LAC STE. ANNE COUNTY
PROVINCE OF ALBERTA
BYLAW 04-2023

A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN LAC STE. ANNE COUNTY, PROVINCE OF ALBERTA, FOR THE 2023 TAXATION YEAR.

WHEREAS, Lac Ste. Anne County has prepared and adopted detailed estimates of the municipal revenues and expenditures as required, at the council meeting held on April 13, 2023 and

WHEREAS, the estimated municipal revenues from all sources other than property taxation total $20,028,883 and;

WHEREAS, the estimated municipal expenditures (excluding non-cash items) set out in the budget for Lac Ste. Anne County for 2023 total $38,553,722 and the balance of $18,524,839 is to be raised by general municipal property taxation and;

WHEREAS, the estimated amount to repay principal debt to be raised by municipal taxation is $981,416 and;

WHEREAS, the estimated amount required for current year capital expenditures to be raised by general municipal taxation is $0.00 and;

WHEREAS, the estimated amount required for future financial plans to be raised by municipal taxation is $288,000; and

THEREFORE the total amount to be raised by general municipal taxation is $18,524,839 and

WHEREAS, the requisitions are:

EDUCATION PROPERTY TAX	
Residential/Farmland	4,432,214
Non-residential	1,227,725
LAC STE. ANNE FOUNDATION	458,923
DESIGNATED INDUSTRIAL PROPERTY	24,241

WHEREAS there were insufficient taxes levied in 2023 due to assessment adjustments at the Assessment Review Board and requisition amendments, pursuant to Section 305 of the Municipal Government Act, Chapter M26, and amendments thereto, as follows:

Education Property Tax	Over (Under) Levy	($18,332)
Lac Ste. Anne Foundation	Over (Under) Levy	($3,989)

WHEREAS, the Council is authorized to classify assessed property, and to establish different rates of taxation in respect to each class of property, subject to the Municipal Government Act, Chapter M26; and

WHEREAS the assessed value of all property in Lac Ste. Anne County as shown on the assessment roll is:

Class	Assessment
Farmland	57,779,990
Residential Improved	1,722,700,960
Residential Vacant	51,667,100
Rec Condominium Property	14,870,200
Other Non-Residential Property	51,458,590
Vacant - Non-Residential	5,549,880
Small Business Property	26,642,900
Linear	262,859,230
Machinery and Equipment	60,807,130
Grant in Lieu	9,376,200
Exempt	248,471,360
Total Assessment	2,512,183,540

NOW THEREFORE under the authority of the Municipal Government Act, the Council of Lac Ste. Anne County, in the Province of Alberta, enacts as follows:

1. That the Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all taxable property as shown on the assessment roll of Lac Ste. Anne County:

ASSESSMENT CLASS	2023 Tax Levy	2023 Assessment	2023 Tax Rate
Farmland	1,016,985.60	57,779,990	0.017601
Residential Improved	13,559,379.26	1,722,700,960	0.007871
Residential Vacant	909,392.63	51,667,100	0.017601
Rec Condominium Property	117,043.34	14,870,200	0.007871
Other Non-Residential Property	811,188.00	32,730,310	0.024784
Vacant Non-Residential	49,921.17	5,549,880	0.008995

Non-Residential/Railway - DI Requisition	465,547.58	18,728,280	0.024858
Small Business Property	514,048.11	26,642,900	0.019294
Linear	6,534,154.74	262,859,230	0.024858
Machinery and Equipment	322,270.41	15,166,380	0.021249
Machinery and Equipment - DI Requisition	973,197.71	45,640,750	0.021323
TOTAL	**25,273,128.56**	**2,254,335,980**	

