

BYLAW 1030-23
The City of Beaumont
2023 Property Tax & Supplementary Property Tax Bylaw

A BYLAW TO AUTHORIZE SEVERAL RATES OF TAXATION TO BE IMPOSED FOR THE 2023 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 2023 totals **\$25,419,800**;

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

Alberta School Foundation Fund	
Residential & Farmland	\$ 7,539,424
Non-Residential	891,829
	<hr/>
	8,431,253
Opted Out School Boards	
Residential & Farmland	384,523
Non-Residential	453
	<hr/>
	384,976
Total School Requisitions	<hr/> 8,816,229
Leduc Regional Housing Foundation	88,489
Designated Industrial Property Tax	1,606
Budget for Supplemental Taxes	44,776
	<hr/>
Total Requisitions	\$ 8,951,100

The assessed value of all taxable property in the City, as shown on the assessment roll, is \$3,640,141,530, prior to 2023 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 25, 2023

SECOND READING: April 25, 2023

THIRD READING: April 25, 2023

SIGNED THIS 25 day of April, 2023.

Bill Daneluik
MAYOR

Sandy Bugeja
CLERK

Schedule A



2023 Tax Rates	Assessment (\$)	Tax Rate (in mills)	Tax Levy** (\$)
Municipal Taxes			
Residential & Farmland			
Residential & Farmland	3,367,246,690	6.787355	\$ 22,854,699
Residential – Annexed from Leduc County*	22,011,620	2.970000	65,374
Farmland – Annexed from Leduc County*	665,770	6.787355	4,519
Budget for Supplemental Taxes & Adjustments			120,592
Total Residential & Farmland	3,389,924,080		23,045,184
Non-Residential			
Non-Residential	249,138,250	9.502297	2,367,386
Non-Residential – Annexed from Leduc County*	1,079,200	6.700000	7,230
Total Non-Residential	250,217,450		2,374,616
Total Municipal Tax Levy			25,419,800
Requisition Taxes			
School Authorities - Residential & Farmland	3,389,120,680	2.338051	7,923,937
School Authorities - Non-Residential	250,087,910	3.567913	892,292
Leduc Regional Housing Foundation	3,639,208,590	0.024315	88,489
Designated Industrial Property	21,529,430	0.074600	1,606
Budget for Supplemental Taxes			44,776
Total Requisition Tax Levy			8,951,100
Total Property Tax Levy			\$ 34,370,900

*Properties annexed from Leduc County will use the lesser of Leduc County’s approved municipal tax rate for 2023 and the City of Beaumont’s approved municipal tax rate for 2023. For requisition taxes, annexed properties will use the City of Beaumont’s 2023 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	6.787355	2.338051	0.024315	-	9.149721
Non-Residential	9.502297	3.567913	0.024315	-	13.094525
Alberta Housing	6.787355	-	-	-	6.787355
Designated Industrial Property	9.502297	3.567913	0.024315	0.074600	13.169125
DIP - Machinery & Equipment	9.502297	-	-	0.074600	9.576897
Annexed from Leduc County*					
Residential	2.970000	2.338051	0.024315	-	5.332366
Farmland	6.787355	2.338051	0.024315	-	9.149721
Non-Residential	6.700000	3.567913	0.024315	-	10.292228
Designated Industrial Property	6.700000	3.567913	0.024315	0.074600	10.366828
DIP - Machinery & Equipment	6.700000	-	-	0.074600	6.774600

*Properties annexed from Leduc County will use the lesser of Leduc County's approved municipal tax rate for 2023 and the City of Beaumont's approved municipal tax rate for 2023. For requisition taxes, annexed properties will use the City of Beaumont's 2023 requisition tax rates