

THE CITY OF SPRUCE GROVE

BYLAW C-1116-20

2020 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, the 2020 Supplementary Assessment Bylaw, to authorize supplementary assessments in order to levy property taxes on new Improvements;

AND WHEREAS, the 2020 budget set out a total revenue requirement of \$117,673,035;

AND WHEREAS, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$76,600,645, that the estimated revenue to be raised by supplementary taxation is \$133,800 and the estimated revenue to be raised by annual taxation is \$40,938,590;

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 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 “2020 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.

2.6 “Improvement” means:

- a. a structure;
- b. any thing 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 (Mills)</u>
General Municipal:			
Residential/Farmland	29,229,849	4,629,297,540	6.3141
Multi-Family	1,877,981	215,417,400	8.7179
Non-Residential	9,471,763	1,086,476,730	8.7179
Tri Leisure Centre Debt	307,309	5,931,191,670	0.0518
Annexed Properties (Order in Council 390/2007)			
Residential/Farmland	40,704	9,835,900	4.1383
Non-Residential	10,984	1,327,150	8.2765
Total Municipal	<u>40,938,590</u>	<u>5,942,354,720</u>	
Education Requisition:			
Alberta School Foundation Fund			
Residential/Farmland	10,905,208	4,221,333,591	2.5860
Non-Residential	3,459,691	925,325,941	3.7620
	<u>14,364,899</u>	<u>5,146,659,532</u>	
Opted-Out School Board			
Residential/Farmland	1,635,826	633,217,248	2.5860
Non-Residential	604,821	161,764,939	3.7620
	<u>2,240,647</u>	<u>794,982,187</u>	
Total Education	<u>16,605,546</u>	<u>5,941,641,719</u>	
Meridian Foundation Requisition	311,207	5,941,641,719	0.0522
Designated Industrial Property Requisition	3,092	40,680,680	0.0760

4. EFFECTIVE DATE

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

First Reading Carried 27 April 2020

Second Reading Carried 11 May 2020

Third Reading Carried 11 May 2020

Date Signed 20 May 2020

Mayor

City Clerk