

**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 2026.**

**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 2026 total \$42,353,496;

**And Whereas** the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$9,183,412; \$6,539,390 from MD Foundation Requisition, Designated Industrial Property Requisition and School Tax Requisition, with the balance of \$26,568,616 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:

<b>REQUISITIONS</b>			
<b>Alberta School Foundation</b>	<b>Mill Rate</b>	<b>Assessed Value</b>	<b>Total</b>
Residential & Farmland	2.6697	1,199,630,040	3,202,652
Non-Residential	4.0579	520,195,280	2,110,900
<b>Total School Requisition</b>		<b>1,719,825,320</b>	<b>5,313,552</b>
<b>MD Foundation</b>	0.5492	<b>2,116,968,390</b>	<b>1,162,639</b>
<b>Designated Industrial Properties</b>	0.0728	<b>868,116,560</b>	<b>63,199</b>
			<b>6,539,390</b>
<b>MUNICIPAL PURPOSES</b>	<b>Mill Rate</b>	<b>Assessed Value</b>	<b>Total</b>
Residential	4.6829	1,126,718,430	5,276,310
Farmland, DIF	15.8355	72,911,610	1,154,592
M&E	21.9340	2,886,740	63,318
Non-Residential - Other	21.9340	28,393,080	622,774
Non-Residential - Vacant	21.9340	3,108,760	68,188
Non-Residential - Small Business	20.1840	14,880,210	300,342
DIP, DIC	21.9340	868,069,560	19,040,238
Provincial-Grazing Reserve	15.8355	1,917,830	30,370
Prov. Imp. Res/Vacant	4.6829	288,940	1,353
Prov. Commercial Imp.	21.9340	507,460	11,131
		<b>2,119,682,620</b>	<b>26,568,616</b>
<b>Total Taxes</b>			<b>33,108,006</b>

Notwithstanding the foregoing, the minimum tax on any parcel will be (\$100.00) 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 28<sup>th</sup> day of April, A.D. 2026.

Read a second time in Council this 28<sup>th</sup> day of April, A.D. 2026.

Read a third time in Council this 28<sup>th</sup> day of April, A.D. 2026.

*(Original signed by Reeve G. Ockerman)*

*(Original signed by CAO J. Wallsmith)*

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Reeve

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Chief Administrative Officer

### SCHEDULE 'A'

#### 2026 List of Non-Residential Small Business Properties by Roll Number

3509701	8718500	10025305
3616301	8802701	10025331
4603501	8810301	10025336
5626504	8811301	10025338
6618100	9019502	10025339
6630302	9019503	10025341
6631503	9726300	10025344
6631507	9735502	10128303
6632100	9803702	10632501
6708500	9807305	10809702
6708501	9816101	10813101
6717300	9816103	10824700
6810301	9817306	10903302
7724700	9821101	11113102
7725301	9827301	11634300
7725302	9830700	11703700
7735101	10007100	11704301
7806300	10013701	11803701
7808300	10024707	11927341
8534100	10025133	11927527
8704500	10025301	12101301
8708101	10025302	
8718101	10025303	