



## **CITY OF PRINCE ALBERT**

### **CITY COUNCIL SPECIAL MEETING**

# **AGENDA**

**WEDNESDAY, APRIL 24, 2024, 4:00 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 2024 Property Tax Bylaws - 3rd Reading (RPT 24-122)

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**6. UNFINISHED BUSINESS**

**7. ADJOURNMENT**



# City of Prince Albert

## ***RPT 24-122***

**TITLE:** 2024 Property Tax Bylaws – 3<sup>rd</sup> Reading

**DATE:** **April 22, 2024**

**TO:** City Council-Special

**PUBLIC:** X

**INCAMERA:**

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### **RECOMMENDATION:**

That the following Bylaws be given third and final reading:

1. Bylaw No. 2 of 2024;
2. Bylaw No. 3 of 2024;
3. Bylaw No. 4 of 2024;
4. Bylaw No. 5 of 2024; and,
5. Bylaw No. 6 of 2024.

### **TOPIC & PURPOSE:**

To request third and final reading of the 2024 Property Tax Bylaws.

### **BACKGROUND:**

As members of Council are aware, the 2024 Property Tax Bylaws were introduced and given two (2) readings at the April 22, 2024 City Council meeting.

### **PROPOSED APPROACH AND RATIONALE:**

As outlined in RPT 24-117, as attached, in order to approve the Property Tax Bylaws, it is necessary to have the Bylaws placed before City Council for consideration of third and final reading.

### **CONSULTATIONS:**

The 2024 Property Tax Bylaws were published in full text on the April 22, 2024 City Council meeting Agenda for review by the public and members of Council.

**COMMUNICATION AND/OR ANNOUNCEMENT PLAN:**

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

**POLICY IMPLICATIONS:**

The policy implications are outlined within the attached RPT 24-117.

**FINANCIAL IMPLICATIONS:**

The financial implications are outlined within the attached RPT 24-117.

**OTHER CONSIDERATIONS/IMPLICATIONS:**

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

**STRATEGIC PLAN:**

The creation of an equitable taxation structure promotes community growth and maintains new and existing amenities and infrastructure. The creation of the incentive program from the Minimum Tax on Vacant Residential Land promotes development of vacant lots.

**OPTIONS TO RECOMMENDATION:**

The options to the recommendation are outlined within the attached RPT 24-117.

**PUBLIC NOTICE:**

Public Notice pursuant to the Public Notice Bylaw No. 24 of 2024 was provided prior to the April 22, 2024 City Council meeting. Further Public Notice is not required.

**ATTACHMENTS:**

1. 2024 Property Tax Bylaws (RPT 24-117)
2. Bylaw No. 2 of 2024 – Property Tax Bylaw
3. Bylaw No. 3 of 2024 – Snow Management Special Tax Bylaw
4. Bylaw No. 4 of 2024 – Roadways Special Tax Bylaw
5. Bylaw No. 5 of 2024 – Police Special Tax Bylaw
6. Bylaw No. 6 of 2024 – Business Improvement District (BID) Levy Bylaw

Written by: Terri Mercier, City Clerk

Approved by: City Manager



***RPT 24-117***

**TITLE:** 2024 Property Tax Bylaws

**DATE:** **April 16, 2024**

**TO:** City Council

**PUBLIC:** X

**INCAMERA:**

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**RECOMMENDATIONS:**

1. That the following Bylaws receive first and second reading:
  1. Property Tax Bylaw – Bylaw No. 2 of 2024.
  2. Snow Management Special Tax Bylaw – Bylaw No. 3 of 2024.
  3. Roadways Special Tax Bylaw – Bylaw No.4 of 2024.
  4. Police Special Tax Bylaw – Bylaw No. 5 of 2024.
  5. Business Improvement District (BID) Levy Bylaw – Bylaw No.6 of 2024.
2. That a Reserve called the Vacant Residential Lot Program be approved for the collection of revenue from the Vacant Residential Land Minimum Tax relating to the Vacant Residential Lot Program.
3. That Council approve the one-time commercial abatement program outlined in this Report.

**TOPIC AND PURPOSE:**

To consider the following 2024 Property Tax Bylaws:

- Property Tax Bylaw – Bylaw No. 2 of 2024.
- Snow Management Special Tax Bylaw – Bylaw No. 3 of 2024.
- Roadways Special Tax Bylaw – Bylaw No.4 of 2024.
- Police Special Tax Bylaw – Bylaw No. 5 of 2024.
- Business Improvement District (BID) Levy Bylaw – Bylaw No.6 of 2024.

**BACKGROUND:**Property Tax Tools

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

- **Mill Rate** (Ad Valorem): basic tax rate applicable to all assessed properties in the City.
- **Mill Rate Factor:** applies a ratio to increase or decrease the effective mill rate in each of the property classes or sub-classes.
- **Minimum Tax:** guarantees that a property will pay a minimum amount for the General Municipal Levy, currently set at \$800, and Vacant Residential Land at \$1,600.
- **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.

A **new base tax** was introduced in 2022 to generate revenue to fund general operations of the City.

Residential: \$40 per home  
 Multi-Residential: \$20 per multi-unit  
 Sliding commercial scale

This base tax is for the general operations of the City.

- **Special Tax:** a specific amount of money raised by a special tax to be used for a specific service or purpose. The service or purpose must be completed within the taxation year.

A municipality may pass a special tax bylaw and 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.

The 2022 Property Tax Bylaws changed the following from a Base Tax to a Special Tax as per legislation.

Council approved the following Special Taxes to balance the 2023 Budget:

**Police Special Tax: \$35 per door. This special tax is to fund the Proactive Policing Unit.**

**Snow Special Tax**

Residential: \$72 per residential roll  
 Multi-Residential: \$23 per multi-unit  
 Sliding commercial scale

**Roadways Special Tax**

Residential: \$204 per residential roll  
 Multi-Residential: \$67 per multi-unit  
 Sliding commercial scale

The Snow Special Tax was increased in 2023 to reflect the increased budget relating to snow management. The Roadways Special Tax was increased in 2023 with the amalgamation of the Roadways Paving Program and the Concrete Sidewalk, Curb & Median Rehabilitation Program into the Roadways Special Tax.

**PROPOSED APPROACH AND RATIONALE:**

An additional **\$2,660,656** needs to be raised in taxation for 2024, as per approved operating and capital budgets and reserve allocations:

Name	2024 Budget	2023 Budget	Increase / (Decrease)
General Municipal Levy	\$36,271,076	\$34,221,550	\$2,049,526
Federal Government Grant in Lieu	\$147,000	\$143,000	\$4,000
Provincial Government Grant in Lieu	\$1,830,000	\$1,801,000	\$29,000
First Nations Reserve Land	\$379,000	\$363,100	\$15,900
<b>Municipal Levy</b>	<b>\$38,627,076</b>	<b>\$36,528,650</b>	<b>\$2,098,426</b>
Library Levy	\$2,375,430	\$2,253,950	\$121,480
Capital Projects Levy	\$1,550,000	\$1,543,200	\$6,800
Snow Management Special Tax	\$1,682,850	\$1,548,900	\$133,950
Roadways Special Tax	\$4,400,000	\$4,100,000	\$300,000
Police Special Tax	\$554,600	\$554,600	\$0
Base Tax	\$720,000	\$720,000	\$0
	<b>\$11,282,880</b>	<b>\$10,720,650</b>	<b>\$562,230</b>
<b>Total Increase</b>	<b>\$49,909,956</b>	<b>\$47,249,300</b>	<b>\$2,660,656</b>

*Note: The budget of \$300,000 for the concrete rehabilitation program was included in the 2023 Budget under the General Municipal Levy.*

The Report will provide further details on the above increased budgets.

**2024 One-Time Commercial Abatement**

This report is recommending a one-time abatement to commercial properties who meet the following criteria:

- Their municipal increase was greater than 10%; AND
- Their municipal increase was greater than \$1,000.

The amount of the abatement being recommended is 50% of their municipal increase. No abatement is being provided on any schools, library or BID increases. This abatement is also 100% funded by the additional commercial municipal taxes generated due to the commercial assessment change.

