

BYLAW 1013-22
The City of Beaumont
2022 Property Tax & Supplementary Property Tax Bylaw

A BYLAW TO AUTHORIZE SEVERAL RATES OF TAXATION TO BE IMPOSED FOR THE 2022 TAXATION YEAR

Pursuant to Part 9 and Part 10 the *Municipal Government Act*, RSA 2000, c M-26, a Council shall pass a property tax bylaw annually to levy taxes on the assessed value of all property, including any supplementary assessment, at tax rates sufficient to meet estimated expenditures and requisitions;

The Act further authorizes Council to classify assessed property, and to establish different rates of taxation in respect to each class of property;

The estimated tax levy for municipal requirements for the City for the year of 2022 totals \$23,420,700;

The revenue requirements for requisitions received by the City from other authorities are:

Alberta School Foundation Fund	
Residential & Farmland	\$ 6,974,588
Non-Residential	884,120
	<hr/> 7,858,708
Opted Out School Boards	
Residential & Farmland	369,614
Non-Residential	437
	<hr/> 370,051
Total School Requisitions	<hr/> 8,228,759
Leduc Regional Housing Foundation	78,390
Designated Industrial Property Tax	1,530
	<hr/>
Total Requisitions	<u>\$ 8,308,679</u>

The assessed value of all taxable property in the City, as shown on the assessment roll, is \$3,287,787,580, prior to 2022 adjustments made in accordance with the Act; and

The City annexed land from Leduc County by Order in Council 302/2016, which 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 on a market value basis but will be taxed as per the Order-in-Council.

THEREFORE Council enacts as follows:

PART I – DEFINITIONS

Definitions

1. In this bylaw:
 - (a) "Act" means the *Municipal Government Act*, RSA 2000, c M-26; and
 - (b) "Chief Administrative Officer" means the chief administrative officer of the City or delegate;
 - (c) "City" means the municipal corporation of The City of Beaumont;

PART II – APPLICATION

Applicability

2. The Chief Administrative Officer is hereby authorized to levy on the assessed value of all property as shown on the assessment roll and classified according to this bylaw, a tax at the tax rates set forth in Schedule A of this bylaw, and against the assessed value of property for which a supplementary assessment has been prepared.

FIRST READING: April 26, 2022

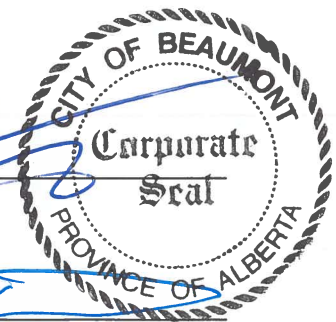
SECOND READING: April 26, 2022

THIRD READING: April 26, 2022

SIGNED THIS 27th day of April, 2022.

MAYOR

CLERK



Schedule A



2022 Tax Rates	Assessment (\$)	Tax Rate (in mills)	Tax Levy** (\$)
Municipal Taxes			
Residential & Farmland			
Residential & Farmland	\$ 3,032,024,380	6.918430	\$ 20,976,848
Residential – Annexed from Leduc County*	20,692,390	2.970000	61,456
Farmland – Annexed from Leduc County*	665,770	6.918430	4,606
Supplemental Taxes & Adjustments (Budgeted)			110,785
Total Residential & Farmland	3,053,382,540		21,153,695
Non-Residential			
Non-Residential	233,339,190	9.685802	2,260,077
Non-Residential – Annexed from Leduc County*	1,065,850	6.500000	6,928
Total Non-Residential	234,405,040		2,267,005
Total Municipal Tax Levy			23,420,700
Requisition Taxes			
School Authorities - Residential & Farmland	3,052,672,340	2.405827	7,344,202
School Authorities - Non-Residential	234,279,800	3.775645	884,557
Leduc Regional Housing Foundation	3,286,952,140	0.023849	78,390
Designated Industrial Property	19,976,060	0.076600	1,530
Total Requisition Tax Levy			8,308,679
Total Property Tax Levy			\$ 31,729,379

*Properties annexed from Leduc County will use the lesser of Leduc County's approved municipal tax rate for 2022 and the City of Beaumont's approved municipal tax rate for 2022. For requisition taxes, annexed properties will use the City of Beaumont's 2022 requisition tax rates

** Tax Levy is calculated as follows:

$$\frac{\text{Assessed Value (\$)}}{1,000} \times \text{Tax Rate (in mills)} = \text{Tax Levy (\$)}$$

Schedule B



Tax Rates by Class	Municipal	School Authorities	Leduc Reg. Housing Foundation	Designated Industrial Property	Total Tax Rate (in mills)
City of Beaumont					
Residential & Farmland	6.918430	2.405827	0.023849	-	9.348106
Non-Residential	9.685802	3.775645	0.023849	-	13.485296
Alberta Housing	6.918430	-	-	-	6.918430
Designated Industrial Property	9.685802	3.775645	0.023849	0.076600	13.561896
DIP - Machinery & Equipment	9.685802	-	-	0.076600	9.762402
Annexed from Leduc County*					
Residential	2.970000	2.405827	0.023849	-	5.399676
Farmland	6.918430	2.405827	0.023849	-	9.348106
Non-Residential	6.500000	3.775645	0.023849	-	10.299494
Designated Industrial Property	6.500000	3.775645	0.023849	0.076600	10.376094
DIP - Machinery & Equipment	6.500000	-	-	0.076600	6.576600

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