



CITY OF PRINCE ALBERT

CITY COUNCIL SPECIAL MEETING

AGENDA

**TUESDAY, MARCH 29, 2022, 5:00 PM
COUNCIL CHAMBER, CITY HALL**

- 1. CALL TO ORDER**
- 2. PRAYER**
- 3. APPROVAL OF AGENDA**
- 4. DECLARATION OF CONFLICT OF INTEREST**
- 5. REPORTS OF ADMINISTRATION & COMMITTEES**
 - 5.1 2022 Property Tax Bylaws - 3rd Reading (RPT 22-142)
- 6. UNFINISHED BUSINESS**
- 7. ADJOURNMENT**



RPT 22-142

TITLE: 2022 Property Tax Bylaws - 3rd Reading

DATE: **March 24, 2022**

TO: City Council-Special

PUBLIC: X

INCAMERA:

RECOMMENDATION:

That the following Bylaws be given third and final reading:

1. Bylaw No. 7 of 2022;
2. Bylaw No. 8 of 2022;
3. Bylaw No. 9 of 2022;
4. Bylaw No. 10 of 2022; and,
5. Bylaw No. 11 of 2022.

TOPIC & PURPOSE:

To request third and final reading of Bylaw Nos. 7, 8, 9, 10 and 11 of 2022.

BACKGROUND:

As members of Council are aware, Bylaw Nos. 7, 8, 9, 10 and 11 of 2022, were introduced, and given two (2) readings at the March 28, 2022 City Council meeting.

PROPOSED APPROACH AND RATIONALE:

As outlined in RPT 22-132 as attached, in order to approve the 2022 Property Tax Bylaw, 2022 Snow Management Special Tax Bylaw, 2022 Roadways Special Tax Bylaw, 2022 Police Special Tax Bylaw and the 2022 Business Improvement District Levy Bylaw, it is necessary to have the Bylaws placed before City Council for consideration of third and final reading.

CONSULTATIONS:

Bylaw Nos. 7, 8, 9, 10 and 11 of 2022 were published in full text on the March 28, 2022 City Council meeting Agenda for review by the public and members of Council.

COMMUNICATION AND/OR ANNOUNCEMENT PLAN:

The Bylaw, once approved, will be executed by the Mayor and Acting City Clerk and then placed on The City's website.

POLICY IMPLICATIONS:

The policy implications are outlined within the attached RPT 22-132.

FINANCIAL IMPLICATIONS:

The financial implications are outlined within the attached RPT 22-132.

OTHER CONSIDERATIONS/IMPLICATIONS:

There are no options to the recommendation, official community plan or privacy implications.

STRATEGIC PLAN:

This report supports the strategic goal of Fiscal Management and Accountability.

PUBLIC NOTICE:

Public Notice pursuant to the Public Notice Bylaw No. 24 of 2015 is not required.

PRESENTATION: NONE**ATTACHMENTS:**

1. 2022 Property Tax Bylaws (RPT 22-132)
2. Bylaw No. 7 of 2022
3. Bylaw No. 8 of 2022
4. Bylaw No. 9 of 2022
5. Bylaw No. 10 of 2022
6. Bylaw No. 11 of 2022

Written by: Terri Mercier, Acting City Clerk

Approved by: Acting City Manager



City of Prince Albert

RPT 22-132

TITLE: 2022 Property Tax Bylaws

DATE: **March 15, 2022**

TO: City Council

PUBLIC: X

INCAMERA:

RECOMMENDATION:

That the following bylaws be given first and second readings:

- a. Bylaw No. 7 of 2022
- b. Bylaw No. 8 of 2022
- c. Bylaw No. 9 of 2022
- d. Bylaw No. 10 of 2022
- e. Bylaw No. 11 of 2022

TOPIC & PURPOSE:

The purpose of this report is for Council to review and consider the various taxes to be utilized to raise the funds required to meet the expenditures approved in the 2022 budget.

BACKGROUND:

Municipalities in Saskatchewan must revalue properties and update the assessed values every four years. In 2021, a revaluation occurred, making 2025 the next year for a revaluation. As observed during the 2021 revaluation, there can be shifts in taxable values between properties. Utilizing the ad valorem (also called “mill rate”) method discussed below, a shift in taxable values also creates a shift in property taxes.

Property tax tools available to the City of Prince Albert are as follows:

1. **Mill Rate** (Ad Valorem): basic tax rate applicable to all assessed properties in the City.
2. **Mill Rate Factor:** applies a ratio to increase or decrease the effective mill rate in each of the property classes or sub-classes.

3. **Minimum Tax:** guarantees that a property will pay a minimum amount for the General Municipal Levy, currently set at \$672, proposed to increase to \$772. This does not include base taxes, the library levy, or the civic facilities levy.
4. **Base Tax:** a specific amount of money applied to each property that effectively reduces the difference in property taxes between the lower and higher assessed properties.

The City currently has three base taxes; snow management and future infrastructure base tax, roadways base tax, and police base tax.

Section 275 of the *Cities Act* discusses special tax bylaws. The section explains that a special tax raises revenue to pay for specific services or purposes to be completed within a taxation year. Special taxes can be charged as a mill rate, or a fixed amount (ex. base tax), and are to be charged to those properties benefiting from the services that the special tax bylaw is passed for.

PROPOSED APPROACH AND RATIONALE:

The methodology utilized to review revenue from property taxation consists of the following processes. Note that the steps must be considered in conjunction with one another as changing one item can impact another (ex. Changing the mill rate will impact minimum tax).

1. *Assessed and taxable values for all properties in the City are updated, including all taxable, provincial, federal, and exempt properties.*

As 2021 was a revaluation year, the shift of taxable values among properties is less significant in 2022 in comparison to 2021. This is because a full revaluation on properties is not performed, instead assessed values changed for items such as permit work. Taxable assessments in the City totaled \$2,675,940,170 in 2021, and \$2,688,511,730 in 2022 (excluding exempt properties).

2. *The mill rate required to generate necessary tax dollars from the approved 2022 budget is reviewed.*

General Municipal Levy

Revenue generated from the general municipal levy was approved at \$34,685,580 for the 2022 budget. Based on this, it is recommended that the general municipal mill rate be increased 1.8% to 10.57. This mill rate in isolation will generate \$35,134,853 (including minimum tax).

While this general municipal levy generates \$449,273 in excess of the budgeted amount, revenue from the general municipal levy is considered in tandem with the other tax tools (i.e. an excess/shortfall in one tool can generally be supplemented by another tool).