With the revaluation in Year 2025, Administration will be looking at the tax tool structure. That review will include making changes to tax tools, including the mill rate factors, special and base tax tiers and the commercial tiering structure.

It is recommended that the mill rate factors not be adjusted for 2024 Tax Tools as there will be some large properties that will benefit from decreasing the mill rate factor. By leaving the mill rate factors the same for 2024, the properties with a substantial increase will be provided with an abatement of 50% of the municipal increase based on the criteria listed above. This allows the City to isolate only those properties with large changes, instead of providing further benefits to those who were not impacted or went down in value.

For residents, the 2024 tax tools will result in increases in the range of 2.4% which is substantially lower than anticipated with the approved 2024 Budget. The budget increase approved was 8% for 2024.

**Mill Rates**

The 2024 Property Tax Tools is proposing the following mill rates:

Levy	Year 2023	Year 2024 Proposed	Increase / Decrease
General Municipal	10.872 mills	11.307 mills	4.00% increase
Civic Facilities	0.470 mills	0.470 mills	No Change
Library	0.682 mills	0.662 mills	2.93% <u>decrease</u>
Minimum Tax	\$800.00	\$800.00	No Change
Minimum Tax – Vacant Residential Land	\$1,600.00	\$1,600.00	No Change

For the 2024 Property Tax Tools, the Mill Rate Factors are not being changed.

The 2024 Property Tax Tools includes the following change to Commercial Tier 5 for taxable value to reflect the increased assessment values.

There are five Tiers for Commercial Mill Rate Factors.

**Commercial tiering is based on taxable value.**

Class	Mill Rate Factors	Taxable Value (New in Bold)
Agriculture	0.856	
Residential	0.938	
Condominium	0.856	
Multi-Unit Residential	1.090	
Commercial - Tier 1	1.950	Less than \$850,000
Commercial - Tier 2	1.950	\$850,001 - \$4,200,000
Commercial - Tier 3	2.100	\$4,200,001 - \$8,000,000
Commercial - Tier 4	2.500	\$8,001,000 - <b>\$20,000,000</b>
Commercial - Tier 5	2.200	<b>Over \$20,000,001</b>
Vacant Commercial Land	2.466	
Care Home and Group Home	0.938	
Hotel and Motel	2.200	
Elevators and Railroads	3.000	

**Commercial Tiers**

The taxable value has been updated for Commercial Tier 4 and Tier 5. Previously Tier 5 was over 15,000,001 taxable value, however the 2024 Property Tax Tools are recommending to change Tier 5 to over \$20,000,001, due to the impact of the increased assessment changes to commercial.



## Summary

Administration has reviewed all tax tools that are available to City Council for raising the funds to balance the 2024 approved Budget and are recommending the following:

- Increase the General Municipal Levy from 10.872 mills to 11.307 mills which equates to a 4.00% increase from 2023.
- Increase the Snow Management Special Tax to fund the increased approved budget of \$133,950. There needs to be an increase to the Special Tax to fund snow management. The increase is a \$3.00 increase for residential, a \$1.00 increase for multi-residential and a 5% increase to the commercial tiering.
- Decrease the Roadways Special Tax for Commercial Tiers due to increased assessment changes. The Roadways Special Tax includes funding for the approved \$300,000 Concrete Sidewalk, Curb & Median Rehabilitation Program along with the Roadways Recapping Program of \$4,100,000. This change aligns all Roadway Paving Program costs including paving, sidewalk and rehabilitation together as one Program funded by the Special Tax. The Roadways Special Tax for commercial tiering is reduced by 9.5% due to the increased assessment changes for commercial. There is no change to the special tax relating to residential and multi-residential.
- Increase the base tax to fund the increased costs relating to the general operations of the City. The base tax is being proposed to increase \$5.00 for residential and \$2.00 for multi-residential. There is no increase for the base tax for commercial as the increased commercial assessment is generating additional revenue in base taxes.
- Decrease the Library Levy from 0.682 mills to 0.662 mills due to the increased assessment changes for commercial.
- Increase the BID Levy from 0.064 to 0.087 as per the increased budget for the Prince Albert Downtown Improvement District relating to downtown security in the increased amount of \$40,000 for the 2024 Budget.
- Keep the Minimum Tax of \$800 for Residential and \$1,600 for Vacant Residential Land. The additional revenue from vacant lots is utilized for the Vacant Lot Program and is not available to balance the 2024 Budget.

With the above recommendations, there is **NO impact** to the following:

Police Special Tax:	\$35 per door
Civic Facilities Levy	0.470 mills
Destination Marketing Tax	sliding scale for hotel properties.

**SUMMARY OF 2024 TAX TOOLS:**

General Municipal Levy	<u>2023 Rates</u> 10.872	<u>Proposed</u> 11.307	<u>Increase</u> 0.435	<u>% Increase</u> 4.00%
Library Levy	<u>2023 Rates</u> 0.682	<u>Proposed</u> 0.662	<u>Decrease</u> -0.02	<u>% Decrease</u> -2.93%
<b>Snow Management Special Tax</b>	<u>2023 Rates</u>	<u>Proposed</u>	<u>Increase</u>	<u>% Increase</u>
Residential **	\$72	\$75	\$3	4.17%
Multi-Residential	\$23	\$24	\$1	4.35%
<b>Commercial - Tiers</b>				<b>5.00%</b>
<b>Roadways Special Tax</b>	<u>2023 Rates</u>	<u>Proposed</u>	<u>Change</u>	<u>% Change</u>
Residential **	\$204	\$204	\$0	0.00%
Multi-Residential	\$67	\$67	\$0	0.00%
<b>Commercial - Tiers</b>				<b>-9.50%</b>
<b>Minimum Tax</b>	<u>2023 Rates</u>	<u>Proposed</u>	<u>Change</u>	<u>% Change</u>
Residential	\$800	\$800	\$0	0.00%
<b>Minimum Tax</b>	<u>2023 Rates</u>	<u>Proposed</u>	<u>Change</u>	<u>% Change</u>
Vacant Residential Land	\$1,600	\$1,600	\$0	0.00%
<b>BID Levy</b>	<u>2023 Rates</u> 0.064	<u>Proposed</u> 0.087	<u>Increase</u> 0.023	<u>% Increase</u> 35.94%
<b>Base Tax</b>	<u>2023 Rates</u>	<u>Proposed</u>	<u>Change</u>	<u>% Change</u>
Residential **	\$40	\$45	\$5	12.50%
Multi-Residential	\$20	\$22	\$2	10.00%
<b>Commercial - Tiers</b>				<b>0.00%</b>

\*\* Residential includes Vacant Residential, Condominiums, Agricultural and Care Homes.

As per the Cities Regulations, **Multi-Residential is a property to be used for or in conjunction with a residential purpose and to accommodate four or more self-contained dwelling units within a parcel.**

Therefore, a Duplex (two units) is classified as Residential and is charged the Special Taxes and Base Tax of a Residential Property. To be classified as a Multi-Residential, there needs to be four or more self-contained dwelling units within a parcel.

**General Municipal Levy (Mill Rate) Increase**

Administration is recommending increasing the General Municipal Levy from 10.872 mills to **11.307** mills, which is an increase of 4.00% over 2023.

This Mill Rate will generate taxation revenue of \$40,482,371, which is an increase of \$2,114,911 over 2023. The additional revenue beyond what is required for in the 2024 Budget is generated from commercial properties, and will fund the abatement program being recommended in this report due to the increased commercial assessment changes.

**Library Levy Decrease**

Although the 2024 Budget for the Prince Albert Library has been increased, the Library Levy is decreasing due to the increased assessment changes for commercial businesses. The levy needs to be reduced or there will be a surplus from the Library Levy.

The Library Levy will be **decreased** as follows:

Levy	Year 2023	Year 2024	Decrease	% Decrease
Library Levy	0.682 mills	0.662 mills	0.02 mills	(2.93%)

The decrease to the Library Levy will be sufficient for the approved budget increase.

