

CITY OF ST. ALBERT

BYLAW 19/2018

Being a bylaw to authorize the rates of property taxation to be levied against assessable property within the City of St. Albert for the 2018 taxation year.

Whereas the City of St. Albert has prepared and adopted detailed estimates of the municipal revenues and expenditures as required, at the Council meeting held on December 18, 2017; and

Whereas the Municipal Council at the Council meeting held on March 19, 2007 directed that the Servus Place Tax Levy be set at the rate necessary to raise the amount required for the annual debenture payments; and

Whereas the Municipal Council at the Council meeting held on May 7, 2018 directed that the estimates for municipal revenues and expenditures be amended; and

Whereas the amount to be raised for general municipal taxation is \$101,826,700;

Whereas the amounts required with respect to requisitions are:

Alberta School Foundation Fund (ASFF)	
Residential / Farm Land	\$20,283,323
Non-Residential	<u>\$4,570,245</u>
	\$24,853,568
Greater St. Albert Roman Catholic S.S.D. No. 734	
Residential / Farm Land	\$5,918,116
Non-Residential	<u>\$1,579,685</u>
	\$7,497,801
	<u>\$32,351,369</u>
Homeland Housing	\$1,131,950
Designated Industrial Property	\$2,597

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 9/2018, 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 the Lieutenant Governor in Council's Annexation Order (O.C. 38/2007) mandates that until 2021 the City must assess and tax, in accordance with Sturgeon County's rates, annexed property ("Annexed Property") as if it remained in Sturgeon County; and

Whereas Sturgeon County does not exempt Machinery and Equipment from taxation; and

Whereas Council wishes to exempt from taxation that Machinery and Equipment not considered part of the Annexed Property; and

Whereas the assessed value of all taxable property in the City of St. Albert as shown on the 2017 assessment roll is:

	<u>Taxable Assessment</u>
Residential / Farm Land	\$ 10,336,462,110
Non-Residential	\$ 1,841,065,580
Total	<u>\$ 12,177,527,690</u>

NOW THEREFORE under the authority of the Municipal Government Act, the Council of the City of St. Albert, in the Province of Alberta, enacts as follows:

The City Manager is hereby authorized to levy the following rates of taxation against the assessed value of all property shown on the assessment roll for the City of St. Albert and against the assessed value of property for which a supplementary assessment has been prepared under Bylaw 9/2018;

	Tax Levy	Assessment	Tax Rate (Mills)
MUNICIPAL PROPERTY TAX			
General Municipal (not including Servus Place Operating)			
Residential / Farm Land	\$ 77,714,136	\$ 10,313,861,110	7.5349
Non-Residential	\$ 19,523,562	\$ 1,833,959,050	10.6456
	<u>\$ 97,237,698</u>	<u>\$ 12,147,820,160</u>	



General Municipal - Vacant Residential Lands - Bylaw 32/2015

Residential / Farm Land	\$ 39,643	\$ 4,209,000	9.4186
Non-Residential	\$ -	\$ -	n/a
	\$ 39,643	\$ 4,209,000	

Servus Credit Union Place - Operating

Residential / Farm Land	\$ 955,074	\$ 10,318,070,110	0.0926
Non-Residential	\$ 169,826	\$ 1,833,959,050	0.0926
	\$ 1,124,900	\$ 12,152,029,160	

Total General Municipal (General plus Servus Place Operating)

Residential / Farm Land	\$ 78,708,852	\$ 10,318,070,110	
Non-Residential	\$ 19,693,389	\$ 1,833,959,050	
	\$ 98,402,241	\$ 12,152,029,160	

Servus Credit Union Place - Capital

Residential / Farm Land	\$ 2,785,582	\$ 10,318,070,110	0.2700
Non-Residential	\$ 495,318	\$ 1,833,959,050	0.2700
	\$ 3,280,900	\$ 12,152,029,160	

Tax Levy

Assessment

**Tax Rate
(Mills)**

2007 Annexed Properties (Order in Council 38/2007)

Residential	\$ 65,368	\$ 17,926,200	3.6465
Farm Land	\$ 4,411	\$ 465,800	9.4700
Non-Residential	\$ 70,428	\$ 6,783,630	10.3820
Machinery & Equipment	\$ 3,352	\$ 322,900	10.3820
	\$ 143,559	\$ 25,498,530	
Total	\$ 101,826,700	\$ 12,177,527,690	

EDUCATION PROPERTY TAX

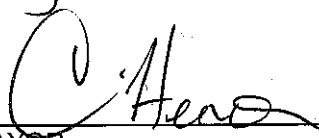
ASFF	Tax Levy	Assessment	Tax Rate (Mills)
Residential / Farm Land	\$ 20,283,323	\$ 8,001,753,465	2.5349
Non-Residential	<u>\$ 4,570,245</u>	<u>\$ 1,357,142,705</u>	3.3675
	\$ 24,853,568	\$ 9,358,896,170	
 Separate School Board			
Residential / Farm Land	\$ 5,918,116	\$ 2,334,691,945	2.5349
Non-Residential	<u>\$ 1,579,685</u>	<u>\$ 469,090,345</u>	3.3675
	\$ 7,497,801	\$ 2,803,782,290	
 Total	 <u>\$ 32,351,369</u>	 <u>\$ 12,162,678,460</u>	
 Homeland Housing Requisition			
Residential / Farm Land	\$ 904,768	\$ 10,336,462,110	0.0875
Non-Residential	<u>\$ 227,182</u>	<u>\$ 1,826,539,250</u>	0.1244
	\$ 1,131,950	\$ 12,163,001,360	
 Designated Industrial Property (DIP) Requisition			
Non-Residential	\$ 2,597	\$ 75,986,840	0.0342
 Total All Levy Types	 <u>\$ 135,312,616</u>		

READ a first time this 22nd day of May 2018.

READ a second time this 22nd day of May 2018.

READ a third time this 22nd day of May 2018.

SIGNED AND PASSED this 28 day of May, 2018.



MAYOR



CHIEF LEGISLATIVE OFFICER