Civic Facilities Levy

The civic facilities levy was approved at \$1,541,000 for the 2022 budget. Based on this, it is recommended that the civic facilities levy remain the same as 2021 at 0.470. This mill rate will generate revenue sufficient for the 2022 budget.

Library Levy

Revenue generated for the library was approved at \$2,190,420 for 2022 (increase of \$65,490 compared to 2021). Revenue generated for the library is funded directly from the library levy. Based on this, it is recommended the library mill rate be increased 3.75% to 0.664 which will generate \$2,190,276.

Mill Rate Summary:

Levy	Mill Rate		
	2021	2022	% Increase
General Municipal	10.383	10.57	1.8%
Civic Facilities	0.470	0.470	0%
Library	0.640	0.664	3.75%

3. *The mill rate factors are then reviewed to ensure the tax burden by class and sub-class are comparable to the previous year.*

In 2021 the mill rate factors were as follows:

Class	Mill Rate Factor
Agriculture	0.856
Residential	0.938
Condominium	0.856
Multi-unit Residential	1.090
Commercial – Tier 1	1.95
Commercial – Tier 2	1.95
Commercial – Tier 3	2.10
Commercial – Tier 4	2.50
Commercial – Tier 5	2.20
Vacant Commercial	2.466
Care/Group Home	0.938
Hotel & Motel	2.20
Elevators & Railroads	3.00

Commercial tiers are based on taxable assessed value and currently are as follows:

Tier	Taxable Value
Commercial – Tier 1	Less than \$850,000
Commercial – Tier 2	\$850,001 - \$4,200,000
Commercial – Tier 3	\$4,200,001 - \$8,000,000
Commercial – Tier 4	\$8,000,001 - \$15,000,000
Commercial – Tier 5	Over \$15,000,001

Mill rate factors and commercial tiers remain unchanged compared to 2021 as they are determined to be sufficient.

4. Minimum tax is reviewed and compared against the general municipal levy.

Changing the mill rate also impacts the number of properties affected by minimum tax, further impacting the amount of property tax revenue. The following table shows the number of properties impacted by minimum tax while also factoring in the recommended 1.8% mill rate increase. The table compares the 2021 \$672 minimum tax rate to the \$772 proposed minimum tax rate for 2022.

	\$672 Minimum Tax	\$772 Minimum Tax
Number of Properties Impacted	798	1,238
Revenue Generated	\$167,884	\$268,559
Approximate Taxable Assessed Value for Minimum Tax	\$68,000	\$77,000

5. Base taxes and special taxes are reviewed to determine the taxation revenue generated.

Special Taxes

It is recommended that for 2022, the previous base taxes be set as special taxes. Section 275 of the *Cities Act* determines that taxation revenue generated for a specific purpose is a special tax. The City currently has three base taxes, all of which are to fund specific expenses (roadways, snow management, and police). Due to this specificity, it is recommended these be special taxes which will require a separate bylaw, see attachments entitled *Special Tax Bylaw* for the bylaws. The table below summarizes the changes that will be required due to this requirement in Section 275.

Item	Impact
Snow Management Base Tax	Snow management base tax will instead be referred to as a snow management special tax on the tax notices and will require a separate bylaw. If the revenue generated exceeds expenses, public notice is provided on what to do with the remainder (ex. Transfer to a reserve).

Roadways Base Tax	Roadways base tax will instead be referred to as a roadways special tax on the tax notices and will require a separate bylaw. If the revenue generated exceeds expenses, public notice is provided on what to do with the remainder.
Police Base Tax	Police base tax will instead be referred to as a police special tax on the tax notices and will require a separate bylaw. If the revenue generated exceeds expenses, public notice is provided on what to do with the remainder.
Future Infrastructure Base Tax	Discussed in detail below.

Subsection 278(1) of the *Cities Act* provides that the use of the revenue raised by a special tax must be used for that specific service or purpose stated in the bylaw. Subsection 278(2) of the *Cities Act* then states that when there is excess revenue generated from the special tax (i.e. actual expenses are less than the actual revenue from the special tax), the City shall give public notice of the use to which it proposes to put the excess revenue. This requirement in subsection 278(2) will allow for transparency between the City and residents as to what their tax dollars are being used for.

Snow Management and Future Infrastructure Base Tax

Snow Management

The current base tax for snow management and future infrastructure, as provided in Appendix C will generate \$1,311,255 which is sufficient for the 2022 budget. It is recommended to change the naming of this base tax to “Snow Management Special Tax” with the intention of the special tax to cover snow management expenses only.

Future Infrastructure (Proposed Base Tax)

In order to simplify the property tax structure, provide transparency, and enhance communication, it is recommended to separate the “Future Infrastructure” portion of the previous Snow Management and Future Infrastructure Base Tax.

Based on the approved 2022 budget, \$75,000 has been approved to transfer to the Future Infrastructure Reserve. Due to the allocation to a reserve, these funds would not meet the definition of a special tax in Section 275 of the *Cities Act* as special taxes cannot be used for future capital projects. Therefore it is recommended that the naming of this tax be simply “Base Tax” and charged as a base tax as in Section 259 of the *Cities Act*. This is recommended because base taxes cannot be for a special/specific purpose, as that would make it a special tax. Establishing this “Base Tax” will fund the \$75,000 transfer to the Future Infrastructure Reserve with the excess amounts being used for general expenses required in the approved budget. It is recommended the Base Tax be charged as follows:

- Residential, agricultural, condominium, and care homes: \$40
- Multi-residential, per apartment: \$20
- Commercial base taxes are based on their taxable assessed value and a tiering system. The following rates are proposed for commercial properties. The rates represent 34% of the previous snow management and future infrastructure base tax tiers:

Minimum Taxable Assessed Value	Maximum Taxable Assessed Value	Base Tax
-	\$150,000	\$42
\$150,001	\$300,000	\$102
\$300,001	\$450,000	\$174
\$450,001	\$600,000	\$200
\$600,001	\$750,000	\$209
\$750,001	\$900,000	\$270
\$900,001	\$1,050,000	\$343
\$1,050,001	\$1,200,000	\$401
\$1,200,001	\$1,350,000	\$466
\$1,350,001	\$1,500,000	\$531
\$1,500,001	\$2,000,000	\$686
\$2,000,001	\$2,500,000	\$823
\$2,500,000	\$3,000,000	\$926
\$3,000,001	\$3,500,000	\$1,029
\$3,500,001	\$4,000,000	\$1,200
\$4,000,001	\$5,000,000	\$1,474
\$5,000,001	-	\$1,612

These rates will generate an estimated \$720,136. After accounting for the \$75,000 transfer to the Future Infrastructure Reserve, \$645,136 will be remaining which will fund expenses budgeted within the general fund.

