



**CITY OF PRINCE ALBERT
EXECUTIVE COMMITTEE REGULAR MEETING
AGENDA**

**Monday, April 7, 2025, 4:30 p.m.
COUNCIL CHAMBER, CITY HALL**

Pages

- 1. CALL TO ORDER**
- 2. APPROVAL OF AGENDA**
- 3. DECLARATION OF CONFLICT OF INTEREST**
- 4. ADOPTION OF MINUTES**
- 5. DELEGATIONS**
- 6. CONSENT AGENDA**
- 7. REPORTS OF ADMINISTRATION & COMMITTEES**
 - 7.1 2025 Property Tax Bylaws (RPT 2025-156) 2
PowerPoint Presentation: Nasir Khan, Acting Senior Accounting
Manager
- 8. UNFINISHED BUSINESS**
- 9. ADJOURNMENT**



TITLE: 2025 Property Tax Bylaws

DATE: March 25, 2025

TO: Executive Committee

PUBLIC: X

INCAMERA:

RECOMMENDATION:

That the following Bylaws be forwarded to the April 28, 2025 Special City Council meeting for three readings:

1. Property Tax Bylaw – Bylaw No. 8 of 2025.
2. Snow Management Special Tax Bylaw – Bylaw No. 9 of 2025.
3. Roadways Special Tax Bylaw – Bylaw No.10 of 2025.
4. Proactive Policing Special Tax Bylaw – Bylaw No. 11 of 2025.
5. Business Improvement District (BID) Levy Bylaw – Bylaw No.12 of 2025.

EXECUTIVE SUMMARY:

This report is recommending a tax plan which will finalize how the tax rate will impact different properties. Administration reviewed options including minimum tax rates, base tax rates and the mill rate. The proposed tax plan addresses the additional \$8,577,515 needed to balance the City's approved operating and capital budgets and reserve allocations. In addition to raising the funds required, the City's proposed property tax plan is designed to temper the impact of the 2025 revaluation on residential and commercial properties and improve the commercial-to-residential property tax ratio in the City.

The proposed tax plan underscores Council's commitment to supporting its growing population and addressing the rising costs of goods and services.

The recommendation includes increasing the base tax to reflect the philosophy that all properties benefit equally from essential services (such as fire, police, roads, etc.) regardless of the assessed value of the property. The effect of a base tax is to reduce the difference between the taxes paid by the highest and lowest assessed properties.

Despite economic pressures, the 2025 budget includes no service cuts or reductions. Innovative approaches and service enhancements like the Solutions Hub which is a central customer service hub to respond to resident inquires and requests for service are included. Ongoing efficiency audits of City operations will continue in 2025 to review spending across the organization to confirm there is a return on the investment citizens are making into the City. A city satisfaction survey has also been included to measure resident satisfaction with different city services.

BACKGROUND:

The methodology utilized to review revenue from property taxation consists of the following processes. Note that the steps must be considered in conjunction with one another as changing one item can impact another (ex. changing the base tax will impact municipal levy).

1. *Assessed and taxable values for all properties in the City are updated, including all taxable, provincial, federal, and exempt properties.*
2. *The mill rate required to generate necessary tax dollars from the approved 2025 budget is reviewed.*

General Municipal Levy

The following are property tax tools available to the City:

1. **Mill Rate** (Ad Valorem): basic tax rate applicable to all assessed properties in the City.
2. **Mill Rate Factor:** applies a ratio to increase or decrease the effective mill rate in each of the property classes or sub-classes.
3. **Minimum Tax:** guarantees that a property will pay a minimum amount for the General Municipal Levy, currently set at \$800, and Vacant Residential Land at \$1,600.
4. **Base Tax:** specific amount of money applied to each property that effectively reduces the difference in property taxes between the lower and higher assessed properties. 2024 Base Tax is \$45.00 for residential, \$22.00 for multi-residential and sliding scale for commercial.

This base tax is used for the general operations of the City, which includes fire and policing costs.

5. **Special Tax:** specific amount of money raised to be used for a specific service or purpose. The service or purpose must be completed within the taxation year collected.

A municipality may pass a special tax bylaw and Subsection 278(1) of the *Cities Act* provides that the use of the revenue raised by a special tax must be used for that specific service or purpose stated in the bylaw. Subsection 278(2) of the *Cities Act* then states that when there is excess revenue generated from the special tax (i.e. actual expenses are less than the actual revenue from the special tax), the City shall give public notice of the use to which it proposes to put the excess revenue. This requirement in subsection 278(2) will allow for transparency between the City and residents as to what their tax dollars are being used for.

Council approved the following Special Taxes to balance the 2024 Budget:

Proactive Policing Special Tax: \$35 per door.

Snow Special Tax

Residential: \$75 per residential roll
 Multi-Residential: \$24 per multi-unit
 Commercial: sliding scale

Roadways Special Tax

Residential: \$204 per residential roll
 Multi-Residential: \$67 per multi-unit
 Commercial: sliding scale

PROPOSED APPROACH AND RATIONALE:

An additional **\$8,577,515** needs to be raised in taxation for 2025, as per approved operating and capital budgets and reserve allocations:

The Report will provide further details on the below increased budgets:

Name	2025 Budget	2024 Budget	Increase / (Decrease)
General Municipal Levy	\$44,348,690	\$36,271,076	\$8,077,613
Federal Government Grant in Lieu	\$200,000	\$147,000	\$53,000
Provincial Government Grant in Lieu	\$1,980,000	\$1,830,000	\$150,000
First Nations Reserve Land	\$540,000	\$379,000	\$161,000
Municipal Levy	\$47,068,690	\$38,627,076	\$8,441,613
Library Levy	\$2,429,396	\$2,375,430	\$53,966
Capital Projects Levy	\$1,550,000	\$1,550,000	\$0
Snow Management Special Tax	\$1,764,785	\$1,682,850	\$81,935
Roadways Special Tax	\$4,400,000	\$4,400,000	\$0
Police Special Tax	\$554,600	\$554,600	\$0
Base Tax	\$720,000	\$720,000	\$0
	\$11,418,781	\$11,282,880	\$135,901
Total Increase	\$58,487,471	\$49,909,956	\$8,577,515

General Municipal Levy

The general municipal levy is a mill rate applied to raise the majority of the taxable funds required to operate the City. To calculate the levies on your property taxes, this formula is used:

(Taxable assessment x **City** Mill Rate x Mill Rate Factor) / 1,000 = General Municipal Levy.

Ad Valorem Method of Tax Calculation (Gov't of Sask)

The council establishes the municipal tax rate (or uniform mill rate) expressed as a mill, by dividing the amount of taxation revenue it requires by the total taxable assessment, and multiplying that number by 1,000.

Below is the proposed General Municipal Levy for 2025 based on the Ad Valorem Method of Tax Calculation:

Tax Revenue Required	\$44,348,690
Total Taxable Assessment	3,774,553,670
Remove exempt	(588,211,960)
	<hr/> 3,186,341,710

Mill Rate **13.918 mills**

Tax Tools (mill rate factors, minimum tax, base tax) (Gov't of Sask)

Tax tools are a mechanism allowing council to redistribute the cost of public services within its tax base. Municipalities have tax tools that can be used individually or in combinations: mill rate factors, minimum tax, base tax and special tax.

A municipality may establish a mill rate factor to transfer some of the cost of public services from one property classification to another. Mill rate factors essentially adjust the mill rate, with the result that the effective mill rate for a specific property classification may be higher or lower than other property classifications.

A minimum tax may be established to increase the amount of taxation revenue generated from lower assessed properties within one or more property classifications. Minimum tax will generally be a specified value or amount; however, it may also be expressed in a formula.

A base tax is a flat fee added to the municipal portion of each tax bill. The base tax reflects the philosophy that all properties benefit equally from essential services (such as fire, police, roads, etc.) regardless of the assessed value of the property. The effect of a base tax is to reduce the difference between the taxes paid by the highest and lowest assessed properties.

2024 Base Taxes

- \$45.00 for Residential
- \$22.00 for Multi-Residential
- Sliding Scale for Commercial

As per the Cities Regulations, **Multi-Residential is a property to be used for or in conjunction with a residential purpose and to accommodate four or more self-contained dwelling units within a parcel.**

Therefore, a Duplex (two units) is classified as Residential and is charged the Special Taxes and Base Tax of a Residential Property. To be classified as a Multi-Residential, there needs to be four or more self-contained dwelling units within a parcel.

Tempering the Impact of Revaluation

When looking at tax tools available, a base tax was once again chosen to address Prince Albert's unique housing market in a revaluation year.

Raising the mill rate, the conventional tax tool for cities, would have substantially increased taxes on higher-valued properties. A base tax is one approach cities use to reduce the disparity in property taxes between lower and higher-valued homes.

Base Tax addresses the market shift and its dramatic impacts on higher-valued homes in Prince Albert. Higher-valued properties will still pay a larger proportion of taxes this year, as the system is designed, but not to the same extent as a mill rate increase alone.

Base Tax Increase: To support rising operational costs which includes fire and police costs, the base tax will **increase by \$320 for residential properties and \$118 for multi-residential properties.** Commercial properties will see increases on a sliding scale.

