



CITY OF PRINCE ALBERT

CITY COUNCIL-SPECIAL REGULAR MEETING

AGENDA

**WEDNESDAY, MARCH 29, 2023, 4:00 PM
COUNCIL CHAMBER, CITY HALL**

1. CALL TO ORDER

2. PRAYER

3. APPROVAL OF AGENDA

4. DECLARATION OF CONFLICT OF INTEREST

5. REPORTS OF ADMINISTRATION & COMMITTEES

5.1 Long Term Debt Bylaw - Bylaw No. 4 of 2023 - 3rd Reading (RPT 23-138)

5.2 Year 2023 - Business Improvement District (BID) Levy - Bylaw No. 9 of 2023 (RPT 23-140)

5.3 2023 Property Tax Bylaws - 3rd Reading (RPT 23-142)

6. UNFINISHED BUSINESS

7. ADJOURNMENT



RPT 23-138

TITLE: Long Term Debt Bylaw - Bylaw No. 4 of 2023 - 3rd Reading

DATE: **March 28, 2023**

TO: City Council-Special

PUBLIC: X

INCAMERA:

RECOMMENDATION:

That Bylaw No. 4 of 2023 be given third and final reading.

TOPIC & PURPOSE:

To request third and final reading of Bylaw No. 4 of 2023.

BACKGROUND:

As members of Council are aware, Bylaw No. 4 of 2023, was introduced and given two (2) readings at the March 27, 2023 City Council meeting.

PROPOSED APPROACH AND RATIONALE:

As outlined in RPT 23-108 as attached, in order to approve the Long Term Debt Bylaw, it is necessary to have the Bylaw placed before City Council for consideration of third and final reading.

CONSULTATIONS:

Bylaw No. 4 of 2023 was published in full text on the March 27, 2023 City Council meeting Agenda for review by the public and members of Council.

COMMUNICATION AND/OR ANNOUNCEMENT PLAN:

The Bylaw, once approved, will be executed by the Mayor and City Clerk and then placed on The City's website.

FINANCIAL IMPLICATIONS:

The financial implications are outlined within the attached RPT 23-108.

OTHER CONSIDERATIONS/IMPLICATIONS:

There are no options to the recommendation, official community plan, policy or privacy implications.

STRATEGIC PLAN:

This recommendation aligns with the strategic goals of:

- Economic Diversity and Stability by developing new amenities and infrastructure; and
- Population Growth as the development of the Aquatic and Arenas Recreation Centre will promote Prince Albert's amenities and attract new residents as well as visitors and events to the City of Prince Albert.

The approval of the financing from MFC and the approval of the Long Term Debt Bylaw is required for the construction of the Aquatic and Arenas Recreation Centre.

PUBLIC NOTICE:

Public Notice pursuant to the Public Notice Bylaw No. 24 of 2015 was provided prior to the March 27, 2023 City Council meeting. Further Public Notice is not required.

ATTACHMENTS:

1. Capital Financing Request for Proposal No. 9/23 (RPT 23-108)
2. Bylaw No. 4 of 2023

Written by: Terri Mercier, City Clerk

Approved by: City Manager

TITLE: Capital Financing Request for Proposal No. 9/23

DATE: **March 14, 2023**

TO: City Council

PUBLIC: X **INCAMERA:**

RECOMMENDATIONS:

1. That the Capital Financing Request for Proposal No. 9/23 be awarded to the Municipal Financing Corporation of Saskatchewan (MFC) to be payable over a period of 35 years for the creation of debt not payable within the current year in the amount of \$30,000,000 for the construction of the Aquatic and Arenas Recreation Centre;
2. That the fixed interest rate for the loan will not exceed 5.35%;
3. That the Mayor and City Clerk be authorized to sign all agreements, contracts and documents as necessary; and,
4. That Bylaw No. 4 of 2023, a Bylaw of The City of Prince Albert to provide for the creation of debt not payable within the current year, be introduced and given three (3) readings.

TOPIC & PURPOSE:

To approve the awarding of Request for Proposal No. 9/23 for Capital Financing to Municipal Financing Corporation of Saskatchewan (MFC) for the creation of long term debt in the amount of \$30,000,000 for the purpose of funding the construction of the Aquatic and Arenas Recreation Centre.

That Bylaw No. 4 of 2023, a Bylaw of The City of Prince Albert to provide for the creation of debt not payable within the current year, be introduced and given three (3) readings (see Appendix C).

BACKGROUND:

City Council, at its meeting of June 13, 2022, approved that Administration proceed with the borrowing of an additional \$30 million dollars in Year 2023 for the construction of the Aquatic and Arenas Recreation Centre.

Therefore, a report was forwarded to the February 27, 2023 Executive Committee Meeting providing a copy of the Request for Proposal for Capital Financing, an update on timing for the Request for Proposal, a copy of the Long Term Debt Bylaw No. 4 of 2023, and a copy of the Public Notice for the Long Term Debt Bylaw to be released. At that time, Executive Committee Resolution No. 0055 dated February 27, 2023 was approved as follows:

“That Administration be authorized to proceed with Public Notice for the Long Term Debt Bylaw No. 4 of 2023.”

PROPOSED APPROACH AND RATIONALE:

The Request for Proposal for Capital Financing closed on March 9, 2023. The City received proposals from the following five qualified financial institutions:

- The Municipal Financing Corporation of Saskatchewan (MFC)
- Royal Bank of Canada (RBC)
- Affinity Credit Union (Affinity)
- Scotiabank
- The Toronto-Dominion Bank (TD)

The City requested that the proponents provide the City with creative proposals that would offer the best value to the City. Proponents were asked to quote spot market rates as of 1:00 pm Saskatchewan Time on March 6, 2023 in order that a fair comparison could be made as spot market rates are constantly fluctuating.

The proposals submitted to the City included the following financing options:

- Traditional Term Loans
- Debentures
- Bankers' Acceptance Loan and Interest Rate Swap Facility

The following criteria as used to evaluate the proposals submitted:

	Maximum Points
Completeness of Proposal	10
Rate structure, term of financing, structure flexibility, and total financing cost of debt placement, including legal fees	75
Financial strength and capacity of the banking/financial institution	10
Rating based on demonstration of positive customer service to the City of Prince Albert over the previous 5 years, this includes community participation.	5
Total Points	100

Please see [Appendix A](#) for a summary of the Evaluation Matrix.

MFC scored highest overall and Administration is recommending that the Request for Proposal be awarded to MFC. The loan amortization period recommended is 35 years based on the Updated Funding Model presented to City Council at the June 13, 2022 City Council Meeting.

Out of the five RFP responses received, only MFC was able to offer fixed rates up to 35 years. A summary of the proponent responses are as follows:

- MFC was the only proponent that could offer a fixed rate for 35 years.
- Four out of the five proponents offered loan amortization periods of 35 years.
 - Of these four, fixed rates were offered for a maximum of 5 years (1), 10 years (1), 20 years (1), and 35 years (1).
 - For proponents that were not able to fix the rate for the 35 year amortization period, the interest rate would be subject to change on renewal which could be favorable or unfavorable to the City.
- A comparison of the quoted rates indicated that MFC offered the most favorable rates.

Administration is recommending that the interest rate be fixed for 35 years.

Interest Rates

Administration is requesting Council approval to contract at a fixed rate not to exceed 5.35%. This is necessary due to the time required after Council approval for administrative and legal processing of the loan and the fluctuation of borrowing cost for the Province of Saskatchewan as it can change daily and hourly.

Administration is recommending that the Request for Proposal be awarded to MFC as it is believed they offer the most cost effective financing solution for the City's borrowing requirements.

Request for Proposal No. 4/22– Capital Financing

In 2022, City Council awarded Capital Financing Request for Proposal No. 4/22 to the Municipal Financing Corporation of Saskatchewan (MFC) for the creation of debt not payable within the current year in the amount of \$40,863,000 to fund the construction of: Aquatic and Arenas Recreation Centre, the Raw Water Pump House, the waste cell for the City's Landfill, the Marquis Road West Extension and the Waste Water Treatment Plant Upgrade.

With the approval of Request for Proposal No. 9/23 to the Municipal Financing Corporation, both the \$16.0 million loan and the new \$30.0 million loan for the construction of the Aquatic and Arenas Recreation Centre will be financed both with the Municipal Financing Corporation.

CONSULTATIONS:

The City requested proposals from qualified financial institutions to provide the City with financing options to meet the borrowing needs discussed in this report. The RFP was sent to qualified financial institutions identified by the City and was also posted on Sasktenders and the City's Vendor Panel software. The City also had discussions with an accounting firm experienced with debt offerings to get advice on financing options available that could be considered.