Roadways Base Tax

The current base tax for roadways is expected to generate approximately \$4,115,250, which is sufficient for the 2022 budget of \$4,100,000. It is recommended that there be no change to the base tax rate. It is recommended to change the naming of this base tax to "Roadways Special Tax" with the intention of the special tax to cover roadway and paving expenditures.

Police Base Tax

The police base tax introduced in 2021, charged at a rate of \$35 per property classification, with multi-residential being charged \$35 per unit, is anticipated to generate \$553,805. This is a shortfall of \$795 compared to the budgeted \$554,600. It is recommended that there be no change to the base tax rate. It is recommended to change the naming of this base tax to

“Police Special Tax” with the intention of the special tax to cover a portion of police expenditures.

6. Review levies specific to location/property type to determine expected revenue generated.

Business Improvement District (BID) Levy

The levy is specific to geographical location as established by Bylaw No. 4 of 2005 and is budgeted to generate \$78,000. The levy is currently 7% of the Municipal General Levy. At this rate, factoring in the 1.8% recommended increase, an estimated \$86,396 would be generated. It is recommended to decrease the levy to 6.4% of the General Municipal Levy which will generate an estimated \$78,990 which is sufficient for the approved \$78,000 budgeted amount. See the attachment entitled *Business Improvement District Bylaw* for the proposed bylaw.

Destination Marketing Levy

The levy is specific to hotels in the City and is based on tiers of taxable assessed values. The levy is allocated to a reserve which is then used to fund grant applications that qualify. Due to the reserve allocation, this levy cannot be established as a special tax as special taxes must be for current expenditures as specified in section 275 of the *Cities Act*.

Instead this tax should be included with the Base Tax charged to hotel properties. Provided in the aforementioned Future Infrastructure section, base taxes cannot be for a specific purpose as they would then become a special tax, therefore the total required for the destination marketing funds will be included in the Base Tax for hotel properties. The budgeted \$351,500 will then be allocated from the Base Tax to the Destination Marketing Levy reserve as approved in the budget.

In 2021 the tiering was as follows:

Taxable Value	Rate
Less than \$750,000	\$3,500
\$750,001 - \$1,500,000	\$9,200
\$1,500,001 - \$2,500,000	\$15,200
\$2,500,001 - \$3,200,000	\$20,100
\$3,200,001 - \$4,500,000	\$52,000
Over \$4,500,001	\$56,100

In 2022, the rates in the table below are recommended which will generate revenue sufficient for the approved 2022 budget. The table shows the base tax recommended in the Future Infrastructure section, plus the proposed destination marketing fee, to come to a total base tax charged to hotel properties (i.e. the amount that will appear on their Tax Notice).

Minimum Taxable Assessed Value	Maximum Taxable Assessed Value	Base Tax	Destination Marketing	Total Base Tax
-	\$150,000	\$42	\$3,000	\$3,042
\$150,001	\$300,000	\$102	\$3,000	\$3,102
\$300,001	\$450,000	\$174	\$3,000	\$3,174
\$450,001	\$600,000	\$200	\$3,000	\$3,200
\$600,001	\$750,000	\$209	\$3,000	\$3,209
\$750,001	\$900,000	\$270	\$3,000	\$3,270
\$900,001	\$1,050,000	\$343	\$8,000	\$8,343
\$1,050,001	\$1,200,000	\$401	\$8,000	\$8,401
\$1,200,001	\$1,350,000	\$466	\$8,000	\$8,466
\$1,350,001	\$1,500,000	\$531	\$12,000	\$12,531
\$1,500,001	\$2,000,000	\$686	\$12,000	\$12,686
\$2,000,001	\$2,500,000	\$823	\$12,000	\$12,823
\$2,500,000	\$3,000,000	\$926	\$18,500	\$19,426
\$3,000,001	\$3,500,000	\$1,029	\$18,500	\$19,529
\$3,500,001	\$4,000,000	\$1,200	\$48,000	\$49,200
\$4,000,001	\$5,000,000	\$1,474	\$48,000	\$49,474
\$5,000,001	-	\$1,612	\$51,000	\$52,612

Note that the rates charged in 2021 were slightly higher than the proposed 2022 rates (ex. A rate of \$3,500 was charged on the first tier in 2021, \$3,000 in 2022). This is due to the 2021 rates bringing in a slightly higher amount than the 2022 budgeted \$351,500. Therefore all tiers were decreased proportionately to generate the budgeted \$351,500.

7. Saskatchewan percentage of value reviewed.

In 2021 the percentage of taxable value on commercial properties decreased from 100% to 85% of the assessed value. The 2022 percentages have yet to be received.

8. School taxes.

In 2021 the school tax mill rates increased. The 2022 rates have yet to be received. For purposes of discussion, this report and information does not include school taxes.

CONSULTATIONS:

Consultations with Mayor, City Council, City Manager, City Solicitor, Director of Financial Services, City Assessor, Taxation Finance Manager, and Chief Clerk of Taxation have been held to receive input into the proposed changes to the 2022 Property Tax Bylaw.

COMMUNICATION AND/OR ANNOUNCEMENT PLAN:

Considering the feedback from residents during the 2021 revaluation and property tax bylaw, extensive efforts are being made to develop a communication plan.

The key dates and activities for communication include the following:

Key Dates:	Budget Committee: February 7, 2022 Assessment Roll Closes: February 14, 2022 Budget Approved: February 15, 2022 First and Second Reading of Tax Tools Bylaw: March 28, 2022 Third Reading: March 30, 2022
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Activity	Description	Date
TIPPS social media reminder	Social media post reminding property owners to sign up for TIPPS before the end of the year.	November 28, 2021
Property tax discount social media post	Social media post to encourage pre-payment of 2022 property taxes to receive the 1.25% discount in January.	January 7, 2022
Media release	Announce conclusion of budget deliberations, reduction of the budget and notable projects approved for 2022.	February 7, 2022
Public Notice	Public Notice pursuant to Public Notice Bylaw No. 24 of 2015 will be provided.	March 17, 2022
Media release	Details of the proposed 2022 Property Tax Bylaw with impacts to property owners.	March 24, 2022
Website updates	Updating the website to include proposed property tax tools for 2022 and impact to property owners.	March 24, 2022
Social media post & billboard update	Details of the 2022 Property Tax Bylaw with impacts to property owners.	March 28/30, 2022 (following third reading)
Website updates	Updating the website to include a breakdown of the tax notice details.	April 29, 2022
Social media post & billboard update	Details to property owners on property tax notices being delivered & e-billing. Check spam / or junk folder. Encouragement of e-billing and TIPPS (Dec).	May 18, 2022
Information insert	Insert included with the property tax notice detailing key projects in the budget and the basics of property tax impacts.	May 20, 2022
Social media post & billboard update	Details to property owners on property tax notices being received. Check spam / or junk folder.	June 6, 2022
Social media post	Reminder to property owners of the upcoming property tax deadline.	June 22, 2022

Ongoing communication with the Communications Manager has already been established to ensure a detailed communication plan is developed. A thorough review of tax terminology has also been performed to ensure consistent wording. For example, roads vs. paving tax, snow vs. snow management tax, etc.

