

TAX RATE BYLAW

A BYLAW OF THE COUNTY OF ST. PAUL NO. 19 IN THE PROVINCE OF ALBERTA TO IMPOSE SEVERAL RATES OF TAXATION FOR ALL PURPOSES AS INDICATED BELOW FOR THE YEAR 2025.

Whereas, the County of St. Paul has prepared and adopted detailed estimates of the probable revenues and expenditures as required by Sections 242 and 245 of the Municipal Government Act, being Chapter M-26 of the Revised Statutes of Alberta, 2000,

And Whereas the estimated municipal expenditure and transfers set out in the budget for the County of St. Paul for 2025 total \$40,713,251;

And Whereas the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$9,503,656; \$5,945,172 from MD Foundation Requisition, Designated Industrial Property Requisition and School Tax Requisition, with the balance of \$25,207,686 to be raised by general municipal taxation;

And Whereas the following requisitions were received or estimated for the purpose as indicated below;

And Whereas the assessed values are shown on the Tax Roll of the County of St. Paul No. 19;

And Whereas the rates shown hereinafter set out are deemed necessary to provide the amounts of the said requisitions;

Now Therefore, by virtue of the power conferred upon it by Section 353 of the Municipal Government Act, the Council of the County of St. Paul No. 19 enacts as follows:

That all non-residential property in the County of St. Paul No. 19 be classified into the following sub-classes for taxation, as allowed under Alberta Regulation 202/2017 of the Municipal Government Act:

- a) vacant non-residential Property
- b) small business property
- c) other non-residential property

That under the Non-Residential Small Business Property Sub-Class Bylaw 2022-20, all small business properties have made their declarations and eligible properties were approved by County of St. Paul No. 19, Chief Administrative Officer. Eligible approved properties are identified in the attached Schedule 'A'

That the County Administrative Officer is hereby authorized to levy taxes on the assessed value of all lands, improvements and property set out in the Assessment Roll

and situated within the respective districts within the boundaries of the County of St. Paul No. 19 for the purpose indicated:

REQUISITIONS			
Alberta School Foundation	Mill Rate	Assessed Value	Total
Residential & Farmland	2.7024	1,120,416,090	3,027,812
Non-Residential	3.5898	506,683,650	1,818,893
Total School Requisition		1,627,099,740	4,846,705
MD Foundation	0.5176	2,008,251,270	1,039,471
Designated Industrial Properties	0.0701	841,592,290	58,996
			5,945,172
MUNICIPAL PURPOSES	Mill Rate	Assessed Value	Total
Residential	4.7301	1,047,456,530	4,954,574
Farmland, DIF	15.8344	72,959,560	1,155,271
M&E	21.4812	2,830,400	60,800
Non-Residential - Other	21.4812	28,132,640	604,323
Non-Residential - Vacant	21.4812	3,175,650	68,217
Non-Residential - Small Business	20.2312	12,151,200	245,833
DIP, DIC	21.4812	841,545,290	18,077,403
Provincial-Grazing Reserve	15.8344	1,917,830	30,368
Prov. Imp. Res/Vacant	4.7301	264,110	1,249
Prov. Commercial Imp.	21.4812	449,140	9,648
		2,010,882,350	25,207,686
Total Taxes			31,152,858

Notwithstanding the foregoing, the minimum tax on any parcel will be (\$100.00) dollars as allowed by Section 357(1) of the Municipal Government Act.

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

Read a first time in Council this 22nd day of April, A.D. 2025.

Read a second time in Council this 22nd day of April, A.D. 2025.

Read a third time in Council this 22nd day of April, A.D. 2025.

(Original signed by Deputy Reeve M. Fodness)

(Original signed by CAO J. Wallsmith)

Deputy Reeve

Chief Administrative Officer

SCHEDULE 'A'

2025 List of Non-Residential Small Business Properties by Roll Number

3509701	8811301	10025305
3616301	9019502	10025331
4603501	9019503	10025334
4604701	9726300	10025336
5626504	9735502	10025338
6630302	9803702	10025339
6631507	9807305	10025341
6708501	9816101	10025344
6717300	9816103	10128303
7724700	9817306	10632501
7725301	9821101	10801701
7725302	9827301	10809702
7735101	9830700	10813101
7806300	10007100	10824700
7808300	10013701	10903302
8534100	10024707	11634300
8704500	10025115	11703700
8718101	10025133	11704301
8718500	10025301	11803701
8802701	10025302	11927341
8810301	10025303	12101301