COMMUNICATION AND/OR ANNOUNCEMENT PLAN:

Once City Council awards the Request for Proposal, Administration will communicate the decision to all of the proponents that provided a proposal. In addition, once City Council approves the related Long Term Debt Bylaw it will be posted to the City's website.

FINANCIAL IMPLICATIONS:

The City has an authorized debt limit of \$120,000,000 approved by the Saskatchewan Municipal Board.

At the end of 2022, Finance is projecting a debt ratio of approximately 0.18 – or 18% based on our unaudited numbers. This ratio takes all of the debt and liabilities the City has and compares it to our total current and long term assets. **This ratio means that only 18% of our assets are financed through debt.**

In addition, the City's current ratio is anticipated to be about 1.7 at the end of 2022, based on unaudited numbers. The current ratio is a comparison of our current assets divided by our current liabilities – these are items that will be converted or liquidated to cash within one year. A ratio above 1 is considered healthy, so a ratio above 1.5 is a very healthy ratio for the City – **it means that as our current bills become due, we will be able to pay them more than one and a half times over with the current assets we hold.**

The City's debt at December 31, 2022 is estimated to be \$58.4 million, unaudited as follows:

Outstanding Debt ending December 31, 2022

Project Name	Outstanding Debt Amount	Debt Due (Year)
Transit Buses	\$1,370,000	2027
Irrigation at Cooke Municipal Golf Course	\$1,905,000	2042
West Hill Development	\$1,211,000	2027
Aquatic and Arenas Recreation Centre	\$16,000,000	2057
New Raw Water Pump House	\$12,803,000	2057
Marquis Road West Extension - Roadway Construction	\$3,400,000	2047
Landfill Expansion	\$6,260,000	2032
Waste Water Treatment Plant Upgrade - Detailed Design	\$2,400,000	2057
Water Reservoir on River Street	\$6,036,000	2042
Upgrades to Water Reservoirs on 2nd Avenue West and Marquis Road	\$5,648,000	2042
Upgrades at the Water Treatment Plant	\$1,355,590	2024
Unaudited Outstanding Debt ending Dec 31, 2022	\$58,388,590	

The City's line of credit of \$12,000,000 is also factored into the debt limit, whether drawn on or not, which would bring total potential debt to \$70,388,590.

The financing will have an impact on future operating and capital budgets for the General Fund. Interest will begin to accrue in 2023 with principal payments beginning in 2023 or 2024 depending on whether annual or semi-annual payments are selected.

The annual interest and principal payment for the Capital Financing of \$16.0 million for the Aquatic and Arenas Recreation Centre is \$794,351 at an interest rate of 3.45% for thirty-five years (35 years).

That annual interest and principal payment is funded from the annual Civic Facilities Levy.

The annual interest and principal payment for the Capital Financing of \$30.0 million will be funded from the remaining Civic Facilities Levy and annual taxation from The Yard District as follows:

Civic Facilities Levy Annually	(\$1,543,200)
Less \$16.0 million Annual Loan Payment	\$794,351
Remaining Civic Facilities Levy Funding	\$748,849

The chart above illustrates the remaining Civic Facilities Levy Funding in the amount of \$748,849 will fund a portion of the annual interest and principal for the borrowing of \$30.0 million.

It is anticipated that taxation revenue to be generated from the Yard Development will provide the funding for the above loan payment. This will eliminate any tax increase to the residents of Prince Albert.

Although prime interest rates have risen from 2.45% in February 2022 to 6.7% as of March 14, 2023, Administration believes that locking in the rate for 35 years is still prudent for the following reasons:

- Discussions with industry experts indicated that a forecasted decrease in prime rates is factored into the long term rates offered by the proponents.
- Fixing the rate for the 35 year amortization period assists greatly in the development of Updated Funding Models for the Aquatic and Arenas Recreational Centre, annual operating and capital budgeting, as well as cash flow forecasting which assists in managing risk exposure.

Interest rates are not possible to predict as they are influenced by many factors. Administration is recommending that the City lock in a fixed rate for the 35 year term of the loan.

As interest rates fluctuate, this chart illustrates the impact of interest rates for the borrowing of \$30.0 million:

Capital Financing of \$30.0 million	Annual Interest & Principal Payment
Interest Rates - Range	
35 years - Interest Rate 4.35%	\$1,684,526
35 years - Interest Rate 4.75%	\$1,774,738

OTHER CONSIDERATIONS/IMPLICATIONS:

There are no privacy, policy or official community plan implications at this time.

STRATEGIC PLAN:

This recommendation aligns with the strategic goals of:

- Economic Diversity and Stability by developing new amenities and infrastructure; and
- Population Growth as the development of the Aquatic and Arenas Recreation Centre will promote Prince Albert's amenities and attract new residents as well as visitors and events to the City of Prince Albert.

The approval of the financing from MFC and the approval of the Long Term Debt Bylaw is required for the construction of the Aquatic and Arenas Recreation Centre.

OPTIONS TO RECOMMENDATION:

A potential alternative to the recommendation is to borrow \$15.0 million from MFC at a fixed rate for 35 years and borrow \$15.0 million from the Royal Bank of Canada at a fixed rate for 10 years with a loan amortization period of 35 years. The potential benefit of this option is that the City gets the benefit/certainty of a fixed rate for 35 years for 50% of the loan and the remaining 50% of the loan could benefit from a potential decrease in interest rates in 10 years. However, the quoted 10 year fixed interest from RBC is higher than the 35 year fixed rate quoted by MFC. If this option is chosen, the City would incur higher overall interest costs for the first 10 years with the hope that interest rates will have decreased by the time the interest rate for the RBC loan is renegotiated/ after 10 years. There is no guarantee that interest rates will decrease over the next 10 years and in order for this option to result in interest savings the rate will have to decrease enough to offset the extra interest costs paid in the first 10 years.

Administration is not recommending this option for the following reasons:

- MFC cannot offer a 35 year debenture with a fixed rate less than 35 years.
- MFC's quoted fixed rate for 35 years is better than all but one of the proponent's rate for 5 year fixed (with a 35 year amortization).
- If this option is chosen then debt agreements would need to be negotiated with 2 lenders which will result in additional annual administration as well as setup fees for the loan.
- As mentioned above, discussions with industry experts indicated that a forecasted decrease in prime rates is factored into the long term rates offered by the proponents already.
- This option adds uncertainty to the total cost of the project and the Funding Model developed for the project.
- There is risk exposure as there is no certainty that interest rates will decrease.
- A fixed rate for 35 years assists with forecasting and budgeting of the annual loan payments for the Aquatic and Arenas Recreation Centre.

Choosing this option may or may not be beneficial to the City from a financial perspective.

PUBLIC NOTICE:

Public Notice is required for consideration of this matter, pursuant to Section 4(c) of Public Notice Bylaw No. 24 of 2015. The following notice was given:

- Notice posted on the City Website: Posted March 6, 2023
- Notice posted on the bulletin board at City Hall: March 6, 2023
- Notice published in the Prince Albert Daily Herald: Published March 6, 2023

Appendix B is a copy of the public notification that was published in the Prince Albert Herald on March 6, 2023.

ATTACHMENTS:

1. Appendix A – RFP Evaluation Matrix
2. Appendix B – Public Notice
3. Appendix C – Bylaw No. 4 of 2023

Written by: Ramona Fauchoux, Director of Financial Services

Approved by: City Manager

APPENDIX A: RFP Evaluation Matrix

	Maximum Points	Municipal Finance Corporation	Royal Bank of Canada	Scotiabank	TD	Affinity Credit Union
Completeness of Proposal	10	10	10	10	10	10
Rate Structure, term of financing, structure flexibility, and total financing cost of debt placement, including legal fees	75	74	70	62	63	65
Financial strength and capacity of the banking/financial institution	10	10	10	10	10	8
Rating based on demonstration of positive customer service to the City of Prince Albert over the previous 5 years, includes community participation	5	3	3	4	4	5
	100	97	93	86	87	88



CITY OF PRINCE ALBERT PUBLIC NOTICE

Long Term Debt Bylaw No. 4 of 2023

The City of Prince Albert hereby gives notice, pursuant to Section 4(c) of The City of Prince Albert Public Notice Bylaw No. 24 of 2015, of its intention to pass a Long-Term Debt Bylaw.

Reason for Notice: City Council will consider passing Long-Term Debt Bylaw No. 4 of 2023 for a total amount of Thirty Million Dollars (\$30 Million), to be used to finance the construction of the Aquatic and Arenas Recreation Centre.

