

CITY OF ST. ALBERT

BYLAW 18/2026

2026 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 2026 taxation year

WHEREAS the Council of the City of St. Albert at a meeting on December 16, 2025 adopted detailed estimates of the municipal revenues and expenditures required, and amended those estimates at a meeting on April 21st, 2026;

AND WHEREAS the total amended amount to be raised for municipal taxation purposes is \$151,669,100;

AND WHEREAS the amounts required with respect to requisitions are:

Alberta School Foundation Fund/Greater St. Albert Roman Catholic S.S.D. No. 734
\$46,933,591

Homeland Housing
\$1,362,750

Designated Industrial Property
\$8,170

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 2025 assessment roll is:

	<u>Taxable Assessment</u>
Residential / Farm Land	\$ 14,447,009,610
Non-Residential	<u>\$ 2,280,548,970</u>
Total	\$ 16,727,558,580

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

TITLE

1. This bylaw may be referred to as the “2026 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 (Mill s)
General Municipal			
Residential / Farm Land	\$ 120,960,542	\$ 14,413,523,520	8.39216
Non-Residential	\$ 30,505,200	\$ 2,277,506,590	13.39412
	<u>\$ 151,465,742</u>	<u>\$ 16,691,030,110</u>	

General Municipal - Vacant Residential Lands - Bylaw 32/2015

Residential / Farm Land	\$ 40,916	\$ 3,919,000	10.44030
Non-Residential			n/a
	<u>\$ 40,916</u>	<u>\$ 3,919,000</u>	

2022 Annexed Properties (Order in Council 362/2021)

	Tax Levy	Assessment	Tax Rate (Mill s)
Residential	\$ 96,889	\$ 24,851,690	3.89870
Residential Vacant	\$ 26,525	\$ 4,161,000	6.37460
Farm Land	\$ 4,630	\$ 554,400	8.35222
Non-Residential	\$ 34,398	\$ 3,042,380	11.30620
Machinery & Equipment	\$ -	\$ -	11.30620
	<u>\$ 162,442</u>	<u>\$ 32,609,470</u>	
Total	<u>\$ 151,669,100</u>	<u>\$ 16,727,558,580</u>	

**EDUCATION PROPERTY TAX
ASFF**

	2026 Tax Levy	2025 Assessment	Tax Rate (Mill s)
Residential / Farm Land	\$ 30,802,960	\$ 11,805,625,230	2.60918
Non-Residential	\$ 7,752,543	\$ 1,903,973,195	4.07177
	<u>\$ 38,555,503</u>	<u>\$ 13,709,598,425</u>	

Separate School Board

Residential / Farm Land	\$ 6,891,838	\$ 2,641,384,380	2.60918
Non-Residential	\$ 1,486,250	\$ 365,013,115	4.07177
	<u>\$ 8,378,088</u>	<u>\$ 3,006,397,495</u>	
Total	<u>\$ 46,933,591</u>	<u>\$ 16,715,995,920</u>	

Homeland Housing Requisition	Tax Levy	Assessment	
Residential / Farm Land	\$ 1,088,292	\$ 14,447,009,610	0.07533
Non-Residential	\$ 274,458	\$ 2,268,986,310	0.12096
	\$ 1,362,750	\$ 16,715,995,920	
Designated Industrial Property (DIP) Requisition			
Non-Residential	\$ 8,170	\$ 112,221,400	0.07280
Total All Levy Types	<u>\$ 199,973,611</u>	<u>\$ 16,727,558,580</u>	

5. 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 18/2025

8. Bylaw 18/2025 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