The impact to a residential homeowner for the Library Levy decrease is very minimal. The decrease is estimated to be between \$1 to \$7 annually.

**Snow Management Special Tax Increase**

The 2024 Budget for Snow Management was increased by \$133,950 due to increased costs for staffing, fleet costs and materials.

Snow Budget	Year 2024	Year 2023	Increase	% Increase
Salaries Wages Benefits	\$812,850	\$696,900	\$115,950	16.64%
Fleet Expenses	\$573,900	\$565,900	\$8,000	1.41%
Maintenance Materials	\$296,100	\$286,100	\$10,000	3.50%
<b>Total Budget</b>	<b>\$1,682,850</b>	<b>\$1,548,900</b>	<b>\$133,950</b>	<b>8.65%</b>

Due to the increase in snow management, Administration is recommending increasing the Snow Management Special Tax as follows:

<b>Snow Special Tax</b>	<b>Original</b>	<b>Proposed</b>	<b>Increase</b>	<b>% Increase</b>
Residential	\$72	\$75	\$3.00	4.17%
Multi-Residential	\$23	\$24	\$1.00	4.35%

The impact to a Commercial User for an increase in the Snow Management Special Tax is a **5% increase** as per below:

<b>Taxable Value</b>			<b>Increase 5%</b>	
<b>Min</b>	<b>Max</b>	<b>Snow - Year 2023</b>	<b>Snow - Proposed</b>	<b>Increase</b>
-	150,000.00	\$144.00	\$151.00	\$7.00
150,001.00	300,000.00	\$345.00	\$362.00	\$17.00
300,001.00	450,000.00	\$587.00	\$616.00	\$29.00
450,001.00	600,000.00	\$673.00	\$707.00	\$34.00
600,001.00	750,000.00	\$702.00	\$737.00	\$35.00
750,001.00	900,000.00	\$909.00	\$954.00	\$45.00
900,001.00	1,050,000.00	\$1,150.00	\$1,208.00	\$58.00
1,050,001.00	1,200,000.00	\$1,346.00	\$1,413.00	\$67.00
1,200,001.00	1,350,000.00	\$1,564.00	\$1,642.00	\$78.00
1,350,001.00	1,500,000.00	\$1,783.00	\$1,872.00	\$89.00
1,500,001.00	2,000,000.00	\$2,300.00	\$2,415.00	\$115.00
2,000,001.00	2,500,000.00	\$2,760.00	\$2,898.00	\$138.00
2,500,001.00	3,000,000.00	\$3,105.00	\$3,260.00	\$155.00
3,000,001.00	3,500,000.00	\$3,450.00	\$3,623.00	\$173.00
3,500,001.00	4,000,000.00	\$4,025.00	\$4,226.00	\$201.00
4,000,001.00	5,000,000.00	\$4,945.00	\$5,192.00	\$247.00
5,000,001.00		\$5,405.00	\$5,675.00	\$270.00

By increasing the Snow Management Special Tax, the additional revenue will fund the approved 2024 Budget.

**Roadways Special Tax Decrease for Commercial Tiers**

The Roadways Special Tax collects revenue to fund the annual Roadways Paving Program. The 2023 Tax Tools approved that the Roadways Special Tax increase include funding for the approved \$300,000 Concrete Sidewalk, Curb & Median Rehabilitation Program.

This change aligns all Roadways Paving Program costs including paving, sidewalk and rehabilitation together as one Program funded by the Roadways Special Tax.

Due to the increased assessment changes in commercial, it is necessary to decrease the Roadways Special Tax for Commercial Tiers as the increased commercial assessment was generating a surplus.

As such, **there is a 9.5% reduction applied to all commercial tiers for the Roadways Special Tax as follows:**

Taxable Value			Decrease 9.5%	
Min	Max	Roadways - Year 2023	Roadways - Proposed 2024	Decrease
-	150,000.00	\$525.00	\$475.00	(\$50.00)
150,001.00	300,000.00	\$683.00	\$618.00	(\$65.00)
300,001.00	450,000.00	\$1,260.00	\$1,140.00	(\$120.00)
450,001.00	600,000.00	\$1,869.00	\$1,691.00	(\$178.00)
600,001.00	750,000.00	\$2,415.00	\$2,186.00	(\$229.00)
750,001.00	900,000.00	\$3,045.00	\$2,756.00	(\$289.00)
900,001.00	1,050,000.00	\$3,570.00	\$3,231.00	(\$339.00)
1,050,001.00	1,200,000.00	\$4,200.00	\$3,801.00	(\$399.00)
1,200,001.00	1,350,000.00	\$4,862.00	\$4,400.00	(\$462.00)
1,350,001.00	1,500,000.00	\$5,250.00	\$4,751.00	(\$499.00)
1,500,001.00	2,000,000.00	\$6,825.00	\$6,177.00	(\$648.00)
2,000,001.00	2,500,000.00	\$8,085.00	\$7,317.00	(\$768.00)
2,500,001.00	3,000,000.00	\$8,925.00	\$8,077.00	(\$848.00)
3,000,001.00	3,500,000.00	\$9,975.00	\$9,027.00	(\$948.00)
3,500,001.00	4,000,000.00	\$11,550.00	\$10,453.00	(\$1,097.00)
4,000,001.00	5,000,000.00	\$14,070.00	\$12,733.00	(\$1,337.00)
5,000,001.00		\$15,225.00	\$13,779.00	(\$1,446.00)

There is no impact to the Roadway Special Tax for Residential, Multi-Residential or Condo as follows:

Roadways Special Tax	2023	2024	Increase	% Increase
Residential	\$204	\$204	\$0.00	0%
Multi-Residential	\$67	\$67	\$0.00	0%

By decreasing the Roadways Special Tax specific to the Commercial Tiers, the revenue to be generated will fund the Roadways Recapping and Concrete Sidewalk, Curb & Median Rehabilitation Program.

**Base Tax**

This report is recommending an increase to the base tax for residential and multi-residential to fund the increase in the general operations of the City. The revenue generated will fund annual operations, increased costs in emergency services, and the increased costs of salaries, wages and benefits for all city employees.

The Base Tax is being recommended to be increased in 2024 as follows:

Base Tax	2023	2024	Increase	% Increase
Residential	\$40	\$45	\$5.00	12.50%
Multi-Residential per unit	\$20	\$22	\$2.00	10.00%

There is no increase in the base tax for Commercial as the increased assessment changes are generating additional revenue for the base tax.

**Minimum Tax Increase**

This report is recommending to keep minimum tax at \$800.

The Minimum Tax is applicable to Residential, Condominiums, Agricultural and Multi-Family.

Properties are impacted by minimum tax if their general municipal levy is less than \$800. Minimum tax then tops them up to \$800 for the General Municipal Levy. This impacts property owners differently based on their assessments.

The mill rate is being proposed to increase by 4%, this then results in less properties being subject to minimum tax as they are no longer in the minimum tax bracket. Without an increase in the mill rate, properties valued at \$78,400 or less are impacted by minimum tax. With a 4% mill rate increase, properties valued at \$75,400 or less are impacted.

<b>MINIMUM TAX</b>	
Minimum Tax	\$800
# of Properties	1,270
<b>Revenue 2023</b>	<b>\$285,658</b>
Minimum Tax	\$800
# of Properties	1,121
<b>Revenue 2024</b>	<b>\$259,616</b>
<b>Reduced Revenue Generated</b>	<b>(\$26,042)</b>

The reduction in minimum tax is made up through the general municipal levy.

**Minimum Tax for Vacant Residential Land**

Currently, there are approximately 205 properties that are considered Vacant Residential Land. That includes vacant land with demolished houses and also land that is being developed by a Developer for sale.

Administration is recommending not increasing the Minimum Tax for Residential Vacant Land from \$1,600.

The average taxable value of a residential home in Prince Albert is approximately \$160,000. A residential property with this value would pay approximately \$1,632 to the General Municipal Levy. The amount of \$1,600 forms the basis of the minimum tax on vacant residential properties.

The report is recommending a Reserve for the revenue collected from the Vacant Residential Land Minimum Tax relating to the Vacant Residential Lot Program. That Reserve will fund the Vacant Residential Lot Program and the incentives.