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

**Monday, March 27, 2023 at 5:00 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, March 21, 2023. 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 amendments may be directed to the Financial Services Department at 306-953-4303.

Issued at the City of Prince Albert this
6th day of March, 2023.
Terri Mercier, City Clerk

CITY OF PRINCE ALBERT BYLAW NO. 4 OF 2023

*A Bylaw of The City of Prince Albert to provide for the creation of
debt not payable within the current year*

WHEREAS the Council of The City of Prince Albert deems it desirable and necessary to create debt not payable within the current year, in the amount of Thirty Million dollars (\$30,000,000), for the purpose of funding capital investments for the Aquatic and Arenas Recreation Centre;

AND WEREAS the amount of existing unaudited long term debt of The City of Prince Albert as at December 31, 2022 is the sum of Fifty Eight Million, Three Hundred and Eighty-Eight Thousand, Five Hundred and Ninety dollars (\$58,388,590), no part of which is in arrears;

AND WHEREAS The City of Prince Albert has an approved debt limit of One Hundred and Twenty Million dollars (\$120,000,000).

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

1. This Bylaw may be cited as "Long Term Debt Bylaw No. 4 of 2023".
2. That pursuant to Section 134 of The Cities Act, a debt not payable within the current year shall be created in the amount of Thirty Million dollars (\$30,000,000).

3. That the amount of said debt shall be payable as follows:
 - a. Thirty Million dollars (\$30,000,000) for the construction of an Aquatic and Arenas Recreation Centre to be payable in annual or semi-annual payments of principal and interest over a period of 35 years from the General Fund.
4. That the funds are authorized to be borrowed from the Municipal Financing Corporation of Saskatchewan via a loan document.
5. That the fixed interest rate for the loan will not exceed 5.35%.
6. That Mayor and City Clerk be authorized to sign all agreements, contracts and documents necessary to carry out the transaction.
7. This Bylaw shall come into force and take effect on, from and after the final passing thereof.

INTRODUCED AND READ A FIRST TIME THIS 27th DAY OF March , AD 2023.

READ A SECOND TIME THIS 27th DAY OF March , AD 2023.

READ A THIRD TIME AND PASSED THIS DAY OF , AD 2023.

MAYOR

CITY CLERK



City of
Prince Albert

RPT 23-140

TITLE: Year 2023 - Business Improvement District (BID) Levy - Bylaw No. 9 of 2023

DATE: **March 28, 2023**

TO: City Council-Special

PUBLIC: **X**

INCAMERA:

RECOMMENDATIONS:

1. That the Business Improvement District (BID) Levy Bylaw No. 9 of 2023 be amended as follows:

i. Delete Section 2 in its entirety and replace with the following wording:

“The estimated cost of the service referred to in Section 1 is \$78,000, 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.”;

ii. Replace 5.9% in Section 3 with the rate of **6.4%**; and,

iii. Replace 5.9% in **Calculating Amount of Property Tax** to the following:

General Municipal Rate x **6.4%** - BID Rate

2. That the Business Improvement District (BID) Levy Bylaw No. 9 of 2023, as amended, be given three readings; and,

3. That as per Subsection 278(2) of the *Cities Act*, the City give public notice of the use to which it proposes to put the excess revenue for Year ending 2023.

TOPIC & PURPOSE:

To consider the Business Improvement District (BID) Levy Bylaw No. 9 of 2023 for three readings.

BACKGROUND:

The Property Tax Bylaws were forwarded to the March 27, 2023 City Council meeting for consideration of first and second reading.

City Council, at the meeting on March 27, 2023, defeated the 1st reading of the proposed Business Improvement District (BID) Levy Bylaw No. 9 of 2023 and requested that the levy rate remain the same as approved in 2022 and not reflect the approved 2023 PADBID Board Budget.

PROPOSED APPROACH AND RATIONALE:

The budget for the Prince Albert Downtown Business Improvement District was approved at the December 12, 2022 City Council meeting in the amount of \$140,000.

As requested by the Prince Albert Downtown Business Improvement District at the 2023 Budget Deliberations, the amount of \$75,000 was approved to fund Downtown Security. As well, the amount of \$5,000 was approved for additional subcontractors to provide music and partnerships for various events.

The total of **\$80,000** in addition to the \$140,000 requested was approved to be funded from the **Prince Albert Downtown Business Improvement District Operating Reserve**.

The \$220,000 expenditures for the Prince Albert Downtown Business Improvement District is funded as follows:

Prince Albert Business Improvement Tax Levy	\$78,000
City of Prince Albert Grant In Lieu of Taxes	\$22,000
Reserve Funding for Programs and Projects	\$40,000
Prince Albert Downtown Business Improvement Reserve	\$80,000
Total Funding	\$220,000

\$40,000 under Grants and Donations is regarding the Grants paid as follows funded from the Downton Improvement Reserve:

- \$20,000 for Downtown Events
- \$10,000 for Façade Grants
- \$10,000 for Mini Façade Grants

The amount to be levied to fund the Prince Downtown Business Improvement District's budget is \$78,000. As presented above, the remaining amounts are funded by different sources.

Once the Budget is approved by City Council, a Special Tax, which is a specific amount of money raised to be used for a specific service or purpose within the taxation year and is required to be passed by City Council.

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.

The BID Levy is specific to geographical location as established by Bylaw No. 4 of 2005.

The purpose of the Business Improvement District (BID) Levy Bylaw No. 9 of 2023 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 2023 for the proposed expenditures of the business improvement district.

The Bylaw presented at the March 27, 2023 City Council meeting set the Business Improvement District Levy to raise the funds of the approved Budget of \$78,000. As a result of changes in assessment, the levy was suggested to be reduced in order to fund the approved budgeted amount.

As the Bylaw was defeated by City Council, this report is forwarding an amended Business Improvement District Bylaw No. 9 of 2023 to keep the BID Levy the same as Year 2022 as follows:

Levy	Year 2022	Year 2023
Business District Improvement Levy (BID)	0.064 mills	0.064 mills

The BID Levy is based on taxable assessment values. The levy is not a fixed amount like the Base Tax, Roadways Special Tax, Police Special Tax, or Snow Special Tax. The BID Levy is based on taxable value and each business in the Downtown Improvement District pays differently based on their assessment.

Due to changes in assessment values, the BID Levy at the same rate of Year 2022 will generate funds in the approximate amount of \$85,000. That will generate excess revenue of \$7,000 over the approved 2023 Budget of \$78,000.

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.

A report will be forwarded to Council at Yearend 2023 based on the actual levy funds generated from the Business Improvement District (BID) Levy and the City will give Public Notice of the use to which it proposes to put the excess revenue.

CONSULTATIONS:

The City of Prince Albert downtown businesses are involved with the planning and activities of the PADBID Board and creation of its budget for consideration by City Council in its determination of the required levies to be applied to Downtown businesses.

City Council, at its meeting of March 27, 2023 requested that the Business Improvement District (BID) Levy remain the same levy as Year 2022 and not reflect the approved 2023 PADBID Budget.

COMMUNICATION AND/OR ANNOUNCEMENT PLAN:

Once approved by City Council, the Bylaw will be placed on the City's Website.

Administration has communicated with the Executive Director of the Prince Albert Downtown Business Improvement District the contents of this report.

POLICY IMPLICATIONS:

The attached Business Improvement District (BID) Levy Bylaw No. 9 of 2023 will repeal Bylaw No. 11 of 2022. The Bylaw shall come into force and take effect January 1, 2023.

FINANCIAL IMPLICATIONS:

Due to changes in assessment values, the BID Levy at the same rate of Year 2022 will generate funds in the approximate amount of \$85,000. That will generate excess revenue of \$7,000 over the 2023 approved budget of \$78,000.

As per Subsection 278(2) of the *Cities Act*, a report will be forwarded to Council at Yearend 2023 based on the actual funds generated from the BID Levy and the City will give Public Notice of the use to which it proposes to put the excess revenue.

STRATEGIC PLAN:

The creation of an equitable taxation structure promotes community growth and maintains new and existing amenities and infrastructure. The Business Improvement District (BID) Levy is to generate revenue to fund downtown initiatives.

