

## BYLAW NO. 03-2025

A BYLAW OF THE CITY OF LLOYDMINSTER IN THE PROVINCES OF ALBERTA AND  
SASKATCHEWAN TO PROVIDE FOR THE AUTHORIZATION TO LEVY TAX ON THE TAXABLE  
ASSESSMENT AND TAXABLE SUPPLEMENTARY ASSESSMENT FOR THE YEAR 2025 AS  
PROVIDED IN THE LLOYDMINSTER CHARTER

WHEREAS the Council of the City of Lloydminster deems it necessary to establish a Bylaw to deal with the peace, order and good government of the City;

AND WHEREAS *The Lloydminster Charter* provides authority to City Council to pass bylaws for municipal purposes;

AND WHEREAS the Council is required under Section 302 of *The Lloydminster Charter* to authorize a levy upon all taxable assessments within the City annually;

AND WHEREAS the estimated expenditures and revenue of the City of Lloydminster for the 2025 calendar year for all purposes are as follows:

| 2025 Expenditures and Revenue        |               |
|--------------------------------------|---------------|
| Expenditures                         |               |
| Operating*                           | \$125,384,147 |
| Capital                              | \$91,241,240  |
| Total Expenditures                   | \$216,625,387 |
| Revenue – All sources, less taxation | \$166,721,890 |
| Revenue – Taxation                   | \$49,962,809  |
| Total Revenue                        | \$216,684,699 |

\*Amortization of \$22,671,679 is excluded.

AND WHEREAS Council is required under Section 319 of *The Lloydminster Charter* to authorize a levy upon all taxable supplementary assessments within the City if a supplementary assessment bylaw has been passed;

AND WHEREAS the amounts for education requisitions include:

|  |              |
|--|--------------|
| Lloydminster Public School Division (LPSD)           | \$12,726,537 |
| Lloydminster Roman Catholic School Division (LRCSSD) | \$1,577,048  |

AND WHEREAS the amount for the prior year Under Levy is as follows:

|  |          |
|--|----------|
| Lloydminster Public School Division (LPSD) - Farm/Residential  | \$11,199 |
| Lloydminster Public School Division (LPSD) - Non-Residential   | \$17,000 |
| Lloydminster Roman Catholic School Division - Farm/Residential | \$2      |
| Lloydminster Roman Catholic School Division - Non-Residential  | \$526    |

## BYLAW NO. 03-2025

NOW THEREFORE, the Council of the City of Lloydminster, pursuant to the authority granted in Section 15 of *The Lloydminster Charter*, enacts as follows:

### 1. SHORT TITLE

1.1. This Bylaw shall be cited as the 2025 Mill Rate Bylaw.

### 2. PROPERTY TAX MILL RATES

- 2.1. The purpose of this Bylaw is to authorize the levying of tax upon all taxable property shown on the assessment and tax roll and a supplementary tax for property in respect of which supplementary assessments have been prepared.
- 2.2. The supplementary property tax rates for 2025 are the same as the property tax rates established by this Bylaw.
- 2.3. The rates for the purposes shown are authorized and shall be levied for the year 2025.
- 2.4. The rates for the Infrastructure Levy shall be levied for the year 2025.
- 2.5. Further, the Saskatchewan Education Property Tax Mill Rate on each dollar of taxable assessment for the Lloydminster Public School Division and the Lloydminster Roman Catholic Separate School Division supporters shall be levied for the year 2025.
- 2.6. The rates for the Seamless Education Delivery shall be levied for the year 2025.
- 2.7. The Alberta Designated Industrial (DI) Property Mill Rate on each dollar of Designated Industrial (DI) Property taxable assessment shall be levied for the year 2025.
- 2.8. The Chief Administrative Officer is hereby authorized to levy on the assessed value of all the lands and improvements shown on the assessment roll for the City of Lloydminster at the rates set out in the bylaw for taxation for 2025.

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

INTRODUCED AND READ a first time this 5<sup>th</sup> day of May, 2025, A.D.

READ a second time this 20<sup>th</sup> day of May, 2025, A.D.

READ a third time this 20<sup>th</sup> day of May, 2025, A.D.

