

**CITY OF ST. ALBERT**

BYLAW 9/2023

**2023 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 2023 taxation year.

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WHEREAS the municipal council of the City of St. Albert at a meeting on December 20, 2022 adopted detailed estimates of the municipal revenues and expenditures required, and amended those estimates at a meeting on May 2, 2023;

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 2023 is \$3,280,900 and the Servus Place operating levy for 2023 is \$2,243,400;

AND WHEREAS the total amended amount to be raised for municipal taxation purposes is \$124,841,900;

AND WHEREAS the amounts required with respect to requisitions are:

Alberta School Foundation Fund	
Residential / Farm Land	\$22,895,792
Non-Residential	<u>\$6,243,351</u>
	\$29,139,143
Greater St. Albert Roman Catholic S.S.D. No. 734	
Residential / Farm Land	\$5,917,631
Non-Residential	<u>\$1,413,097</u>
	\$7,330,728
	<u>\$36,469,871</u>
Homeland Housing	\$1,210,194
Designated Industrial Property	\$7,063

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 2022 assessment roll is:

	<u>Taxable Assessment</u>
Residential / Farm Land	\$ 11,698,974,290
Non-Residential	<u>\$ 2,030,857,350</u>
Total	\$ 13,729,831,640

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)
<b>General Municipal (including Servus Place Operating)</b>			
Residential / Farm Land	\$ 95,877,822	\$ 11,656,582,650	8.22521
Non-Residential	<u>\$ 25,402,074</u>	<u>\$ 2,026,449,480</u>	12.53526
	\$ 121,279,896	\$ 13,683,032,130	

**General Municipal - Vacant Residential Lands - Bylaw 32/2015**

Residential / Farm Land	\$ 45,115	\$ 4,388,000	10.28151
Non-Residential	<u>\$ -</u>	<u>\$ -</u>	n/a
	\$ 45,115	\$ 4,388,000	

**Servus Credit Union Place - Capital**

Residential / Farm Land	\$ 2,795,156	\$ 11,660,970,650	0.23970
Non-Residential	<u>\$ 485,744</u>	<u>\$ 2,026,449,480</u>	0.23970
	\$ 3,280,900	\$ 13,687,420,130	

	Tax Levy	Assessment	Tax Rate (Mills)
<b>Annexed Properties (Order in Council 362/2021)</b>			
Residential	\$ 78,445	\$ 20,545,540	3.81810
Residential Vacant	\$ 105,566	\$ 16,910,000	6.24280
Farm Land	\$ 4,508	\$ 548,100	8.22468
Non-Residential	<u>\$ 47,470</u>	<u>\$ 4,407,870</u>	10.76940
	\$ 235,989	\$ 42,411,510	
<b>Total</b>	<b>\$ 124,841,900</b>	<b>\$ 13,729,831,640</b>	

**EDUCATION PROPERTY TAX**

<b>ASFF</b>	<b>Tax Levy</b>	<b>Assessment</b>	<b>Tax Rate (Mills)</b>
Residential / Farm Land	\$ 23,037,814	\$ 9,351,928,935	2.46343
Non-Residential	<u>\$ 6,260,743</u>	<u>\$ 1,649,421,195</u>	3.79572
	\$ 29,298,558	\$ 11,001,350,130	

**Separate School Board**

Residential / Farm Land	\$ 5,775,609	\$ 2,344,540,155	2.46343
Non-Residential	<u>\$ 1,395,705</u>	<u>\$ 367,704,705</u>	3.79572
	\$ 7,171,313	\$ 2,712,244,860	

**Total**                                    **\$ 36,469,871**                                    \$ 13,713,594,990

**Homeland Housing Requisition**

Residential / Farm Land	\$ 956,719	\$ 11,698,974,290	0.08178
Non-Residential	<u>\$ 253,475</u>	<u>\$ 2,017,125,900</u>	0.12566
	<b>\$ 1,210,194</b>	\$ 13,716,100,190	

**Designated Industrial Property (DIP) Requisition**

Non-Residential	<b>\$ 7,063</b>	\$ 94,676,030	0.07460
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**Total All Levy Types**                                    **\$ 162,529,028**

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 2023.

READ a Second time this 16th day of May 2023.

READ a Third time this 16th day of May 2023.

SIGNED AND PASSED this 19th day of May 2023.

*C. Heon*

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MAYOR

*Marta*

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Marta Caufield (May 19, 2023 12:57 MDT)

CHIEF LEGISLATIVE OFFICER










# BL 9-2023 Property Tax Rate Bylaw

Final Audit Report

2023-05-19

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