The impact to Residential is as follows:

Residential	Recommended Tax Plan - # of Properties
Tax Increase greater than \$1,500	34
Tax Increase \$1,000 to \$1,500	618
Tax Increase \$500 to \$1,000	5,028
Tax Increase \$0 to \$500	4,355
Tax Decrease	6
New Properties	23
	10,064
Total Increase \$0 to \$1,000	9,383
	93.23%

Commercial to Residential Property Tax Ratio

The proposed tax plan addresses the commercial disparity and adjusts the tax rate to reduce the overall impact of reassessment to Commercial properties. For 2024, tax for commercial properties was more than two times higher than residential properties. For 2025, the proposed tax plan is recommending a reduction in the municipal tax ratio as follows:

	2024 Ratio to Residential	2025 Ratio to Residential
Commercial Tier 1	2.08	1.59
Commercial Tier 2	2.08	1.59
Commercial Tier 3	2.24	1.74
Commercial Tier 4	2.67	1.94
Commercial Tier 5	2.35	1.91

Saskatoon's 2024 rate ratio was 1.538 and Regina's 2024 rate ratio was 1.373.

This change helps to keep Prince Albert a competitive market for investment by ensuring commercial properties do not bear an excessive property tax burden. It also helps to manage dramatic swings in property tax values for commercial properties as a result of revaluation.

Tax Rates for 2025

The Tax Rate is calculated by taking the Mill Rate and dividing by 1,000, then multiplying that number by the Mill Rate Factor. It's important to note the Tax Rate is not the Mill Rate. Below is the impact to various property classifications for the Tax Rate:

<u>Mill Rate Factors</u>	2024 Tax Rate	2025 Tax Rate	% Change
Residential	0.0106059	0.0112039	5.64%
Multi-Residential	0.0123243	0.0094503	-23.32%
Condominium	0.0096787	0.0112039	15.76%
Care Home	0.0106059	0.0125262	18.11%
Commercial - Tier 1	0.0220486	0.0178150	-19.20%
Commercial - Tier 2	0.0220486	0.0178150	-19.20%
Commercial - Tier 3	0.0237447	0.0194852	-17.94%
Commercial - Tier 4	0.0282675	0.0217120	-23.19%
Commercial - Tier 5	0.0248754	0.0214337	-13.84%
Hotels	0.0248754	0.0167016	-32.86%

The 2025 Revaluation had an overall **taxable** assessment increase as follows:

Residential – 8.62% increase overall
Commercial – 43.42% increase overall
Multi-Residential – 17.72% increase overall

As such, the option recommended is addressing the commercial assessment increases and disparity in the rate ratio to residential.

Recommended 2025 Property Tax Tools

Administration has reviewed all tax tools that are available to members of Council for raising the funds to balance the 2025 approved Budget and is recommending the changes outlined in this report for the following reasons:

- Address commercial disparity – lowest commercial increases.
- The commercial-to-residential ratio has been reduced to ensure Prince Albert remains a competitive market for investment.
- Increase residential base tax to address a larger percentage (a bit over half) of all properties at least paying \$2,500 for fire and policing services which is per property cost of these emergency services.
- This Council is focusing on the future and delivering on what residents have told us they want: safety, better services, and a growing, vibrant city.
- The 2025 Tax Tools is based on the Budget that sets the stage for Prince Albert's continued success and sustainability for years to come.

The changes recommended are as follows:

1. Increase the General Municipal Levy from 11.307 mills to 13.918 mills.
2. Increase the Commercial Snow Management Special Tax by 1% to fund the increased approved budget of \$81,935. There needs to be an increase to the Special Tax to fund snow management. There is no change to the special tax relating to residential and multi-residential.
3. Decrease the Roadways Special Tax for Commercial Tiers due to increased assessment changes. The Roadways Special Tax includes funding for the approved \$300,000 Concrete Sidewalk, Curb & Median Rehabilitation Program along with the Roadways Recapping Program of \$4,100,000. This change aligns all Roadway Paving Program costs including paving, sidewalk and rehabilitation together as one Program funded by the Special Tax. The Roadways Special Tax for commercial tiering is reduced by 9.5% due to the increased assessment changes for commercial. There is no change to the special tax relating to residential and multi-residential.
4. Increase the base tax to fund the increased costs relating to the general operations of the City, which includes fire and policing costs. The base tax is being proposed to increase \$320.00 for residential and \$118.00 for multi-residential. Commercial increased on a sliding scale.

5. Increase the Library Levy from 0.662 mills to 0.789 mills due to the increased budget approved for the Prince Albert Public Library.
6. Increase the Minimum Tax by \$100 for a total Minimum Tax of \$900. The amount of \$1,600 for Vacant Residential Land will stay the same. The revenue from vacant lots is utilized for the Vacant Lot Program and is not available to balance the 2025 Budget.
7. Increase the Civic Facilities Levy from 0.47 to 0.516 mills as per approved budget.

With the above recommendations, there is **NO impact** to the following:

Proactive Policing Special Tax:	\$35 per door
Destination Marketing Tax	sliding scale for hotel properties.

Mill Rate Factors

The mill rate factors proposed are as follows:

Class	2024 Mill Rate Factors	2025 Mill Rate Factors
Agriculture	0.856	0.800
Residential	0.938	0.805
Condominium	0.856	0.805
Multi-Unit Residential	1.09	0.679
Commercial Tier 1 Less than \$850,000	1.95	1.28
Commercial - Tier 2 \$850,001 - \$4,200,000	1.95	1.28
Commercial - Tier 3 \$4,200,001 - \$8,000,000	2.10	1.40
Commercial - Tier 4 \$8,001,000 - \$20,000,000	2.50	1.56
Commercial - Tier 5 Over \$20,000,001	2.20	1.54
Vacant Commercial Land	2.466	2.20
Care Home and Group Home	0.938	0.90
Hotel and Motel	2.20	1.20
Elevators and Railroads	3.00	3.00

Library Levy Increase

The 2025 Budget for the Prince Albert Library has been increased, as such, the Library Levy is increased to fund the required approved budget.

Levy	Year 2024	Year 2025	Increase
Library Levy	0.662 mills	0.789 mills	0.127 mills

The increase to the Library Levy will be sufficient for the approved budget increase.

Although the Library Levy is increasing, the impact to a residential homeowner is very minimal. The annual increase is approximately \$1 to \$5 per home owner.

Snow Management Special Tax Increase

The 2025 Budget for Snow Management was increased by \$81,935 due to increased costs for staffing, fleet costs and materials.

Snow Budget	Year 2025	Year 2024	Increase	% Increase
Salaries Wages Benefits	\$860,345	\$812,850	\$47,495	5.84%
Fleet Expenses	\$608,340	\$573,900	\$34,440	6.00%
Maintenance Materials	\$296,100	\$296,100	\$0	0.00%
Total Budget	\$1,764,785	\$1,682,850	\$81,935	4.87%

Due to the increase in snow management, Administration is recommending **increasing the Snow Management Special Tax for Commercial by 1%** as follows:

The Snow Special Tax will remain the same for Residential, Condo and Multi-Residential.

Commercial Tiers		Snow - Year 2024	Snow - Proposed	Increase	% Increase
Min	Max				
\$0	\$150,000	\$151.00	\$152.51	\$1.51	1.00%
\$150,001	\$300,000	\$362.00	\$365.62	\$3.62	1.00%
\$300,001	\$450,000	\$616.00	\$622.16	\$6.16	1.00%
\$450,001	\$600,000	\$707.00	\$714.07	\$7.07	1.00%
\$600,001	\$750,000	\$737.00	\$744.37	\$7.37	1.00%
\$750,001	\$900,000	\$954.00	\$963.54	\$9.54	1.00%
\$900,001	\$1,050,000	\$1,208.00	\$1,220.08	\$12.08	1.00%
\$1,050,001	\$1,200,000	\$1,413.00	\$1,427.13	\$14.13	1.00%
\$1,200,001	\$1,350,000	\$1,642.00	\$1,658.42	\$16.42	1.00%
\$1,350,001	\$1,500,000	\$1,872.00	\$1,890.72	\$18.72	1.00%
\$1,500,001	\$2,000,000	\$2,415.00	\$2,439.15	\$24.15	1.00%
\$2,000,001	\$2,500,000	\$2,898.00	\$2,926.98	\$28.98	1.00%
\$2,500,001	\$3,000,000	\$3,260.00	\$3,292.60	\$32.60	1.00%
\$3,000,001	\$3,500,000	\$3,623.00	\$3,659.23	\$36.23	1.00%
\$3,500,001	\$4,000,000	\$4,226.00	\$4,268.26	\$42.26	1.00%
\$4,000,001	\$5,000,000	\$5,192.00	\$5,243.92	\$51.92	1.00%
\$5,000,001		\$5,675.00	\$5,731.75	\$56.75	1.00%

Note: The Bylaw will round the 2025 rate to a number to the nearest dollar.

Roadways Special Tax Decrease for Commercial Tiers

The Roadways Special Tax collects revenue to fund the annual \$4.40 million Roadways Paving Program.

This change aligns all Roadways Paving Program costs including paving, sidewalk and rehabilitation together as one Program funded by the Roadways Special Tax.

Due to the increased assessment changes in commercial, it is necessary to decrease the Roadways Special Tax for Commercial Tiers as the increased commercial assessment was generating a surplus.

As such, **there is a 9.5% reduction applied to all commercial tiers for the Roadways Special Tax as follows:**

The Roadways Special Tax will remain the same for Residential, Condo and Multi-Residential.

