

THE CITY OF SPRUCE GROVE

BYLAW C-1320-24

2024 PROPERTY TAX AND SUPPLEMENTARY PROPERTY TAX RATE BYLAW

WHEREAS, pursuant to the *Municipal Government Act*, R.S.A. 2000, c M-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 *Municipal Government 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 estimated revenue to be raised by taxation is \$54,203,163; which 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 \$54,069,363;

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 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 “2024 Property Tax and Supplementary Property Tax Rate Bylaw”.

2. DEFINITIONS

2.1 “Act” means the *Municipal Government Act*, R.S.A. 2000, c M-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*, R.S.A. 2000, c L-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 (Mills)</u>
General Municipal:			
Residential/Farmland	37,986,537	5,721,064,380	6.6398
Multi-Family	2,600,343	279,736,120	9.2957
Non-Residential	13,432,212	1,283,622,580	10.4643
Annexed Properties			
Residential/Farmland	28,770	6,538,360	4.4002
Non-Residential	21,501	2,395,260	8.9763
Total Municipal*	<u>54,069,363</u>	<u>7,293,356,700</u>	
Education Requisition:			
Alberta School Foundation Fund			
Residential/Farmland	12,779,284	5,288,344,366	2.4165
Non-Residential	3,729,020	1,051,968,970	3.5448
	<u>16,508,304</u>	<u>6,340,313,336</u>	
Opted-Out School Board			
Residential/Farmland	1,737,450	718,994,494	2.4165
Non-Residential	826,955	233,286,870	3.5448
	<u>2,564,405</u>	<u>952,281,364</u>	
Total Education	<u>19,072,709</u>	<u>7,292,594,700</u>	
Meridian Housing Foundation Requisition			
Operating Requisition	540,950	7,292,594,700	0.0742
Capital Contribution	230,000	7,292,594,700	0.0315
Total Meridian Housing Foundation Requisition	<u>770,950</u>	<u>7,292,594,700</u>	<u>0.1057</u>
Designated Industrial Property Requisition	4,145	53,249,340	0.0765

The above amounts include 2023 over/under levies.

** The supplementary taxation, estimated at \$133,800, will be levied at the rates in this bylaw.*

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	22 April 2024
Second Reading Carried	22 April 2024
Third Reading Carried	13 May 2024
Date Signed	13 May 2024

Mayor

City Clerk