May 21, 2025  
Date Signed

May 21, 2025  
Date Signed

 MAYOR

  
CITY CLERK

**BYLAW NO. 03-2025****Schedule "A"**

| <b>2025 Municipal Tax Rates</b>                 |          |                        |                     |
|---|----------|------------------------|---------------------|
| Assessment Class                                | Tax Rate | Taxable Assessment     | Tax Levy            |
| Farm Land & Residential                         | 7.6717   | \$3,299,575,350        | \$25,313,352        |
| M&E & Non-Residential                           | 13.8091  | \$1,746,737,440        | \$24,120,872        |
| - Annexed County of Vermilion River Residential | 4.0058   | \$8,559,610            | \$34,288            |
| Infrastructure Levy                             |          |                        |                     |
| - Farm Land & Residential                       | 0.0768   | \$3,299,575,350        | \$253,407           |
| Infrastructure Levy                             |          |                        |                     |
| - M&E & Non-Residential                         | 0.1382   | \$1,746,737,440        | \$241,399           |
| <b>Total</b>                                    |          | <b>\$5,054,843,600</b> | <b>\$49,963,318</b> |
| <b>Approved Tax Requirement</b>                 |          |                        | <b>\$49,962,809</b> |
| <b>2025 Education Tax Rates</b>                 |          |                        |                     |
| Assessment Class                                | Tax Rate | Taxable Assessment     | Tax Levy            |
| LPSD - Farm Land & Residential                  | 2.6230   | \$2,832,305,949        | \$7,429,139         |
| LPSD - Non-Residential                          | 3.7725   | \$1,440,052,166        | \$5,432,597         |
| LRCSSD - Farm Land & Residential                | 2.6230   | \$465,668,611          | \$1,221,449         |
| LRCSSD - Non-Residential                        | 3.7725   | \$70,956,854           | \$267,685           |
| <b>Total</b>                                    |          | <b>\$4,601,988,090</b> | <b>\$14,350,870</b> |
| <b>Prior Year Over/(Under)</b>                  |          |                        | <b>(\$28,728)</b>   |
| <b>Approved Requisition</b>                     |          |                        | <b>\$14,303,585</b> |
| <b>2025 Seamless Education Delivery</b>         |          |                        |                     |
| Assessment Class                                | Tax Rate | Taxable Assessment     | Tax Levy            |
| Seamless Education Delivery                     | 0.2778   | \$4,792,323,010        | \$1,331,307         |
| <b>Prior Year Over/(Under)</b>                  |          |                        | <b>(\$1,810)</b>    |
| <b>Approved Requisition</b>                     |          |                        | <b>\$1,329,213</b>  |
| <b>Designated Industrial (DI) Property</b>      |          |                        |                     |
| Assessment Class                                | Tax Rate | Taxable Assessment     | Tax Levy            |
| Designated Industrial (DI) Property             | 0.0701   | \$307,339,860          | \$21,545            |
| <b>Approved Tax Requirement</b>                 |          |                        | <b>\$21,545</b>     |

## BYLAW NO. 01-2023

### A BYLAW OF THE CITY OF LLOYDMINSTER IN THE PROVINCES OF ALBERTA AND SASKATCHEWAN TO PROVIDE FOR THE SUPPLEMENTARY ASSESSMENT OF IMPROVEMENTS

WHEREAS the Council of the City of Lloydminster deems it necessary to establish a Bylaw to deal with the peace, order and good government of the City.

AND WHEREAS *The Lloydminster Charter* provides authority to City Council to pass bylaws for municipal purposes;

AND WHEREAS Section 7(1.1) of *The Lloydminster Charter* indicates that Part 9 of the *Municipal Government Act* (Alberta), all regulations made under Part 9 of that Act and all of the Alberta Minister's Guidelines made under Part 9 of that Act are declared to be approved enactments and apply to the whole City.

NOW THEREFORE the Council of the City of Lloydminster deems it necessary to establish a Bylaw to authorize the preparation of supplementary assessments for all Improvements for the purpose of imposing a tax in the same year, pursuant to the provisions of Section 313 of the *Municipal Government Act* (Alberta); and

NOW THEREFORE, the Council of the City of Lloydminster, pursuant to the authority granted in Section 15 of *The Lloydminster Charter*, enacts as follows:

#### 1. SHORT TITLE

- 1.1. This Bylaw shall be cited as the Supplementary Assessment Bylaw.

#### 2. DEFINITIONS

- 2.1. The definitions listed in Schedule "A" attached to this Bylaw shall apply, unless context otherwise requires.

#### 3. APPOINTMENT, AUTHORITY AND DUTIES OF THE CITY MANAGER

- 3.1. Except where specific authority is reserved to Council, in the Bylaw the administration and enforcement of this Bylaw is hereby delegated to the City Manager.
- 3.2. Without restricting any other power, duty or function granted by this Bylaw, the City Manager may carry out anything required for the administration of this Bylaw, including but not limited to the following:
  - 3.2.1. delegate any powers, duties or functions under this Bylaw to an employee of the City;
  - 3.2.2. carry out any inspections that are reasonably required to determine compliance with this Bylaw;
  - 3.2.3. establish any forms required for the administration of this Bylaw.