Commercial Tiers		Roadways - Year 2024	Roadways - Proposed	Decrease	% Decrease
Min	Max				
\$0	\$150,000	\$475.00	\$429.88	(\$45.13)	-9.50%
\$150,001	\$300,000	\$618.00	\$559.29	(\$58.71)	-9.50%
\$300,001	\$450,000	\$1,140.00	\$1,031.70	(\$108.30)	-9.50%
\$450,001	\$600,000	\$1,691.00	\$1,530.36	(\$160.65)	-9.50%
\$600,001	\$750,000	\$2,186.00	\$1,978.33	(\$207.67)	-9.50%
\$750,001	\$900,000	\$2,756.00	\$2,494.18	(\$261.82)	-9.50%
\$900,001	\$1,050,000	\$3,231.00	\$2,924.06	(\$306.95)	-9.50%
\$1,050,001	\$1,200,000	\$3,801.00	\$3,439.91	(\$361.10)	-9.50%
\$1,200,001	\$1,350,000	\$4,400.00	\$3,982.00	(\$418.00)	-9.50%
\$1,350,001	\$1,500,000	\$4,751.00	\$4,299.66	(\$451.35)	-9.50%
\$1,500,001	\$2,000,000	\$6,177.00	\$5,590.19	(\$586.82)	-9.50%
\$2,000,001	\$2,500,000	\$7,317.00	\$6,621.89	(\$695.12)	-9.50%
\$2,500,001	\$3,000,000	\$8,077.00	\$7,309.69	(\$767.32)	-9.50%
\$3,000,001	\$3,500,000	\$9,027.00	\$8,169.44	(\$857.57)	-9.50%
\$3,500,001	\$4,000,000	\$10,453.00	\$9,459.97	(\$993.04)	-9.50%
\$4,000,001	\$5,000,000	\$12,733.00	\$11,523.37	(\$1,209.64)	-9.50%
\$5,000,001		\$13,779.00	\$12,470.00	(\$1,309.01)	-9.50%

Note: The Bylaw will round the 2025 rate to a number to the nearest dollar.

Base Tax

A **new base tax** was introduced in 2022 to generate revenue to fund general operations of the City. This report is recommending an increase to the base tax for residential and multi-residential to fund the increase in the general operations of the City. The revenue generated will fund annual operations, increased emergency services, and the increased costs of salaries, wages and benefits for all city employees.

The Base Tax is being recommended to be increased in 2025 as follows:

Base Tax	2024	2025	Increase
Residential	\$45	\$365	\$320
Multi-Residential per unit	\$22	\$140	\$118

Administration is recommending increasing the commercial base tax as follows:

Commercial Tiers		Base Tax - Year 2024	Base Tax - Proposed	Increase
Min	Max			
\$0	\$150,000	\$42.00	\$665.00	\$623.00
\$150,001	\$300,000	\$102.00	\$765.00	\$663.00
\$300,001	\$450,000	\$174.00	\$865.00	\$691.00
\$450,001	\$600,000	\$200.00	\$965.00	\$765.00
\$600,001	\$750,000	\$209.00	\$1,065.00	\$856.00
\$750,001	\$900,000	\$270.00	\$1,165.00	\$895.00
\$900,001	\$1,050,000	\$343.00	\$1,265.00	\$922.00
\$1,050,001	\$1,200,000	\$401.00	\$1,365.00	\$964.00
\$1,200,001	\$1,350,000	\$466.00	\$1,465.00	\$999.00
\$1,350,001	\$1,500,000	\$531.00	\$1,565.00	\$1,034.00
\$1,500,001	\$2,000,000	\$686.00	\$1,898.33	\$1,212.33
\$2,000,001	\$2,500,000	\$823.00	\$2,231.67	\$1,408.67
\$2,500,001	\$3,000,000	\$926.00	\$2,565.00	\$1,639.00
\$3,000,001	\$3,500,000	\$1,029.00	\$2,898.33	\$1,869.33
\$3,500,001	\$4,000,000	\$1,200.00	\$3,231.67	\$2,031.67
\$4,000,001	\$5,000,000	\$1,474.00	\$3,898.33	\$2,424.33
\$5,000,001		\$1,612.00	\$4,565.00	\$2,953.00

Note: The Bylaw will round the 2025 rate to a number to the nearest dollar.

Minimum Tax Increase

This report is recommending increasing the Minimum Tax from \$800 to \$900.

The Minimum Tax is applicable to Residential, Condominiums, Agricultural and Multi-Family.

Properties are impacted by minimum tax if their general municipal levy is less than \$900. Minimum tax then tops them up to \$900 for the General Municipal Levy. This impacts property owners differently based on their assessments.

Below is the impact of increasing the Minimum Tax to \$900:

MINIMUM TAX (excluding vacant)	
Revenue 2024	\$302,974
Minimum Tax	\$900
Revenue 2025	\$362,133
Increased Revenue Generated	\$59,159

Properties increasing by:	# of Properties
\$0 to \$200	641
\$200 to \$400	332
\$400 to \$600	153
Greater than \$600	51
Total excluding Vacant Land	1,177

Minimum Tax for Vacant Residential Land

Currently, there are approximately 210 properties that are considered Vacant Residential Land. That includes vacant land with demolished houses and also land that is being developed by a Developer for sale.

Administration is recommending not increasing the Minimum Tax for Residential Vacant Land from \$1,600.

The average taxable value of a residential home in Prince Albert is approximately \$160,000. A residential property with this value would pay approximately \$1,696 to the General Municipal Levy based on 2024 Tax Tools. The amount of \$1,600 forms the basis of the minimum tax on vacant residential properties.

Civic Facilities Levy

The Civic Facilities Reserve was established in 2014 when the internal borrowing on the construction of the Alfred Jenkins Field House was paid in full. The continued intent of this reserve is to pay for the planning and construction of future City owned facilities. Revenue collected from the Civic Facilities Levy is credited annually to the Recreation Reserve (previously the Civic Facilities Reserve).

The Civic Facilities Levy will increase to 0.516 mills to raise the budget of \$1,550,000:

Civic Facilities Levy	Year 2024	Year 2025	Increase
Civic Facilities Levy	0.47 mills	0.516 mills	0.046 mills

Proactive Policing Special Tax

The Proactive Policing Special Tax of \$35.00 per door will remain the same. The Special Tax generates revenue of \$554,600 to fund the annual Multi-Year Proactive Policing Unit with the Prince Albert Police Service.

Destination Marketing Levy

The Destination Marketing Levy will not be increasing in Year 2025. The Destination Marketing Levy is specific to hotels in the City and is based on tiers of taxable assessed values. The annual funds collected from the Destination Marketing Levy is credited to the Destination Marketing Reserve. The Destination Marketing Levy Funds are to be utilized for events that generate hotel room night stays in the City of Prince Albert Hotels. This levy cannot be established as a special tax as special taxes must be for current expenditures as specified in section 275 of the *Cities Act*.

The Destination Marketing Levy charged to hotels is based on taxable value as follows:

Destination Marketing Levy		
Taxable Value		Tax Rate
Min	Max	
-	900,000.00	\$3,000
900,001.00	1,350,000.00	\$8,000
1,350,001.00	2,500,000.00	\$12,000
2,500,001.00	3,500,000.00	\$18,500
3,500,001.00	5,000,000.00	\$48,000
5,000,001.00		\$51,000

Business Improvement District (BID) Levy

This report is not recommending increasing the Business Improvement District (BID) Levy for 2025:

Levy	Year 2024	Year 2025	Increase
BID Levy	0.087 mills	0.087 mills	0 mills

Based on increased assessment values, the revenue to be generated from the PADBID Levy is approximately \$130,637. That is above the budgeted amount of \$118,000, however, there will be taxes that will not be paid which affects the revenue generated for the BID Levy.

CONSULTATIONS:

Finance Administration has researched other Cities' Bylaw as follows:

Other Cities – Mill Rate Factors for 2024

City	Residential	Commercial	Commercial to Residential Ratio
Saskatoon	0.8871	1.3645	1.538
Regina	0.91034	1.24950	1.373
Prince Albert	0.938	1.95 – 2.50	2.079 – 2.67
Moose Jaw	0.797	1.3722	1.722
Warman	1	0.99	0.99
Swift Current	0.4108	1.4864 – 3.5528	3.618 – 8.648
Yorkton	0.45201	1.23665 – 1.56209	2.736 – 3.456

Other Cities – Base and Special Taxes 2024

City	Residential	Commercial
Saskatoon	\$0	\$0
Regina	\$0	\$0
Prince Albert	\$359	\$703 and above
Moose Jaw	\$165	\$165
Warman	\$635	\$970
Swift Current	\$855	\$58 - \$303
Yorkton	\$980	\$750

COMMUNICATION AND/OR ANNOUNCEMENT PLAN:

The report will be forwarded to the April 7th Special Meeting of Executive Committee with the respective Property Tax Bylaws for consideration of readings.

