

**LAC STE. ANNE COUNTY  
PROVINCE OF ALBERTA  
BYLAW NO. 13-2025**

**BEING A BYLAW TO AUTHORIZE A SPECIAL RECREATIONAL SERVICE TAX**

**WHEREAS** pursuant to Section 382 of the *Municipal Government Act* (Alberta), the Council of Lac Ste. Anne County may pass a special tax bylaw to raise revenue to pay for a specific service or purpose by imposing a special tax.

**WHEREAS** pursuant to Section 382(1)(l) of the *Municipal Government Act* (Alberta), the Council of Lac Ste. Anne desires to raise revenue by way of a special recreational services tax to provide financial support to organizations providing recreational facilities and services which benefit the residents of Lac Ste. Anne County.

**NOW THEREFORE** under authority of the *Municipal Government Act* (Alberta), the Council of Lac Ste. Anne County hereby enacts as follows:

- 1) In this Bylaw:
  - a) In this Bylaw, words shall have the same meanings as defined in the *Municipal Government Act*, RSA 2000, c M-26, as amended, and the regulations thereunder, except as otherwise defined below.
  - b) "County" means Lac Ste. Anne County.
  - c) "Residential Properties" shall mean:
    - i) Other Residential Property as defined in Bylaw 11-2024, Assessment Sub- Classes Bylaw.
    - ii) Vacant Residential Property as defined in Bylaw 11-2024, Assessment Sub-Classes Bylaw;
    - iii) Recreational Condominium Property as defined in Bylaw 11-2024, Assessment Sub-Classes Bylaw.
- 2) The purpose for which this Bylaw is passed is to raise revenue to pay for the following recreational services:
  - a) Investment into public recreation facilities, amenities, programs, and activities provided within the County and in neighbouring municipalities, and which benefit residents of the County.
  - b) Grant funding to third party organizations involved in the operation of recreational facilities and delivery of recreational services in the County and in neighbouring municipalities which benefit residents of the County.
- 3) The area of the municipality that will benefit from the recreational services, and in which the special tax is to be imposed, is comprised of all Residential Properties located in the County.
- 4) The estimated cost of:
  - a) Investment into public recreation facilities, amenities, programs, and activities provided within the County and in neighbouring municipalities, and which benefit residents of the County is \$100,000.
  - b) Grant funding for third party organizations involved in the operation of recreational facilities and delivery of recreational services in the County and in neighbouring municipalities is \$595,000.

- 5) The tax rate is to be based on each parcel of land and is set in the amount of \$100.00 for each Residential Property for the 2025 taxation year.
- 6) All other properties within the County which are not Residential Properties shall be exempt from the recreational services tax set out herein for the 2025 taxation year.
- 7) This Bylaw shall come into effect on the date of final passage.

GIVEN first reading this 27 day of March A.D., 2025.

  
\_\_\_\_\_  
Reeve  
  
\_\_\_\_\_  
County Manager

GIVEN second reading this 27 day of March A.D., 2025.

  
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Reeve  
  
\_\_\_\_\_  
County Manager

Unanimous consent given this 27 day of March A.D., 2025

  
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Reeve  
  
\_\_\_\_\_  
County Manager

PASSED at third reading this 27 day of March A.D., 2025

  
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Reeve  
  
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County Manager