

CITY OF ST. ALBERT

BYLAW 22/2022

2022 PROPERTY TAX RATE BYLAW

A bylaw to authorize the rates of property taxation to be levied against assessable property within the City of St. Albert for the 2022 taxation year.

WHEREAS the municipal council of the City of St. Albert at a meeting on December 20, 2021 adopted detailed estimates of the municipal revenues and expenditures required, and amended those estimates at a meeting on May 2, 2022;

AND WHEREAS Council at a meeting on March 19, 2007 directed that the Servus Place Capital Tax Levy be set at the rate necessary to raise the amount required for the annual debenture payments;

AND WHEREAS the Servus Place capital levy for 2022 is \$3,280,900 and the Servus Place operating levy for 2022 is \$2,673,600;

AND WHEREAS the total amended amount to be raised for municipal taxation purposes is \$117,532,100;

AND WHEREAS the amounts required with respect to requisitions are:

Alberta School Foundation Fund	
Residential / Farm Land	\$22,387,408
Non-Residential	<u>\$6,408,506</u>
	\$28,795,914
Greater St. Albert Roman Catholic S.S.D. No. 734	
Residential / Farm Land	\$5,801,315
Non-Residential	<u>\$1,446,606</u>
	\$7,247,922
	<u>\$36,043,836</u>
Homeland Housing	\$1,108,548
Designated Industrial Property	\$6,800

AND WHEREAS the Council of the City of St. Albert is required each year to levy taxes on the assessed value of all property, including any supplementary assessment prepared under Bylaw 14/2020, at tax rates sufficient to meet the estimated expenditures and the requisitions;

AND WHEREAS the Council 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*, R.S.A. 2000, C.M-26;

AND WHEREAS the *Municipal Government Act* allows Council, by bylaw, to exempt from taxation such machinery and equipment used for manufacturing or processing ("Machinery and Equipment");

AND WHEREAS Annexation Order O.C. 362/2021 mandates that until 2065 the City must assess and tax, in accordance with Sturgeon County's rates, annexed property ("annexed land") as if it remained in Sturgeon County; and

AND WHEREAS the assessed value of all taxable property in the City of St. Albert as shown on the 2021 assessment roll is:

	<u>Taxable Assessment</u>
Residential / Farm Land	\$ 11,030,971,940
Non-Residential	<u>\$ 2,005,299,920</u>
Total	\$ 13,036,271,860

NOW THEREFORE, the Council of the City of St. Albert ENACTS AS FOLLOWS:

LEVY RATES OF TAXATION

1. The following tax rates are hereby authorized and imposed against the assessed value of taxable property shown on the assessment roll for the City of St. Albert and against the assessed value of taxable property for which a supplementary assessment has been prepared under Bylaw 14/2020;

MUNICIPAL PROPERTY TAX

	Tax Levy	Assessment	Tax Rate (Mills)
General Municipal (including Servus Place Operating)			
Residential / Farm Land	\$ 90,411,063	\$ 11,004,286,280	8.21599
Non-Residential	\$ 23,633,443	\$ 1,998,945,380	11.82296
	\$ 114,044,506	\$ 13,003,231,660	

General Municipal - Vacant Residential Lands - Bylaw 32/2015

Residential / Farm Land	\$ 50,456	\$ 4,913,000	10.26999
Non-Residential	\$ -	\$ -	n/a
	\$ 50,456	\$ 4,913,000	

Servus Credit Union Place - Capital

Residential / Farm Land	\$ 2,776,728	\$ 11,009,199,280	0.25222
Non-Residential	\$ 504,172	\$ 1,998,945,380	0.25222
	\$ 3,280,900	\$ 13,008,144,660	

	Tax Levy	Assessment	Tax Rate (Mills)
2022 Annexed Properties (Order in Council 362/2021)			
Residential	\$ 68,813	\$ 18,545,360	3.71050
Residential Vacant	\$ 15,798	\$ 2,604,000	6.06690
Farm Land	\$ 5,121	\$ 623,300	8.21599
Non-Residential	\$ 66,506	\$ 6,354,540	10.46590
	\$ 156,238	\$ 28,127,200	
Total	\$ 117,532,100	\$ 13,036,271,860	

EDUCATION PROPERTY TAX

Alberta School Foundation Fund

	Tax Levy	Assessment	Tax Rate (Mills)
Residential / Farm Land	\$ 22,387,408	\$ 8,760,754,930	2.55542
Non-Residential	<u>\$ 6,408,506</u>	<u>\$ 1,623,113,240</u>	3.94828
	\$ 28,795,914	\$ 10,383,868,170	

Greater St. Albert Roman Catholic S.S.D. No. 734

Residential / Farm Land	\$ 5,801,315	\$ 2,270,200,310	2.55542
Non-Residential	<u>\$ 1,446,606</u>	<u>\$ 366,389,030</u>	3.94828
	\$ 7,247,921	\$ 2,636,589,340	

Total	\$ 36,043,835	\$ 13,020,457,510	
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Homeland Housing Requisition

Residential / Farm Land	\$ 878,824	\$ 11,030,955,240	0.07967
Non-Residential	<u>\$ 229,724</u>	<u>\$ 1,989,502,270</u>	0.11547
	\$ 1,108,548	\$ 13,020,457,510	

Designated Industrial Property (DIP) Requisition

Non-Residential	\$ 6,800	\$ 88,774,820	0.07660
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Total All Levy Types	<u>\$ 154,691,283</u>		
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2. The numerical values under the column “Tax Rate (Mills)” in paragraph one of this bylaw are tax rates expressed in number of dollars for every thousand dollars of assessed property value.

DEFINITIONS

3. In this Bylaw:
 - a. “Act” means the *Municipal Government Act*, R.S.A., 2000, c.M-26, regulations thereunder, and all amendments thereto;
 - b. “City” means the municipal corporation of the City of St. Albert, or where the context so requires, the area contained within the boundaries of the City of St. Albert;
 - c. “Chief Administrative Officer” or “CAO” means the individual appointed by Council to the position of Chief Administrative Officer under section 205 of the *Municipal Government Act*;
 - d. “Council” means the municipal Council of the City of St. Albert;
 - e. “Machinery and Equipment” as defined in *Alberta Regulation 203/2017*.

SEVERABILITY

4. Should any provision of this bylaw be invalid, then the invalid provision shall be severed, and the remainder of this bylaw shall be maintained.

EFFECTIVE DATE

5. This bylaw comes into effect when it is passed.

READ a First time this 16th day of May 2022.

READ a Second time this 16th day of May 2022.

READ a Third time this 16th day of May 2022.

SIGNED AND PASSED this 18th day of May 2022.

C. Heur

MAYOR

David Leflar

David Leflar (May 18, 2022 14:32 MDT)

CHIEF LEGISLATIVE OFFICER