**Prince Albert Downtown Business Improvement District (BID) Levy Increase**

The BID Levy is specific to geographical location as established by Bylaw No. 4 of 2005.

The 2024 Budget approved a \$40,000 increase for the PADBID levy charged only to downtown properties. Historically this amount has remained at \$78,000. For 2024, PADBID requested to increase the levy by \$40,000 to fund ½ of the downtown security costs in 2024.

The amount of \$80,000 has been approved to fund Downtown Security. The Downtown Security will be funded \$40,000 from an increase to the PADBID Levy and \$40,000 funded from City Taxation.

The \$220,000 expenditures for the Prince Albert Downtown Business Improvement District is funded as follows:

Prince Albert Business Improvement Tax Levy	\$118,000
City of Prince Albert Grant In Lieu of Taxes	\$22,000
Reserve Funding for Programs and Projects	\$40,000
City Taxation	\$40,000
<b>Total Funding</b>	<b>\$220,000</b>

As such, the BID Levy is being increased to generate additional taxation revenue of \$40,000.

The Bid Levy will need to be increased as follow to generate the approved budget:

Levy	Year 2023	Year 2024	Increase	% Increase
BID Levy	0.064 mills	0.087 mills	0.023 mills	35.94%

The increase to the PADBID Levy will be sufficient for the approved budget increase of \$118,000.

**Civic Facilities Levy**

The Civic Facilities Reserve was established in 2014 when the internal borrowing on the construction of the Alfred Jenkins Field House was paid in full. The continued intent of this reserve is to pay for the planning and construction of future City owned facilities. Revenue collected from the Civic Facilities Levy is credited annually to the Recreation Reserve (previously the Civic Facilities Reserve).

The Civic Facilities Levy will remain at 0.47 mills. Any additional revenue over budget at yearend from the increased commercial assessments will be credited to the Recreation Centre Reserve. The levy provides funding for the Aquatic and Arenas Recreation Centre.

**Police Special Tax**

The Police Special Tax of \$35.00 per door will remain the same. The Special Tax generates revenue of \$554,600 to fund the annual Multi-Year Proactive Policing Unit with the Prince Albert Police Service.



**Destination Marketing Levy**

The Destination Marketing Levy will not be increasing in Year 2024. The Destination Marketing Levy is specific to hotels in the City and is based on tiers of taxable assessed values. The annual funds collected from the Destination Marketing Levy is credited to the Destination Marketing Reserve. The Destination Marketing Levy Funds are to be utilized for events that generate hotel room night stays in the City of Prince Albert Hotels. 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*.

The Destination Marketing Levy charged to hotels is based on taxable value as follows:

<b>Destination Marketing Levy</b>		
<b>Taxable Value</b>		<b>Tax Rate</b>
Min	Max	
-	900,000.00	<b>\$3,000</b>
900,001.00	1,350,000.00	<b>\$8,000</b>
1,350,001.00	2,500,000.00	<b>\$12,000</b>
2,500,001.00	3,500,000.00	<b>\$18,500</b>
3,500,001.00	5,000,000.00	<b>\$48,000</b>
5,000,001.00		<b>\$51,000</b>

**COMMUNICATIONS AND/OR ANNOUNCEMENT PLAN:**

The key dates and activities for communication include the following:

Key Dates:	Budget Committee: <b>November 16, 17 and 18, 2023</b> Budget Approved: <b>December 11, 2023</b> Assessment Roll Closes: <b>March 1, 2024</b> Presentation of Bylaw to Executive Committee: <b>March 18, 2024</b> First and Second Reading of Tax Tools Bylaw: <b>April 22, 2024</b> Third Reading: <b>April 24, 2025</b>
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<b>Activity</b>	<b>Description</b>	<b>Date</b>
Media release	Announce conclusion of budget deliberations, reduction of the budget and notable projects approved for 2024.	November 30, 2023
Media release	City of Prince Albert's 2024 Assessment Notices will be mailed out starting February 1, 2024.	February 1, 2024
Open House	Open House – Ches Leach Lounge at Art Hauser Centre – Commercial Properties Taxes	February 6, 2024

Public Notice	Public Notice pursuant to Public Notice Bylaw No. 24 of 2015 will be provided.	April 13, 2024
Media release	Details of the proposed 2024 Property Tax Bylaw with impacts to property owners.	April 22, 2024
Website updates	Updating the website to include proposed property tax tools for 2024 and impact to property owners.	April 22, 2024
Social media post & billboard update	Details of the 2024 Property Tax Bylaw with impacts to property owners.	April 25, 2024 (following third reading)
Social media post & billboard update	Details to property owners on property tax notices being delivered & e-billing. Check spam / junk folder. Encouragement of e-billing and TIPPS.	May 23, 2024
Information insert	Insert included with the property tax notice detailing key projects in the budget and the basics of property tax impacts.	May 23, 2024
Social media post	Reminder to property owners of the upcoming property tax deadline.	Mid-June 2024

Ongoing communication with the Communications Manager has already been established to ensure a detailed communication plan is developed.

The Property Tax 101 Video that was rolled out in April of 2023 is still available for communication on property taxes and will be re-promoted.

**POLICY IMPLICATIONS:**

The following 2023 Property Tax Bylaws will be repealed:

- Bylaw No. 5 of 2023 ~ Property Tax Bylaw
- Bylaw No. 6 of 2023 ~ Snow Management Special Tax
- Bylaw No. 7 of 2023 ~ Roadways Special Tax
- Bylaw No. 8 of 2023 ~ Police Special Tax
- Bylaw No. 9 of 2023 ~ Business Improvement District

**FINANCIAL IMPLICATIONS:**

At the conclusion of budget deliberation and with no other tax tools implemented or discussed, members of Council were advised that the budget increase would be approximately 8.0%.

Due to the changes in commercial assessment value, this required increase dropped to 4.00%. With the proposed tax tool options recommended in this report, residents on average will see a 2.4% increase to their tax bill.

Based on all of the proposed 2024 Tax Tool recommendations noted above, the impact to residential owners is in the range of 2.42% to 2.45% as attached to this Report as Appendix A for the various taxable values.

The overall increase due to all tax tool changes is an average of 3.6%.

This report is recommending that the increased revenue generated from the general municipal levy and commercial base tax fund an abatement program for 2024 specific to commercial.

The recommendation is that an abatement of 50% of the increased municipal taxes (does not include the school, library or BID taxes) be provided to commercial properties if they meet the following two criteria:

- 2024 municipal increase is greater than 10%; and
- 2024 municipal increase is greater than \$1,000.

**It will also be recommended that if a property has an appeal pending, that the amount of the abatement be determined following the conclusion of the appeal as it could change. Further, Provincial properties that pay a grant in lieu amount do not qualify as they pay a Grant in Lieu amount based on previous year taxes.**

**As well, those properties that receive a separate benefit from the City, such as a grant or exemption agreement, do not qualify for the one-time abatement.**

**This report recommends that care homes who qualify for this one-time abatement, along with the abatement they receive annually based on the difference in residential and commercial rates, will be eligible to receive both abatements.**

**New rolls, such as those who went from vacant to non-vacant, will not qualify.**

The projected abatements to fund the commercial assessment increases will be funded from the increased municipal levy and base tax revenue generated from commercial properties.

Appendix B to this report illustrates the revenue to be generated from the various levies and special taxes. The excess revenue generated from the general municipal levy and the base tax in the approximate amount of \$2.19 million as illustrated in Appendix B will fund the recommended one-time abatement program in 2024 for commercial properties.

**The recommended 2024 Tax Tool increases will provide the funding to balance the 2024 Budget and fund an abatement program to offset the increases to commercial based on the assessment changes.**

Appendix C is a summary of the 2024 Tax Tool increases.

Administration will be reviewing the tax tool structure in 2025 due to the assessment revaluation on all properties. That review will include the mill rate factors, commercial tiers and all base and special tax tiering. The aim is to create a more simplified structure.

