

**Bylaw No. 1045-2020**  
**2020 PROPERTY TAX RATE BYLAW**

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**A BYLAW OF THE CITY OF LEDUC IN THE PROVINCE OF ALBERTA, TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY FOR THE 2020 TAXATION YEAR.**

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The *Municipal Government Act*, R.S.A. 2000, Chapter M-26, as amended, grants a Municipality the authority to adopt a Property Tax Rate Bylaw annually to authorize Council to impose a tax on property in the Municipality to raise revenue to pay for expenditures and transfers set out in the City's budget, and to pay for requisitions.

**AND:** in accordance with the Act, Council approved the final 2020 budget at the Council meeting of June 22, 2020 calculated for Municipal purposes at \$102,636,562 and for capital purposes at \$62,563,308.

**AND:** it has been estimated that the sum of \$53,385,800 will be collected by the City from sources other than from current property taxes.

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

Alberta School Foundation Fund (ASFF)	
Residential/Farm land	\$9,286,950
Non-Residential	\$4,753,835
Opted Out School Boards	
Residential/Farm land	\$605,649
Non-Residential	\$1,729,625
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Total School Requisitions	\$16,376,059
Leduc Foundation	\$160,683
Requisition Designated Industrial Properties	\$4,671

**AND:** the *Municipal Government Act* provides for each Municipality to prepare an assessment for each property in the municipality except for the properties identified in the Act that no assessment is to be prepared for those properties.

**AND:** the total assessable value of property in the City is:

Residential/Farmland	\$3,985,920,390
Non-Residential	\$2,133,678,390
Machinery and Equipment	\$4,913,410
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	\$6,124,512,190

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**AND:** Council has passed Bylaw 1044-2020 being a Bylaw authorizing the supplementary assessment of all improvements to properties which are completed or occupied or moved into The City in 2020, but not including machinery and equipment

**AND:** taxation rates and taxation revenue for certain properties were brought into The City of Leduc as a result of annexation governed by:

- Order in Council 258/2013

**THEREFORE:** the Council of the City of Leduc in the Province of Alberta enacts as follows:

**PART I: BYLAW TITLE**

1. That this Bylaw shall be known as the '2020 Property Tax Rate Bylaw'.

**PART II: DEFINITIONS**

2. In this bylaw, unless the context otherwise requires:
  - a. "City": means the municipal corporation of the City of Leduc
  - b. "City Manager": means the chief administrative officer of the City or his or her delegate.

**PART III: APPLICATION**

3. a. Council authorizes the City Manager to impose taxes for the purpose of raising revenue to be used towards the payment of expenditures and transfers set out in the budget of the City and for the purpose of raising funds for the school requisition. As a consequence taxes are hereby imposed on each class of assessed property within the City, whether listed in the assessment roll or supplementary assessment roll, at the rates for each class shown below:

	Tax Levy	Assessment	Tax Rate
<b>General Municipal</b>			
Residential	\$30,283,434	\$3,985,920,390	7.603
Non-Residential	\$18,742,328	\$2,133,678,390	8.792
Machinery and Equipment	\$ -	\$ 4,931,410	8.792
Supplemental	\$225,000		
	\$49,250,762	\$6,124,512,190	

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**ASFF**

Residential/Farm Land	\$9,286,950	\$3,741,887,881	2.482
Non-Residential	\$4,753,835	\$1,538,368,646	3.090
	\$14,040,785	\$5,280,256,527	

**Opted-Out School Boards**

Residential/Farm Land	\$605,649	\$244,027,509	2.482
Non-Residential	\$1,729,625	\$559,716,744	3.090
	\$2,335,274	\$803,744,253	

**Foundation**

Includes Machinery & Equipment

	\$160,683	\$6,088,914,190	0.026
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**Requisition Designated  
Industrial Properties**

	\$4,671	\$61,335,700	0.076
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b. Notwithstanding the tax rate set for machinery and equipment, Council completely exempts from taxation machinery and equipment used for manufacturing or processing, pursuant to section 364(1.1) of the *Municipal Government Act*.

**PART VI: ENACTMENT**

4. This Bylaw shall come into force and effect when it receives Third Reading and is duly signed.

READ A FIRST TIME IN COUNCIL THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, AD 2020.

READ A SECOND TIME IN COUNCIL THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, AD 2020.

READ A THIRD TIME IN COUNCIL THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, AD 2020.

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**Bob Young**  
**MAYOR**

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Date Signed

**Sandra Davis**  
**CITY CLERK**