The key dates and activities for communication include the following:

Key Dates:	Budget Committee: January 8, 9 and 10, 2025 Budget Approved: February 3, 2025 Assessment Roll Closes: March 28, 2025 Presentation of Bylaw to Executive Committee: April 7, 2025 First and Second Reading of Tax Tools Bylaw: April 28, 2025 Third Reading: April 30, 2025
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Activity	Description	Date
Media release	Announce conclusion of budget deliberations and notable projects approved for 2025.	January 10, 2025
Media release	City of Prince Albert's 2024 Assessment Notices will be mailed out starting February 1, 2024.	January 24, 2025
Media release	Details of the proposed 2025 Property Tax Bylaw with impacts to property owners.	April 3, 2025
Website updates	Updating the website to include proposed property tax tools for 2025 and impact to property owners.	April 7, 2025
Public Notice	Public Notice pursuant to Public Notice Bylaw No. 24 of 2015 will be provided.	April 10, 2025
Social media post & billboard update	Details of the 2025 Property Tax Bylaw with impacts to property owners.	May 2, 2025
Social media post & billboard update	Details to property owners on property tax notices being delivered & e-billing. Check spam / junk folder. Encouragement of e-billing and TIPPS.	May 23, 2025
Information insert	Insert included with the property tax notice detailing key projects in the budget and the basics of property tax impacts.	May 23, 2025
Social media post	Reminder to property owners of the upcoming property tax deadline.	Mid-June 2025

Ongoing communication with the Communications Manager has already been established to ensure a detailed communication plan is developed.

The Property Tax 101 Video that was rolled out in April of 2023 is still available for communication on property taxes and will be re-promoted.

POLICY IMPLICATIONS:

The following 2024 Property Tax Bylaws will be repealed:

- a. Bylaw No. 2 of 2024 ~ Property Tax Bylaw
- b. Bylaw No. 3 of 2024 ~ Snow Management Special Tax
- c. Bylaw No. 4 of 2024 ~ Roadways Special Tax
- d. Bylaw No. 5 of 2024 ~ Police Special Tax
- e. Bylaw No. 6 of 2024 ~ Business Improvement District

BUDGET/FINANCIAL IMPLICATIONS:

The recommended 2025 Tax Tool increases will provide the funding to balance the 2025 Budget approved.

Name	2025 Budget	2025 Recommendations	Excess (Shortfall) Revenue
General Municipal Levy	\$47,068,690	\$41,885,534	(\$5,183,156)
Minimum Tax		\$362,133	\$362,133
Total Municipal Levy	\$47,068,690	\$42,247,666	(\$4,821,024)
Library Levy	\$2,429,396	\$2,429,901	\$505
Capital Projects Levy	\$1,550,000	\$1,552,877	\$2,877
Snow Management Special Tax	\$1,764,785	\$1,766,722	\$1,937
Roadways Special Tax	\$4,400,000	\$4,403,211	\$3,211
Police Special Tax	\$554,600	\$554,120	(\$480)
Base Tax	\$720,000	\$5,560,860	\$4,840,860
	\$11,418,781	\$16,267,690	\$4,848,909
TOTAL	\$58,487,471	\$58,515,357	\$27,885

The increase in base tax funds the shortfall from the General Municipal Levy.

There are 12,392 taxable properties paying the base tax.

As per approved budgets for Fire and Police, the breakdown is as follows:

	2025 Budget	2025 Increase
Prince Albert Fire Services	\$9,733,082	\$821,817
Prince Albert Police Service	\$21,406,245	\$2,310,285
Total 2025 Budget Increase	\$31,139,327	\$3,132,102

Total Taxable Properties Paying Base Tax 12,392

Amount per Taxable Property \$2,512.86 \$252.75

	2024 Tax Tools	2025 Tax Tools
Based on Recommendation		
Percentage of Properties over \$2,500 municipal only	24.59%	52.36%
Percentage of Properties under \$2,500 municipal only	75.41%	47.64%
	100.00%	100.00%

As shown above, the percentage of properties paying more than \$2,500 for municipal taxes (includes all base taxes and special taxes) has increased by 27.77%.

School Taxes are set by the Province.

Impact to Residential

Below is the impact based on taxable value to 2025 Property Tax Tools:

Assessed Value	\$106,250	\$200,000	\$250,000	\$350,125	\$450,375
Taxable Value	\$85,000	\$160,000	\$200,000	\$280,100	\$360,300
2024 Taxes	\$1,737	\$2,952	\$3,601	\$4,899	\$6,199
2025 Taxes	\$2,084	\$3,323	\$3,984	\$5,308	\$6,633
Dollar Increase Amount	\$347	\$371	\$383	\$409	\$434
Total per Month	\$28.91	\$30.91	\$31.95	\$34.06	\$36.18

The recommendation includes increasing the base tax to reflect that all properties benefit equally from essential services (such as fire, police, roads, etc.) regardless of the assessed value of the property. The effect of a base tax is to reduce the difference between the taxes paid by the highest and lowest assessed properties.

Below is an overview of the increase relating to general municipal mill rate increase:

Taxable Value	\$85,000	\$160,000	\$200,000	\$280,100	\$360,300
Total Dollar Increase Amount	\$347	\$371	\$383	\$409	\$434
Less Base Tax Increase	(\$320)	(\$320)	(\$320)	(\$320)	(\$320)
Increase over Base Tax	\$27	\$51	\$63	\$89	\$114
Percentage Increase excluding Base Tax	1.55%	1.72%	1.76%	1.81%	1.84%

The tax rate increase for residential is 5.64%.

The tax rate for commercial is a reduction greater than 10% to address the commercial disparity and tax burden.

Below is the percentage of tax dollars by property classification:

Property Classification	% of Total 2025 Taxation
Residential	59.42%
Commercial	34.02%
Vacant	3.31%
Hotels	2.59%
Care Homes	0.47%
Other (Agriculture, Railway, etc.)	0.19%
	100.00%

OTHER CONSIDERATIONS/IMPLICATIONS:

Administration has reviewed other options, however, is not recommending any other option as this report includes a tax plan chosen to address Prince Albert's unique housing market in a revaluation year.

STRATEGIC PLAN:

The creation of an equitable taxation structure promotes community growth and maintains new and existing amenities and infrastructure. The creation of the incentive program from the Minimum Tax on Vacant Residential Land promotes development of vacant lots.

PUBLIC NOTICE:

Public Notice is required for consideration of this matter by City Council pursuant to Section 4(e) of Public Notice Bylaw No. 24 of 2015. The following notice will be undertaken:

- Published in local newspaper (Prince Albert Daily Herald) circulated in the City: April 10, 2025.
- Posted on the bulletin board at City Hall: April 10, 2025.
- Posted on the City's website: April 10, 2025.

PRESENTATION:

Power Point Presentation by Nasir Khan, Acting Senior Accounting Manager.

ATTACHMENTS:

1. Appendix A – Impact on Residential Properties.
2. Appendix B – Impact on Residential Properties by Ward.
3. Appendix C - Tax Tool Summary for 2025.
4. Appendix D – Property Classification for Taxation.
5. PowerPoint Presentation – 2025 Property Tax Tools.
6. Property Tax Bylaw – Bylaw No. 8 of 2025.
7. Snow Management Special Tax Bylaw – Bylaw No. 9 of 2025.
8. Roadways Special Tax Bylaw – Bylaw No.10 of 2025.
9. Proactive Policing Special Tax Bylaw – Bylaw No. 11 of 2025.
10. Business Improvement District (BID) Levy Bylaw – Bylaw No. 12 of 2025.
11. Public Notices for 2025 Special Taxes.

Written by: Melodie Boulet, Finance Manager

Approved by: Acting Senior Accounting Manager, Director of Financial Services and City Manager

Impact on Residential Properties

APPENDIX "A"

2024 PROPERTY TAX TOOLS

Assessed Value		\$120,000	\$150,000	\$200,000	\$250,000	\$309,000	\$350,125	\$400,625	\$450,375
Taxable Value		\$96,000	\$120,000	\$160,000	\$200,000	\$247,200	\$280,100	\$320,500	\$360,300
Municipal Levy	11.307	\$1,018.17	\$1,272.72	\$1,696.95	\$2,121.19	\$2,621.79	\$2,970.73	\$3,399.21	\$3,821.33
Mill Rate Factor	0.938								
Library Levy	0.662	\$59.61	\$74.51	\$99.35	\$124.19	\$153.50	\$173.93	\$199.02	\$223.73
Civic Facilities	0.47	\$42.32	\$52.90	\$70.54	\$88.17	\$108.98	\$123.48	\$141.30	\$158.84
Base Tax	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00
Snow Special Tax	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00
Roadways Special Tax	\$204.00	\$204.00	\$204.00	\$204.00	\$204.00	\$204.00	\$204.00	\$204.00	\$204.00
Police Tax	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00
School Tax	4.54	\$435.84	\$544.80	\$726.40	\$908.00	\$1,122.29	\$1,271.65	\$1,455.07	\$1,635.76
Total		\$1,914.95	\$2,303.93	\$2,952.25	\$3,600.56	\$4,365.56	\$4,898.80	\$5,553.59	\$6,198.66