PUBLIC NOTICE:

Public Notice is required for consideration of this matter, pursuant to Section 4(e) of Public Notice Bylaw No. 24 of 2015. The following notice was undertaken:

- Published in local newspaper (Prince Albert Daily Herald) circulated in the City: March 16, 2023
- Posted on the bulletin board at City Hall: March 16, 2023
- Posted on the City's website: March 16, 2023

ATTACHMENTS:

1. Business Improvement District (BID) Levy Bylaw No. 9 of 2023.
2. Public Notice posted March 16, 2023.

Written by: Melodie Boulet, Finance Manager

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

CITY OF PRINCE ALBERT BYLAW NO. 9 OF 2023

*A Bylaw of The City of Prince Albert to raise revenue for the
Business Improvement District for 2023.*

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 2023 for the proposed expenditures of the business improvement district.
2. The estimated cost of the service referred to in Section 1 is \$78,000, pursuant to the approved budget.
3. The levy shall be at a rate of 5.9% 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, 2023, 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 5.9% = 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, 2023. The rates imposed for 2023 are deemed to be imposed from January 1, 2023.
2. That Bylaw No. 11 of 2022 is hereby repealed.

INTRODUCED AND READ A FIRST TIME THIS DAY OF , AD 2023.
 READ A SECOND TIME THIS DAY OF , AD 2023.
 READ A THIRD TIME AND PASSED THIS DAY OF , AD 2023.

MAYOR

CITY CLERK



City of
Prince Albert

Public Notice
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. **This Tax Notice is required annually.**

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

Monday, March 27, 2023 at 5:00 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, March 21, 2023. 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 special tax may be directed to the Financial Services Department at 306-953-4303. For the full details, please see the March 13, 2023 Executive Committee Meeting Agenda at www.citypa.ca/agenda/.

Issued at the City of Prince Albert this 16th day of March 2023.
Terri Mercier, City Clerk

Daily Herald

Mar 16, 2023



RPT 23-142

TITLE: 2023 Property Tax Bylaws - 3rd Reading

DATE: **March 28, 2023**

TO: City Council - Special

PUBLIC: **X**

INCAMERA:

RECOMMENDATION:

That the following Bylaws be given third and final reading:

Bylaw No. 5 of 2023;

Bylaw No. 6 of 2023;

Bylaw No. 7 of 2023; and,

Bylaw No. 8 of 2023.

TOPIC & PURPOSE

To request third and final reading of the 2023 Property Tax Bylaws.

BACKGROUND:

As members of Council are aware, the 2023 Property Tax Bylaws were introduced and given two (2) readings at the March 27, 2023 City Council meeting.

PROPOSED APPROACH AND RATIONALE:

As outlined in RPT 23-114, as attached, in order to approve the Property Tax Bylaws, it is necessary to have the Bylaws placed before City Council for consideration of third and final reading.

CONSULTATIONS:

The 2023 Property Tax Bylaws were published in full text on the March 27, 2023 City Council meeting Agenda for review by the public and members of Council.

COMMUNICATION AND/OR ANNOUNCEMENT PLAN:

The Bylaws, once approved, will be executed by the Mayor and City Clerk and then placed on The City's website.

POLICY IMPLICATIONS:

The policy implications are outlined within the attached RPT 23-114.

FINANCIAL IMPLICATIONS:

The financial implications are outlined within the attached RPT 23-114.

OTHER CONSIDERATIONS/IMPLICATIONS:

There is no official community plan or privacy implications.

STRATEGIC PLAN:

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

OPTIONS TO RECOMMENDATION:

The options to the recommendation are outlined in the attached RPT 23-114.

PUBLIC NOTICE:

Public Notice pursuant to the Public Notice Bylaw No. 24 of 2015 was provided prior to the March 27, 2023 City Council meeting. Further Public Notice is not required.

ATTACHMENTS:

1. 2023 Property Tax Bylaws (RPT 23-114)
2. Bylaw No. 5 of 2023 - Property Tax Bylaw
3. Bylaw No. 6 of 2023 - Snow Management Special Tax Bylaw
4. Bylaw No. 7 of 2023 - Roadways Special Tax Bylaw

5. Bylaw No. 8 of 2023 - Police Special Tax Bylaw
6. Public Notice - Police Special Tax
7. Public Notice - Roadways Special Tax
8. Public Notice - Snow Management Special Tax

Written by: Terri Mercier, City Clerk

Approved by: City Manager



City of
Prince Albert

RPT 23-114

TITLE: 2023 Property Tax Bylaws

DATE: **March 16, 2023**

TO: City Council

PUBLIC: X

INCAMERA:

RECOMMENDATION:

1. That the following Bylaws be given first and second readings:
 - a. Bylaw No. 5 of 2023;
 - b. Bylaw No. 6 of 2023;
 - c. Bylaw No. 7 of 2023;
 - d. Bylaw No. 8 of 2023; and,
 - e. Bylaw No. 9 of 2023;
2. That Administration bring forward an Incentive Program for purchasers of vacant residential lots to assist in the development and building of a house on the lot; and,
3. That Administration consult with the Prince Albert Downtown Business Improvement District to advise and request feedback for future budget requirements.

ATTACHMENTS:

1. 2023 Property Tax Bylaws (RPT 23-87)

Written by: Executive Committee



TITLE: 2023 Property Tax Bylaws

DATE: February 27, 2023

TO: Executive Committee

PUBLIC: X

INCAMERA:

RECOMMENDATIONS:

1. That the following Bylaws be forwarded to the March 27, 2023 City Council meeting for first and second reading:
 1. Property Tax Bylaw – Bylaw No. 5 of 2023
 2. Snow Management Special Tax Bylaw – Bylaw No. 6 of 2023
 3. Roadways Special Tax Bylaw – Bylaw No. 7 of 2023
 4. Police Special Tax Bylaw – Bylaw No. 8 of 2023
 5. Business Improvement District (BID) Levy Bylaw – Bylaw No. 9 of 2023
2. That City Council Resolution No. 0357 dated November 7, 2022, Item No. 2 be rescinded.
3. That Administration bring forward an incentive program for purchasers of vacant residential lots to assist in the development and building of a house on the lot.

TOPIC & PURPOSE:

To consider the 2023 Property Tax Bylaws as follows:

1. Property Tax Bylaw – Bylaw No. 5 of 2023
2. Snow Management Special Tax Bylaw – Bylaw No. 6 of 2023
3. Roadways Special Tax Bylaw – Bylaw No. 7 of 2023
4. Police Special Tax Bylaw – Bylaw No. 8 of 2023
5. Business Improvement District (BID) Levy Bylaw – Bylaw No. 9 of 2023

BACKGROUND:Property Tax Tools

Property tax tools available to the City of Prince Albert are as follows:

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 \$772.
4. **Base Tax**: a specific amount of money applied to each property that effectively reduces the difference in property taxes between the lower and higher assessed properties.

A **new base tax** was introduced in 2022 to generate revenue to fund general operations of the City.

Residential: \$40.00 per home
Multi-Residential: \$20.00 per multi-unit

Sliding commercial scale

This base tax is for the general operations of the City. The revenue generated will fund annual operations and an approved transfer to the City's Future Infrastructure Reserve to fund future City projects.

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

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.

The 2022 Property Tax Bylaws changed the following from a **Base Tax to a Special Tax as per legislation as follows:**

Police Special Tax: \$35 per door

Snow Special Tax

Residential: \$60.00 per residential roll

Multi-Residential: \$20.00 per multi-unit

Sliding commercial scale

Roadways Special Tax

Residential: \$189 per residential roll

Multi-Residential: \$63.00 per multi-unit

Sliding commercial scale

PROPOSED APPROACH AND RATIONALE:

The amount of **\$1,576,350.74** needs to be raised in taxation for 2023, as per approved operating and capital budgets and reserve allocations:

Name	2023 Budget	2022 Budget	Excess (Shortfall)
General Municipal Levy	34,146,210	33,307,651	
Minimum Tax		268,559	570,000
Federal Government Grant in Lieu	143,000	140,300	2,700
Provincial Government Grant in Lieu	1,801,000	1,816,100	(15,100)
First Nations Reserve Land	363,100	319,540	43,560
Municipal Levy	36,453,310	35,852,150	601,160
Library Levy	2,253,950	2,190,420	63,530
Capital Projects Levy	1,543,200	1,541,000	2,200
Snow Management Special Tax	1,548,900	1,305,000	243,900
Roadways Special Tax	4,100,000	4,100,000	0
Police Special Tax	554,600	554,600	0
Base Tax	720,000		720,000
	10,720,650	9,691,020	1,029,630
Total Increase	47,173,960	45,543,170	1,630,790

Total Funds Required	\$1,630,790.00
Less Increase in Revenue due to Assessment Changes	(\$54,439.26)
Total Funds Required to Balance 2023 Budget	\$1,576,350.74

The Report will provide further details on the above increased budgets.

Mill Rates

The 2022 Property Tax Bylaw included the following Mill Rates for 2022:

Levy	Year 2022
General Municipal	10.570 mills
Civic Facilities	0.470 mills
Library	0.664 mills
Minimum Tax	\$772.00

Mill Rate Factors for 2022 are as follows. There are five Tiers for Commercial Mill Rate Factors.