**School Taxes are set by the Province and not considered in this Report.**

#### **STRATEGIC PLAN:**

The creation of an equitable taxation structure promotes community growth and maintains new and existing amenities and infrastructure. The creation of the incentive program from the Minimum Tax on Vacant Residential Land promotes development of vacant lots.

#### **OPTIONS TO RECOMMENDATION:**

Executive Committee could consider other options, such as those that do not create a one-time abatement program. That is not being recommended as the current structure is able to isolate those properties that have huge assessment shifts.

#### **PUBLIC NOTICE:**

Public Notice is required for consideration prior to Council considering the Bylaw for 1<sup>st</sup> reading.

Public Notice is required pursuant to Section 4(e) of Public Notice Bylaw No. 24 of 2015.

The following notice was undertaken:

- Published in local newspaper (Prince Albert Daily Herald) circulated in the City: April 13, 2024
- Posted on the bulletin board at City Hall: April 13, 2024
- Posted on the City's website: April 13, 2024

Please find attached a copy of the Public Notices circulated in the Prince Albert Daily Herald on Saturday, April 13, 2024.

**ATTACHMENTS:**

1. Appendix A – Impact on Residential Properties.
2. Appendix B – Revenue to be generated with proposed Property Tax Tools for 2024.
3. Appendix C – 2024 Property Tax Tool Increases.
4. Property Tax Bylaw – Bylaw No. 2 of 2024.
5. Snow Management Special Tax Bylaw – Bylaw No. 3 of 2024.
6. Roadways Special Tax Bylaw – Bylaw No.4 of 2024.
7. Police Special Tax Bylaw – Bylaw No. 5 of 2024.
8. Business Improvement District (BID) Levy Bylaw – Bylaw No.6 of 2024.
9. Copies of Public Notices circulated in the Prince Albert Daily Herald on Saturday, April 13, 2024.

Written by: Melodie Boulet, Finance Manager  
Briane Folmer, Senior Accounting Manager

Approved by: Director of Financial Services and City Manager

**Impact to Properties - RESIDENTIAL**

**APPENDIX A**

Residential															
	Original	Option	Difference		Original	Option	Difference		Original	Option	Difference		Original	Option	Difference
Assessed value	106,875	106,875			150,000	150,000			200,000	200,000			250,000	250,000	
<b>Taxable Value</b>	<b>85,500</b>	<b>85,500</b>			<b>120,000</b>	<b>120,000</b>			<b>160,000</b>	<b>160,000</b>			<b>200,000</b>	<b>200,000</b>	
Municipal	\$872	\$907	\$35		\$1,224	\$1,273	\$49		\$1,632	\$1,697	\$65		\$2,040	\$2,121	\$82
Library	\$55	\$53	(\$2)		\$77	\$75	(\$2)		\$102	\$99	(\$3)		\$128	\$124	(\$4)
Civic Facilities	\$38	\$38	(\$0)		\$53	\$53	(\$0)		\$71	\$71	(\$0)		\$88	\$88	(\$0)
	\$964	\$998	\$33		\$1,353	\$1,400	\$47		\$1,805	\$1,867	\$62		\$2,256	\$2,334	\$78
Base Tax	\$40	\$45	\$5		\$40	\$45	\$5		\$40	\$45	\$5		\$40	\$45	\$5
Special Snow	\$72	\$75	\$3		\$72	\$75	\$3		\$72	\$75	\$3		\$72	\$75	\$3
Special Roads	\$204	\$204	\$0		\$204	\$204	\$0		\$204	\$204	\$0		\$204	\$204	\$0
Special Police	\$35	\$35	\$0		\$35	\$35	\$0		\$35	\$35	\$0		\$35	\$35	\$0
	\$351	\$359	\$8		\$351	\$359	\$8		\$351	\$359	\$8		\$351	\$359	\$8
School Tax	\$388	\$388	\$0		\$545	\$545	\$0		\$726	\$726	\$0		\$908	\$908	\$0
Minimum Tax	\$0	\$0	\$0												
<b>Total</b>	<b>\$1,703.48</b>	<b>\$1,744.77</b>	<b>\$41.28</b>	<b>\$3.44</b>	<b>\$2,249.22</b>	<b>\$2,303.93</b>	<b>\$54.71</b>	<b>\$4.56</b>	<b>\$2,881.96</b>	<b>\$2,952.25</b>	<b>\$70.29</b>	<b>\$5.86</b>	<b>\$3,514.70</b>	<b>\$3,600.56</b>	<b>\$85.86</b>
<b>Percentage Increase</b>			<b>2.42%</b>				<b>2.43%</b>				<b>2.44%</b>				<b>2.44%</b>
Assessed value	309,000	309,000			350,125	350,125			400,625	400,625			450,375	450,375	
<b>Taxable Value</b>	<b>247,200</b>	<b>247,200</b>			<b>280,100</b>	<b>280,100</b>			<b>320,500</b>	<b>320,500</b>			<b>360,300</b>	<b>360,300</b>	
Municipal	\$2,521	\$2,622	\$101		\$2,856	\$2,971	\$114		\$3,268	\$3,399	\$131		\$3,674	\$3,821	\$147
Library	\$158	\$154	(\$5)		\$179	\$174	(\$5)		\$205	\$199	(\$6)		\$230	\$224	(\$7)
Civic Facilities	\$109	\$109	(\$0)		\$123	\$123	(\$0)		\$141	\$141	(\$0)		\$159	\$159	(\$0)
	\$2,788	\$2,884	\$96		\$3,159	\$3,268	\$109		\$3,615	\$3,740	\$125		\$4,064	\$4,204	\$140
Base Tax	\$40	\$45	\$5		\$40	\$45	\$5		\$40	\$45	\$5		\$40	\$45	\$5
Special Snow	\$72	\$75	\$3		\$72	\$75	\$3		\$72	\$75	\$3		\$72	\$75	\$3
Special Roads	\$204	\$204	\$0		\$204	\$204	\$0		\$204	\$204	\$0		\$204	\$204	\$0
Special Police	\$35	\$35	\$0		\$35	\$35	\$0		\$35	\$35	\$0		\$35	\$35	\$0
	\$351	\$359	\$8		\$351	\$359	\$8		\$351	\$359	\$8		\$351	\$359	\$8
School Tax	\$1,122	\$1,122	\$0		\$1,272	\$1,272	\$0		\$1,455	\$1,455	\$0		\$1,636	\$1,636	\$0
Minimum Tax															
<b>Total</b>	<b>\$4,261.33</b>	<b>\$4,365.56</b>	<b>\$104.23</b>	<b>\$8.69</b>	<b>\$4,781.76</b>	<b>\$4,898.80</b>	<b>\$117.04</b>	<b>\$9.75</b>	<b>\$5,420.83</b>	<b>\$5,553.59</b>	<b>\$132.76</b>	<b>\$11.06</b>	<b>\$6,050.41</b>	<b>\$6,198.66</b>	<b>\$148.26</b>
<b>Percentage Increase</b>			<b>2.45%</b>				<b>2.45%</b>				<b>2.45%</b>				<b>2.45%</b>

**2024 Property Tax Tools -**  
**Revenue to be Generated with Tax Tools**

**Appendix B**

Name	2024 Budget	2024 Assessment + 2024 Recommendations	Excess (Shortfall) Revenue
General Municipal Levy	\$38,627,076	\$40,482,371	
Minimum Tax		\$259,616	\$2,114,911
<b>Municipal Levy</b>	<b>\$38,627,076</b>	<b>\$40,741,987</b>	<b>\$2,114,911</b>
Library Levy	\$2,375,430	\$2,378,237	\$2,807
Capital Projects Levy	\$1,550,000	\$1,682,738	\$132,738
Snow Management Special Tax	\$1,682,850	\$1,692,377	\$9,527
Roadways Special Tax	\$4,400,000	\$4,407,659	\$7,659
Police Special Tax	\$554,600	\$551,662	(\$2,938)
Base Tax	\$720,000	\$803,963	\$83,963
	<b>\$11,282,880</b>	<b>\$11,516,636</b>	<b>\$233,756</b>
<b>TOTAL</b>	<b>\$49,909,956</b>	<b>\$52,258,623</b>	<b>\$2,348,667</b>

Note: The above amounts do not include the increase in minimum tax to vacant residential land as that money is funding an incentive program, not to balance the budget.

