

CITY OF ST. ALBERT

BYLAW 19/2019

2019 PROPERTY TAX BYLAW

Being a bylaw to authorize the rates of property taxation to be levied against assessable property within the City of St. Albert for the 2019 taxation year

WHEREAS the municipal council of the City of St. Albert at a meeting on December 17, 2018 adopted detailed estimates of the municipal revenues and expenditures required, and amended those estimates at a meeting on May 6, 2019;

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 2019 is \$3,280,900 and the Servus Place operating levy for 2019 is \$1,399,000;

AND WHEREAS the total amended amount to be raised for municipal taxation purposes is \$105,502,500;

AND WHEREAS the amounts required with respect to requisitions are:

Alberta School Foundation Fund	
Residential / Farm Land	\$21,153,370
Non-Residential	<u>\$4,803,080</u>
	\$25,956,450
Greater St. Albert Roman Catholic S.S.D. No. 734	
Residential / Farm Land	\$5,978,310
Non-Residential	<u>\$1,692,940</u>
	\$7,671,250
	<u>\$33,627,700</u>
Homeland Housing	\$1,165,645
Designated Industrial Property	\$6,120

AND WHEREAS for the purposes of the 2019 taxation year the Province of Alberta has allowed all Alberta municipalities to estimate their education requisition amounts due to the delay in the announcement of the 2019 Provincial Budget;

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 11/2019, 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. 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

AND WHEREAS Sturgeon County does not exempt Machinery and Equipment from taxation, but Council wishes to exempt from taxation any 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 2018 assessment roll is:

	<u>Taxable Assessment</u>
Residential / Farm Land	\$ 10,542,732,450
Non-Residential	<u>\$ 1,907,720,870</u>
Total	\$ 12,450,453,320

NOW THEREFORE the City of St. Albert, in Council assembled, 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 11/2019;

	Tax Levy	Assessment	Tax Rate (Mills)
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MUNICIPAL PROPERTY TAX

General Municipal (including Servus Place Operating)

Residential / Farm Land	\$ 81,615,172	\$ 10,519,408,050 ▼	7.7585
Non-Residential	\$ 20,409,452	\$ 1,898,547,090 ▼	10.7500
	\$ 102,024,624	\$ 12,417,955,140	

General Municipal - Vacant Residential Lands - Bylaw 32/2015

Residential / Farm Land	\$ 24,146	\$ 2,497,000 ▼	9.6700 ▼
Non-Residential	\$ -	\$ -	n/a
	\$ 24,146	\$ 2,497,000	

Servus Credit Union Place - Capital

Residential / Farm Land	\$ 2,779,292	\$ 10,521,905,050 ▼	0.2641
Non-Residential	\$ 501,608	\$ 1,898,547,090 ▼	0.2641
	\$ 3,280,900	\$ 12,420,452,140	

	Tax Levy	Assessment	Tax Rate (Mills)
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2007 Annexed Properties (Order in Council 38/2007)

Residential	\$ 74,286	\$ 20,380,700	3.6449
Farm Land	\$ 4,230	\$ 446,700	9.4700
Non-Residential	\$ 90,994	\$ 8,850,880	10.2808
Machinery & Equipment	\$ 3,320	\$ 322,900	10.2808
	\$ 172,830	\$ 30,001,180	
Total	<u>\$ 105,502,500</u>	<u>\$ 12,450,453,320</u>	

	Tax Levy	Assessment	Tax Rate (Mills)
EDUCATION PROPERTY TAX			
Alberta School Foundation Fund			
Residential / Farm Land	\$ 21,153,370	\$ 8,219,690,015	2.5735
Non-Residential	\$ 4,803,080	\$ 1,399,540,165	3.4319
	\$ 25,956,450	\$ 9,619,230,180	
Separate School Board			
Residential / Farm Land	\$ 5,978,310	\$ 2,323,025,735	2.5735
Non-Residential	\$ 1,692,940	\$ 493,295,935	3.4319
	\$ 7,671,250	\$ 2,816,321,670	
Total	\$ 33,627,700	\$ 12,435,551,850	

HOMELAND HOUSING REQUISITION

Residential / Farm Land	\$ 931,700	\$ 10,542,715,750	0.0884
Non-Residential	\$ 233,945	\$ 1,893,159,000	0.1236
	\$ 1,165,645	\$ 12,435,874,750	

DESIGNATED INDUSTRIAL PROPERTY (DIP) REQUISITION

Non-Residential	\$ 6,118	\$ 77,867,540	0.0786
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Total All Levy Types \$ 140,301,963

- 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.

READ a First time this ____ day of _____ 2019.

READ a Second time this ____ day of _____ 2019.

READ a Third time this ____ day of _____ 2019.

SIGNED AND PASSED this ____ day of _____ 2019.

MAYOR

CHIEF LEGISLATIVE OFFICER