Commercial tiering is based on taxable value.

Class	Mill Rate Factors	Taxable Value
Agriculture	0.856	
Residential	0.938	
Condominium	0.856	
Multi-Unit Residential	1.090	
Commercial - Tier 1	1.950	Less than \$850,000
Commercial - Tier 2	1.950	\$850,001 - \$4,200,000
Commercial - Tier 3	2.100	\$4,200,001 - \$8,000,000
Commercial - Tier 4	2.500	\$8,001,000 - \$15,000,000
Commercial - Tier 5	2.200	Over \$15,000,000
Vacant Commercial Land	2.466	
Care Home and Group Home	0.938	
Hotel and Motel	2.200	
Elevators and Railroads	3.000	

The Mill Rate Factors are not being suggested to change for Year 2023.

Administration has reviewed all tax tools that are available to City Council for raising the funds to balance the 2023 approved Budget and are recommending the following:

1. Increase the General Municipal Levy from 10.570 mills to 10.872 mills which equates to a 2.86% increase from 2022.
2. Increase the Snow Management Special Tax to fund the increased approved budget of \$284,300. There needs to be an increase to the Special Tax to fund the snow costs.
3. Increase the Roadways Special Tax to include funding for the approved \$300,000 Concrete Sidewalk, Curb & Median Rehabilitation Program. This change aligns all Roadway Paving Program costs including paving, sidewalk and rehabilitation together as one Program funded by the Special Tax.
4. Increase the Library Levy from 0.664 mills to 0.682 mills as the approved 2023 Budget increased by \$63,530, as such the Levy needs to be increased.
5. Increase the Minimum Tax from \$772 to \$800 for Residential, Condominiums, Agricultural and Multi-Family.
6. **Add a new Minimum Tax of \$1,600 for Vacant Residential Land.**
7. Decrease the Prince Albert Downtown Business Improvement (BID) Levy from 0.064 mills to 0.059, as per assessment value changes.

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

Base Tax:	\$40.00 per Residential home \$20.00 per multi-unit
Police Special Tax:	\$35 per door
Civic Facilities Levy	0.470 mills
Destination Marketing Tax	

SUMMARY OF 2023 TAX TOOLS:

	<u>2022 Rates</u>	<u>Proposed</u>	<u>Increase</u>	<u>% Increase</u>
General Municipal Levy	10.570	10.872	0.302	2.86%
	<u>2022 Rates</u>	<u>Proposed</u>	<u>Increase</u>	<u>% Increase</u>
Library Levy	0.664	0.682	0.018	2.71%
Snow Management Special Tax	<u>2022 Rates</u>	<u>Proposed</u>	<u>Increase</u>	<u>% Increase</u>
Residential **	\$60.00	\$72.00	\$12.00	20.00%
Multi-Residential	\$20.00	\$23.00	\$3.00	15.00%
Commercial - Tiers				15.00%
Roadways Special Tax	<u>2022 Rates</u>	<u>Proposed</u>	<u>Increase</u>	<u>% Increase</u>
Residential **	\$189.00	\$204.00	\$15.00	7.94%
Multi-Residential	\$63.00	\$67.00	\$4.00	6.35%
Commercial - Tiers				5.00%
Minimum Tax	<u>2022 Rates</u>	<u>Proposed</u>	<u>Increase</u>	<u>% Increase</u>
Residential	\$772.00	\$800.00	\$28.00	3.63%
	<u>2022 Rates</u>	<u>Proposed</u>	<u>Increase</u>	<u>% Increase</u>
Minimum Tax				
Residential Vacant Land	\$772.00	\$1,600.00	\$828.00	107.25%
	<u>2022 Rates</u>	<u>Proposed</u>	<u>Decrease</u>	<u>% Decrease</u>
BID Levy	0.064	0.059	(0.005)	(7.81%)

** Residential includes Vacant Residential, Condominiums, Agricultural and Care Homes.

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.

General Municipal Levy (Mill Rate) Increase

Administration is recommending increasing the General Municipal Levy from 10.570 mills to **10.872** mills, which is an increase of 2.86% over 2022.

This Mill Rate will generate taxation revenue of \$35,863,303, which is an increase of \$996,203 over 2022.

Library Levy Increase

Administration is recommending increasing the Library Levy to reflect the approved increased budget for the Prince Albert Public Library:

	Year 2022	Year 2023	Increase	% Increase
Prince Albert Public Library	\$2,190,420	\$2,253,950	\$63,530	2.90%

The Library Levy will be increased as follows:

Levy	Year 2022	Year 2023	Increase	% Increase
Library Levy	0.664 mills	0.682 mills	0.0018	2.71%

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

Prince Albert Public Library	Library Levy
Approved 2023 Budget	\$2,253,950
Library Levy Proposed	\$2,254,235

The impact to a residential homeowner for the Library Levy increase is very minimal. The increase is estimated to be between \$1.00 to \$3.00 annually.

Snow Management Special Tax Increase

The 2023 Budget for Snow Management was increased by \$284,300 due to increased costs for staffing, fleet costs and materials.

The budget includes:

- \$20,000 for hired rental equipment that is required for snow management activities when City equipment is already in use or unavailable;
- Increase in Fleet Expenses due to rising fuel costs;
- Increase to reflect projected fleet costs relating to snow removal for the City and equipment costs;
- Increase supplier costs to purchase grader blades, loader blades and skid steer brooms; and,
- Increase for salaries includes the approved new positions of Foreman II and Truck Driver/Equipment Operator. 50% of that position is being charged to Snow Management in the amount of \$75,400.

Snow Budget	Year 2022	Year 2023	Increase	% Increase
Salaries Wages Benefits	\$560,760	\$696,900	\$136,140	24.28%
Fleet Expenses	\$422,740	\$565,900	\$143,160	33.86%
Maintenance Materials	\$281,100	\$286,100	\$5,000	1.78%
Total Budget	\$1,264,600	\$1,548,900	\$284,300	22.48%

Due to the increase in snow management, Administration is recommending increasing the Snow Management Special Tax as follows:

Snow Special Tax	Original	Proposed	Increase	% Increase
Residential	\$60.00	\$72.00	\$12.00	20.00%
Multi-Residential	\$20.00	\$23.00	\$3.00	15.00%

The impact to a Commercial User for an increase in the Snow Management Special Tax is a **15% increase** as per below:

Commercial Tiers			15% INCREASE	
Min	Max	Snow - Year 2022	Snow - Proposed	\$ Increase
-	150,000.00	\$125.00	\$144.00	\$19.00
150,001.00	300,000.00	\$300.00	\$345.00	\$45.00
300,001.00	450,000.00	\$510.00	\$587.00	\$77.00
450,001.00	600,000.00	\$585.00	\$673.00	\$88.00
600,001.00	750,000.00	\$610.00	\$702.00	\$92.00
750,001.00	900,000.00	\$790.00	\$909.00	\$119.00
900,001.00	1,050,000.00	\$1,000.00	\$1,150.00	\$150.00
1,050,001.00	1,200,000.00	\$1,170.00	\$1,346.00	\$176.00
1,200,001.00	1,350,000.00	\$1,360.00	\$1,564.00	\$204.00
1,350,001.00	1,500,000.00	\$1,550.00	\$1,783.00	\$233.00
1,500,001.00	2,000,000.00	\$2,000.00	\$2,300.00	\$300.00
2,000,001.00	2,500,000.00	\$2,400.00	\$2,760.00	\$360.00
2,500,001.00	3,000,000.00	\$2,700.00	\$3,105.00	\$405.00
3,000,001.00	3,500,000.00	\$3,000.00	\$3,450.00	\$450.00
3,500,001.00	4,000,000.00	\$3,500.00	\$4,025.00	\$525.00
4,000,001.00	5,000,000.00	\$4,300.00	\$4,945.00	\$645.00
5,000,001.00		\$4,700.00	\$5,405.00	\$705.00

By increasing the Snow Management Special Tax, the additional revenue that will be generated is \$1,550,258.50, which will fund the approved 2023 Budget as follows:

	Snow Special Tax
Approved 2023 Snow Budget	\$1,548,900
Snow Management Special Tax Proposed	\$1,550,259

The tax relating to snow management was introduced in Year 2013 and has not increased in the past 10 years.

Roadways Special Tax Increase

The Roadways Special Tax was approved by Council in Year 2013, and has been charged at \$189 to Residential Users for the last ten (10) years.

