

**THE CITY OF SPRUCE GROVE**

**BYLAW C-1038-18**

**2018 PROPERTY TAX AND SUPPLEMENTARY PROPERTY TAX BYLAW**

WHEREAS, Pursuant to the *Municipal Government Act*, R.S.A., 2000, c.M-26 of Alberta and amendments thereto, a municipality 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 must, 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-1035-18, the 2018 Supplementary Assessment Bylaw, to authorize supplementary assessments in order to levy property taxes on new improvements;

AND WHEREAS, The 2018 budget set out a total requirement of \$126,924,000 comprised of expenses and capital acquisitions;

AND WHEREAS, The estimated municipal revenues and transfers from all sources other than taxation is estimated at \$88,927,000 and the balance of \$187,000 to be raised by supplementary taxation and \$37,810,000 to be raised by general municipal taxation;

AND WHEREAS, The Council is authorized to classify assessed property, and to establish different rates in respect to each class of property, subject to the *Municipal Government Act*, RSA, 2000, c. M-26;

AND WHEREAS, The City of Spruce Grove 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 of Spruce Grove on the same basis as if they had remained in Parkland County;

AND WHEREAS, section 326(1)(a)(vi) of the Act includes the recovery of costs incurred for the preparation of assessments of designated industrial property as part of the requisition;

AND WHEREAS, section 359.3 of the Act provides that the tax rate for the purposes of the requisition defined in section 326(1)(a)(vi) of the Act must be set by the Minister.

NOW THEREFORE, The Municipal Council of the City of Spruce Grove duly assembled, hereby enacts as follows:

**1. BYLAW TITLE**

1.1 This bylaw is called “2018 Property Tax and Supplementary Property Tax Bylaw”.

**2. DEFINITIONS**

2.1 “Act” means the Municipal Government Act, R.S.A., 2000, c.M-26 and amendments thereto.

2.2 “Assessment” means a value of property determined in accordance with Part 9 of the Municipal Government Act and Matters Relating to Assessment and Taxation Regulation.

2.3 “City” means the City of Spruce Grove.

2.4 “Council” means the Mayor and Councillors duly elected pursuant to the provisions of the *Local Authorities Election Act*, R.S.A., 2000, c.L-21.

2.5 “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 Chief Administrative Officer 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 of Spruce Grove.

	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax Rate (Mills)</u>
General Municipal:			
Residential/Farmland	26,816,435	4,533,002,800	5.9158
Multi-Family	1,754,642	207,093,800	8.4727
Non-Residential	8,763,434	1,034,315,410	8.4727
Tri Leisure Centre Debt	303,510	5,774,412,010	0.0526
Annexed Properties (Order in Council 390/2007)			
Residential/Farmland	161,771	40,776,100	3.9673
Non-Residential	10,208	1,286,580	7.9345
Total Municipal	<u>37,810,000</u>	<u>5,816,474,690</u>	
Education Requisition:			
Alberta School Foundation Fund			
Residential/Farmland	10,503,848	4,110,056,958	2.5590
Non-Residential	3,230,187	876,900,648	3.7096
	<u>13,734,035</u>	<u>4,986,957,606</u>	
Opted-Out School Board			
Residential/Farmland	1,714,367	670,815,742	2.5590
Non-Residential	582,017	158,000,542	3.7096
	<u>2,296,384</u>	<u>828,816,284</u>	
Total Education	<u>16,030,419</u>	<u>5,815,773,890</u>	
Meridian Foundation Requisition	275,481	5,815,773,890	0.0472

- 3.2 For the purposes of collecting the portion of the requisition defined in section 326(1)(a)(vi) of the Act, the Chief Administrative Officer is hereby authorized to impose the tax rate set by Ministerial Order No. MAG:003/18 on the assessed value of all taxable designated industrial property shown on the 2018 assessment roll of the City.

**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 23 April 2018

Second Reading Carried 23 April 2018

Third Reading Carried 14 May 2018

Date Signed 18 May 2018

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Mayor

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City Clerk