POLICY IMPLICATIONS:

Bylaw No. 7 of 2021 The 2021 Property Tax Bylaw will be repealed and replaced with Bylaw No. 7 of 2022. Bylaws for Special Taxes are required to be passed.

FINANCIAL IMPLICATIONS:

The proposed tax tools will meet the financial requirements of the approved 2022 budget, however the proposed rates do not include additional taxation revenue to cover potential assessment appeal losses. Appendix A provides a summary of the proposed changes while Appendix B provides an analysis of the financial impact of the recommendation by property type.

OTHER CONSIDERATIONS/IMPLICATIONS:

There are no privacy implications, official community plan, or options to recommendation.

PUBLIC NOTICE:

Public Notice is required for consideration of this matter, pursuant to Section 4(e) of Public Notice Bylaw No. 24 of 2015. The following notice was given:

- Published in local newspaper (Prince Albert Daily Herald) circulated in the City: March 17, 2022
- Posted on the bulletin board at City Hall: March 17, 2022
- Posted on the City's website: March 17, 2022

ATTACHMENTS:

Appendix A – Proposed Rate Summary
Appendix B – Impact by Property Type
2022 Property Tax Bylaw
2022 Snow Management Special Tax Bylaw
2022 Roadways Special Tax Bylaw
2022 Police Special Tax Bylaw
2022 Business Improvement District Levy Bylaw

Written by: Briane Vance, Finance Manager

Approved by: Acting Director of Financial Services & Acting City Manager

2022 Proposed Recommendation:						
Mill Rates	Original	Proposed	Change	% Change		
General Municipal Mill Rate	10.383	10.57	0.187	1.80%		
Civic Facilities Mill Rate	0.47	0.47	-	0.00%		
Library Mill Rate	0.64	0.664	0.024	3.75%		
Mill Rate Factors	Original	Proposed	Change			
Agriculture	0.856	0.856	-			
Residential	0.938	0.938	-			
Condominium	0.856	0.856	-			
Multi-unit Residential	1.09	1.09	-			
Commercial – Tier 1	1.95	1.95	-			
Commercial – Tier 2	1.95	1.95	-			
Commercial – Tier 3	2.1	2.1	-			
Commercial – Tier 4	2.5	2.5	-			
Commercial – Tier 5	2.2	2.2	-			
Vacant Commercial	2.466	2.466	-			
Care/Group Home	0.938	0.938	-			
Hotel & Motel	2.2	2.2	-			
Elevators & Railroads	3	3	-			
Minimum Tax	Original	Proposed	Change			
	672	772	100			
Special Taxes - charged as a base tax						
Police Special Tax	35	35	-			
Roadways Special Tax (excluding commercial)						
Residential, agricultural, condominium, care homes	189	189	-			
Multi-residential (per unit)	63	63	-			
Snow Management Special Tax (excluding commercial)						
Residential, agricultural, condominium, care homes	60	60	-			
Multi-residential (per unit)	20	20	-			
Base Tax						
Residential, agricultural, condominium, care homes	0	40	40			
Multi-residential (per unit)	0	20	20			
Commercial Base Tax & Special Tax Tiers						
Min	Max	Roadways Special Tax	Snow Management Special Tax	Base Tax		
-	150,000.00	\$ 500.00	\$ 125.00	\$ 42.00		
150,001.00	300,000.00	\$ 650.00	\$ 300.00	\$ 102.00		
300,001.00	450,000.00	\$ 1,200.00	\$ 510.00	\$ 174.00		
450,001.00	600,000.00	\$ 1,780.00	\$ 585.00	\$ 200.00		
600,001.00	750,000.00	\$ 2,300.00	\$ 610.00	\$ 209.00		
750,001.00	900,000.00	\$ 2,900.00	\$ 790.00	\$ 270.00		
900,001.00	1,050,000.00	\$ 3,400.00	\$ 1,000.00	\$ 343.00		
1,050,001.00	1,200,000.00	\$ 4,000.00	\$ 1,170.00	\$ 401.00		
1,200,001.00	1,350,000.00	\$ 4,630.00	\$ 1,360.00	\$ 466.00		
1,350,001.00	1,500,000.00	\$ 5,000.00	\$ 1,550.00	\$ 531.00		
1,500,001.00	2,000,000.00	\$ 6,500.00	\$ 2,000.00	\$ 686.00		
2,000,001.00	2,500,000.00	\$ 7,700.00	\$ 2,400.00	\$ 823.00		
2,500,001.00	3,000,000.00	\$ 8,500.00	\$ 2,700.00	\$ 926.00		
3,000,001.00	3,500,000.00	\$ 9,500.00	\$ 3,000.00	\$ 1,029.00		
3,500,001.00	4,000,000.00	\$ 11,000.00	\$ 3,500.00	\$ 1,200.00		
4,000,001.00	5,000,000.00	\$ 13,400.00	\$ 4,300.00	\$ 1,474.00		
5,000,001.00	N/A	\$ 14,500.00	\$ 4,700.00	\$ 1,612.00		
Hotel Base Tax & Special Tax Tiers						
Min	Max	Roadways Special Tax	Snow Management Special Tax	A	B	(A+B)
-	150,000.00	\$ 500.00	\$ 125.00	\$ 42.00	\$ 3,000.00	\$ 3,042.00
150,001.00	300,000.00	\$ 650.00	\$ 300.00	\$ 102.00	\$ 3,000.00	\$ 3,102.00
300,001.00	450,000.00	\$ 1,200.00	\$ 510.00	\$ 174.00	\$ 3,000.00	\$ 3,174.00
450,001.00	600,000.00	\$ 1,780.00	\$ 585.00	\$ 200.00	\$ 3,000.00	\$ 3,200.00
600,001.00	750,000.00	\$ 2,300.00	\$ 610.00	\$ 209.00	\$ 3,000.00	\$ 3,209.00
750,001.00	900,000.00	\$ 2,900.00	\$ 790.00	\$ 270.00	\$ 3,000.00	\$ 3,270.00
900,001.00	1,050,000.00	\$ 3,400.00	\$ 1,000.00	\$ 343.00	\$ 8,000.00	\$ 8,343.00
1,050,001.00	1,200,000.00	\$ 4,000.00	\$ 1,170.00	\$ 401.00	\$ 8,000.00	\$ 8,401.00
1,200,001.00	1,350,000.00	\$ 4,630.00	\$ 1,360.00	\$ 466.00	\$ 8,000.00	\$ 8,466.00
1,350,001.00	1,500,000.00	\$ 5,000.00	\$ 1,550.00	\$ 531.00	\$ 12,000.00	\$ 12,531.00
1,500,001.00	2,000,000.00	\$ 6,500.00	\$ 2,000.00	\$ 686.00	\$ 12,000.00	\$ 12,686.00
2,000,001.00	2,500,000.00	\$ 7,700.00	\$ 2,400.00	\$ 823.00	\$ 12,000.00	\$ 12,823.00
2,500,001.00	3,000,000.00	\$ 8,500.00	\$ 2,700.00	\$ 926.00	\$ 18,500.00	\$ 19,426.00
3,000,001.00	3,500,000.00	\$ 9,500.00	\$ 3,000.00	\$ 1,029.00	\$ 18,500.00	\$ 19,529.00
3,500,001.00	4,000,000.00	\$ 11,000.00	\$ 3,500.00	\$ 1,200.00	\$ 48,000.00	\$ 49,200.00
4,000,001.00	5,000,000.00	\$ 13,400.00	\$ 4,300.00	\$ 1,474.00	\$ 48,000.00	\$ 49,474.00
5,000,001.00	N/A	\$ 14,500.00	\$ 4,700.00	\$ 1,612.00	\$ 51,000.00	\$ 52,612.00

