

## THE CITY OF SPRUCE GROVE

### **BYLAW C-1196-22**

#### **2022 PROPERTY TAX AND SUPPLEMENTARY PROPERTY TAX RATE BYLAW**

WHEREAS, pursuant to the *Municipal Government Act*, RSA 2000 cM-26, as amended, a council shall pass a property tax bylaw annually to impose a tax in respect of property in the municipality to raise revenue to be used toward the payment of requisitions and expenditures and transfers set out in the approved budget of the municipality;

AND WHEREAS, the Act provides that if in any year a council passes a bylaw authorizing supplementary assessments to be prepared, the council shall, in the same year pass a bylaw authorizing a council to impose a supplementary tax in respect of that property and that the supplementary tax rates be the same as imposed in the property tax bylaw;

AND WHEREAS, Council passed Bylaw C-1113-20 - Supplementary Assessment Bylaw, to authorize supplementary assessments in order to levy property taxes on new Improvements;

AND WHEREAS, the 2022 budget set out a total revenue requirement of \$112,060,287;

AND WHEREAS, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$66,922,885, that the estimated revenue to be raised by taxation is \$45,137,402; this is further broken down between the estimated revenue to be raised by supplementary taxation of \$133,800 and the estimated revenue to be raised by annual taxation of \$45,003,602;

AND WHEREAS, Council is authorized to sub-classify assessed property, and to establish different rates of taxation in respect to each sub-class of property, subject to the Act;

AND WHEREAS, the City annexed lands from Parkland County by Order in Council 390/2007 and the order stipulates that for taxation purposes in 2007 and subsequent years up to and including 2023, the annexed land and the assessable improvements to it must be assessed and taxed by the City on the same basis as if they had remained in Parkland County;

AND WHEREAS, the City annexed lands from Parkland County by Order in Council 381/2020 and the order stipulates that for taxation purposes in 2021 and subsequent years up to and including 2051, the annexed land and the assessable improvements to it must be assessed and taxed by the City on the same basis as if they had remained in Parkland County;

AND WHEREAS, the Act authorizes the recovery of costs related to the provincial assessor's operations and further provides that the tax rate be set by the Minister;

NOW THEREFORE, the Council of the City duly assembled, hereby enacts as follows:

**1. BYLAW TITLE**

- 1.1 This bylaw is called "2022 Property Tax and Supplementary Property Tax Rate Bylaw".

**2. DEFINITIONS**

- 2.1 "Act" means the *Municipal Government Act*, RSA 2000 cM-26, as amended.
- 2.2 "Assessment" means a value of property determined pursuant to Part 9, Division 4 of the Act and Matters Relating to Assessment and Taxation Regulation, 2018, 203/2017, as amended.
- 2.3 "City" means the municipal corporation of the City of Spruce Grove in the Province of Alberta.
- 2.4 "City Manager" means the administrative head of the City.
- 2.5 "Council" means the Council of the City of Spruce Grove elected pursuant to the *Local Authorities Election Act*, RSA 2000 cL-21, as amended.
- 2.6 "Improvement" means:
- a. a structure;
  - b. anything attached or secured to a structure that would be transferred without special mention by a transfer or sale of the structure;
  - c. a designated manufactured home; and
  - d. machinery and equipment.

### 3. LEVY RATES OF TAXATION

3.1 The City Manager is hereby authorized to levy the following rates of taxation on assessment value of all property as shown on the assessment roll of the City.

|                                            | <u>Tax Levy</u>   | <u>Assessment</u>    | <u>Tax Rate<br/>(Mills)</u> |
|--------------------------------------------|-------------------|----------------------|-----------------------------|
| General Municipal:                         |                   |                      |                             |
| Residential/Farmland                       | 32,341,977        | 4,907,747,960        | 6.5900                      |
| Multi-Family                               | 2,070,607         | 224,432,400          | 9.2260                      |
| Non-Residential                            | 10,494,914        | 1,090,792,080        | 9.6214                      |
| Annexed Properties                         |                   |                      |                             |
| Residential/Farmland                       | 57,007            | 13,530,190           | 4.2133                      |
| Non-Residential                            | <u>39,097</u>     | <u>4,639,680</u>     | 8.4266                      |
| Total Municipal                            | <u>45,003,602</u> | <u>6,241,142,310</u> |                             |
| Education Requisition:                     |                   |                      |                             |
| Alberta School Foundation Fund             |                   |                      |                             |
| Residential/Farmland                       | 11,085,559        | 4,482,636,201        | 2.4730                      |
| Non-Residential                            | <u>3,450,664</u>  | <u>902,441,035</u>   | 3.8237                      |
|                                            | <u>14,536,223</u> | <u>5,385,077,236</u> |                             |
| Opted-Out School Board                     |                   |                      |                             |
| Residential/Farmland                       | 1,639,783         | 663,074,349          | 2.4730                      |
| Non-Residential                            | <u>735,165</u>    | <u>192,265,325</u>   | 3.8237                      |
|                                            | <u>2,374,948</u>  | <u>855,339,674</u>   |                             |
| Total Education                            | <u>16,911,171</u> | <u>6,240,416,910</u> |                             |
| Meridian Foundation Requisition            | 419,665           | 6,240,416,910        | 0.0673                      |
| Designated Industrial Property Requisition | 3,475             | 45,362,210           | 0.0766                      |

*The above amounts include 2021 over/under levies.*

4. **SEVERABILITY**

- 4.1 Every provision of this bylaw is independent of all other provisions and if any provision is declared invalid by a Court, then the invalid provisions shall be severed and the remainder provisions shall remain valid and enforceable.

5. **EFFECTIVE DATE**

- 5.1 This bylaw shall come into force and effect when it receives third reading and is duly signed.

|                        |               |
|------------------------|---------------|
| First Reading Carried  | 25 April 2022 |
| Second Reading Carried | 25 April 2022 |
| Third Reading Carried  | 9 May 2022    |
| Date Signed            | 9 May 2022    |

  
For Mayor

  
City Clerk