GENERAL MUNICIPAL	**Tax Levy**	**Assessment**	**Tax Rate**
Farmland	847,690.23	57,779,990	0.014671
Residential Improved	8,511,865.44	1,722,700,960	0.004941
Residential Vacant	758,008.02	51,667,100	0.014671
Rec Condominium Property	73,473.66	14,870,200	0.004941
Vacant Non-Residential	27,421.96	5,549,880	0.004941
Other Non-Residential Property	1,066,736.57	51,458,590	0.020730
Small Business Property	406,037.80	26,642,900	0.015240
Linear	5,449,071.84	262,859,230	0.020730
Machinery and Equipment	1,260,531.80	60,807,130	0.020730
TOTAL	**18,400,837.33**	**2,254,335,980**	

EDUCATION PROPERTY TAX REQUISITION			
ASFF - Farmland	139,307.56	57,779,990	0.002411
ASFF - Residential	4,153,432.01	1,722,700,960	0.002411
ASFF - Residential Vacant	124,569.38	51,667,100	0.002411
Rec Condominium Property	35,852.05	14,870,200	0.002411
	4,453,161.00	**1,847,018,250**	
ASFF - Other Non-Residential Property	181,906.12	51,458,590	0.003535
ASFF - Vacant Non-Residential	19,618.83	5,549,880	0.003535
ASFF - Small Business Property	94,182.65	26,642,900	0.003535
ASFF - Linear	929,207.38	262,859,230	0.003535
	1,224,914.97	**346,510,600**	
Total School Tax:	**5,678,075.97**	**2,193,528,850**	

DESIGNATED INDUSTRIAL PROPERTY REQUISITION			
Linear	19,451.58	262,859,230	0.000074
DIP Machinery & Equipment	3,377.42	45,640,750	0.000074
DIP Non-Residential	1,385.89	18,728,280	0.000074
Designated Industrial Property Requisition Total:	**24,214.89**	**327,228,260**	

POLICE REQUISITION			
Farmland	18,142.92	57,779,990	0.000314
Residential Improved	540,928.10	1,722,700,960	0.000314
Residential Vacant	16,223.47	51,667,100	0.000314
Rec Condominium Property	4,669.24	14,870,200	0.000314
Other Non-Residential Property	16,158.00	51,458,590	0.000314
Vacant Non-Residential	1,742.66	5,549,880	0.000314
Small Business Property	8,365.87	26,642,900	0.000314
Linear	82,537.80	262,859,230	0.000314
Machinery and Equipment	19,093.44	60,807,130	0.000314
Police Requisition Total:	**707,861.50**	**2,254,335,980**	

LAC STE ANNE FOUNDATION			
Farmland	11,844.90	57,779,990	0.000205
Residential Improved	353,153.70	1,722,700,960	0.000205
Residential Vacant	10,591.76	51,667,100	0.000205
Rec Condominium Property	3,048.39	14,870,200	0.000205
Other Non-Residential Property	10,549.01	51,458,590	0.000205
Vacant Non-Residential	1,137.73	5,549,880	0.000205
Small Business Property	5,461.79	26,642,900	0.000205
Linear	53,886.14	262,859,230	0.000205
Machinery and Equipment	12,465.46	60,807,130	0.000205
LSA Foundation Total:	**462,138.88**	**2,254,335,980**	
GRAND TOTAL	**25,273,128.56**	**2,254,335,980**	
GRANTS IN LIEU			
PROVINCIAL F/L (No School/Home for Aged)	16,961.14	1,156,100	0.014671
FED IMP	4,277.72	172,600	0.024784
	21,238.86	1,328,700	
MUNICIPAL ONLY	39,762.70	8,047,500	0.004941
TOTAL	**61,001.56**	**9,376,200.00**	

2. That the minimum amount payable per parcel as property tax for general municipal purposes shall be $100.00.
3. That this bylaw shall take effect on the date of the third and final reading.

FIRST READING the 13th day of April, 2023.

SECOND READING the 13 day of April, 2023.

UPON UNANIMOUS CONSENT OF THOSE COUNCILLORS PRESENT;

PASSED AT THIRD READING THE 13 day of April, 2023.

Reeve

(Seal)

County Manager