

CITY OF ST. ALBERT

BYLAW 16/2017

Being a bylaw to authorize the rates of property taxation to be levied against assessable property within the City of St. Albert for the 2017 taxation year.

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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 12, 2016; 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 1, 2017 directed that the estimates for municipal revenues and expenditures be amended; and

Whereas the amount to be raised for general municipal taxation is \$97,498,100;

Whereas the amounts required with respect to requisitions are:

Alberta School Foundation Fund (ASFF)	
Residential / Farm Land	\$19,441,205
Non-Residential	<u>\$4,511,363</u>
	\$23,952,568
Greater St. Albert Roman Catholic S.S.D. No. 734	
Residential / Farm Land	\$5,704,484
Non-Residential	<u>\$1,510,382</u>
	\$7,214,866
	<u>\$31,167,434</u>
Sturgeon Foundation	\$1,121,111

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 11/2017, 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 2016 assessment roll is:

	<u>Taxable Assessment</u>
Residential / Farm Land	\$ 10,081,330,810
Non-Residential	\$ 1,716,035,750
Total	\$ 11,797,366,560

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 11/2017;

	<b>Tax Levy</b>	<b>Assessment</b>	<b>Tax Rate (Mills)</b>
<b>MUNICIPAL PROPERTY TAX</b>			
<b>General Municipal (not including Servus Place Operating)</b>			
Residential / Farm Land	\$ 75,329,405	\$ 10,057,388,210	7.4900
Non-Residential	<u>\$ 17,798,092</u>	<u>\$ 1,708,946,960</u>	10.4147
	\$ 93,127,497	\$ 11,766,335,170	

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

Residential / Farm Land	\$ 56,231	\$ 6,006,000	9.3625
Non-Residential	<u>\$ -</u>	<u>\$ -</u>	n/a
	\$ 56,231	\$ 6,006,000	

**Servus Credit Union Place - Operating**

Residential / Farm Land	\$ 760,480	\$ 10,063,394,210	0.0756
Non-Residential	<u>\$ 129,220</u>	<u>\$ 1,708,946,960</u>	0.0756
	\$ 889,700	\$ 11,772,341,170	

**Total General Municipal (General plus Servus Place Operating)**

Residential / Farm Land	\$ 76,146,116	\$ 10,063,394,210	
Non-Residential	<u>\$ 17,927,312</u>	<u>\$ 1,708,946,960</u>	
	\$ 94,073,428	\$ 11,772,341,170	

**Servus Credit Union Place - Capital**

Residential / Farm Land	\$ 2,804,381	\$ 10,063,394,210	0.2787
Non-Residential	<u>\$ 476,519</u>	<u>\$ 1,708,946,960</u>	0.2787
	\$ 3,280,900	\$ 11,772,341,170	

	<b>Tax Levy</b>	<b>Assessment</b>	<b>Tax Rate (Mills)</b>
<b>2007 Annexed Properties (Order in Council 38/2007)</b>			
Residential	\$ 64,960	\$ 17,470,800	3.7182
Farm Land	\$ 4,390	\$ 465,800	9.4238
Non-Residential	\$ 71,078	\$ 6,770,190	10.4986
Machinery & Equipment	<u>\$ 3,345</u>	<u>\$ 318,600</u>	10.4986
	\$ 143,772	\$ 25,025,390	
<b>Total</b>	<u><u>\$ 97,498,100</u></u>	<u><u>\$ 11,797,366,560</u></u>	

**EDUCATION PROPERTY TAX**

<b>ASFF</b>	<b>Tax Levy</b>	<b>Assessment</b>	<b>Tax Rate (Mills)</b>
Residential / Farm Land	\$ 19,441,340	\$ 7,794,306,950	2.4943
Non-Residential	<u>\$ 4,524,464</u>	<u>\$ 1,277,880,495</u>	3.5406
	\$ 23,965,804	\$ 9,072,187,445	
<b>Separate School Board</b>			
Residential / Farm Land	\$ 5,704,524	\$ 2,287,023,860	2.4943
Non-Residential	<u>\$ 1,497,108</u>	<u>\$ 422,840,235</u>	3.5406
	\$ 7,201,632	\$ 2,709,864,095	
<b>Total</b>	<u><u>\$ 31,167,435</u></u>	<u><u>\$ 11,782,051,540</u></u>	
<b>Homeland Housing</b>			
Residential / Farm Land	\$ 906,979	\$ 10,081,330,810	0.0900
Non-Residential	<u>\$ 214,132</u>	<u>\$ 1,701,039,330</u>	0.1257
	\$ 1,121,111	\$ 11,782,370,140	
<b>Total All Levy Types</b>	<u><u>\$ 129,786,646</u></u>		

READ a first time this            day of            2017.

READ a second time this            day of            2017.

READ a third time this            day of            2017.

SIGNED AND PASSED this \_\_\_\_\_ day of \_\_\_\_\_ , 2017.

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
CHIEF LEGISLATIVE OFFICER