2025 Property Tax Tools

Assessed Value		\$120,000	\$150,000	\$200,000	\$250,000	\$309,000	\$350,125	\$400,625	\$450,375
Taxable Value		\$96,000	\$120,000	\$160,000	\$200,000	\$247,200	\$280,100	\$320,500	\$360,300
Municipal Levy	13.918	\$1,075.58	\$1,344.48	\$1,792.64	\$2,240.80	\$2,769.63	\$3,138.24	\$3,590.88	\$4,036.80
Mill Rate Factor	0.805								
Library Levy	0.789	\$60.97	\$76.22	\$101.62	\$127.03	\$157.01	\$177.90	\$203.56	\$228.84
Civic Facilities	0.516	\$39.88	\$49.85	\$66.46	\$83.08	\$102.68	\$116.35	\$133.13	\$149.66
Base Tax	\$365.00	\$365.00	\$365.00	\$365.00	\$365.00	\$365.00	\$365.00	\$365.00	\$365.00
Snow Special Tax	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00
Roadways Special Tax	\$204.00	\$204.00	\$204.00	\$204.00	\$204.00	\$204.00	\$204.00	\$204.00	\$204.00
Police Tax	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00
School Tax	4.27	\$409.92	\$512.40	\$683.20	\$854.00	\$1,055.54	\$1,196.03	\$1,368.54	\$1,538.48
Total		\$2,265.35	\$2,661.94	\$3,322.92	\$3,983.90	\$4,763.86	\$5,307.52	\$5,975.11	\$6,632.78
VARIANCE TO 2024 TAX TOOLS		\$350.41	\$358.01	\$370.68	\$383.35	\$398.30	\$408.72	\$421.51	\$434.12
Montly		\$29.20	\$29.83	\$30.91	\$31.95	\$33.19	\$34.06	\$35.13	\$36.18

Impact to Residential Properties by Wards

APPENDIX "B"

2025 Tax Tools	Ward 1	Ward 2	Ward 3	Ward 4	Ward 5	Ward 6	Ward 7	Ward 8	TOTAL
Increase over \$1,500	0	4	0	2	13	5	3	7	34
Increase \$1,000 to \$1,500	0	24	9	27	249	140	80	89	618
Increase \$500 to \$1,000	248	198	371	744	1,054	891	717	805	5,028
Increase \$0 to \$500	859	761	957	587	145	15	698	333	4,355
Decreases	2	2	0	0	0	0	1	1	6
TOTAL RESIDENTIAL	1,109	989	1,337	1,360	1,461	1,051	1,499	1,235	10,041
Average - ALL	\$438.66	\$465.99	\$459.90	\$564.32	\$774.69	\$863.64	\$572.86	\$649.20	
Percentage \$500 to \$1,000	22.36%	20.02%	27.75%	54.71%	72.14%	84.78%	47.83%	65.18%	50.07%
Percentage \$0 to \$500	77.46%	76.95%	71.58%	43.16%	9.92%	1.43%	46.56%	26.96%	43.37%

**City of Prince Albert
Property Tax Rate Summary for 2025**

Mill Rates		
Name of Mill Rate	Original	Proposed
General Municipal Mill Rate	11.307	13.918
Civic Facilities Mill Rate	0.470	0.516
Library Mill Rate	0.662	0.789
BID Levy	0.087	0.087

Mill Rate Factors		
Class Type	Original	Proposed
Agriculture	0.856	0.800
Residential	0.938	0.805
Condominium	0.856	0.805
Multi-Residential	1.090	0.679
Commercial - Tier 1	1.950	1.280
Commercial - Tier 2	1.950	1.280
Commercial - Tier 3	2.100	1.400
Commercial - Tier 4	2.500	1.560
Commercial - Tier 5	2.200	1.540
Vacant Commercial	2.466	2.200
Care Home	0.935	0.900
Hotel	2.200	1.200
Elevators & Railroads	3.000	3.000

Minimum Tax		
Class Type	Original	Proposed
Residential, Agriculture Condominium, Multi-Residential	\$800.00	\$900.00
Vacant Residential	\$1,600.00	\$1,600.00

Special Tax Levies		
Class Type	Original	Proposed
Snow Management Special Tax		
- Residential, Agriculture, Condominium, Care Homes	\$75.00	\$75.00
- Multi-Residential (per unit)	\$24.00	\$24.00
Roadways Special Tax		
- Residential, Agriculture, Condominium, Care Homes	\$204.00	\$204.00
- Multi-Residential (per unit)	\$67.00	\$67.00
Proactive Policing Special Tax	\$35.00	\$35.00

**City of Prince Albert
Property Tax Rate Summary for 2025**

Base Tax		
Class Type	Original	Proposed
Residential, Agriculture, Condominium, Care Homes	\$45.00	\$365.00
Multi Residential (per unit)	\$22.00	\$140.00

Base Tax	Commercial Base Tax & Special Tax			
Assessment Ranges	Snow Management (BASE)	Roadways (BASEP)	Base Tax (BASE1)	TOTAL
Less than 150,000	\$152	\$430	\$665	\$1,247
150,001 - 300,000	\$366	\$560	\$765	\$1,691
301,000 - 450,000	\$622	\$1,030	\$865	\$2,517
451,001 - 600,000	\$715	\$1,530	\$965	\$3,210
600,001 - 750,000	\$745	\$1,978	\$1,065	\$3,788
750,001 - 900,000	\$964	\$2,494	\$1,165	\$4,623
900,001 - 1,050,000	\$1,220	\$2,924	\$1,265	\$5,409
1,050,001 - 1,200,000	\$1,427	\$3,440	\$1,365	\$6,232
1,200,001 - 1,350,000	\$1,658	\$3,982	\$1,465	\$7,105
1,350,001 - 1,500,000	\$1,890	\$4,300	\$1,565	\$7,755
1,500,001 - 2,000,000	\$2,440	\$5,590	\$1,895	\$9,925
2,000,001 - 2,500,000	\$2,927	\$6,621	\$2,230	\$11,778
2,500,001 - 3,000,000	\$3,292	\$7,310	\$2,565	\$13,167
3,000,001 - 3,500,000	\$3,660	\$8,169	\$2,895	\$14,724
3,500,001 - 4,000,000	\$4,268	\$9,460	\$3,230	\$16,958
4,000,001 - 5,000,000	\$5,244	\$11,523	\$3,895	\$20,662
over 5,000,000	\$5,732	\$12,470	\$4,565	\$22,767

Destination Marketing Levy	
Taxable Value Ranges	Tax Rate
0 - 900,000	\$3,000.00
900,001 - 1,350,000	\$8,000.00
1,350,001 - 2,500,000	\$12,000.00
2,500,001 - 3,500,000	\$18,500.00
3,500,001 - 5,000,000	\$48,000.00
over 5,000,001	\$51,000.00

Property Tax Classification	Year 2024	Year 2025	Change from Year 2024
Care Homes	\$274,780	\$282,000	\$7,220
Commercial	\$21,437,509	\$20,390,755	(\$1,046,754)
Commercial Tier 1	\$3,594,573	\$3,162,925	(\$431,647)
Commercial Tier 2	\$7,099,542	\$6,240,174	(\$859,368)
Commercial Tier 3	\$3,237,976	\$3,125,459	(\$112,517)
Commercial Tier 4	\$5,846,741	\$4,812,901	(\$1,033,839)
Commercial Tier 5	\$1,658,678	\$3,049,295	\$1,390,617
Hotels	\$1,326,274	\$1,554,744	\$228,470
Hotels	\$1,266,920	\$1,525,076	\$258,156
Urban Reserve Hotels	\$59,354	\$29,668	(\$29,686)
Other	\$83,742	\$111,908	\$28,166
Agriculture	\$64,020	\$83,750	\$19,730
Federal Agriculture	\$3,085	\$5,338	\$2,254
Railway	\$16,637	\$22,820	\$6,183
Residential	\$28,618,667	\$35,615,861	\$6,997,194
Condominiums	\$2,377,903	\$2,977,034	\$599,131
Sask Housing Multi-Res	\$928,005	\$939,294	\$11,289
Sask Housing Residential	\$100,652	\$126,624	\$25,972
Multi Residential	\$2,859,133	\$3,012,508	\$153,375
Provincial Residential	\$2,449	\$3,759	\$1,310
Residential	\$22,349,339	\$28,546,467	\$6,197,128
Urban Reserve Residential	\$1,186	\$10,175	\$8,989
Vacant	\$878,172	\$1,981,456	\$1,103,284
Commercial	\$599,008	\$1,635,606	\$1,036,597
Multi Residential	\$12,927	\$21,957	\$9,030
Residential	\$266,237	\$323,893	\$57,656
Grand Total	\$52,619,144	\$59,936,724	\$7,317,580

CITY OF PRINCE ALBERT

2025 Property Tax Tools

EXECUTIVE COMMITTEE
MEETING

MONDAY, April 7, 2025

Property Tax Tools

Mill Rate &
Mill Rate Factor

Special Taxes

Base Tax

Minimum Tax



City of
Prince Albert

2025 Tax Tools

GENERAL MUNICIPAL LEVY



Tax Revenue Required	\$44,348,690
Total Taxable Assessment	3,774,553,670
Remove exempt	<u>(588,211,960)</u>
	3,186,341,710
Mill Rate	13.918

2025 Budget Increase

Name	Year 2025	Year 2024	Increase
Municipal Levy *	\$47,068,690	\$38,627,076	\$8,441,614
Library Levy	\$2,429,396	\$2,375,430	\$53,966
Capital Projects Levy	\$1,550,000	\$1,550,000	\$0
Snow Management Special Tax	\$1,764,785	\$1,682,850	\$81,935
Roadways Special Tax	\$4,400,000	\$4,400,000	\$0
Police Special Tax	\$554,600	\$554,600	\$0
Base Tax	\$720,000	\$720,000	\$0
	\$11,418,781	\$11,282,880	\$135,901
Total Increase	\$58,487,471	\$49,909,956	\$8,577,515

* Includes amount from properties who pay a Grant in Lieu based on the municipal levy.

