amended, shall apply to all property tax imposed pursuant to this Bylaw that is not paid on or before the **last business day of June**, in the current year.

#### **6. EXEMPTIONS FROM TAXATION**

- (1) As provided for in Section 364(1.1) of the *Act*, the following property is exempt from taxation for the year 2021:

- (a) One hundred per cent (100%) of the assessment of machinery and equipment used for manufacturing or processing shall be exempt for purposes of general municipal taxes, management body requisition taxes and designated industrial property requisition taxes. For greater clarity, this is marked with a \* on Schedule "A" to this Bylaw.
- (2) For purposes of this Section:
  - (a) "general municipal taxes" means the property taxes imposed pursuant to this Bylaw to raise the tax revenues shown under the heading "General Municipal" in Schedule "A" to this Bylaw;
  - (b) "management body requisition taxes" means the property taxes imposed pursuant to this Bylaw to raise the tax revenues for the Cypress View Foundation Requisition set out in Schedule "A" to this Bylaw;
  - (c) "designated industrial property requisition taxes" means the property taxes imposed pursuant to this Bylaw to raise the tax revenue for the designated industrial property requisition set by the Minister in accordance with Section 359.3 of the *Act*; and
  - (d) "machinery and equipment" does not include any component as defined in Section 297(4)(a.1)(i) or (ii) of the *Act*.

**7. INTERPRETATION**

It is the intention of the Council of the City of Medicine Hat that if any provision of this Bylaw is declared invalid for any reason by a Court of competent jurisdiction, all other provisions of this Bylaw shall remain valid and enforceable.

**8. COMING INTO FORCE**

This Bylaw shall come into force at the beginning of the day that it is passed.

**READ A FIRST TIME** in open Council on \_\_\_\_\_

**READ A SECOND TIME** in open Council on \_\_\_\_\_

**READ A THIRD TIME** in open Council on \_\_\_\_\_

**SIGNED AND PASSED** on \_\_\_\_\_

**MAYOR KEITH E. (TED) CLUGSTON**

**CITY CLERK – A. CRUICKSHANK**

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SCHEDULE "A" TO BYLAW NO. 4670			
ASSESSMENT & TAXATION RATES	TAX LEVY	APPLICABLE	TAX RATE (1)
2021 TOTAL TAX RATE	<i>*adjusted over/under</i>	ASSESSMENT	

<b>EDUCATION REQUISITIONS:</b>			
<b>ASFF EDUCATION REQUISITION</b>			
ASFF REQUISITION (RESIDENTIAL & FARM LAND)	14,852,226.01	5,888,586,365	2.5465
ASFF REQUISITION (NON-RESIDENTIAL)	5,793,886.46	1,518,897,504	3.7467
ASFF REQUISITION (MACHINERY & EQUIPMENT) *		298,891,233	
<b>TOTAL ASFF</b>	<b>20,646,112</b>	<b>7,706,375,102</b>	

<b>OPTED-OUT SCHOOL BOARDS:</b>			
MED. HAT CSRD #20 REQ'N (RESIDENTIAL & FARM LAND)	3,122,750.04	1,170,016,543	2.5465
MED. HAT CSRD #20 REQ'N (NON-RESIDENTIAL)	742,559.48	225,713,267	3.7467
MED. HAT CSRD #20 REQ'N (MACHINERY & EQUIPMENT) *		137,578,880	
<b>TOTAL OPTED-OUT SCHOOL BOARD - MED. HAT CSRD #20</b>	<b>3,865,310</b>	<b>1,395,729,810</b>	
<b>TOTAL EDUCATION REQUISITION</b>	<b>24,511,422</b>	<b>8,803,213,679</b>	

<b>MANAGEMENT BODY REQUISITION:</b>			
CYPRESS VIEW FDN. (ALL CLASSES EXCLUDING M & E)	953,864.00	8,943,643,911	0.1067
CYPRESS VIEW FDN. (MACHINERY & EQUIPMENT) *		436,470,113	
<b>TOTAL MANAGEMENT EDUCATION REQUISITION</b>	<b>953,864</b>	<b>9,380,114,024</b>	

<b>DESIGNATED INDUSTRIAL PROPERTY REQUISITION: **</b>			
DESIGNATED INDUSTRIAL PROPERTY, NON-RESIDENTIAL	26,026	339,767,100	0.0766
DESIGNATED INDUSTRIAL PROPERTY, MACHINERY & EQUIPMENT *	0.00	98,718,900	0
<b>TOTAL DESIGNATED INDUSTRIAL PROPERTY REQUISITION</b>	<b>26,026</b>		

<b>GENERAL MUNICIPAL:</b>			
SINGLE FAMILY & VACANT RESIDENTIAL	45,915,444	6,748,869,568	6.8034
MULTI-FAMILY	2,692,682	324,069,416	8.3090
FARM LAND	19,713	1,196,118	16.4809
NON-RESIDENTIAL	29,726,161	1,945,336,496	15.2807
TAXABLE ASSESSMENT	<b>78,354,000</b>	<b>9,019,471,598</b>	
MACHINERY & EQUIPMENT *	0	436,470,113	0.0000
<b>TOTAL GENERAL MUNICIPAL</b>	<b>78,354,000</b>	<b>9,455,941,711</b>	

<b>TOTAL REQUIRED TAX REVENUES</b>	<b>103,845,312</b>		
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*These tax levy values have been adjusted for previous years over and under levies as per section 359 (3) of the MGA.*  
 (1) For ease of reference, the Tax Rates have been multiplied by a factor of 1000.  
 \* Council has exempted Machinery and Equipment under this bylaw.  
 \*\* The assessment and requisition of Designated Industrial Property is the responsibility of the Province of Alberta.

2021 TAX RATES	MUNICIPAL	EDUCATION	CYPRESS VIEW	TOTAL RATE	(expressed in mills)
<b>SINGLE FAMILY &amp; VACANT RESIDENTIAL</b>	6.8034	2.5465	0.1067	9.4566	
<b>MULTI-FAMILY</b>	8.3090	2.5465	0.1067	10.9622	
<b>FARM LAND</b>	16.4809	2.5465	0.1067	19.1341	
<b>NON-RESIDENTIAL</b>	15.2807	3.7467	0.1067	19.1341	