**City of Prince Albert  
Proposed Rates for 2024**

**APPENDIX C**

<b>Mill Rates</b>				
<b>Name of Mill Rate</b>	<b>Original</b>	<b>Proposed</b>	<b>Change</b>	<b>% Change</b>
General Municipal Mill Rate	10.872	11.307	0.435	4.00%
Civic Facilities Mill Rate	0.47	0.47	-	0.00%
BID Levy	0.064	0.087	0.023	35.94%
Library Mill Rate	0.682	0.662	(0.020)	-2.93%

<b>Mill Rate Factors</b>			
<b>Class Type</b>	<b>Original</b>	<b>Proposed</b>	<b>Change</b>
Agriculture	0.856	0.856	-
Residential	0.938	0.938	-
Condominium	0.856	0.856	-
Multi-Residential	1.090	1.090	-
Commercial - Tier 1	1.950	1.950	-
Commercial - Tier 2	1.950	1.950	-
Commercial - Tier 3	2.100	2.100	-
Commercial - Tier 4	2.500	2.500	-
Commercial - Tier 5	2.200	2.200	-
Vacant Commercial	2.466	2.466	-
Care Home	0.938	0.938	-
Hotel	2.200	2.200	-
Elevators & Railroads	3.000	3.000	-

<b>Minimum Tax</b>			
<b>Class Type</b>	<b>Original</b>	<b>Proposed</b>	<b>Change</b>
Residential, Agriculture	\$800.00	\$800.00	\$0.00
Condominium, Multi-Residential	\$800.00	\$800.00	\$0.00
Vacant Residential	\$1,600.00	\$1,600.00	\$0.00

<b>Special Tax Levies</b>			
<b>Class Type</b>	<b>Original</b>	<b>Proposed</b>	<b>Change</b>
<b>Snow Management Special Tax</b>			
- Residential, Agriculture, Condominium, Care Homes	\$72.00	\$75.00	\$3.00
- Multi Residential (per unit)	\$23.00	\$24.00	\$1.00
<b>Roadways Special Tax</b>			
- Residential, Agriculture, Condominium, Care Homes	\$204.00	\$204.00	\$0.00
- Multi Residential (per unit)	\$67.00	\$67.00	\$0.00
<b>Police Special Tax</b>	\$35.00	\$35.00	\$0.00



**City of Prince Albert  
Proposed Rates for 2024**

**APPENDIX C**

<b>Base Tax</b>			
<b>Class Type</b>	<b>Original</b>	<b>Proposed</b>	<b>Change</b>
Residential, Agriculture, Condominium, Care Homes	\$40.00	\$45.00	\$5.00
Multi Residential (per unit)	\$20.00	\$22.00	\$2.00

<b>Base Tax</b>	<b>Commercial Base Tax &amp; Special Tax</b>			
	<b>5% Increase</b>	<b>9.5% decrease</b>	<b>0% Increase</b>	
<b>Taxable Assessment Ranges</b>	<b>Snow Management</b>	<b>Roadways</b>	<b>Base Tax</b>	<b>TOTAL</b>
less than 150,000	\$151.00	\$475.00	\$42.00	<b>\$668.00</b>
150,001 - 300,000	\$362.00	\$618.00	\$102.00	<b>\$1,082.00</b>
300,001 - 450,000	\$616.00	\$1,140.00	\$174.00	<b>\$1,930.00</b>
450,001 - 600,000	\$707.00	\$1,691.00	\$200.00	<b>\$2,598.00</b>
600,001 - 750,000	\$737.00	\$2,186.00	\$209.00	<b>\$3,132.00</b>
750,001 - 900,000	\$954.00	\$2,756.00	\$270.00	<b>\$3,980.00</b>
900,001 - 1,050,000	\$1,208.00	\$3,231.00	\$343.00	<b>\$4,782.00</b>
1,050,001 - 1,200,000	\$1,413.00	\$3,801.00	\$401.00	<b>\$5,615.00</b>
1,200,001 - 1,350,000	\$1,642.00	\$4,400.00	\$466.00	<b>\$6,508.00</b>
1,350,000 - 1,500,000	\$1,872.00	\$4,751.00	\$531.00	<b>\$7,154.00</b>
1,500,001 - 2,000,000	\$2,415.00	\$6,177.00	\$686.00	<b>\$9,278.00</b>
2,000,001 - 2,500,000	\$2,898.00	\$7,317.00	\$823.00	<b>\$11,038.00</b>
2,500,001 - 3,000,000	\$3,260.00	\$8,077.00	\$926.00	<b>\$12,263.00</b>
3,000,001 - 3,500,000	\$3,623.00	\$9,027.00	\$1,029.00	<b>\$13,679.00</b>
3,500,001 - 4,000,000	\$4,226.00	\$10,453.00	\$1,200.00	<b>\$15,879.00</b>
4,000,001 - 5,000,000	\$5,192.00	\$12,733.00	\$1,474.00	<b>\$19,399.00</b>
over 5,000,000	\$5,675.00	\$13,779.00	\$1,612.00	<b>\$21,066.00</b>

**Destination Marketing Tax**

<b>Taxable Value</b>		<b>Tax Rate</b>
Min	Max	
-	900,000.00	<b>\$3,000</b>
900,001.00	1,350,000.00	<b>\$8,000</b>
1,350,001.00	2,500,000.00	<b>\$12,000</b>
2,500,001.00	3,500,000.00	<b>\$18,500</b>
3,500,001.00	5,000,000.00	<b>\$48,000</b>
5,000,001.00		<b>\$51,000</b>

## ● HALL OF FAME

# Ferguson continued

CONTINUED FROM PAGE 7

In 2013, Ferguson led a bantam Aces team, who were perceived as an underdog to a gold medal at the Western Canadians in Winnipeg. The success continued into 2014 as the Bantam Aces would win provincials. The next year, they took home a provincial silver medal in the midget category.

Ferguson says she enjoyed the experience of coaching some championship teams, but the most special part for her was seeing her players spend time together away from the field.

"I'm a competitive person. I enjoy winning just as much as everybody else that plays on the teams that I coach. When you get there, you quickly learn as an athlete or a coach that playing on a ball diamond in British Columbia is fairly similar to playing on a ball diamond in Saskatchewan. The talent level has increased that you're competing against, but you're still trying to do the same things that you were here."

"It was always my objective to make sure that the girls were creating memories off the field as much as they were creating them on the field. When we get together again, whenever that is, we won't necessarily be talking about the games. We'll be talking about the things that we did together. That's definitely one of the things that I enjoyed most about the travel that we've got to get to do together with all the teams I've coached is the time we've spent

together, not competing."

When asked about hearing the news of Ferguson's upcoming induction, Pearson says she is incredibly excited that Ferguson will be honored and that she is looking forward to coaching with her for many more years to come.

"I'm so proud of her and there's no one I can think of that's more deserving. She deserves it every year and I wish I would have been the one to nominate her because I didn't even know that she had not won that award yet and definitely so well deserved. I couldn't be more proud of her and I don't think there's anyone more deserving than Jenn."

"I could tear up talking about Jenn. I think I could go on and on. It's an honor learning from her and being able to sit beside her for the last six years coaching. Hopefully she has another 30 years left because I ain't letting her go."

Ferguson and the rest of the 32nd Induction Class in the Prince Albert Sports Hall of Fame will be honored at the induction banquet in the Ches Leach Lounge on April 27. The event begins at 6 p.m.

sports@paherald.sk.ca



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## ● RAIDERS

# Stanick continued

CONTINUED FROM PAGE 8

"The coaching staff and Curtis (Hunt), they made it fun to come to the rink every day and nobody works harder than them. Someone came up to me at Tim Horton's yesterday and just thanked me, and that was pretty special. The community is always rooting for us and watching. They're the most passionate fans in the world. I look forward to coming back and cheering on the Raiders and just watching them succeed over the next few years."

