

CITY OF PRINCE ALBERT BYLAW NO. 8 OF 2026

A Bylaw of The City of Prince Albert to raise the amount of taxes for General Municipal, Library, and Capital Projects for 2026.

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)		0.830
Other Agricultural		0.830
Residential	Residential	0.832
	Country Residential	0.832
	Country Residential - Developed	0.832
	Condominium	0.762
Seasonal Residential		0.832
Multi-Unit Residential		0.762
Commercial and Industrial	\$850,000 or less taxable value	1.325
	\$850,001 - \$4,200,000 taxable value	1.325
	\$4,200,001 - \$8,000,000 taxable value	1.572
	\$8,000,001 - \$20,000,000 taxable value	1.583
	Over \$20,000,000 taxable value	1.583
	Vacant Commercial Land	2.15
	Care Home and Group Home	0.832
	Hotel & Motel	1.148
Elevators		3.12
Railway Rights of Way and Pipeline		3.12

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 14.226 Mills
- b) Library Levy 0.819 Mills
- c) Civic Facilities Levy 0.495 Mills
- d) Minimum Tax applied to calculation of General Municipal Levy:
 - a. Residential \$975
 - b. Condominiums \$975
 - c. Agricultural \$975
 - d. Multi-Family \$975
 - e. Vacant Residential Land \$1,600

Base Tax Rates

3. Base Tax:

- a. Residential \$400
- b. Agricultural \$400
- c. Condominium \$400
- d. Care Home and Group Home \$400
- e. Multi-Family per Apartment \$149
- f. Commercial, Railway and Vacant Multi-Family
 - i. (\$150,000 or less taxable value) \$698
 - ii. (\$150,001 to \$300,000 taxable value) \$856
 - iii. (\$300,001 to \$450,000 taxable value) \$1,013
 - iv. (\$450,001 to \$600,000 taxable value) \$1,171
 - v. (\$600,001 to \$750,000 taxable value) \$1,328
 - vi. (\$750,001 to \$900,000 taxable value) \$1,486
 - vii. (\$900,001 to \$1,050,000 taxable value) \$1,643
 - viii. (\$1,050,001 to \$1,200,000 taxable value) \$1,801
 - ix. (\$1,200,001 to \$1,350,000 taxable value) \$1,958
 - x. (\$1,350,001 to \$1,500,000 taxable value) \$2,116
 - xi. (\$1,500,001 to \$2,000,000 taxable value) \$2,641
 - xii. (\$2,000,001 to \$2,500,000 taxable value) \$3,166
 - xiii. (\$2,500,001 to \$3,000,000 taxable value) \$3,691
 - xiv. (\$3,000,001 to \$3,500,000 taxable value) \$4,216
 - xv. (\$3,500,001 to \$4,000,000 taxable value) \$4,741
 - xvi. (\$4,000,001 to \$5,000,000 taxable value) \$5,791
 - xvii. (over \$5,000,000 taxable value) \$6,841

g. Hotel & Motel

i. (\$150,000 or less taxable value)	\$3,698
ii. (\$150,001 to \$300,000 taxable value)	\$3,856
iii. (\$300,001 to \$450,000 taxable value)	\$4,013
iv. (\$450,001 to \$600,000 taxable value)	\$4,171
v. (\$600,001 to \$750,000 taxable value)	\$4,328
vi. (\$750,001 to \$900,000 taxable value)	\$4,486
vii. (\$900,001 to \$1,050,000 taxable value)	\$9,643
viii. (\$1,050,001 to \$1,200,000 taxable value)	\$9,801
ix. (\$1,200,001 to \$1,350,000 taxable value)	\$9,958
x. (\$1,350,001 to \$1,500,000 taxable value)	\$14,116
xi. (\$1,500,001 to \$2,000,000 taxable value)	\$14,641
xii. (\$2,000,001 to \$2,500,000 taxable value)	\$15,166
xiii. (\$2,500,001 to \$3,000,000 taxable value)	\$22,191
xiv. (\$3,000,001 to \$3,500,000 taxable value)	\$22,716
xv. (\$3,500,001 to \$4,000,000 taxable value)	\$52,741
xvi. (\$4,000,001 to \$5,000,000 taxable value)	\$53,791
xvii. (over \$5,000,000 taxable value)	\$57,841

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, 2026. The rates imposed for 2026 are deemed to be imposed from January 1, 2026.
2. That Bylaw No. 8 of 2025 is hereby repealed.

INTRODUCED AND READ A FIRST TIME THIS DAY OF , AD 2026.
READ A SECOND TIME THIS DAY OF , AD 2026.
READ A THIRD TIME AND PASSED THIS DAY OF , AD 2026.

MAYOR

CITY CLERK