

CITY OF ST. ALBERT

BYLAW 27/2021

2021 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 2021 taxation year

WHEREAS the municipal council of the City of St. Albert at a meeting on December 21, 2020 adopted detailed estimates of the municipal revenues and expenditures required, and amended those estimates at a meeting on May 3, 2021;

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 2021 is \$3,280,900 and the Servus Place operating levy for 2021 is \$2,931,500;

AND WHEREAS the total amended amount to be raised for municipal taxation purposes is \$112,044,200;

AND WHEREAS the amounts required with respect to requisitions are:

Alberta School Foundation Fund	
Residential / Farm Land	\$21,262,337
Non-Residential	<u>\$6,122,708</u>
	\$27,384,045
Greater St. Albert Roman Catholic S.S.D. No. 734	
Residential / Farm Land	\$5,697,922
Non-Residential	<u>\$1,405,014</u>
	\$7,102,936
	<u>\$34,487,981</u>
Homeland Housing	\$1,231,950
Designated Industrial Property	\$6,297

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 14/2020, 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 2020 assessment roll is:

	<u>Taxable Assessment</u>
Residential / Farm Land	\$ 10,504,362,340
Non-Residential	<u>\$ 1,960,431,570</u>
Total	\$ 12,464,793,910

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 14/2020;

	Tax Levy	Assessment	Tax Rate (Mills)
MUNICIPAL PROPERTY TAX			

General Municipal (including Servus Place Operating)

Residential / Farm Land	\$ 86,471,740	\$ 10,473,038,740	8.25660
Non-Residential	<u>\$ 22,075,189</u>	<u>\$ 1,954,639,460</u>	11.29374
	\$ 108,546,929	\$ 12,427,678,200	

General Municipal - Vacant Residential Lands - Bylaw 32/2015

Residential / Farm Land	\$ 28,991	\$ 2,809,000	10.32076
Non-Residential	<u>\$ -</u>	<u>\$ -</u>	n/a
	\$ 28,991	\$ 2,809,000	

Servus Credit Union Place - Capital

Residential / Farm Land	\$ 2,764,993	\$ 10,475,847,740	0.26394
Non-Residential	<u>\$ 515,907</u>	<u>\$ 1,954,639,460</u>	0.26394
	\$ 3,280,900	\$ 12,430,487,200	

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

Residential	\$ 109,125	\$ 29,939,100	3.64490
Farm Land	\$ 3,982	\$ 420,500	9.47000
Non-Residential	\$ 70,929	\$ 6,899,150	10.28080
Machinery & Equipment	<u>\$ 3,344</u>	<u>\$ 325,300</u>	10.28080
	\$ 187,380	\$ 37,584,050	
Total	<u><u>\$ 112,044,200</u></u>	<u><u>\$ 12,468,071,250</u></u>	

EDUCATION PROPERTY TAX

ASFF	Tax Levy	Assessment	Tax Rate (Mills)
Residential / Farm Land	\$ 21,262,337	\$ 8,285,757,230	2.56613
Non-Residential	\$ 6,122,708	\$ 1,584,026,665	3.86528
	\$ 27,385,045	\$ 9,869,783,895	

Separate School Board

Residential / Farm Land	\$ 5,697,922	\$ 2,220,433,410	2.56613
Non-Residential	\$ 1,405,014	\$ 363,495,865	3.86528
	\$ 7,102,936	\$ 2,583,929,275	

Total	\$ 34,487,981	\$ 12,453,713,170	
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Homeland Housing Requisition

Residential / Farm Land	\$ 986,299	\$ 10,506,190,640	0.09388
Non-Residential	\$ 245,651	\$ 1,947,847,830	0.12611
	\$ 1,231,950	\$ 12,454,038,470	

Designated Industrial Property (DIP) Requisition

Non-Residential	\$ 6,297	\$ 82,204,380	0.07660
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Total All Levy Types	\$ 147,770,428		
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- 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 _____ 2021.

READ a Second time this ____ day of _____ 2021.

READ a Third time this ____ day of _____ 2021.

SIGNED AND PASSED this ____ day of _____ 2021.

MAYOR

CHIEF LEGISLATIVE OFFICER