

CITY OF ST. ALBERT

BYLAW 18/2025

2025 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 2025 taxation year

WHEREAS the Council of the City of St. Albert at a meeting on December 17, 2024 adopted detailed estimates of the municipal revenues and expenditures required, and amended those estimates at a meeting on April 15th, 2025;

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 \$142,017,500;

AND WHEREAS the amounts required with respect to requisitions are:

Alberta School Foundation Fund	
Residential / Farm Land	\$27,345,820
Non-Residential	<u>\$7,060,256</u>
	\$34,406,076
Greater St. Albert Roman Catholic S.S.D. No. 734	
Residential / Farm Land	\$6,451,621
Non-Residential	<u>\$1,510,785</u>
	\$7,962,406
	<u>\$42,368,481</u>
Homeland Housing	\$1,268,391
Designated Industrial Property	\$7,375

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 2024 assessment roll is:

	<u>Taxable Assessment</u>
Residential / Farm Land	\$ 13,127,163,600
Non-Residential	<u>\$ 2,216,818,340</u>
Total	\$ 15,343,981,940

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

TITLE

1. This bylaw may be referred to as the "2025 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 (excluding Servus Place Operating)			
Residential / Farm Land	\$ 112,437,413	\$ 13,099,441,150	8.58337
Non-Residential	\$ 29,028,884	\$ 2,213,985,320	13.11160
	<u>\$ 141,466,298</u>	<u>\$ 15,313,426,470</u>	

General Municipal - Vacant Residential Lands - Bylaw 32/2015

Residential / Farm Land	\$ 45,520	\$ 4,243,000	10.72825
Non-Residential			n/a
	<u>\$ 45,520</u>	<u>\$ 4,243,000</u>	

Servus Credit Union Place - Capital

Residential / Farm Land	\$ 322,788	\$ 13,103,684,150	0.02463
Non-Residential	\$ 54,538	\$ 2,213,985,320	0.02463
	<u>\$ 377,326</u>	<u>\$ 15,317,669,470</u>	

2022 Annexed Properties (Order in Council 362/2021)

	Tax Levy	Assessment	Tax Rate (Mills)
Residential	\$ 82,465	\$ 21,306,650	3.87040
Residential Vacant	\$ 10,347	\$ 1,635,000	6.32840
Farm Land	\$ 4,616	\$ 537,800	8.58337
Non-Residential	\$ 30,928	\$ 2,833,020	10.91700
Machinery & Equipment	\$ -	\$ -	10.91700
	<u>\$ 128,356</u>	<u>\$ 26,312,470</u>	
Total	<u>\$ 142,017,500</u>	<u>\$ 15,343,981,940</u>	

EDUCATION PROPERTY TAX

ASFF	Tax Levy	Equalized Assessment	Tax Rate (Mills)
Residential / Farm Land	\$ 27,345,820	\$ 10,053,610,279	2.72000
Non-Residential	\$ 7,060,256	\$ 1,765,063,989	4.00000
	<u>\$ 34,406,076</u>	<u>\$ 11,818,674,268</u>	
Separate School Board			
Residential / Farm Land	\$ 6,451,621	\$ 2,371,919,385	2.72000
Non-Residential	\$ 1,510,785	\$ 377,696,200	4.00000
	<u>\$ 7,962,406</u>	<u>\$ 2,749,615,585</u>	
Total	<u>\$ 42,368,482</u>	<u>\$ 14,568,289,853</u>	

Homeland Housing Requisition	Tax Levy	Assessment	
Residential / Farm Land	\$ 1,008,117	\$ 13,127,163,600	0.07680
Non-Residential	\$ 260,274	\$ 2,204,974,770	0.11804
	<u>\$ 1,268,391</u>	<u>\$ 15,332,138,370</u>	

Designated Industrial Property (DIP) Requisition

Non-Residential	\$ 7,375	\$ 105,204,610	0.07010
Total All Levy Types	<u>\$ 185,661,748</u>	<u>\$ 15,343,981,940</u>	

- 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.
- The assessed values provided for Education Property Tax Levy are in accordance with the 2023 Provincial Equalized Assessment for the City of St. Albert.

SEVERABILITY

- 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

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

REPEAL OF BYLAW 13/2024

9. Bylaw 13/2024 is hereby repealed.

READ a First time this ____ day of _____ 20____.

READ a Second time this ____ day of _____ 20____.

READ a Third time this ____ day of _____ 20____.

SIGNED AND PASSED this ____ day of _____ 20____.

MAYOR

CHIEF LEGISLATIVE OFFICER