Stanick and the Raiders saw their season come to an end last week as they fell to the Saskatoon Blades in five games in the first round of the WHL playoffs.

Stanick says it was special to have his last games in the WHL come in a rivalry playoff series.

"We wanted to win obviously and it didn't work out for us. They're a good rivalry and made it fun for us and I hope the fans really enjoyed it because everyone in our room did."

Now that his junior career has

come to a close, Stanick says he holds quite a few moments close to his heart as something he will remember for years to come.

"There are quite a few (memories). The overtime winner in Brandon, close to my hometown, doesn't really beat that but there are a couple of great ones making the playoffs with this team. Just the memories in the dressing room pranking guys having fun; those are memories that will last for sure."

As for future plans, Stanick is hoping to get a shot to play in the professional ranks but hasn't yet heard any news.

"(I'm) not too sure yet," Stanick says. "Hopefully in the next few days we'll see what happens and go from there. I'm looking forward to an opportunity and you just got to take advantage of that and I just want to thank my billet Nancy too. She's the best and she made it easy the last three years and thought I'd give her a shout out here."

sports@paherald.sk.ca



## City of Prince Albert

### Public Notice

#### Snow Management Special Tax

The City of Prince Albert hereby gives notice, pursuant to Section 102 of *The Cities Act* and the City's Public Notice Bylaw No. 24 of 2015, of its intention to propose a bylaw for the purpose of continuing to levy a special tax to properties benefiting from snow management services.

**Reason for Notice:** The Cities Act requires notice to be provided in advance of a decision to approve a special tax to specifically fund snow management services provided by the City. **A Special Tax Bylaw is required annually.**

Particulars of the bylaw will be considered at the following City Council meeting:

**Monday, April 22, 2024 at 5:00 p.m.**  
**Council Chamber, City Hall,**  
**1084 Central Avenue, Prince Albert SK**

If any person wishes to appear before City Council regarding this matter, please provide your submission to the City Clerk by 4:45 p.m. on Tuesday, April 16, 2024. Please visit [www.citypa.ca](http://www.citypa.ca) or call the City Clerk's Office at 306-953-4305 for further information on the requirements to appear.

Information regarding the proposed special tax may be directed to the Financial Services Department at 306-953-4303.

Issued at the City of Prince Albert this 13th day of April 2024.  
Terri Mercier, City Clerk



## City of Prince Albert

### Public Notice

#### Police Special Tax

The City of Prince Albert hereby gives notice, pursuant to Section 102 of *The Cities Act* and the City's Public Notice Bylaw No. 24 of 2015, of its intention to propose a bylaw for the purpose of continuing to levy a special tax to properties benefiting from policing services.

**Reason for Notice:** The Cities Act requires notice to be provided in advance of a decision to approve a special tax to specifically fund police services provided by the City. **A Special Tax Bylaw is required annually.**

Particulars of the bylaw will be considered at the following City Council meeting:

**Monday, April 22, 2024 at 5:00 p.m.**  
**Council Chamber, City Hall,**  
**1084 Central Avenue, Prince Albert SK**

If any person wishes to appear before City Council regarding this matter, please provide your submission to the City Clerk by 4:45 p.m. on Tuesday, April 16, 2024. Please visit [www.citypa.ca](http://www.citypa.ca) or call the City Clerk's Office at 306-953-4305 for further information on the requirements to appear.

Information regarding the proposed special tax may be directed to the Financial Services Department at 306-953-4303.

Issued at the City of Prince Albert this 13th day of April 2024.  
Terri Mercier, City Clerk

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● RAIDERS

# Stanick hopeful for pro opportunity after WHL career comes to close

**NATHAN REITER**  
DAILY HERALD

From the time he arrived in Prince Albert, all Sloan Stanick did was improve.

Raider head coach Jeff Truitt says Stanick was a huge presence in the team's dressing room in his final season.

"With 84 points this year, his energy was infectious. The leadership in practices, he set the tone for us."

The Rapid City, Manitoba product was originally drafted by the Everett Silvertips in the seventh round, 145th overall in the 2018 WHL Prospects Draft.

Stanick would never sign with the Silvertips organization and found himself on the move to Regina on January 10, 2019. The Pats acquired the rights to Stanick, a 2020 second round pick (selection was later dealt to Seattle for Roddy Ross and used on goaltender Scott Ratzlaff) and a 2022 sixth round pick (selection was dealt back to Everett and used on forward Lukas Kaplan) in exchange for forward Robbie Holmes.

After spending the 2020-21 bubble season and the first five games of the 2021-22 season with the Pats, Stanick would find himself on the move for



HERALD FILE PHOTO

Sloan Stanick of the Prince Albert Raiders handles the puck during a home game against the Edmonton Oil Kings earlier this season. Stanick led the Raiders with 84 points in the regular season.

the final time in his WHL career.

The Prince Albert Raiders acquired the services of Stanick on October 12, 2021 from the Pats, sending physical defenceman Adam McNutt back to the provincial capital.

Stanick would hit the ground run-


ning with the Raiders, posting 45 points in 61 games for the Raiders following the move.

The next two seasons, Stanick improved on his numbers registering 64 points in 67 games as a 19-year-old and having an impressive over-

age campaign with 84 points as a 20-year-old.

Stanick says he was thankful to play in front of a passionate Raider fan base for the final three years of his WHL career.

See STANICK on Page 9

 **City of Prince Albert**

**Public Notice**

**Business Improvement District Special Tax**

The City of Prince Albert hereby gives notice, pursuant to Section 102 of *The Cities Act* and the City's Public Notice Bylaw No. 24 of 2015, of its intention to propose a bylaw for the purpose of continuing to levy a special tax to properties benefiting from services in the Business Improvement District.

**Reason for Notice:** The Cities Act requires notice to be provided in advance of a decision to approve a special tax to specifically fund services provided by the Business Improvement District.

**A Special Tax Bylaw is required annually.**


Particulars of the bylaw will be considered at the following City Council meeting:

**Monday, April 22, 2024, at 5:00 p.m.**  
**Council Chamber, City Hall,**  
**1084 Central Avenue, Prince Albert SK**

If any person wishes to appear before City Council regarding this matter, please provide your submission to the City Clerk by 4:45 p.m. on Tuesday, April 16, 2024. Please visit [www.citypa.ca](http://www.citypa.ca) or call the City Clerk's Office at 306-953-4305 for further information on the requirements to appear.

For information regarding the proposed special tax, contact the Financial Services Department at 306-953-4303.

Issued at the City of Prince Albert this 13th day of April 2024.  
Terri Mercier, City Clerk

 **City of Prince Albert**

**Public Notice**

**Roadways Special Tax**

The City of Prince Albert hereby gives notice, pursuant to Section 102 of *The Cities Act* and the City's Public Notice Bylaw No. 24 of 2015, of its intention to propose a bylaw for the purpose of continuing to levy a special tax to properties benefiting from roadway, paving, concrete sidewalk, curb and median rehabilitation program services.

**Reason for Notice:** The Cities Act requires notice to be provided in advance of a decision to approve a special tax to specifically fund roadway, paving, concrete sidewalk, curb and median rehabilitation program services provided by the City.

**A Special Tax Bylaw is required annually.**

Particulars of the bylaw will be considered at the following City Council meeting:

**Monday, April 22, 2024 at 5:00 p.m.**  
**Council Chamber, City Hall,**  
**1084 Central Avenue, Prince Albert SK**

If any person wishes to appear before City Council regarding this matter, please provide your submission to the City Clerk by 4:45 p.m. on Tuesday, April 16, 2024. Please visit [www.citypa.ca](http://www.citypa.ca) or call the City Clerk's Office at 306-953-4305 for further information on the requirements to appear.

Information regarding the proposed special tax may be directed to the Financial Services Department at 306-953-4303.