Fire and Policing Services

As per approved budgets for Fire and Police, the breakdown is as follows:

	<u>2025 Budget</u>	<u>2025 Increase</u>
Prince Albert Fire Services	\$9,733,082	\$821,817
Prince Albert Police Service	\$21,406,245	\$2,310,285
Total 2025 Budget Increase	\$31,139,327	\$3,132,102

Total Taxable Properties Paying Base Tax		12,392
Amount per Taxable Property	\$2,512.86	\$252.75

Based on Recommendation	<u>2024 Tax Tools</u>	<u>2025 Tax Tools</u>
Percentage of Properties over \$2,500 municipal only	24.59%	52.36%
Percentage of Properties under \$2,500 municipal only	75.41%	47.64%
	100.00%	100.00%

Recommended:

	2024	2025 (Recommended)
General Municipal Levy	11.307	13.918
Library Levy	0.662	0.789
Civic Facilities Levy	0.47	0.516
Minimum Tax	\$800	\$900
Base Tax	\$45	\$365
Snow Special Tax	\$75	\$75
Roadways Special Tax	\$204	\$204
Police Special Tax	\$35	\$35
Residential Mill Rate Factor	0.938	0.805

Commercial to Residential Property Tax Ratio

	2024		2025 (Recommended)	
	Factor	Ratio	Factor	Ratio
Residential	0.938		0.805	
Commercial Tier 1	1.95	2.08	1.28	1.59
Commercial Tier 2	1.95	2.08	1.28	1.59
Commercial Tier 3	2.10	2.24	1.40	1.74
Commercial Tier 4	2.50	2.67	1.56	1.94
Commercial Tier 5	2.20	2.35	1.54	1.91

Tax Rates

Property Class	2024 Tax Rate	2025 Tax Rate	% Change
Residential	0.0106059	0.0112039	5.64%
Multi-Residential	0.0123243	0.0094503	-23.32%
Condominium	0.0096787	0.0112039	15.76%
Care Home	0.0106059	0.0125262	18.11%
Commercial - Tier 1	0.0220486	0.0178150	-19.20%
Commercial - Tier 2	0.0220486	0.0178150	-19.20%
Commercial - Tier 3	0.0237447	0.0194852	-17.94%
Commercial - Tier 4	0.0282675	0.0217120	-23.19%
Commercial - Tier 5	0.0248754	0.0214337	-13.84%
Hotels	0.0248754	0.0167016	-32.86%

Recommendation:

- Addresses Commercial and Residential Tax Rate Disparity
- Increase in Base Tax Redistributes Cost of Essential Services

Residential Properties	# of Properties	Percentage	Average Per Year
Increase Greater than \$1,000	652	6.48%	\$1,178.15
Increase \$0 to \$1,000	9,383	93.23%	\$561.06
Decrease	6	0.06%	(\$400.87)
New Properties	23	0.23%	
	10,064	100.00%	

Comparison

- Higher increase for lower valued homes as per base tax increase

Assessed Value	\$106,250	\$200,000	\$250,000	\$350,125	\$450,375
Taxable Value	\$85,000	\$160,000	\$200,000	\$280,100	\$360,300
2024 Taxes	\$1,737	\$2,952	\$3,601	\$4,899	\$6,199
2025 Taxes	\$2,084	\$3,323	\$3,984	\$5,308	\$6,633
Dollar Increase Amount	\$347	\$371	\$383	\$409	\$434
Total per Month	\$28.91	\$30.91	\$31.95	\$34.06	\$36.18

Commercial Impact

Commercial Tier 1 and 2	# of Properties	%	Average Per Year
\$20,000 and greater	5	0.93%	\$33,414.11
\$10,000 to \$20,000	21	3.90%	\$14,485.41
\$5,000 to \$10,000	41	7.62%	\$7,046.41
\$1,000 to \$5,000	101	18.77%	\$2,546.83
\$0 to \$1,000	73	13.57%	\$495.24
Decrease \$0 to \$10,000	238	44.24%	(\$3,006.43)
Decrease \$10,000 to \$50,000	55	10.22%	(\$18,219.99)
Decrease Greater than \$50,000	4	0.74%	(\$83,848.14)
	538	100.00%	



Questions

CITY OF PRINCE ALBERT BYLAW NO. 8 OF 2025

A Bylaw of The City of Prince Albert to raise the amount of taxes for General Municipal, Library, and Capital Projects for 2025.

WHEREAS pursuant to Section 253 of *The Cities Act* a Council shall pass a Property Tax Bylaw annually;

AND WHEREAS Section 254(1) of *The Cities Act* authorizes the Council to establish classes and subclasses of property for the purposes of establishing tax rates;

AND WHEREAS Section 255(1) of *The Cities Act* authorizes the Council, by Bylaw, to set mill rate factors;

AND WHEREAS the Property Tax Bylaw authorizes the Council to impose a tax on all taxable assessments in the City:

- a) at a uniform rate considered sufficient to raise the amount of taxes required to meet the estimated expenditures and transfers, having regard to estimated revenues from other sources, set out in the budget of the City; and
- b) at any other rates required by *The Cities Act* or any *other Act*;

AND WHEREAS pursuant to Sections 258 and 259 of *The Cities Act* a Council may establish minimum and base tax amounts;

NOW THEREFORE THE COUNCIL OF THE CITY OF PRINCE ALBERT IN OPEN MEETING ASSEMBLED ENACTS AS FOLLOWS:

Mill Rate Factors

1. That the municipal mill rate factors, utilized with respect to the land, improvements or both, shall be as follows:

Property Classification	Sub-Classes of Property	Mill Rate Factor
Non-Arable (Range)		0.800
Other Agricultural		0.800
Residential	Residential	0.805
	Country Residential	0.805
	Country Residential - Developed	0.805
	Condominium	0.805
Seasonal Residential		0.805
Multi-Unit Residential		0.679
Commercial and Industrial	\$850,000 or less taxable value	1.280
	\$850,001 - \$4,200,000 taxable value	1.280
	\$4,200,001 - \$8,000,000 taxable value	1.400
	\$8,000,001 - \$20,000,000 taxable value	1.560
	Over \$20,000,000 taxable value	1.540
	Vacant Commercial Land	2.200
	Care Home and Group Home	0.900
	Hotel & Motel	1.200
Elevators		3.000
Railway Rights of Way and Pipeline		3.000

Mill and Tax Rates

2. There shall be levied, raised and collected as taxes in respect of the purposes aforesaid upon the taxable assessment, insofar as the assessment of lands and improvements are subject thereto, the rates as follows:

- a) General Municipal Levy 13.918 Mills
- b) Library Levy 0.789 Mills
- c) Civic Facilities Levy 0.516 Mills
- d) Minimum Tax applied to calculation of General Municipal Levy:
 - a. Residential \$900
 - b. Condominiums \$900
 - c. Agricultural \$900
 - d. Multi-Family \$900
 - e. Vacant Residential Land \$1,600

Base Tax Rates

3. Base Tax:

- a. Residential \$365
- b. Agricultural \$365
- c. Condominium \$365
- d. Care Home and Group Home \$365
- e. Multi-Family per Apartment \$140
- f. Commercial, Railway and Vacant Multi-Family
 - i. (\$150,000 or less taxable value) \$665
 - ii. (\$150,001 to \$300,000 taxable value) \$765
 - iii. (\$300,001 to \$450,000 taxable value) \$865
 - iv. (\$450,001 to \$600,000 taxable value) \$965
 - v. (\$600,001 to \$750,000 taxable value) \$1,065
 - vi. (\$750,001 to \$900,000 taxable value) \$1,165
 - vii. (\$900,001 to \$1,050,000 taxable value) \$1,265
 - viii. (\$1,050,001 to \$1,200,000 taxable value) \$1,365
 - ix. (\$1,200,001 to \$1,350,000 taxable value) \$1,465
 - x. (\$1,350,001 to \$1,500,000 taxable value) \$1,565
 - xi. (\$1,500,001 to \$2,000,000 taxable value) \$1,895
 - xii. (\$2,000,001 to \$2,500,000 taxable value) \$2,230
 - xiii. (\$2,500,001 to \$3,000,000 taxable value) \$2,565
 - xiv. (\$3,000,001 to \$3,500,000 taxable value) \$2,895
 - xv. (\$3,500,001 to \$4,000,000 taxable value) \$3,230
 - xvi. (\$4,000,001 to \$5,000,000 taxable value) \$3,895
 - xvii. (over \$5,000,000 taxable value) \$4,565

g. Hotel & Motel

i. (\$150,000 or less taxable value)	\$3,665
ii. (\$150,001 to \$300,000 taxable value)	\$3,765
iii. (\$300,001 to \$450,000 taxable value)	\$3,865
iv. (\$450,001 to \$600,000 taxable value)	\$3,965
v. (\$600,001 to \$750,000 taxable value)	\$4,065
vi. (\$750,001 to \$900,000 taxable value)	\$4,165
vii. (\$900,001 to \$1,050,000 taxable value)	\$9,265
viii. (\$1,050,001 to \$1,200,000 taxable value)	\$9,365
ix. (\$1,200,001 to \$1,350,000 taxable value)	\$9,465
x. (\$1,350,001 to \$1,500,000 taxable value)	\$13,565
xi. (\$1,500,001 to \$2,000,000 taxable value)	\$13,895
xii. (\$2,000,001 to \$2,500,000 taxable value)	\$14,230
xiii. (\$2,500,001 to \$3,000,000 taxable value)	\$21,065
xiv. (\$3,000,001 to \$3,500,000 taxable value)	\$21,395
xv. (\$3,500,001 to \$4,000,000 taxable value)	\$51,230
xvi. (\$4,000,001 to \$5,000,000 taxable value)	\$51,895
xvii. (over \$5,000,000 taxable value)	\$55,565

Calculating Amount of Property Tax

These mill rates and mill rate factors will be applied for the purpose of calculating the general municipal taxation using the following format:

Assessment Value x Percentage of Value = Taxable Assessment

(Taxable Assessment x Mill Rate x Mill Rate Factor) / 1,000 = Levy Amount

Coming Into Force

1. This Bylaw shall come into force and take effect on, from and after the 1st day of January, 2025. The rates imposed for 2025 are deemed to be imposed from January 1, 2025.
2. That Bylaw No. 2 of 2024 is hereby repealed.

