

CITY OF BEAUMONT
Bylaw Number 1000-21

PROPERTY TAX AND SUPPLEMENTARY PROPERTY TAX

A BYLAW OF THE CITY OF BEAUMONT, IN THE PROVINCE OF ALBERTA, TO AUTHORIZE SEVERAL RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY FOR THE 2021 TAXATION YEAR

WHEREAS, pursuant to Part 9 and Part 10 of the *Municipal Government Act*, R.S.A. 2000, c. M-26, Statutes of Alberta and amendments thereto, authorizes the Council of a municipality to pass bylaws for municipal purposes; and provided adjustments considered at the April 27, 2021 Regular Council meeting; and

WHEREAS it is estimated that the tax levy for municipal requirements for the City of Beaumont for the year of 2021 totals \$22,011,626; and

WHEREAS the revenue requirements for requisitions received by the City from other Authorities are:

Alberta School Foundation Fund	
Residential & Farm land	\$ 6,715,742
Non-Residential	853,000
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	7,568,742
Opted Out School Boards	
Residential & Farm land	368,971
Non-Residential	462
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	369,433
Total Education Requisitions	<hr/>
	7,938,175
Leduc Regional Housing Foundation	77,700
Designated Industrial Property Tax	1,467
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Total Requisitions	\$ 8,017,342

and,

WHEREAS, the Council is required each year to levy taxes on the assessed value of all property, including any supplementary assessment, at tax rates sufficient to meet estimated expenditures and requisitions; and

WHEREAS, the Council is authorized to classify assessed property, and to establish different rates of taxation in respect to each class of property, subject to the *Municipal Government Act*, Chapter M-26, Revised Statutes of Alberta, 2000; and

WHEREAS, the assessed value of all taxable property in the City of Beaumont, as shown on the assessment roll, is:

	City of Beaumont	Annexed Territory	Total
Residential & Farm land	\$ 2,729,270,390	17,616,000	\$ 2,746,886,390
Non-Residential	226,160,950	1,031,120	227,182,070
	<u>\$ 2,955,431,340</u>	<u>18,637,120</u>	<u>\$ 2,974,068,460</u>

and,

WHEREAS, The City of Beaumont annexed land from Leduc County by Order in Council 302/2016; and the order stipulated that for taxation purposes in 2017 and subsequent years to 2067, the annexed land and the assessable improvements to it must be assessed by the City of Beaumont on a market value basis but will be taxed as per the Annexation Agreement.

NOW THEREFORE, under the authority of the *Municipal Government Act*, the Council of the City of Beaumont, in the Province of Alberta, in an open assembled meeting, enacts as follows:

1. The Council of the City of Beaumont hereby imposes, and the Chief Administrative Officer is hereby authorized, to levy on the assessed value of all property, as shown on the assessment roll of the City of Beaumont the rates set forth in Schedule A of this Bylaw, and on the assessed value of all assessed property shown on the assessment roll of the annexed territory the rates set forth in Schedule A or Schedule B of this Bylaw, whichever is lower as per the MGB Order 302/2016 (Appendix 1).
2. This Bylaw shall take effect and come into force and effect upon receiving third reading and being signed.

READ A FIRST TIME IN COUNCIL THIS 27th DAY OF APRIL, 2021.

READ A SECOND TIME IN COUNCIL THIS 27th DAY OF APRIL, 2021.

UNANIMOUS CONSENT FOR THIRD READING GIVEN THIS 27th DAY OF APRIL, 2021.

READ A THIRD TIME AND PASSED IN COUNCIL THIS 27th DAY OF APRIL, 2021.



Mayor



Chief Administrative Officer

Schedule A

	Assessment		Tax Levy	Tax Rate
General Municipal				
Residential & Farmland	2,729,270,390	\$	18,764,854	6.87541
Non-residential	226,160,950		2,189,446	9.68092
	2,955,431,340		20,954,300	
Residential - Annexed	16,865,060		49,161	2.91500*
Farmland - Annexed	750,940		5,163	6.87541*
Non-residential - Annexed	1,021,120		6,505	6.37000*
	18,637,120		60,829	
	2,974,068,460		21,015,129	
Bibliothèque de Beaumont Library	2,973,269,870		795,700	0.26762
Administrative Recoveries	2,973,269,870		77,900	0.02620
Supplemental taxes & Adjustments			122,897	
<i>Subtotal - General Municipal</i>			\$ 22,011,626	
Requisitions				
Education				
Residential & Farmland	2,746,213,590		7,084,713	2.57981
Non-residential	227,056,280		853,462	3.75881
	2,973,269,870		7,938,175	
Leduc Regional Housing Foundation	2,973,269,870		77,700	0.02613
Designated Industrial Property	19,157,850		1,467	0.07660
<i>Subtotal - Requisitions</i>			\$ 8,017,342	
TOTAL TAXES			\$ 30,028,968	

*See Schedule B

Schedule B

General Municipal – Annexed: Lesser of Leduc County's approved municipal tax rate for 2021 and the City of Beaumont's 2021 tax rate per Schedule A.

School Authorities – Annexed: City of Beaumont's 2021 School Authorities tax rate per Schedule A.

Leduc Regional Housing Foundation Requisition - Annexed: City of Beaumont's 2021 Leduc Regional Housing Foundation Requisition tax rate per Schedule A.

Allowance and Requisition, Administration Recoveries - Annexed: City of Beaumont's 2020 Allowance and Requisition, Administration Recoveries tax rate per Schedule A.

Library Taxes - Annexed: City of Beaumont's 2021 Library tax rate per Schedule A.