

**LAC STE. ANNE COUNTY  
PROVINCE OF ALBERTA  
BYLAW 09-2024**

**A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN LAC STE. ANNE COUNTY, PROVINCE OF ALBERTA, FOR THE 2024 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 25, 2024 and

WHEREAS, the estimated municipal revenues from all sources other than property taxation total \$30,969,560 and;

WHEREAS, the estimated municipal expenditures (excluding non-cash items) set out in the budget for Lac Ste. Anne County for 2024 total \$52,320,056 and the balance of \$21,350,496 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 \$1,097,073 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 \$609,291; and

THEREFORE the total amount to be raised by general municipal taxation is \$21,350,496 and

WHEREAS, the requisitions are:

<b>EDUCATION PROPERTY TAX</b>	
Residential/Farmland	4,767,410
Non-residential	1,299,875
<b>LAC STE. ANNE FOUNDATION</b>	<b>572,678</b>
<b>DESIGNATED INDUSTRIAL PROPERTY</b>	<b>25,452</b>

WHEREAS there were insufficient taxes levied in 2024 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	(\$21,902)
Lac Ste. Anne Foundation	Over (Under) Levy	(\$2,562)

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	57,815,730
Residential Improved	1,850,826,730
Residential Vacant	34,792,200
Rec Condominium Property	14,292,200
Other Non-Residential Property	46,314,980
Vacant Non-Residential	11,145,710
Small Business Property	31,133,050
Linear	270,996,850
Machinery and Equipment	61,790,270
Grant in Lieu	8,967,200
Exempt	<u>257,496,390</u>
<b>Total Assessment</b>	<b>2,645,571,310</b>

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:

<u>ASSESSMENT CLASS</u>	<u>2024 Tax Levy</u>	<u>2024 Assessment</u>	<u>2024 Tax Rate</u>
Farmland	1,041,781.64	57,815,730	0.018019
Residential Improved	14,895,453.52	1,850,826,730	0.008048
Residential Vacant	626,920.65	34,792,200	0.018019
Rec Condominium Property	115,023.63	14,292,200	0.008048
Other Non-Residential Property	821,098.10	29,992,260	0.027377
Vacant Non-Residential	102,796.88	11,145,710	0.009223
Non Residential/Railway - DI Requisition	448,107.63	16,322,720	0.027453
Small Business Property	646,664.58	31,133,050	0.020771
Linear	7,439,676.52	270,996,850	0.027453
Machinery and Equipment	389,720.04	16,404,430	0.023757
Machinery and Equipment - DI Requisition	<u>1,081,680.72</u>	<u>45,385,840</u>	0.023833
<b>TOTAL</b>	<b>27,608,923.93</b>	<b>2,379,107,720</b>	

<u>GENERAL MUNICIPAL</u>	<b>Tax Levy</b>	<b>Assessment</b>	<b>Tax Rate</b>
Farmland	869,259.50	57,815,730	0.015035
Residential Improved	9,372,586.56	1,850,826,730	0.005064
Residential Vacant	523,100.73	34,792,200	0.015035
Rec Condominium Property	72,375.70	14,292,200	0.005064
Vacant Non-Residential	56,441.88	11,145,710	0.005064
Other Non-Residential Property	1,075,341.21	46,314,980	0.023218
Small Business Property	517,182.23	31,133,050	0.016612
Linear	6,292,004.86	270,996,850	0.023218
Machinery and Equipment	<u>1,434,646.49</u>	<u>61,790,270</u>	0.023218
<b>TOTAL</b>	<b>20,212,939.15</b>	<b>2,379,107,720</b>	

**EDUCATION PROPERTY TAX REQUISITION**

ASFF - Farmland	141,359.46	57,815,730	0.002445
ASFF - Residential	4,525,271.35	1,850,826,730	0.002445
ASFF - Residential Vacant	85,066.93	34,792,200	0.002445
Rec Condominium Property	<u>34,944.43</u>	<u>14,292,200</u>	0.002445
	<b>4,786,642.17</b>	<b>1,957,726,860</b>	

ASFF - Other Non-Residential Property	167,660.23	46,314,980	0.003620
ASFF - Vacant Non-Residential	40,347.47	11,145,710	0.003620
ASFF - Small Business Property	112,701.64	31,133,050	0.003620
ASFF - Linear	<u>981,008.60</u>	<u>270,996,850</u>	0.003620
	<b>1,301,717.94</b>	<b>359,590,590</b>	

**Total Education Tax: 6,088,360.11 2,317,317,450**

**DESIGNATED INDUSTRIAL PROPERTY REQUISITION**

Linear	20,595.76	270,996,850	0.000076
DIP Machinery & Equipment	3,449.32	45,385,840	0.000076
DIP Non Residential	<u>1,240.53</u>	<u>16,322,720</u>	0.000076
<b>Designated Industrial Property Requisition Total:</b>	<b>25,285.61</b>	<b>332,705,410</b>	

**POLICE FUNDING**

Farmland	17,171.27	57,815,730	0.000297
Residential Improved	549,695.54	1,850,826,730	0.000297
Residential Vacant	10,333.28	34,792,200	0.000297
Rec Condominium Property	4,244.78	14,292,200	0.000297
Other Non-Residential Property	13,755.55	46,314,980	0.000297
Vacant Non-Residential	3,310.28	11,145,710	0.000297
Small Business Property	9,246.52	31,133,050	0.000297
Linear	80,486.06	270,996,850	0.000297
Machinery and Equipment	<u>18,351.71</u>	<u>61,790,270</u>	0.000297
<b>Police Requisition Total:</b>	<b>706,594.99</b>	<b>2,379,107,720</b>	

**LAC STE ANNE FOUNDATION**

Farmland	13,991.41	57,815,730	0.000242
Residential Improved	447,900.07	1,850,826,730	0.000242
Residential Vacant	8,419.71	34,792,200	0.000242
Rec Condominium Property	3,458.71	14,292,200	0.000242
Other Non-Residential Property	11,208.23	46,314,980	0.000242
Vacant Non-Residential	2,697.26	11,145,710	0.000242
Small Business Property	7,534.20	31,133,050	0.000242
Linear	65,581.24	270,996,850	0.000242
Machinery and Equipment	<u>14,953.25</u>	<u>61,790,270</u>	0.000242
<b>LSA Foundation Total:</b>	<b>575,744.07</b>	<b>2,379,107,720</b>	

**GRAND TOTAL 27,608,923.93 2,379,107,720**

<u>GRANTS IN LIEU</u>			
PROVINCIAL F/L (No School/Home for Aged)	17,437.59	1,159,800	0.015035
FED IMP	<u>4,517.21</u>	<u>165,000</u>	0.027377
	21,954.80	1,324,800	
MUNICIPAL ONLY	38,701.11	7,642,400	0.005064
<b>TOTAL</b>	<b>60,655.91</b>	<b>8,967,200</b>	

2. That the minimum amount payable per parcel as property tax for general municipal purposes shall be \$250.00.
3. That this bylaw shall take effect on the date of the third and final reading.

FIRST READING the 25<sup>th</sup> day of April, 2024.

SECOND READING the ~~25~~ day of April, 2024.

UPON UNANIMOUS CONSENT OF THOSE COUNCILLORS PRESENT;

PASSED AT THIRD READING THE ~~25~~ day of April, 2024.

  
Reeve

  
County Manager

 (Seal)

