

2023-10

TAX RATE BYLAW

A BYLAW OF THE COUNTY OF ST. PAUL NO. 19 IN THE PROVINCE OF ALBERTA TO IMPOSE SEVERAL RATES OF TAXATION FOR ALL PURPOSES AS INDICATED BELOW FOR THE YEAR 2023.

Whereas, the County of St. Paul has prepared and adopted detailed estimates of the probable revenues and expenditures as required by Sections 242 and 245 of the Municipal Government Act, being Chapter M-26 of the Revised Statutes of Alberta, 2000,

And Whereas the estimated municipal expenditure and transfers set out in the budget for the County of St. Paul for 2023 total \$38,617,306;

And Whereas the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$11,615,922; \$5,003,455 from MD Foundation Requisition, Designated Industrial Property Requisition and School Tax Requisition, with the balance of \$22,035,965 to be raised by general municipal taxation;

And Whereas the following requisitions were received or estimated for the purpose as indicated below;

And Whereas the assessed values are shown on the Tax Roll of the County of St. Paul No. 19;

And Whereas the rates shown hereinafter set out are deemed necessary to provide the amounts of the said requisitions;

Now Therefore, by virtue of the power conferred upon it by Section 353 of the Municipal Government Act, the Council of the County of St. Paul No. 19 enacts as follows:

That all non-residential property in the County of St. Paul No. 19 be classified into the following sub-classes for taxation, as allowed under Alberta Regulation 202/2017 of the Municipal Government Act:

- a) vacant non-residential Property
- b) small business property
- c) other non-residential property

That under the Non-Residential Small Business Property Sub-Class Bylaw 2022-20, all small business properties have made their declarations and eligible properties were approved by County of St. Paul No. 19, Chief Administrative Officer. Eligible approved properties are identified in the attached Schedule 'A'

That the County Administrative Officer is hereby authorized to levy taxes on the assessed value of all lands, improvements and property set out in the Assessment Roll and situated within the respective districts within the boundaries of the County of St. Paul No. 19 for the purpose indicated:

REQUISITIONS			
Alberta School Foundation Fund	Mill rate	Assessed Value	Total
Residential & Farmland	2.4873	1,051,334,950	2,614,985
Non-Residential	3.7031	445,901,200	1,651,217
Total School Requisition		1,497,236,150	4,266,202
MD Foundation	0.3661	1,858,330,030	680,335
Designated Industrial Properties	0.0746	762,972,830	56,918
			5,003,455
MUNICIPAL PURPOSES			
	Mill rate	Assessed Value	Total
Residential	4.4753	978,329,330	4,378,317
Farmland, DIF	14.8496	73,005,620	1,084,104
Machinery & Equipment	20.4964	2,707,990	55,504
Non-Residential Other	20.4964	24,690,400	506,064
Non-Residential Vacant	20.4964	3,448,340	70,679
Non-Residential Small Business	19.9964	13,222,520	264,403
DIP, DIC	20.4964	762,925,830	15,637,233
Provincial Grazing Reserve	14.8496	1,917,830	28,479
Prov. Imp. Res./ Vacant	4.4753	244,000	1,092
Prov. Comm. Improved	20.4964	492,270	10,090
		1,860,984,130	22,035,965
Total Taxes			27,039,420

Notwithstanding the foregoing, the minimum tax on any parcel will be (\$75.00) dollars as allowed by Section 357(1) of the Municipal Government Act.

This Bylaw shall come into force and effect immediately upon the passing thereof.

Read a first time in Council this 25th day of April, A.D. 2023.

Read a second time in Council this 25th day of April, A.D. 2023.

Read a third time in Council this 25th day of April, A.D. 2023.

(original signed by Reeve G. Ockerman)

(original signed by CAO S. Kitz)

Reeve

Chief Administrative Officer

SCHEDULE 'A'

2023 List of Non-Residential Small Business Properties by Roll Number

3509701	8811301	10025331
3616301	9003304	10025334
5626504	9019502	10025336
6528100	9019503	10025338
6618100	9635300	10025339
6626701	9726300	10025341
6630302	9735502	10025344
6631507	9803702	10128303
6708501	9807305	10632501
6717300	9816101	10801701
7601701	9816103	10809702
7724700	9817306	10824700
7725301	9818702	10903302
7725302	9827301	11634300
7735101	9830700	11703700
7806300	10007100	11704301
7808300	10013701	11803101
8534100	10024707	11803701
8704500	10025115	11927341
8718101	10025133	11927375
8718500	10025301	11927376
8802701	10025302	11929702
8810301	10025305	12101301