

# 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 1<sup>st</sup> 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