**City of Prince Albert
Impact to Properties**

1.8% Mill Rate Increase + \$40 residential base tax, \$20 multi-residential base tax, 34% of commercial tier base tax (previous snow management & future infrastructure base tax)

Appendix B

Residential

	Assessed Value: 100,000 Taxable Value: 80,000			Assessed Value: 200,000 Taxable Value: 160,000			Assessed Value: 250,000 Taxable Value: 200,000			Assessed Value: \$300,000 Taxable Value: \$240,000			Assessed Value: 450,375 Taxable Value: 360,300		
	Original	Option	Difference	Original	Option	Difference	Original	Option	Difference	Original	Option	Difference	Original	Option	Difference
Municipal	779.14	793.17	14.03	1,558.29	1,586.35	28.06	1,947.86	1,982.93	35.07	2,337.43	2,379.52	42.09	3,509.07	3,572.25	63.18
Library	48.02	49.83	1.80	96.05	99.65	3.61	120.06	124.57	4.51	144.07	149.48	5.41	216.29	224.41	8.12
Civic Facilities	35.27	35.27	-	70.54	70.54	-	88.18	88.18	-	105.82	105.82	-	158.86	158.86	-
	862.44	878.27	15.83	1,724.88	1,756.54	31.66	2,156.10	2,195.68	39.58	2,587.32	2,634.82	47.50	3,884.21	3,955.52	71.30
<i>Base Tax</i>	-	40.00	40.00	-	40.00	40.00	-	40.00	40.00	-	40.00	40.00	-	40.00	40.00
Snow Special Tax	60.00	60.00	-	60.00	60.00	-	60.00	60.00	-	60.00	60.00	-	60.00	60.00	-
Paving Special Tax	189.00	189.00	-	189.00	189.00	-	189.00	189.00	-	189.00	189.00	-	189.00	189.00	-
Police Special Tax	35.00	35.00	-	35.00	35.00	-	35.00	35.00	-	35.00	35.00	-	35.00	35.00	-
	284.00	324.00	40.00	284.00	324.00	40.00	284.00	324.00	40.00	284.00	324.00	40.00	284.00	324.00	40.00
School Tax	356.80	356.80	-	713.60	713.60	-	892.00	892.00	-	1,070.40	1,070.40	-	1,606.94	1,606.94	-
Minimum Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	1,503.24	1,559.07	55.83	2,722.48	2,794.14	71.66	3,332.10	3,411.68	79.58	3,941.72	4,029.22	87.50	5,775.15	5,886.46	111.30
Total per month			4.65			5.97			6.63			7.29			9.28
Percentage Increase			3.71%			2.63%			2.39%			2.22%			1.93%

Commercial

	COMM 1 Assessed Value: 689,412 Taxable Value: 586,000			COMM 2 Assessed Value: 2,498,824 Taxable Value: 2,124,000			COMM 3 Assessed Value: 7,168,588 Taxable Value: 6,093,300			COMM 4 Assessed Value: 8,064,118 Taxable Value: 6,854,500			COMM 4 Assessed Value: 12,189,100 Taxable Value: 10,360,700		
	Original	Option	Difference	Original	Option	Difference	Original	Option	Difference	Original	Option	Difference	Original	Option	Difference
Municipal	11,864.68	12,078.34	213.66	43,004.42	43,778.83	774.41	132,860.14	135,252.98	2,392.84	149,457.57	152,149.34	2,691.76	268,937.87	273,781.50	4,843.63
Library	731.33	758.75	27.42	2,650.75	2,750.16	99.40	8,189.40	8,496.50	307.10	9,212.45	9,557.91	345.47	16,577.12	17,198.76	621.64
Civic Facilities	537.07	537.07	-	1,946.65	1,946.65	-	6,014.09	6,014.09	-	6,765.39	6,765.39	-	12,173.82	12,173.82	-
	13,133.08	13,374.16	241.08	47,601.81	48,475.63	873.81	147,063.62	149,763.56	2,699.94	165,435.41	168,472.64	3,037.23	297,688.81	303,154.08	5,465.27
<i>Base Tax</i>	-	200.00	200.00	-	823.00	823.00	-	1,612.00	1,612.00	-	1,612.00	1,612.00	-	1,612.00	1,612.00
Snow Special Tax	585.00	585.00	-	2,400.00	2,400.00	-	4,700.00	4,700.00	-	4,700.00	4,700.00	-	4,700.00	4,700.00	-
Paving Special Tax	1,780.00	1,780.00	-	7,700.00	7,700.00	-	14,500.00	14,500.00	-	14,500.00	14,500.00	-	14,500.00	14,500.00	-
Police Special Tax	35.00	35.00	-	35.00	35.00	-	35.00	35.00	-	35.00	35.00	-	35.00	35.00	-
	2,400.00	2,600.00	200.00	10,135.00	10,958.00	823.00	19,235.00	20,847.00	1,612.00	19,235.00	20,847.00	1,612.00	19,235.00	20,847.00	1,612.00
School Tax	3,955.50	3,955.50	-	14,337.00	14,337.00	-	41,129.78	41,129.78	-	46,267.88	46,267.88	-	69,934.73	69,934.73	-
Total	19,488.58	19,929.66	441.08	72,073.81	73,770.63	1,696.81	207,428.40	211,740.34	4,311.94	230,938.29	235,587.52	4,649.23	386,858.54	393,935.81	7,077.27
Total per month			36.76			141.40			359.33			387.44			589.77
Percentage Increase			2.26%			2.35%			2.08%			2.01%			1.83%