The Budget for Roadways was increased in 2023 as follows:

Streets and Roads Budget	Year 2022	Year 2023	Increase	% Increase
Salaries	\$448,200	\$513,540	\$65,340	14.58%
Fleet Expenses	\$228,580	\$242,580	\$14,000	6.12%
Maintenance Materials	\$154,850	\$180,660	\$25,810	16.67%
Total Streets and Roads	\$831,630	\$936,780	\$105,150	12.64%

The approved new positions of Foreman II and Truck Driver/Equipment Operator are charged 50% to Streets and Roads in the amount of \$75,400.

The Roadways Special Tax (previously Base Tax) collects revenue to fund the annual Roadways Paving Program of \$4,100,000.

Administration is requesting that the Roadways Special Tax increase to include funding for the approved \$300,000 Concrete Sidewalk, Curb & Median Rehabilitation Program.

The Concrete Sidewalk, Curb & Median Rehabilitation Program funds the replacement and new construction of concrete sidewalks and curbs, which are within locations primarily determined through the roadways paving program.

The \$300,000 Concrete Sidewalk, Curb & Median Rehabilitation Program has been historically funded by the General Municipal Levy. With this recommendation, those costs will be 100% funded by the Roadways Special Tax, which helps alleviate the mill rate increase.

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

With the amalgamation of the Roadways Paving Program and the Concrete Sidewalk, Curb & Median Rehabilitation Program into the Roadways Special Tax, the following increase is required:

Roadways Special Tax	Original	Proposed	Increase	% Increase
Residential	\$189.00	\$204.00	\$15.00	7.94%
Multi-Residential	\$63.00	\$67.00	\$4.00	6.35%

The impact to a Commercial User for an increase in the Roadway Special Tax is **5% increase** as per below:

Commercial Tiers			5% INCREASE	
Min	Max	Roadways - Year 2022	Roadways - Proposed	\$ Increase
-	150,000.00	\$500.00	\$525.00	\$25.00
150,001.00	300,000.00	\$650.00	\$683.00	\$33.00
300,001.00	450,000.00	\$1,200.00	\$1,260.00	\$60.00
450,001.00	600,000.00	\$1,780.00	\$1,869.00	\$89.00
600,001.00	750,000.00	\$2,300.00	\$2,415.00	\$115.00
750,001.00	900,000.00	\$2,900.00	\$3,045.00	\$145.00
900,001.00	1,050,000.00	\$3,400.00	\$3,570.00	\$170.00
1,050,001.00	1,200,000.00	\$4,000.00	\$4,200.00	\$200.00
1,200,001.00	1,350,000.00	\$4,630.00	\$4,862.00	\$232.00
1,350,001.00	1,500,000.00	\$5,000.00	\$5,250.00	\$250.00
1,500,001.00	2,000,000.00	\$6,500.00	\$6,825.00	\$325.00
2,000,001.00	2,500,000.00	\$7,700.00	\$8,085.00	\$385.00
2,500,001.00	3,000,000.00	\$8,500.00	\$8,925.00	\$425.00
3,000,001.00	3,500,000.00	\$9,500.00	\$9,975.00	\$475.00
3,500,001.00	4,000,000.00	\$11,000.00	\$11,550.00	\$550.00
4,000,001.00	5,000,000.00	\$13,400.00	\$14,070.00	\$670.00
5,000,001.00		\$14,500.00	\$15,225.00	\$725.00

By increasing the Roadways Special Tax, the additional revenue to be generated is \$4,409,073, which will fund the addition of the \$300,000 Concrete Sidewalk, Curb & Median Rehabilitation Program as follows:

Roadway Program	Roadway Special Tax
Roadway Paving Program	\$4,100,000
Concrete & Sidewalk Program	\$300,000
Total Roadway Program	\$4,400,000
Roadways Special Tax Proposed	\$4,409,073

Base Tax

A **new base tax** was introduced in 2022 to generate revenue to fund general operations of the City.

Residential: \$40.00 per home
 Multi-Residential: \$20.00 per multi-unit

Sliding commercial scale

The Base Tax is not being recommended to increase in Year 2023

Base Tax	Base Tax
Approved 2023 Budget	\$720,000
Base Tax	\$721,273

Minimum Tax Increase

This report is recommending increasing the Minimum Tax from \$772 to \$800, representing an increase of \$28. That will impact the following number of properties and generate additional revenue for 2023 as follows:

MINIMUM TAX	
Current Mill Rate	10.570
# of Properties	1,224
Revenue	\$266,681.42
Mill Rate - Proposed	10.872
Minimum Tax	\$800
# of Properties	1,259
Revenue	\$281,667.41
Additional Revenue Generated	\$14,983.53

The Minimum Tax is applicable to Residential, Condominiums, Agricultural and Multi-Family. For properties impacted by the Minimum Tax, property owners pay the difference of the General Municipal Mill Rate to the total amount of \$800.00. That impacts property owners differently based on their assessments.

Increase Minimum Tax for Vacant Residential Land

Currently, there are approximately 191 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.

Majority of the owners for Vacant Residential Land are paying approximately \$772 for municipal taxes plus the special and base taxes.

The intent behind this increased rate is to incentivize development on vacant lots. As these funds will be used for an incentive program, they are not available to balance the budget.

Administration is recommending increasing the Minimum Tax for Residential Vacant Land to \$1,600, plus the special and base taxes.

The average taxable value of a residential home in Prince Albert is approximately \$160,000. A residential property with this value would pay approximately \$1,590 to the General Municipal Levy. This amount has been rounded up to \$1,600 to form the basis of this recommended minimum tax on vacant properties.

Current Revenue - Residential Vacant Land (Minimum Tax)	\$74,134.02
Proposed New Minimum Tax of \$1,600 per Vacant Residential Land – Revenue to be generated	\$223,764.26
Increased Additional Revenue - Residential Vacant Land	\$149,630.24

Administration is recommending that the revenue generated from the Minimum Tax on Vacant Residential Land be set aside in a Reserve. This Reserve would then be used as an incentive program for purchasers of vacant lots to assist in the developing/building a home. Administration will bring forward a report outlining this program to an upcoming Executive Committee meeting.

Prince Albert Downtown Business Improvement District (BID) Levy

The BID Levy is specific to geographical location as established by Bylaw No. 4 of 2005 and is budgeted to generate \$78,000.

It is recommended to decrease the levy which will generate an estimated \$78,572 which is sufficient for the approved \$78,000 budgeted amount. The BID Levy is being reduced as the assessments have increased, however the budget has not increased. As such, the Levy is reduced to generate the revenue of \$78,572.

Levy	Year 2022	Year 2023	Decrease	% Increase
Business District Improvement Levy (BID)	0.064 mills	0.059 mills	-0.005	-7.81%

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 Civic Facilities Reserve.

The Civic Facilities Levy will remain at 0.47 mills and is projected to generate revenue as follows:

Civic Facilities Levy	
Approved 2023 Budget	\$1,543,200
Revenue to be Generated	\$1,550,382

The actual revenue generated from the Civic Facilities Levy is credited at yearend to the Civic Facilities Reserve. As such, any additional revenue generated will be credited to the Reserve. At this time, the revenue collected from Civic Facilities Levy is funding the loan payments for the Aquatic and Arenas Recreation Centre.

Police Special Tax

The Police 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 Base Tax

The Destination Marketing Base Tax will not be increasing in Year 2023. The Destination Marketing Base Tax 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 Base Tax charged to hotels is based on taxable value as follows:

Taxable Value		
Min	Max	Rate
-	750,000.00	\$3,000
75,001.00	1,500,000.00	\$8,000
1,500,001.00	2,500,000.00	\$12,000
2,500,001.00	3,200,000.00	\$18,500
3,200,001.00	4,500,000.00	\$48,000
4,500,001.00		\$51,000

COMMUNICATIONS AND/OR ANNOUNCEMENT PLAN:

The report will be forwarded to the March 27, 2023 City Council with the respective Property Tax Bylaws for consideration of readings.

