

**PROPERTY TAX BYLAW FOR 2022**  
**BYLAW NO. 11-22**  
**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 2022 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 26, 2022 and;

the estimated municipal expenditures (excluding non-cash items) and transfers set out in the budget for Leduc County for 2022 total \$114,872,756 which includes \$87,841,069 for operating purposes and \$27,031,687 for capital purposes and;

the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$39,258,993 and the balance of \$75,613,763 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   | \$ 7,505,417 |
| Non-residential  | 19,733,048   |
| Leduc Regional Housing Foundation  | 229,035      |
| Designated Industrial Property (DIP)   | 123,289      |

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             | \$2,815,381,180    |
| Farmland                | 85,414,350         |
| Non-residential         | 5,528,112,060      |
| Machinery and equipment | <u>203,834,020</u> |
| Total                   | \$8,632,741,610    |

**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  | \$ 2,815,381,180     | 2.9700           | \$ 8,361,682      |
| Farmland   | 85,414,350           | 12.4000          | 1,059,138         |
| Non-residential  | 5,528,112,060        | 6.5000           | 35,932,728        |
| Machinery and equipment  | <u>203,834,020</u>   | 6.5000           | <u>1,324,921</u>  |
| Total municipal  | \$8,632,741,610      |                  | \$46,678,479      |
| <b><u>Alberta School Foundation Fund &amp; Opted Out School Boards</u></b> |                      |                  |                   |
| Residential/Farmland   | \$2,900,623,590      | 2.5880           | \$ 7,506,814      |
| Non-residential  | <u>4,952,682,570</u> | 4.0614           | <u>20,114,825</u> |
| Total - ASFF & OOSB  | \$7,853,306,160      |                  | \$27,621,639      |
| <b><u>Leduc Regional Housing Foundation</u></b>                            | \$8,632,397,210      | .0265            | \$228,759         |
| <b><u>Designated Industrial Property</u></b>                               |                      |                  |                   |
| Farmland   | \$ 773,200           | .0766            | \$ 59             |
| Non-residential  | 1,478,426,960        | .0766            | 113,248           |
| Machinery and equipment  | <u>142,582,650</u>   | .0766            | <u>10,922</u>     |
| Total DIP  | \$1,621,782,810      |                  | \$124,229         |
| <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 26<sup>th</sup> day of April, A.D. 2022.

Read a second time this 26<sup>th</sup> day of April, A.D. 2022.

Read a third time with the unanimous consent of the Council Members present and finally passed this 26<sup>th</sup> day of April, A.D. 2022.

  
MAYOR

  
COUNTY MANAGER