

**PROPERTY TAX BYLAW FOR 2021**  
**BYLAW NO. 10-21**  
**LEDUC COUNTY**

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**A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN LEDUC COUNTY FOR THE 2021 TAXATION YEAR.**

**WHEREAS**

pursuant to Sections 145 and 146 of the Municipal Government Act, being Chapter M-26, Revised Statutes of Alberta, 2000, and amendments thereto, the council of Leduc County has adopted detailed estimates of the municipal revenue and expenditures as required, at the regular council meeting held on April 27, 2021 and;

the estimated municipal expenditures (excluding non-cash items) and transfers set out in the budget for Leduc County for 2021 total \$99,881,620 which includes \$84,228,934 for operating purposes and \$15,652,686 for capital purposes and;

the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$26,435,317 and the balance of \$73,446,303 is to be raised by general municipal taxation and;

the requisitions are:

Education for Alberta School Foundation Fund (ASFF) and Opted Out School Boards (OOSB)	
Residential/Farmland	\$ 7,220,634
Non-residential	19,178,849
Leduc Regional Housing Foundation	226,015
Designated Industrial Property (DIP)	125,524

the council of Leduc County is required each year to levy on the assessed value of all property tax rates sufficient to meet the estimated expenditures and the requisitions and;

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 amendments thereto and;

the assessed value of all property (taxable and grant-in-lieu) in Leduc County as shown on the assessment roll is:

	<u>Assessment</u>
Residential	\$2,720,276,250
Farmland	85,434,370
Non-residential	5,573,302,140
Machinery and equipment	<u>179,279,480</u>
Total	\$8,558,292,240

**NOW THEREFORE**

be it resolved that the council of Leduc County, duly assembled, enacts as follows:

1. Property tax rate bylaw

1.1 This bylaw may be cited as the "Property Tax Bylaw".

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2. The county manager is hereby authorized to levy the following rates of taxation on the assessed value of all property (taxable and grant-in-lieu) as shown on the assessment roll of Leduc County:

	<u>Assessment</u>	<u>Mill Rate</u>	<u>Levy</u>
<b><u>Municipal</u></b>			
Residential	\$ 2,720,276,250	2.9150	\$ 7,929,606
Farmland	85,434,370	12.1400	1,037,173
Non-residential	5,573,302,140	6.3700	35,501,935
Machinery and equipment	<u>179,279,480</u>	6.3700	<u>1,142,010</u>
Total municipal	\$8,558,292,240		\$45,610,724
<b><u>Alberta School Foundation Fund &amp; Opted Out School Boards</u></b>			
Residential/Farmland	\$2,805,561,820	2.5754	\$ 7,225,444
Non-residential	<u>4,989,818,630</u>	3.8363	<u>19,142,441</u>
Total - ASFF & OOSB	\$7,795,380,450		\$26,367,885
<b><u>Leduc Regional Housing Foundation</u></b>	\$8,557,975,600	.0264	\$225,931
<b><u>Designated Industrial Property</u></b>			
Farmland	\$ 752,110	.0766	\$ 58
Non-residential	1,497,825,950	.0766	114,733
Machinery and equipment	<u>140,589,060</u>	.0766	<u>10,769</u>
Total DIP	\$1,639,167,120		\$125,560
<b><u>Local Improvement &amp; Frontage Levy</u></b>			\$1,115,597

3. This bylaw shall take effect on the date of third reading.

Read a first time this 27<sup>th</sup> day of April, A.D. 2021.

Read a second time this 27<sup>th</sup> day of April, A.D. 2021.

Read a third time with the unanimous consent of the Council Members present and finally passed this 27<sup>th</sup> day of April, A.D. 2021.



MAYOR



COUNTY MANAGER