

# CITY OF PRINCE ALBERT BYLAW NO. 7 OF 2021

*The 2021 Property Tax Bylaw.*

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;

AND WHEREAS a council may pursuant to Section 25 of *The Cities Act* establish a business improvement district and appoint a board to govern the business improvement district;

AND WHEREAS pursuant to Section 26 of *The Cities Act* the revenue and expenditure estimates of a business improvement district as approved by a council constitute the requisition of the business improvement district for the current year;

AND WHEREAS 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;

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	1.95
	\$850,001 - \$4,200,000 taxable value	1.95
	\$4,200,001 - \$8,000,000 taxable value	2.10
	\$8,000,001 - \$15,000,000 taxable value	2.50
	Over \$15,000,000 taxable value	2.20
	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	10.383 Mills
b) Library Levy	0.640 Mills
c) Civic Facilities Levy	0.470 Mills
d) Minimum Tax applied to calculation of Municipal General Levy:	
a. Residential	\$672
b. Condominiums	\$672
c. Agricultural	\$672
d. Multi-Family	\$672

**Base Taxes**

3. (1) Snow Management and Infrastructure Base Tax:

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

(2)	Roadways Base Tax:	
	a. Residential	\$189
	b. Agricultural	\$189
	c. Condominium	\$189
	d. Care Home and Group Home	\$189
	e. Multi-Family per Apartment	\$63
	f. Commercial 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

(3)	Police Base Tax:	
	a. Residential	\$35
	b. Agricultural	\$35
	c. Condominium	\$35
	d. Care Home and Group Home	\$35
	e. Multi-Family per Apartment	\$35
	f. Commercial and Vacant Multi-Family	\$35

**Destination Marketing Levy (Hotels):**

i.	(\$750,000 or less taxable value)	\$3,500
ii.	(\$750,001 to \$1,500,000 taxable value)	\$9,200
iii.	(\$1,500,001 to \$2,500,000 taxable value)	\$15,200
iv.	(\$2,500,001 to \$3,200,000 taxable value)	\$20,100
v.	(\$3,200,001 to \$4,500,000 taxable value)	\$52,000
vi.	Over \$4,500,001 taxable value	\$56,100

**Business Improvement District**

There shall be levied, raised and collected as taxes, defined as the Prince Albert Downtown Business Improvement District Levy, upon the taxable and grant in lieu property assessment as shown in the Assessment roll for the current year for those properties defined in the Downtown Business Improvement District area at a rate of 7.0% of the mill rate generated municipal property taxes.

**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:

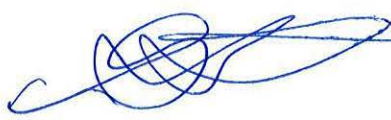
$$\text{Assessment Value} \times \text{Percentage of Value} = \text{Taxable Assessment}$$


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

**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, 2021. The rates imposed for 2021 are deemed to be imposed from January 1, 2021.
2. That Bylaw No. 7 of 2020 is hereby repealed.

INTRODUCED AND READ A FIRST TIME THIS 12<sup>th</sup> DAY OF April , AD 2021.  
 READ A SECOND TIME THIS 12<sup>th</sup> DAY OF April , AD 2021.  
 READ A THIRD TIME AND PASSED THIS 14<sup>th</sup> DAY OF April , AD 2021.

  
 MAYOR

  
 CITY CLERK