Overall Change by Property Type

	Residential	COMM 1	COMM 2	COMM 3	COMM 4	COMM 5	Vacant COMM	Total Commercial	Multi-Res	Hotel	Condo	Carehomes	AGRI & Railroads	Total
Option	21,101,407	3,669,995	5,854,643	2,014,654	3,598,996	1,632,524	459,282	17,230,094	3,630,581	1,102,936	2,221,144	214,090	75,668	45,575,921
Original	20,285,673	3,562,407	5,691,694	1,963,716	3,521,751	1,600,621	445,767	16,785,957	3,500,484	1,073,679	2,138,028	209,719	72,547	44,066,087
	815,733.63	107,587.55	162,949.56	50,937.32	77,244.48	31,903.53	13,514.57	444,137.01	130,097.29	29,257.11	83,116.45	4,370.74	3,121.27	1,509,833.52
Percentage increase	4.02%	3.02%	2.86%	2.59%	2.19%	1.99%	3.03%	2.65%	3.72%	2.72%	3.89%	2.08%	4.30%	3.43%

CITY OF PRINCE ALBERT BYLAW NO. 7 OF 2022

A Bylaw of The City of Prince Albert to raise the amount of taxes for General Municipal, Library, and Capital Projects for 2022.

WHEREAS pursuant to Section 253 of *The Cities Act* a Council shall pass a Property Tax Bylaw annually;

AND WHEREAS Section 254(1) of *The Cities Act* authorizes the Council to establish classes and subclasses of property for the purposes of establishing tax rates;

AND WHEREAS Section 255(1) of *The Cities Act* authorizes the Council, by Bylaw, to set mill rate factors;

AND WHEREAS the Property Tax Bylaw authorizes the Council to impose a tax on all taxable assessments in the City:

- a) at a uniform rate considered sufficient to raise the amount of taxes required to meet the estimated expenditures and transfers, having regard to estimated revenues from other sources, set out in the budget of the City; and
- b) at any other rates required by *The Cities Act* or any other Act;

AND WHEREAS pursuant to Sections 258 and 259 of *The Cities Act* a Council may establish minimum and base tax amounts;

NOW THEREFORE THE COUNCIL OF THE CITY OF PRINCE ALBERT IN OPEN MEETING ASSEMBLED ENACTS AS FOLLOWS:

Mill Rate Factors

1. That the municipal mill rate factors, utilized with respect to the land, improvements or both, shall be as follows:

Property Classification	Sub-Classes of Property	Mill Rate Factor
Non-Arable (Range)		0.856
Other Agricultural		0.856
Residential	Residential	0.938
	Country Residential	0.938
	Country Residential - Developed	0.938
	Condominium	0.856
Seasonal Residential		0.938
Multi-Unit Residential		1.090
Commercial and Industrial	\$850,000 or less taxable value	1.950
	\$850,001 - \$4,200,000 taxable value	1.950
	\$4,200,001 - \$8,000,000 taxable value	2.100
	\$8,000,001 - \$15,000,000 taxable value	2.500
	Over \$15,000,000 assessed value	2.200
	Vacant Commercial Land	2.466
	Care Home and Group Home	0.938
	Hotel & Motel	2.200
Elevators		3.000
Railway Rights of Way and Pipeline		3.000

Mill and Tax Rates

2. There shall be levied, raised and collected as taxes in respect of the purposes aforesaid upon the taxable assessment, insofar as the assessment of lands and improvements are subject thereto, the rates as follows:

a) General Municipal Levy	10.570 Mills
b) Library Levy	0.664 Mills
c) Civic Facilities Levy	0.470 Mills
d) Minimum Tax applied to calculation of General Municipal Levy:	
a. Residential	\$772
b. Condominiums	\$772
c. Agricultural	\$772
d. Multi-Family	\$772

Base Tax Rates

3. Base Tax:

a. Residential	\$40
b. Agricultural	\$40
c. Condominium	\$40
d. Care Home and Group Home	\$40
e. Multi-Family per Apartment	\$20
f. Commercial, Railway and Vacant Multi-Family	
i. (\$150,000 or less taxable value)	\$ 42
ii. (\$150,001 to \$300,000 taxable value)	\$102
iii. (\$300,001 to \$450,000 taxable value)	\$174
iv. (\$450,001 to \$600,000 taxable value)	\$200
v. (\$600,001 to \$750,000 taxable value)	\$209
vi. (\$750,001 to \$900,000 taxable value)	\$270
vii. (\$900,001 to \$1,050,000 taxable value)	\$343
viii. (\$1,050,001 to \$1,200,000 taxable value)	\$401
ix. (\$1,200,001 to \$1,350,000 taxable value)	\$466
x. (\$1,350,001 to \$1,500,000 taxable value)	\$531
xi. (\$1,500,001 to \$2,000,000 taxable value)	\$686
xii. (\$2,000,001 to \$2,500,000 taxable value)	\$823
xiii. (\$2,500,001 to \$3,000,000 taxable value)	\$926
xiv. (\$3,000,001 to \$3,500,000 taxable value)	\$1,029
xv. (\$3,500,001 to \$4,000,000 taxable value)	\$1,200
xvi. (\$4,000,001 to \$5,000,000 taxable value)	\$1,474
xvii. (over \$5,000,000 taxable value)	\$1,612

g. Hotel & Motel	
i. (\$150,000 or less taxable value)	\$3,042
ii. (\$150,001 to \$300,000 taxable value)	\$3,102
iii. (\$300,001 to \$450,000 taxable value)	\$3,174
iv. (\$450,001 to \$600,000 taxable value)	\$3,200
v. (\$600,001 to \$750,000 taxable value)	\$3,209
vi. (\$750,001 to \$900,000 taxable value)	\$3,270
vii. (\$900,001 to \$1,050,000 taxable value)	\$8,343
viii. (\$1,050,001 to \$1,200,000 taxable value)	\$8,401
ix. (\$1,200,001 to \$1,350,000 taxable value)	\$8,466
x. (\$1,350,001 to \$1,500,000 taxable value)	\$12,531
xi. (\$1,500,001 to \$2,000,000 taxable value)	\$12,686
xii. (\$2,000,001 to \$2,500,000 taxable value)	\$12,823
xiii. (\$2,500,001 to \$3,000,000 taxable value)	\$19,426
xiv. (\$3,000,001 to \$3,500,000 taxable value)	\$19,529
xv. (\$3,500,001 to \$4,000,000 taxable value)	\$49,200
xvi. (\$4,000,001 to \$5,000,000 taxable value)	\$49,474
xvii. (over \$5,000,000 taxable value)	\$52,612