Issued at the City of Prince Albert this 13th day of April 2024.  
Terri Mercier, City Clerk

# CITY OF PRINCE ALBERT BYLAW NO. 2 OF 2024

*A Bylaw of The City of Prince Albert to raise the amount of taxes for General Municipal, Library, and Capital Projects for 2024.*

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:

<b>Property Classification</b>	<b>Sub-Classes of Property</b>	<b>Mill Rate Factor</b>
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 - \$20,000,000 taxable value	2.500
	Over \$20,000,000 taxable 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	11.307 Mills
b) Library Levy	0.662 Mills
c) Civic Facilities Levy	0.470 Mills
d) Minimum Tax applied to calculation of General Municipal Levy:	
a. Residential	\$800
b. Condominiums	\$800
c. Agricultural	\$800
d. Multi-Family	\$800
e. Vacant Residential Land	\$1,600

## Base Tax Rates

3. Base Tax:

a. Residential	\$45
b. Agricultural	\$45
c. Condominium	\$45
d. Care Home and Group Home	\$45
e. Multi-Family per Apartment	\$22
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 1<sup>st</sup> day of January, 2024. The rates imposed for 2024 are deemed to be imposed from January 1, 2024.
2. That Bylaw No. 5 of 2023 is hereby repealed.

INTRODUCED AND READ A FIRST TIME THIS 22<sup>nd</sup> DAY OF April, AD 2024.

READ A SECOND TIME THIS 22<sup>nd</sup> DAY OF April, AD 2024.

READ A THIRD TIME AND PASSED THIS DAY OF, AD 2024.

MAYOR

CITY CLERK

# CITY OF PRINCE ALBERT BYLAW NO. 3 OF 2024

*A Bylaw of the City of Prince Albert to raise revenue required for snow management to be completed in 2024.*

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 Clause 1 is \$1,682,850, pursuant to the approved budget.
3. The rate of special tax to be charged against each property is:

a. Residential	\$75
b. Agricultural	\$75
c. Condominium	\$75
d. Care Home and Group Home	\$75
e. Multi-Family per Apartment	\$24



f. Commercial, Railway and Vacant Multi-Family	
i. (\$150,000 or less taxable value)	\$151
ii. (\$150,001 to \$300,000 taxable value)	\$362
iii. (\$300,001 to \$450,000 taxable value)	\$616
iv. (\$450,001 to \$600,000 taxable value)	\$707
v. (\$600,001 to \$750,000 taxable value)	\$737
vi. (\$750,001 to \$900,000 taxable value)	\$954
vii. (\$900,001 to \$1,050,000 taxable value)	\$1,208
viii. (\$1,050,001 to \$1,200,000 taxable value)	\$1,413
ix. (\$1,200,001 to \$1,350,000 taxable value)	\$1,642
x. (\$1,350,001 to \$1,500,000 taxable value)	\$1,872
xi. (\$1,500,001 to \$2,000,000 taxable value)	\$2,415
xii. (\$2,000,001 to \$2,500,000 taxable value)	\$2,898
xiii. (\$2,500,001 to \$3,000,000 taxable value)	\$3,260
xiv. (\$3,000,001 to \$3,500,000 taxable value)	\$3,623
xv. (\$3,500,001 to \$4,000,000 taxable value)	\$4,226
xvi. (\$4,000,001 to \$5,000,000 taxable value)	\$5,192
xvii. (over \$5,000,000 taxable value)	\$5,675

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 30<sup>th</sup>, 2024, 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 1<sup>st</sup> day of January, 2024. The rates imposed for 2024 are deemed to be imposed from January 1, 2024.
2. That Bylaw No. 6 of 2023 is hereby repealed.

INTRODUCED AND READ A FIRST TIME THIS 22<sup>nd</sup> DAY OF April , AD 2024.

READ A SECOND TIME THIS 22<sup>nd</sup> DAY OF April , AD 2024.

READ A THIRD TIME AND PASSED THIS DAY OF , AD 2024.

MAYOR

CITY CLERK

# CITY OF PRINCE ALBERT BYLAW NO. 4 OF 2024

*A Bylaw of The City of Prince Albert to raise revenue for roadways work to be completed in 2024.*

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, paving, concrete sidewalk and curb rehabilitation work to be completed within the current year.
2. The estimated cost of the purpose or service referred to in Section 1 is \$4,400,000, pursuant to the approved budget.
3. The rate of special tax to be charged against each parcel is:

a. Residential	\$204
b. Agricultural	\$204
c. Condominium	\$204
d. Care Home and Group Home	\$204
e. Multi-Family per Apartment	\$67

f. Commercial, Railway and Vacant Multi-Family	
i. (\$150,000 or less taxable value)	\$475
ii. (\$150,001 to \$300,000 taxable value)	\$618
iii. (\$300,001 to \$450,000 taxable value)	\$1,140
iv. (\$450,001 to \$600,000 taxable value)	\$1,691
v. (\$600,001 to \$750,000 taxable value)	\$2,186
vi. (\$750,001 to \$900,000 taxable value)	\$2,756
vii. (\$900,001 to \$1,050,000 taxable value)	\$3,231
viii. (\$1,050,001 to \$1,200,000 taxable value)	\$3,801
ix. (\$1,200,001 to \$1,350,000 taxable value)	\$4,400
x. (\$1,350,001 to \$1,500,000 taxable value)	\$4,751
xi. (\$1,500,001 to \$2,000,000 taxable value)	\$6,177
xii. (\$2,000,001 to \$2,500,000 taxable value)	\$7,317
xiii. (\$2,500,001 to \$3,000,000 taxable value)	\$8,077
xiv. (\$3,000,001 to \$3,500,000 taxable value)	\$9,027
xv. (\$3,500,001 to \$4,000,000 taxable value)	\$10,453
xvi. (\$4,000,001 to \$5,000,000 taxable value)	\$12,733
xvii. (over \$5,000,000 taxable value)	\$13,779

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 30<sup>th</sup>, 2024, 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 1<sup>st</sup> day of January, 2024. The rates imposed for 2024 are deemed to be imposed from January 1, 2024.
2. That Bylaw No. 7 of 2023 is hereby repealed.

INTRODUCED AND READ A FIRST TIME THIS 22<sup>nd</sup> DAY OF April , AD 2024.  
READ A SECOND TIME THIS 22<sup>nd</sup> DAY OF April , AD 2024.  
READ A THIRD TIME AND PASSED THIS DAY OF , AD 2024.

MAYOR

CITY CLERK

# CITY OF PRINCE ALBERT BYLAW NO. 5 OF 2024

*A Bylaw of The City of Prince Albert to raise revenue for police services in 2024.*

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 30<sup>th</sup>, 2024, 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 1<sup>st</sup> day of January, 2024. The rates imposed for 2024 are deemed to be imposed from January 1, 2024.
2. That Bylaw No. 8 of 2023 is hereby repealed.

INTRODUCED AND READ A FIRST TIME THIS 22<sup>nd</sup> DAY OF April, AD 2024.  
 READ A SECOND TIME THIS 22<sup>nd</sup> DAY OF April, AD 2024.  
 READ A THIRD TIME AND PASSED THIS DAY OF, AD 2024.

MAYOR

CITY CLERK

# CITY OF PRINCE ALBERT BYLAW NO. 6 OF 2024

*A Bylaw of The City of Prince Albert to raise revenue for the  
Business Improvement District for 2024.*

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 2024 for the proposed expenditures of the business improvement district.
2. The estimated cost of the service referred to in Section 1 is \$118,000, pursuant to the approved budget. Subsection 278(2) of the *Cities Act* then states, the City shall give public notice of the use to which it proposes to put the excess revenue.
3. The levy shall be at a rate of 8.7% 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 30<sup>th</sup>, 2024, 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 8.7% = 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 1<sup>st</sup> day of January, 2024. The rates imposed for 2024 are deemed to be imposed from January 1, 2024.
2. That Bylaw No. 9 of 2023 is hereby repealed.

INTRODUCED AND READ A FIRST TIME THIS 22<sup>nd</sup> DAY OF April, AD 2024.  
 READ A SECOND TIME THIS 22<sup>nd</sup> DAY OF April, AD 2024.  
 READ A THIRD TIME AND PASSED THIS DAY OF , AD 2024.

MAYOR

CITY CLERK