INTRODUCED AND READ A FIRST TIME THIS DAY OF , AD 2025.
READ A SECOND TIME THIS DAY OF , AD 2025.
READ A THIRD TIME AND PASSED THIS DAY OF , AD 2025.

MAYOR

CITY CLERK

CITY OF PRINCE ALBERT BYLAW NO. 9 OF 2025

A Bylaw of the City of Prince Albert to raise revenue required for snow management to be completed in 2025.

WHEREAS pursuant to Section 275(1) of *The Cities Act* a Council may pass a special tax bylaw to raise revenue to pay for any specific service or purpose to be completed within the taxation year;

AND WHEREAS pursuant to Section 275(2) of *The Cities Act* a special tax bylaw must be passed annually;

AND WHEREAS pursuant to Sections 275(3) of *The Cities Act* public notice has been given.

NOW THEREFORE THE COUNCIL OF THE CITY OF PRINCE ALBERT IN OPEN MEETING ASSEMBLED ENACTS AS FOLLOWS:

Snow Management Special Tax:

1. A Special Tax shall be levied against all properties as listed in Section 3, all such properties benefiting from snow management to be completed within the current year.
2. The estimated cost of the purpose or service referred to in Clause 1 is \$1,764,785, pursuant to the approved budget.
3. The rate of special tax to be charged against each property is:
 - a. Residential \$75
 - b. Agricultural \$75
 - c. Condominium \$75
 - d. Care Home and Group Home \$75
 - e. Multi-Family per Apartment \$24

f. Commercial, Railway and Vacant Multi-Family	
i. (\$150,000 or less taxable value)	\$152
ii. (\$150,001 to \$300,000 taxable value)	\$366
iii. (\$300,001 to \$450,000 taxable value)	\$622
iv. (\$450,001 to \$600,000 taxable value)	\$715
v. (\$600,001 to \$750,000 taxable value)	\$745
vi. (\$750,001 to \$900,000 taxable value)	\$964
vii. (\$900,001 to \$1,050,000 taxable value)	\$1,220
viii. (\$1,050,001 to \$1,200,000 taxable value)	\$1,427
ix. (\$1,200,001 to \$1,350,000 taxable value)	\$1,658
x. (\$1,350,001 to \$1,500,000 taxable value)	\$1,890
xi. (\$1,500,001 to \$2,000,000 taxable value)	\$2,440
xii. (\$2,000,001 to \$2,500,000 taxable value)	\$2,927
xiii. (\$2,500,001 to \$3,000,000 taxable value)	\$3,292
xiv. (\$3,000,001 to \$3,500,000 taxable value)	\$3,660
xv. (\$3,500,001 to \$4,000,000 taxable value)	\$4,268
xvi. (\$4,000,001 to \$5,000,000 taxable value)	\$5,244
xvii. (over \$5,000,000 taxable value)	\$5,732

4. Any person who considers that an error or omission was made in the application or calculation of the special tax on his or her property may notify the municipality in writing by June 30th, 2025, requesting the Council to review the application or calculation of the tax rate regarding the property in question.
5. The administrator will notify the persons, who have requested a review, of the time and date the Council will meet to hear and review the requests.
6. The taxes that are levied will be added to the tax roll as a special assessment against the property, when they become due and payable, and are recoverable in the same manner as other taxes.

Coming Into Force

1. This Bylaw shall come into force and take effect on, from and after the 1st day of January, 2025. The rates imposed for 2025 are deemed to be imposed from January 1, 2025.
2. That Bylaw No. 3 of 2024 is hereby repealed.

INTRODUCED AND READ A FIRST TIME THIS DAY OF , AD 2025.

READ A SECOND TIME THIS DAY OF , AD 2025.

READ A THIRD TIME AND PASSED THIS DAY OF , AD 2025.

MAYOR

CITY CLERK

CITY OF PRINCE ALBERT BYLAW NO. 10 OF 2025

A Bylaw of The City of Prince Albert to raise revenue for roadways work to be completed in 2025.

WHEREAS pursuant to Section 275(1) of *The Cities Act* a Council may pass a special tax bylaw to raise revenue to pay for any specific service or purpose to be completed within the taxation year;

AND WHEREAS pursuant to Section 275(2) of *The Cities Act* a special tax bylaw must be passed annually;

AND WHEREAS pursuant to Sections 275(3) of *The Cities Act* public notice has been given.

NOW THEREFORE THE COUNCIL OF THE CITY OF PRINCE ALBERT IN OPEN MEETING ASSEMBLED ENACTS AS FOLLOWS:

Roadways Special Tax:

1. A Special Tax shall be levied against all properties as listed in Section 3, all such properties benefiting from roadways, paving, concrete sidewalk and curb rehabilitation work to be completed within the current year.
2. The estimated cost of the purpose or service referred to in Section 1 is \$4,400,000, pursuant to the approved budget.
3. The rate of special tax to be charged against each parcel is:

a. Residential	\$204
b. Agricultural	\$204
c. Condominium	\$204
d. Care Home and Group Home	\$204
e. Multi-Family per Apartment	\$67

f. Commercial, Railway and Vacant Multi-Family	
i. (\$150,000 or less taxable value)	\$430
ii. (\$150,001 to \$300,000 taxable value)	\$560
iii. (\$300,001 to \$450,000 taxable value)	\$1,030
iv. (\$450,001 to \$600,000 taxable value)	\$1,530
v. (\$600,001 to \$750,000 taxable value)	\$1,978
vi. (\$750,001 to \$900,000 taxable value)	\$2,494
vii. (\$900,001 to \$1,050,000 taxable value)	\$2,924
viii. (\$1,050,001 to \$1,200,000 taxable value)	\$3,440
ix. (\$1,200,001 to \$1,350,000 taxable value)	\$3,982
x. (\$1,350,001 to \$1,500,000 taxable value)	\$4,300
xi. (\$1,500,001 to \$2,000,000 taxable value)	\$5,590
xii. (\$2,000,001 to \$2,500,000 taxable value)	\$6,621
xiii. (\$2,500,001 to \$3,000,000 taxable value)	\$7,310
xiv. (\$3,000,001 to \$3,500,000 taxable value)	\$8,169
xv. (\$3,500,001 to \$4,000,000 taxable value)	\$9,460
xvi. (\$4,000,001 to \$5,000,000 taxable value)	\$11,523
xvii. (over \$5,000,000 taxable value)	\$12,470

4. Any person who considers that an error or omission was made in the application or calculation of the special tax on his or her property may notify the municipality in writing by June 30th, 2025, requesting the Council to review the application or calculation of the tax rate regarding the property in question.

5. The administrator will notify the persons, who have requested a review, of the time and date the Council will meet to hear and review the requests.

6. The taxes that are levied will be added to the tax roll as a special assessment against the property, when they become due and payable, and are recoverable in the same manner as other taxes.

Coming Into Force

1. This Bylaw shall come into force and take effect on, from and after the 1st day of January, 2025. The rates imposed for 2025 are deemed to be imposed from January 1, 2025.
2. That Bylaw No. 4 of 2024 is hereby repealed.

INTRODUCED AND READ A FIRST TIME THIS DAY OF , AD 2025.
READ A SECOND TIME THIS DAY OF , AD 2025.
READ A THIRD TIME AND PASSED THIS DAY OF , AD 2025.

MAYOR

CITY CLERK

CITY OF PRINCE ALBERT BYLAW NO. 11 OF 2025

A Bylaw of The City of Prince Albert to raise revenue for police services in 2025.

WHEREAS pursuant to Section 275(1) of *The Cities Act* a Council may pass a special tax bylaw to raise revenue to pay for any specific service or purpose to be completed within the taxation year;

AND WHEREAS pursuant to Section 275(2) of *The Cities Act* a special tax bylaw must be passed annually;

AND WHEREAS pursuant to Sections 275(3) of *The Cities Act* public notice has been given.