The key dates and activities for communication include the following:

Key Dates:	<p>Budget Committee: November 16, 17 and 18, 2022 Budget Approved: December 12, 2022 Assessment Roll Closes: February 10, 2023 Presentation of Bylaw to Executive Committee: March 13, 2023 First and Second Reading of Tax Tools Bylaw: March 27, 2023 Third Reading: March 29, 2023</p>
------------	--

Activity	Description	Date
Media release	Announce conclusion of budget deliberations, reduction of the budget and notable projects approved for 2023.	November 18, 2022
TIPPS social media reminder	Social media post reminding property owners to sign up for TIPPS before the end of the year.	November 24, 2022
Media release	City of Prince Albert's 2023 Assessment Notices will be mailed out starting January 11, 2023.	January 11, 2023
Media release	Details of the proposed 2023 Property Tax Bylaw with impacts to property owners.	March 9, 2023
Website updates	Updating the website to include proposed property tax tools for 2023 and impact to property owners.	March 9, 2023
Public Notice	Public Notice pursuant to Public Notice Bylaw No. 24 of 2015 will be provided.	March 16, 2023
Social media post & billboard update	Details of the 2023 Property Tax Bylaw with impacts to property owners.	March 30, 2023 (following third reading)
Property Tax 101 Video	Roll out of the Property Tax 101 Video	1 st week of April
Social media post & billboard update	Details to property owners on property tax notices being delivered & e-billing. Check spam / or junk folder. Encouragement of e-billing and TIPPS.	May 23, 2023
Information insert	Insert included with the property tax notice detailing key projects in the budget and the basics of property tax impacts.	May 23, 2023
Social media post	Reminder to property owners of the upcoming property tax deadline.	Mid-June 2023

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

POLICY IMPLICATIONS:

The following 2022 Property Tax Bylaws will be repealed:

- a. Bylaw No. 7 of 2022 ~ Property Tax Bylaw
- b. Bylaw No. 8 of 2022 ~ Snow Management Special Tax
- c. Bylaw No. 9 of 2022 ~ Roadways Special Tax
- d. Bylaw No. 10 of 2022 ~ Police Special Tax
- e. Bylaw No. 11 of 2022 ~ Business Improvement District

FINANCIAL IMPLICATIONS:

At the conclusion of budget deliberation and with no other tax tools implemented or discussed, members of Council were advised that a potential mill rate increase would be 4.94%

Due to the changes in assessment value, this required increase dropped to 3.45%. With the proposed tax tool options recommended in this report, residents on average will see a 2.85% increase to their tax bill. The highest increase (excluding residential vacant land) will be 5.76% with the lowest at 1.70%

Based on all of the proposed 2023 Tax Tool recommendations noted above, the impact to residential owners are as follows:

Assessed Value	\$100,000	\$150,000	\$200,000	\$250,000
Taxable Value	\$80,000	\$120,000	\$160,000	\$200,000
CURRENT 2022 RATES	\$1,565	\$2,186	\$2,807	\$3,428
PROPOSED NEW RATES	\$1,616	\$2,249	\$2,882	\$3,515
TOTAL ANNUAL INCREASE	\$51.01	\$63.01	\$75.02	\$87.02
% INCREASE	3.26%	2.88%	2.67%	2.54%
MONTHLY INCREASE	\$4.25	\$5.25	\$6.25	\$7.25

Assessed Value	\$309,000	\$350,125	\$400,625	\$450,375
Taxable Value	\$247,000	\$280,100	\$320,500	\$360,300
CURRENT 2022 RATES	\$4,160	\$4,671	\$5,298	\$5,915
PROPOSED NEW RATES	\$4,261	\$4,782	\$5,421	\$6,050
TOTAL ANNUAL INCREASE	\$101.19	\$111.06	\$123.19	\$135.13
% INCREASE	2.43%	2.38%	2.33%	2.28%
MONTHLY INCREASE	\$8.43	\$9.26	\$10.27	\$11.26

As shown above, the impact to a residential user **increases based on taxable value.**

Reference Appendix D for a breakdown of these amounts for Residential Properties.

The impact on some Commercial Users as examples are as follows:

Taxable Value	2022 Rates	Proposed	Increase	% Increase
145,600	\$5,215.88	\$5,340.54	\$124.66	2.39%
586,000	\$19,994.12	\$20,536.53	\$542.41	2.71%
917,200	\$32,003.06	\$32,895.40	\$892.33	2.79%
1,824,000	\$63,362.43	\$65,125.60	\$1,763.18	2.78%
2,124,000	\$74,004.27	\$76,074.64	\$2,070.38	2.80%
6,854,500	\$236,341.51	\$242,377.74	\$6,036.22	2.55%
7,654,900	\$261,504.81	\$268,078.90	\$6,574.09	2.51%
13,246,600	\$499,314.19	\$511,341.47	\$12,027.28	2.41%

Reference Appendix E for a breakdown of these amounts for Commercial Properties.

The recommended 2023 Tax Tool increases will provide the funding to balance the 2023 Budget. However, it does not cover appeal losses. As well, School Taxes are set by the Province and not considered in this Report.

Based on the updated assessment values, below is the increased revenue to be generated to balance the 2023 Budget:

Name	2023 Budget	2023 Assessment + 2023 Recommendations	Excess (Shortfall)
General Municipal Levy	\$36,453,310	\$35,863,303	
Minimum Tax		\$281,667	(\$308,340)
Municipal Levy	\$36,453,310	\$36,144,970	(\$308,340)
Library Levy	\$2,253,950	\$2,254,235	\$285
Capital Projects Levy	\$1,543,200	\$1,550,382	\$7,182
Snow Management Special Tax	\$1,548,900	\$1,550,259	\$1,359
Roadways Special Tax	\$4,100,000	\$4,409,073	\$309,073
Police Special Tax	\$554,600	\$554,593	(\$8)
Base Tax	\$720,000	\$721,273	\$1,273
	\$10,720,650	\$11,039,814	\$319,164
Totals	\$47,173,960	\$47,184,784	\$10,824

The above amounts do not include the increase in minimum tax to vacant residential land as that money will be used as part of an incentive program, not to balance the budget.

The Yard District Levy

City Council at its meeting on November 7, 2022 approved the following motion:

- “1. That all requests for Tax Incentives and/or Exemptions or Abatements for Commercial, Industrial and Residential Development within The Yard District be denied; and,
2. That the City Solicitor and Director of Financial Services review the creation of an eight percent (8%) Levy on The Yard District as a way to subsidize the operational costs of the City’s new Aquatic and Arenas Recreation Centre.”

Council may choose to pass a special tax bylaw to raise revenue for a specific purpose or service (public notice required). A special tax:

- Must be for a purpose or service expected to be completed within the tax year.
- Must match revenues to expenditures.
- Cannot be used for major capital undertakings.

The 8% Levy cannot be encountered under a special tax or targeted levies under *The Cities Act* where there are not necessarily additional tangible services provided to the local properties.

Through consultation with the City Solicitor and other Senior Administration, it is recommended that City Council rescind Item No. 2 of the Motion, due to the above noted consideration.

STRATEGIC PLAN:

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

OPTIONS TO RECOMMENDATION:

Members of Council may consider balancing the 2023 Budget with only a General Municipal Levy (Mill Rate) increase, Snow Management Special Tax increase and a Library Levy increase. The Snow Management Special Tax and Library Levy must be increased to fund the increased budgets. The remaining funds to balance the 2023 Budget would be increased by the General Municipal Levy (Mill Rate).

This option would increase the following rates:

	<u>2022 Rates</u>	<u>Proposed</u>	<u>Increase</u>	<u>% Increase</u>
General Municipal Levy	10.570	10.956	0.386	3.65%
	<u>2022 Rates</u>	<u>Proposed</u>	<u>Increase</u>	<u>% Increase</u>
Library Levy	0.664	0.682	0.018	2.71%
Snow Management Special Tax	<u>2022 Rates</u>	<u>Proposed</u>	<u>Increase</u>	<u>% Increase</u>
Residential	\$60.00	\$72.00	\$12.00	20.00%
Multi-Residential	\$20.00	\$23.00	\$3.00	15.00%

This results in a higher increase in the General Municipal Levy (Mill Rate):

Assessed Value	\$100,000	\$150,000	\$200,000	\$250,000
Taxable Value	\$80,000	\$120,000	\$160,000	\$200,000
ORIGINAL	\$1,565	\$2,186	\$2,807	\$3,428
OPTION	\$1,608	\$2,244	\$2,880	\$3,515
TOTAL ANNUAL INCREASE	\$42.31	\$57.47	\$72.62	\$87.78
% INCREASE	2.70%	2.63%	2.59%	2.56%
MONTHLY INCREASE	\$3.53	\$4.79	\$6.05	\$7.32

Assessed Value	\$309,000	\$350,125	\$400,625	\$450,375
Taxable Value	\$247,000	\$280,100	\$320,500	\$360,300
ORIGINAL	\$4,160	\$4,671	\$5,298	\$5,915
OPTION	\$4,266	\$4,789	\$5,431	\$6,064
TOTAL ANNUAL INCREASE	\$105.67	\$118.13	\$133.44	\$148.52
% INCREASE	2.54%	2.53%	2.52%	2.51%
MONTHLY INCREASE	\$8.81	\$9.84	\$11.12	\$12.38

This option is not being recommended as increasing the Roadways Special Tax to encompass the \$300,000 approved Concrete Sidewalk, Curb & Median Rehabilitation Program into one Program funded by the Special Tax is more ideal as it depicts the true costs of the Roadways Program. This provides for the entire Roadways Program being funded from the Special Tax, and not by Roadways Special Tax and a portion of the General Municipal Levy (Mill Rate). As well, increasing both the Snow Management and Roadways Special Taxes are reflective of the approved 2 additional new positions.