Calculating Amount of Property Tax

These mill rates and mill rate factors will be applied for the purpose of calculating the general municipal taxation using the following format:

$$\text{Assessment Value} \times \text{Percentage of Value} = \text{Taxable Assessment}$$

$$(\text{Taxable Assessment} \times \text{Mill Rate} \times \text{Mill Rate Factor}) / 1,000 = \text{Levy Amount}$$

Coming Into Force

1. This Bylaw shall come into force and take effect on, from and after the 1st day of January, 2022. The rates imposed for 2022 are deemed to be imposed from January 1, 2022.
2. That Bylaw No. 7 of 2021 is hereby repealed.

INTRODUCED AND READ A FIRST TIME THIS 28th DAY OF March , AD 2022.

READ A SECOND TIME THIS 28th DAY OF March , AD 2022.

READ A THIRD TIME AND PASSED THIS DAY OF , AD 2022.

MAYOR

CITY CLERK

CITY OF PRINCE ALBERT BYLAW NO. 8 OF 2022

A Bylaw of the City of Prince Albert to raise revenue required for snow management to be completed in 2022.

WHEREAS pursuant to Section 275(1) of *The Cities Act* a Council may pass a special tax bylaw to raise revenue to pay for any specific service or purpose to be completed within the taxation year;

AND WHEREAS pursuant to Section 275(2) of *The Cities Act* a special tax bylaw must be passed annually;

AND WHEREAS pursuant to Sections 275(3) of *The Cities Act* public notice has been given.

NOW THEREFORE THE COUNCIL OF THE CITY OF PRINCE ALBERT IN OPEN MEETING ASSEMBLED ENACTS AS FOLLOWS:

Snow Management Special Tax:

1. A Special Tax shall be levied against all properties as listed in Section 3, all such properties benefiting from snow management to be completed within the current year.
2. The estimated cost of the purpose or service referred to in Section 1 is \$1,264,600, pursuant to the approved budget.
3. The rate of special tax to be charged against each property is:

a. Residential	\$60
b. Agricultural	\$60
c. Condominium	\$60
d. Care Home and Group Home	\$60
e. Multi-Family per Apartment	\$20

f. Commercial, Railway and Vacant Multi-Family	
i. (\$150,000 or less taxable value)	\$125
ii. (\$150,001 to \$300,000 taxable value)	\$300
iii. (\$300,001 to \$450,000 taxable value)	\$510
iv. (\$450,001 to \$600,000 taxable value)	\$585
v. (\$600,001 to \$750,000 taxable value)	\$610
vi. (\$750,001 to \$900,000 taxable value)	\$790
vii. (\$900,001 to \$1,050,000 taxable value)	\$1,000
viii. (\$1,050,001 to \$1,200,000 taxable value)	\$1,170
ix. (\$1,200,001 to \$1,350,000 taxable value)	\$1,360
x. (\$1,350,001 to \$1,500,000 taxable value)	\$1,550
xi. (\$1,500,001 to \$2,000,000 taxable value)	\$2,000
xii. (\$2,000,001 to \$2,500,000 taxable value)	\$2,400
xiii. (\$2,500,001 to \$3,000,000 taxable value)	\$2,700
xiv. (\$3,000,001 to \$3,500,000 taxable value)	\$3,000
xv. (\$3,500,001 to \$4,000,000 taxable value)	\$3,500
xvi. (\$4,000,001 to \$5,000,000 taxable value)	\$4,300
xvii. (over \$5,000,000 taxable value)	\$4,700

4. Any person who considers that an error or omission was made in the application or calculation of the special tax on his or her property may notify the municipality in writing by June 30th, 2022, requesting the Council to review the application or calculation of the tax rate regarding the property in question.

5. The administrator will notify the persons, who have requested a review, of the time and date the Council will meet to hear and review the requests.

6. The taxes that are levied will be added to the tax roll as a special assessment against the property, when they become due and payable, and are recoverable in the same manner as other taxes.

Coming Into Force

1. This Bylaw shall come into force and take effect on, from and after the 1st day of January, 2022. The rates imposed for 2022 are deemed to be imposed from January 1, 2022.

INTRODUCED AND READ A FIRST TIME THIS 28th DAY OF March , AD 2022.

READ A SECOND TIME THIS 28th DAY OF March , AD 2022.

READ A THIRD TIME AND PASSED THIS DAY OF , AD 2022.

MAYOR

CITY CLERK

CITY OF PRINCE ALBERT BYLAW NO. 9 OF 2022

A Bylaw of The City of Prince Albert to raise revenue for roadways work to be completed in 2022.

WHEREAS pursuant to Section 275(1) of *The Cities Act* a Council may pass a special tax bylaw to raise revenue to pay for any specific service or purpose to be completed within the taxation year;

AND WHEREAS pursuant to Section 275(2) of *The Cities Act* a special tax bylaw must be passed annually;

AND WHEREAS pursuant to Sections 275(3) of *The Cities Act* public notice has been given.

NOW THEREFORE THE COUNCIL OF THE CITY OF PRINCE ALBERT IN OPEN MEETING ASSEMBLED ENACTS AS FOLLOWS:

Roadways Special Tax:

1. A Special Tax shall be levied against all properties as listed in Section 3, all such properties benefiting from roadways work to be completed within the current year.
2. The estimated cost of the purpose or service referred to in Section 1 is \$4,100,000, pursuant to the approved budget.
3. The rate of special tax to be charged against each parcel is:

a. Residential	\$189
b. Agricultural	\$189
c. Condominium	\$189
d. Care Home and Group Home	\$189
e. Multi-Family per Apartment	\$63

f. Commercial, Railway and Vacant Multi-Family	
i. (\$150,000 or less taxable value)	\$500
ii. (\$150,001 to \$300,000 taxable value)	\$650
iii. (\$300,001 to \$450,000 taxable value)	\$1,200
iv. (\$450,001 to \$600,000 taxable value)	\$1,780
v. (\$600,001 to \$750,000 taxable value)	\$2,300
vi. (\$750,001 to \$900,000 taxable value)	\$2,900
vii. (\$900,001 to \$1,050,000 taxable value)	\$3,400
viii. (\$1,050,001 to \$1,200,000 taxable value)	\$4,000
ix. (\$1,200,001 to \$1,350,000 taxable value)	\$4,630
x. (\$1,350,001 to \$1,500,000 taxable value)	\$5,000
xi. (\$1,500,001 to \$2,000,000 taxable value)	\$6,500
xii. (\$2,000,001 to \$2,500,000 taxable value)	\$7,700
xiii. (\$2,500,001 to \$3,000,000 taxable value)	\$8,500
xiv. (\$3,000,001 to \$3,500,000 taxable value)	\$9,500
xv. (\$3,500,001 to \$4,000,000 taxable value)	\$11,000
xvi. (\$4,000,001 to \$5,000,000 taxable value)	\$13,400
xvii. (over \$5,000,000 taxable value)	\$14,500

4. Any person who considers that an error or omission was made in the application or calculation of the special tax on his or her property may notify the municipality in writing by June 30th, 2022, requesting the Council to review the application or calculation of the tax rate regarding the property in question.

5. The administrator will notify the persons, who have requested a review, of the time and date the Council will meet to hear and review the requests.

6. The taxes that are levied will be added to the tax roll as a special assessment against the property, when they become due and payable, and are recoverable in the same manner as other taxes.

Coming Into Force

1. This Bylaw shall come into force and take effect on, from and after the 1st day of January, 2022. The rates imposed for 2022 are deemed to be imposed from January 1, 2022.

INTRODUCED AND READ A FIRST TIME THIS 28th DAY OF March , AD 2022.
READ A SECOND TIME THIS 28th DAY OF March , AD 2022.
READ A THIRD TIME AND PASSED THIS DAY OF , AD 2022.

MAYOR

CITY CLERK

CITY OF PRINCE ALBERT BYLAW NO. 10 OF 2022

A Bylaw of The City of Prince Albert to raise revenue for police services in 2022.

WHEREAS pursuant to Section 275(1) of *The Cities Act* a Council may pass a special tax bylaw to raise revenue to pay for any specific service or purpose to be completed within the taxation year;

AND WHEREAS pursuant to Section 275(2) of *The Cities Act* a special tax bylaw must be passed annually;

AND WHEREAS pursuant to Sections 275(3) of *The Cities Act* public notice has been given.

NOW THEREFORE THE COUNCIL OF THE CITY OF PRINCE ALBERT IN OPEN MEETING ASSEMBLED ENACTS AS FOLLOWS:

Police Special Tax:

1. A Special Tax shall be levied against all properties as listed in Section 3, all such properties benefiting from police services within the current year.
2. The estimated cost of the purpose or service referred to in Section 1 is \$554,600, pursuant to the approved budget.
3. The rate of special tax to be charged against each parcel is:

a. Residential	\$35
b. Agriculture	\$35
c. Condominium	\$35
d. Care Home and Group Home	\$35
e. Multi-Family per Apartment	\$35
f. Commercial, Railway and Vacant Multi-Family	\$35

4. Any person who considers that an error or omission was made in the application or calculation of the special tax on his or her property may notify the municipality in writing by June 30th, 2022, requesting the Council to review the application or calculation of the tax rate regarding the property in question.
5. The administrator will notify the persons, who have requested a review, of the time and date the Council will meet to hear and review the requests.
6. The taxes that are levied will be added to the tax roll as a special assessment against the property, when they become due and payable, and are recoverable in the same manner as other taxes.

Coming Into Force

1. This Bylaw shall come into force and take effect on, from and after the 1st day of January, 2022. The rates imposed for 2022 are deemed to be imposed from January 1, 2022.

INTRODUCED AND READ A FIRST TIME THIS 28th DAY OF March , AD 2022.
 READ A SECOND TIME THIS 28th DAY OF March , AD 2022.
 READ A THIRD TIME AND PASSED THIS DAY OF , AD 2022.

MAYOR

CITY CLERK

CITY OF PRINCE ALBERT BYLAW NO. 11 OF 2022

*A Bylaw of The City of Prince Albert to raise revenue for the
Business Improvement District for 2022.*

WHEREAS pursuant to Section 26(2) of *The Cities Act*, council may, by bylaw, impose a levy on all property used or intended to be used for business purposes within the business improvement district to raise the amount required for the requisition;

AND WHEREAS pursuant to Section 26(3) of *The Cities Act* a levy or charge imposed pursuant to subsection (2):

- a) Is in addition to any other property tax; and
- b) Must be of either a uniform rate or a uniform amount.

NOW THEREFORE THE COUNCIL OF THE CITY OF PRINCE ALBERT IN OPEN MEETING ASSEMBLED ENACTS AS FOLLOWS:

Business Improvement District

1. The purpose of this Bylaw is to authorize a special levy to be paid by the taxable and grant in lieu properties for those businesses defined in the Prince Albert Downtown Business Improvement District area at a uniform rate sufficient to raise the amount required in 2022 for the proposed expenditures of the business improvement district.
2. The estimated cost of the service referred to in Section 1 is \$78,000, pursuant to the approved budget.
3. The levy shall be at a rate of 6.4% of the commercial tier 1 mill rate generated for general municipal property taxes.
4. Any person who considers that an error or omission was made in the application or calculation of the special tax on his or her property may notify the municipality in writing by June 30th, 2022, requesting the Council to review the application or calculation of the tax rate regarding the property in question.

5. The administrator will notify the persons, who have requested a review, of the time and date the Council will meet to hear and review the requests.
6. The taxes that are levied will be added to the tax roll as a special assessment against the property, when they become due and payable, and are recoverable in the same manner as other taxes.

Calculating Amount of Property Tax

This rate will be applied for the purpose of calculating the Prince Albert Downtown Business Improvement District (BID) Levy using the following format:

Mill Rate x Mill Rate Factor for Commercial Tier 1 = General Municipal Rate

General Municipal Rate x 6.4% = BID Rate

(Taxable Assessment x BID Rate) / 1,000 = BID Levy Amount

Coming Into Force

1. This Bylaw shall come into force and take effect on, from and after the 1st day of January, 2022. The rates imposed for 2022 are deemed to be imposed from January 1, 2022.

INTRODUCED AND READ A FIRST TIME THIS 28th DAY OF March , AD 2022.
 READ A SECOND TIME THIS 28th DAY OF March , AD 2022.
 READ A THIRD TIME AND PASSED THIS DAY OF , AD 2022.

MAYOR

CITY CLERK