NOW THEREFORE THE COUNCIL OF THE CITY OF PRINCE ALBERT IN OPEN MEETING ASSEMBLED ENACTS AS FOLLOWS:

Proactive Policing Special Tax:

1. A Special Tax shall be levied against all properties as listed in Section 3, all such properties benefiting from police services for the Proactive Policing Unit within the current year.
2. The estimated cost of the purpose or service referred to in Section 1 is \$554,600, pursuant to the approved budget.
3. The rate of special tax to be charged against each parcel is:

a. Residential	\$35
b. Agriculture	\$35
c. Condominium	\$35
d. Care Home and Group Home	\$35
e. Multi-Family per Apartment	\$35
f. Commercial, Railway and Vacant Multi-Family	\$35

4. Any person who considers that an error or omission was made in the application or calculation of the special tax on his or her property may notify the municipality in writing by June 30th, 2025, requesting the Council to review the application or calculation of the tax rate regarding the property in question.
5. The administrator will notify the persons, who have requested a review, of the time and date the Council will meet to hear and review the requests.
6. The taxes that are levied will be added to the tax roll as a special assessment against the property, when they become due and payable, and are recoverable in the same manner as other taxes.

Coming Into Force

1. This Bylaw shall come into force and take effect on, from and after the 1st day of January, 2025. The rates imposed for 2025 are deemed to be imposed from January 1, 2025.
2. That Bylaw No. 5 of 2024 is hereby repealed.

INTRODUCED AND READ A FIRST TIME THIS	DAY OF	, AD 2025.
READ A SECOND TIME THIS	DAY OF	, AD 2025.
READ A THIRD TIME AND PASSED THIS	DAY OF	, AD 2025.

MAYOR

CITY CLERK

CITY OF PRINCE ALBERT BYLAW NO. 12 OF 2025

*A Bylaw of The City of Prince Albert to raise revenue for the
Business Improvement District for 2025.*

WHEREAS pursuant to Section 26(2) of *The Cities Act*, council may, by bylaw, impose a levy on all property used or intended to be used for business purposes within the business improvement district to raise the amount required for the requisition;

AND WHEREAS pursuant to Section 26(3) of *The Cities Act* a levy or charge imposed pursuant to subsection (2):

- a) Is in addition to any other property tax; and
- b) Must be of either a uniform rate or a uniform amount.

NOW THEREFORE THE COUNCIL OF THE CITY OF PRINCE ALBERT IN OPEN MEETING ASSEMBLED ENACTS AS FOLLOWS:

Business Improvement District

1. The purpose of this Bylaw is to authorize a special levy to be paid by the taxable and grant in lieu properties for those businesses defined in the Prince Albert Downtown Business Improvement District area at a uniform rate sufficient to raise the amount required in 2025 for the proposed expenditures of the business improvement district.
2. The estimated cost of the service referred to in Section 1 is \$118,000, pursuant to the approved budget. Subsection 278(2) of the *Cities Act* then states, the City shall give public notice of the use to which it proposes to put the excess revenue.
3. The levy shall be at a rate of 8.7% of the Commercial Tier 1 mill rate generated for general municipal property taxes.

4. Any person who considers that an error or omission was made in the application or calculation of the special tax on his or her property may notify the municipality in writing by June 30th, 2025, requesting the Council to review the application or calculation of the tax rate regarding the property in question.
5. The administrator will notify the persons, who have requested a review, of the time and date the Council will meet to hear and review the requests.
6. The taxes that are levied will be added to the tax roll as a special assessment against the property, when they become due and payable, and are recoverable in the same manner as other taxes.

Calculating Amount of Property Tax

This rate will be applied for the purpose of calculating the Prince Albert Downtown Business Improvement District (BID) Levy using the following format:

Mill Rate x Mill Rate Factor for Commercial Tier 1 = General Municipal Rate

General Municipal Rate x 8.7% = BID Rate

(Taxable Assessment x BID Rate) / 1,000 = BID Levy Amount

Coming Into Force

1. This Bylaw shall come into force and take effect on, from and after the 1st day of January, 2025. The rates imposed for 2025 are deemed to be imposed from January 1, 2025.
2. That Bylaw No. 6 of 2024 is hereby repealed.

INTRODUCED AND READ A FIRST TIME THIS DAY OF , AD 2025.

READ A SECOND TIME THIS DAY OF , AD 2025.

READ A THIRD TIME AND PASSED THIS DAY OF , AD 2025.

MAYOR

CITY CLERK



City of Prince Albert

Public Notice 2025 Business Improvement District Special Tax

The City of Prince Albert hereby gives notice, pursuant to Section 102 of *The Cities Act* and the City's Public Notice Bylaw No. 24 of 2015, of its intention to propose a bylaw for the purpose of continuing to levy a special tax to properties benefiting from services in the Business Improvement District.

Reason for Notice: The Cities Act requires notice to be provided in advance of a decision to approve a special tax to specifically fund services provided by the Business Improvement District. **A Special Tax Bylaw is required annually.**

Particulars of the bylaw will be considered at the following City Council meeting:

Monday, April 28, 2025 at 3:30 p.m.

Council Chamber, City Hall, 1084 Central Avenue, Prince Albert SK

If any person wishes to appear before City Council regarding this matter, please provide your submission to the City Clerk by 4:45 p.m. on Tuesday, April 22, 2025. Please visit www.citypa.ca or call the City Clerk's Office at 306-953-4305 for further information on the requirements to appear.

Information regarding the proposed bylaw may be directed to the Financial Services Department at 306-953-4303. For a detailed copy of the report, see the April 7, 2025 Executive Committee Meeting Agenda at www.citypa.ca.

Issued at the City of Prince Albert this 10th day of April, 2025.
Terri Mercier, City Clerk



City of Prince Albert

Public Notice 2025 Proactive Policing Special Tax

The City of Prince Albert hereby gives notice, pursuant to Section 102 of *The Cities Act* and the City's Public Notice Bylaw No. 24 of 2015, of its intention to propose a bylaw for the purpose of continuing to levy a special tax to properties benefiting from policing services.

Reason for Notice: The Cities Act requires notice to be provided in advance of a decision to approve a special tax to specifically fund policing services for the Proactive Policing Unit. **A Special Tax Bylaw is required annually.**

Particulars of the bylaw will be considered at the following City Council meeting:

Monday, April 28, 2025 at 3:30 p.m.

Council Chamber, City Hall, 1084 Central Avenue, Prince Albert SK

If any person wishes to appear before City Council regarding this matter, please provide your submission to the City Clerk by 4:45 p.m. on Tuesday, April 22, 2025. Please visit www.citypa.ca or call the City Clerk's Office at 306-953-4305 for further information on the requirements to appear.

Information regarding the proposed bylaw may be directed to the Financial Services Department at 306-953-4303. For a detailed copy of the report, see the April 7, 2025 Executive Committee Meeting Agenda at www.citypa.ca.

Issued at the City of Prince Albert this 10th day of April, 2025.

Terri Mercier, City Clerk



City of Prince Albert

Public Notice 2025 Roadways Special Tax

The City of Prince Albert hereby gives notice, pursuant to Section 102 of *The Cities Act* and the City's Public Notice Bylaw No. 24 of 2015, of its intention to propose a bylaw for the purpose of continuing to levy a special tax to properties benefiting from roadway, paving, concrete sidewalk, curb and median rehabilitation program services.

Reason for Notice: The Cities Act requires notice to be provided in advance of a decision to approve a special tax to specifically fund roadway, paving, concrete sidewalk, curb and median rehabilitation program services provided by the City. **A Special Tax Bylaw is required annually.**

Particulars of the bylaw will be considered at the following City Council meeting:

Monday, April 28, 2025 at 3:30 p.m.

Council Chamber, City Hall, 1084 Central Avenue, Prince Albert SK

If any person wishes to appear before City Council regarding this matter, please provide your submission to the City Clerk by 4:45 p.m. on Tuesday, April 22, 2025. Please visit www.citypa.ca or call the City Clerk's Office at 306-953-4305 for further information on the requirements to appear.

Information regarding the proposed bylaw may be directed to the Financial Services Department at 306-953-4303. For a detailed copy of the report, see the April 7, 2025 Executive Committee Meeting Agenda at www.citypa.ca.

Issued at the City of Prince Albert this 10th day of April, 2025.
Terri Mercier, City Clerk



City of Prince Albert

Public Notice 2025 Snow Management Special Tax

The City of Prince Albert hereby gives notice, pursuant to Section 102 of *The Cities Act* and the City's Public Notice Bylaw No. 24 of 2015, of its intention to propose a bylaw for the purpose of continuing to levy a special tax to properties benefiting from snow management services.

Reason for Notice: The Cities Act requires notice to be provided in advance of a decision to approve a special tax to specifically fund snow management services provided by the City. **A Special Tax Bylaw is required annually.**

Particulars of the bylaw will be considered at the following City Council meeting:

Monday, April 28, 2025 at 3:30 p.m.

Council Chamber, City Hall, 1084 Central Avenue, Prince Albert SK

If any person wishes to appear before City Council regarding this matter, please provide your submission to the City Clerk by 4:45 p.m. on Tuesday, April 22, 2025. Please visit www.citypa.ca or call the City Clerk's Office at 306-953-4305 for further information on the requirements to appear.

Information regarding the proposed bylaw may be directed to the Financial Services Department at 306-953-4303. For a detailed copy of the report, see the April 7, 2025 Executive Committee Meeting Agenda at www.citypa.ca.

Issued at the City of Prince Albert this 10th day of April, 2025.
Terri Mercier, City Clerk