

CITY OF ST. ALBERT

BYLAW 13/2024

2024 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 2024 taxation year

WHEREAS the Council of the City of St. Albert at a meeting on December 19, 2023 adopted detailed estimates of the municipal revenues and expenditures required, and amended those estimates at a meeting on April 16th, 2024;

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 total amended amount to be raised for municipal taxation purposes is \$134,204,700;

AND WHEREAS the amounts required with respect to requisitions are:

Alberta School Foundation Fund	
Residential / Farm Land	\$24,361,483
Non-Residential	<u>\$6,313,186</u>
	\$30,674,669
Greater St. Albert Roman Catholic S.S.D. No. 734	
Residential / Farm Land	\$6,107,380
Non-Residential	<u>\$1,416,572</u>
	\$7,523,952
	<u>\$38,198,621</u>
Homeland Housing	\$1,237,662
Designated Industrial Property	\$7,693

AND WHEREAS Council 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 Council is authorized to classify assessed property, and to establish different rates of taxation in respect to each class of property, subject to Act;

AND WHEREAS the Act allows Council, by bylaw, to exempt from taxation such machinery and equipment used for manufacturing or processing;

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 2023 assessment roll is:

	<u>Taxable Assessment</u>
Residential / Farm Land	\$ 12,248,898,790
Non-Residential	<u>\$ 2,127,287,440</u>
Total	\$ 14,376,186,230

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

TITLE

1. This bylaw may be referred to as the "2024 Property Tax Rate Bylaw".

DEFINITIONS

2. 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. "Council" means the municipal Council of the City of St. Albert; and
 - d. "Machinery and Equipment" means as defined in *Alberta Regulation 203/2017*.

LEVY RATES OF TAXATION

3. Machinery and Equipment used for manufacturing or processing is exempt from taxation under Part 10, Division 2 of the Act.
4. The following tax rates are hereby authorized and imposed against the assessed value of taxable property shown on the assessment roll for the City 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			
Residential / Farm Land	\$ 104,389,687	\$ 12,216,406,650	8.54504
Non-Residential	\$ 27,598,791	\$ 2,125,043,920	12.98740
	<u>\$ 131,988,478</u>	<u>\$ 14,341,450,570</u>	
General Municipal - Vacant Residential Lands - Bylaw 32/2015			
Residential / Farm Land	\$ 44,870	\$ 4,204,000	10.67324
Non-Residential			n/a
	<u>\$ 44,870</u>	<u>\$ 4,204,000</u>	
Servus Credit Union Place - Capital			
Residential / Farm Land	\$ 1,718,881	\$ 12,220,610,650	0.14065
Non-Residential	\$ 298,897	\$ 2,125,043,920	0.14065
	<u>\$ 2,017,778</u>	<u>\$ 14,345,654,570</u>	
	Tax Levy	Assessment	Tax Rate (Mills)
2022 Annexed Properties (Order in Council 362/2021)			
Residential	\$ 80,551	\$ 20,811,940	3.87040
Residential Vacant	\$ 43,824	\$ 6,925,000	6.32840
Farm Land	\$ 4,706	\$ 551,200	8.53856
Non-Residential	\$ 24,493	\$ 2,243,520	10.91700
	<u>\$ 153,574</u>	<u>\$ 30,531,660</u>	
Total	<u>\$ 134,204,700</u>	<u>\$ 14,376,186,230</u>	

EDUCATION PROPERTY TAX

ASFF	Tax Levy	Assessment	Tax Rate (Mills)
Residential / Farm Land	\$ 21,836,998	\$ 8,778,771,350	2.48748
Non-Residential	\$ 6,321,456	\$ 1,729,079,645	3.65597
	<u>\$ 28,158,454</u>	<u>\$ 10,507,850,995</u>	

Separate School Board

Residential / Farm Land	\$ 8,631,865	\$ 3,470,127,440	2.48748
Non-Residential	\$ 1,408,302	\$ 385,206,655	3.65597
	<u>\$ 10,040,167</u>	<u>\$ 3,855,334,095</u>	

Total \$ 38,198,621 \$ 14,363,185,090

Homeland Housing Requisition

Residential / Farm Land	\$ 978,867	\$ 12,248,898,790	0.07991
Non-Residential	\$ 258,795	\$ 2,114,286,300	0.12240
	<u>\$ 1,237,662</u>	<u>\$ 14,363,185,090</u>	

Designated Industrial Property (DIP) Requisition

Non-Residential	\$ 7,693	\$ 100,562,270	0.07650
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Total All Levy Types \$ 173,648,676 \$ 14,376,186,230

- The numerical values under the column "Tax Rate (Mills)" in section 4 of this bylaw are tax rates expressed in number of dollars for every thousand dollars of assessed property value.

SEVERABILITY

- 6. 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

- 7. This bylaw comes into effect when it is passed.

REPEAL OF BYLAW 09/2023

- 8. Bylaw 09/2023 is hereby repealed.

READ a First time this 7 day of May 2024.

READ a Second time this 7 day of May 2024.

READ a Third time this 7 day of May 2024.

SIGNED AND PASSED this 9 day of May 2024.

C. Heron

Cathy Heron (May 9, 2024 16:17 MDT)

MAYOR

Marta

Marta Caufield (May 9, 2024 16:22 MDT)

CHIEF LEGISLATIVE OFFICER










Bylaw 13_2024 Property Tax Rate Bylaw

Final Audit Report

2024-05-09

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