## BYLAW NO. 01-2023

### 4. SUPPLEMENTARY ASSESSMENT

- 4.1 Subject to the provisions of Section 314(1) of the *MGA*, a supplementary assessment shall be prepared for all Improvements annually for the purpose of imposing a tax in the same year under Part 10 of the *Charter*.
- 4.2 Subject to the provisions of Section 314(1) of the *MGA*, the Assessor must prepare supplementary assessments;
  - 4.2.1 For machinery and equipment used in manufacturing and processing if those Improvements are operational in the year in which they are to be taxed under Part 10 of the *Charter*;
  - 4.2.2 For other Improvements if they are completed in the year in which they are to be taxed under Part 10 of the *Charter*, they are occupied during all or any part of the year in which they are to be taxed under Part 10 of the *Charter*, or if they moved into the City during the year in which they are to be taxed under Part 10 of the *Charter* and will not be taxed by another municipality during the same year;
  - 4.2.3 Reflecting the value of an Improvement that has not been previously assessed, or the increase in the value of an Improvement since it was last assessed;
  - 4.2.4 For a designated manufactured home that is moved into the City during the year in which it is to be taxed, despite that the designated manufactured home will be taxed in that year by another municipality;
  - 4.2.5 In the same manner as the assessments are prepared under Part 9 of the *MGA*, prorated to reflect only the number of months during which the Improvement is complete, occupied, located in the City or in operation, including the whole of the first month in which the Improvement was completed, was occupied, was moved into the City, or began to operate.
- 4.3. A supplementary assessment roll must be prepared in accordance with Section 315(1) of the *MGA*.
- 4.4. A supplementary assessment notice must be prepared and sent to the Assessed Person in accordance with Section 316(1) and 316.1(1) of the *MGA*.

### 5. NUMBER AND GENDER REFERENCES

- 5.1. All references in this Bylaw will be read with such changes in number and gender as may be appropriate according to whether the reference is to a male or female Person, or a corporation or partnership.

### 6. SEVERABILITY

- 6.1. Every provision of this Bylaw is independent of all other provisions and if any provision of this Bylaw is declared invalid for any reason by a court of competent jurisdiction, all other provisions of this Bylaw shall remain valid and enforceable.



**BYLAW NO. 01-2023**

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

The following bylaws and all amendments thereto are hereby repealed:

- 02-2022, Supplementary Assessment Bylaw

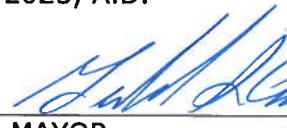
INTRODUCED AND READ a first time this 6th day of February, 2023, A.D.

READ a second time this 6th day of February, 2023, A.D.

READ a third time this 6th day of February, 2023, A.D.

February 7, 2023  
Date Signed

February 7, 2023  
Date Signed

  
MAYOR

  
CITY CLERK



## BYLAW NO. 01-2023

### SCHEDULE "A"

#### Definitions

|                        |   |
|------------------------|---|
| <b>Assessor</b>        | Means a person having the qualifications, set out in the regulations, to the position of designated officer to carry out the functions, duties and powers of a municipal assessor under this Act;<br>And includes any person to whom those duties and responsibilities are delegated by the person referred to above. |
| <b>Assessed Person</b> | Means a person who is named on the assessment roll in accordance with Section 303 of the <i>MGA</i> .   |
| <b>Charter</b>         | Refers to <i>The Lloydminster Charter</i> .   |
| <b>City</b>            | The City of Lloydminster and the area contained within the corporate boundaries of the City.  |
| <b>City Manager</b>    | The Commissioner of the City of Lloydminster as appointed by Council or designate.  |
| <b>Council</b>         | The Municipal Council of the City of Lloydminster.  |
| <b>Improvement</b>     | Means: <ul style="list-style-type: none"><li>i. a structure;</li><li>ii. any thing attached or secured to a structure, that would be transferred without special mention by a transfer or sale of the structure;</li><li>iii. a designated manufactured home; and</li><li>iv. machinery and equipment.</li></ul>      |
| <b>MGA</b>             | Refers to the <i>Municipal Government Act</i> (Alberta).  |
| <b>Person</b>          | Any individual, a group of individuals, a corporation, firm, partnership, proprietorship, association, society or co-operative organization.  |