PUBLIC NOTICE:

Public Notice is required for consideration of this matter, 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: March 16, 2023
- Posted on the bulletin board at City Hall: March 16, 2023
- Posted on the City's website: March 16, 2023

PRESENTATION:

Verbal Presentation: Melodie Boulet, Finance Manager

ATTACHMENTS:

1. Property Tax Bylaw – Bylaw No. 5 of 2023
2. Snow Management Special Tax Bylaw – Bylaw No. 6 of 2023
3. Roadways Special Tax Bylaw – Bylaw No. 7 of 2023
4. Police Special Tax Bylaw – Bylaw No. 8 of 2023
5. Business Improvement District (BID) Levy Bylaw – Bylaw No. 9 of 2023
6. Appendix A – 2023 Property Tax Tool Increases
7. Appendix B – Budget Comparison
8. Appendix C – Budget Comparison + Proposed Rates
9. Appendix D – Impact on Residential Properties
10. Appendix E – Impact on Commercial Properties

Written by: Melodie Boulet, Finance Manager

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

CITY OF PRINCE ALBERT BYLAW NO. 5 OF 2023

A Bylaw of The City of Prince Albert to raise the amount of taxes for General Municipal, Library, and Capital Projects for 2023.

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)		0.856
Other Agricultural		0.856
Residential	Residential	0.938
	Country Residential	0.938
	Country Residential - Developed	0.938
	Condominium	0.856
Seasonal Residential		0.938
Multi-Unit Residential		1.090
Commercial and Industrial	\$850,000 or less taxable value	1.950
	\$850,001 - \$4,200,000 taxable value	1.950
	\$4,200,001 - \$8,000,000 taxable value	2.100
	\$8,000,001 - \$15,000,000 taxable value	2.500
	Over \$15,000,000 assessed value	2.200
	Vacant Commercial Land	2.466
	Care Home and Group Home	0.938
	Hotel & Motel	2.200
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 10.872 Mills
- b) Library Levy 0.682 Mills
- c) Civic Facilities Levy 0.470 Mills
- d) Minimum Tax applied to calculation of General Municipal Levy:
 - a. Residential \$800
 - b. Condominiums \$800
 - c. Agricultural \$800
 - d. Multi-Family \$800
 - e. Vacant Residential Land \$1,600

Base Tax Rates

3. Base Tax:

- a. Residential \$40
- b. Agricultural \$40
- c. Condominium \$40
- d. Care Home and Group Home \$40
- e. Multi-Family per Apartment \$20
- f. Commercial, Railway and Vacant Multi-Family
 - i. (\$150,000 or less taxable value) \$ 42
 - ii. (\$150,001 to \$300,000 taxable value) \$102
 - iii. (\$300,001 to \$450,000 taxable value) \$174
 - iv. (\$450,001 to \$600,000 taxable value) \$200
 - v. (\$600,001 to \$750,000 taxable value) \$209
 - vi. (\$750,001 to \$900,000 taxable value) \$270
 - vii. (\$900,001 to \$1,050,000 taxable value) \$343
 - viii. (\$1,050,001 to \$1,200,000 taxable value) \$401
 - ix. (\$1,200,001 to \$1,350,000 taxable value) \$466
 - x. (\$1,350,001 to \$1,500,000 taxable value) \$531
 - xi. (\$1,500,001 to \$2,000,000 taxable value) \$686
 - xii. (\$2,000,001 to \$2,500,000 taxable value) \$823
 - xiii. (\$2,500,001 to \$3,000,000 taxable value) \$926
 - xiv. (\$3,000,001 to \$3,500,000 taxable value) \$1,029
 - xv. (\$3,500,001 to \$4,000,000 taxable value) \$1,200
 - xvi. (\$4,000,001 to \$5,000,000 taxable value) \$1,474
 - xvii. (over \$5,000,000 taxable value) \$1,612

g. Hotel & Motel

i. (\$150,000 or less taxable value)	\$3,042
ii. (\$150,001 to \$300,000 taxable value)	\$3,102
iii. (\$300,001 to \$450,000 taxable value)	\$3,174
iv. (\$450,001 to \$600,000 taxable value)	\$3,200
v. (\$600,001 to \$750,000 taxable value)	\$3,209
vi. (\$750,001 to \$900,000 taxable value)	\$3,270
vii. (\$900,001 to \$1,050,000 taxable value)	\$8,343
viii. (\$1,050,001 to \$1,200,000 taxable value)	\$8,401
ix. (\$1,200,001 to \$1,350,000 taxable value)	\$8,466
x. (\$1,350,001 to \$1,500,000 taxable value)	\$12,531
xi. (\$1,500,001 to \$2,000,000 taxable value)	\$12,686
xii. (\$2,000,001 to \$2,500,000 taxable value)	\$12,823
xiii. (\$2,500,001 to \$3,000,000 taxable value)	\$19,426
xiv. (\$3,000,001 to \$3,500,000 taxable value)	\$19,529
xv. (\$3,500,001 to \$4,000,000 taxable value)	\$49,200
xvi. (\$4,000,001 to \$5,000,000 taxable value)	\$49,474
xvii. (over \$5,000,000 taxable value)	\$52,612

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, 2023. The rates imposed for 2023 are deemed to be imposed from January 1, 2023.
2. That Bylaw No. 7 of 2022 is hereby repealed.

INTRODUCED AND READ A FIRST TIME THIS DAY OF , AD 2023.
READ A SECOND TIME THIS DAY OF , AD 2023.
READ A THIRD TIME AND PASSED THIS DAY OF , AD 2023.

MAYOR

CITY CLERK

CITY OF PRINCE ALBERT BYLAW NO. 6 OF 2023

A Bylaw of the City of Prince Albert to raise revenue required for snow management to be completed in 2023.

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 \$1,548,900, pursuant to the approved budget.
3. The rate of special tax to be charged against each property is:

a. Residential	\$72
b. Agricultural	\$72
c. Condominium	\$72
d. Care Home and Group Home	\$72
e. Multi-Family per Apartment	\$23

f. Commercial, Railway and Vacant Multi-Family	
i. (\$150,000 or less taxable value)	\$144
ii. (\$150,001 to \$300,000 taxable value)	\$345
iii. (\$300,001 to \$450,000 taxable value)	\$587
iv. (\$450,001 to \$600,000 taxable value)	\$673
v. (\$600,001 to \$750,000 taxable value)	\$702
vi. (\$750,001 to \$900,000 taxable value)	\$909
vii. (\$900,001 to \$1,050,000 taxable value)	\$1,150
viii. (\$1,050,001 to \$1,200,000 taxable value)	\$1,346
ix. (\$1,200,001 to \$1,350,000 taxable value)	\$1,564
x. (\$1,350,001 to \$1,500,000 taxable value)	\$1,783
xi. (\$1,500,001 to \$2,000,000 taxable value)	\$2,300
xii. (\$2,000,001 to \$2,500,000 taxable value)	\$2,760
xiii. (\$2,500,001 to \$3,000,000 taxable value)	\$3,105
xiv. (\$3,000,001 to \$3,500,000 taxable value)	\$3,450
xv. (\$3,500,001 to \$4,000,000 taxable value)	\$4,025
xvi. (\$4,000,001 to \$5,000,000 taxable value)	\$4,945
xvii. (over \$5,000,000 taxable value)	\$5,405

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, 2023, 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, 2023. The rates imposed for 2023 are deemed to be imposed from January 1, 2023.
2. That Bylaw No. 8 of 2022 is hereby repealed.

INTRODUCED AND READ A FIRST TIME THIS DAY OF , AD 2023.

READ A SECOND TIME THIS DAY OF , AD 2023.

READ A THIRD TIME AND PASSED THIS DAY OF , AD 2023.

MAYOR

CITY CLERK

CITY OF PRINCE ALBERT BYLAW NO. 7 OF 2023

A Bylaw of The City of Prince Albert to raise revenue for roadways work to be completed in 2023.

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)	\$525
ii. (\$150,001 to \$300,000 taxable value)	\$683
iii. (\$300,001 to \$450,000 taxable value)	\$1,260
iv. (\$450,001 to \$600,000 taxable value)	\$1,869
v. (\$600,001 to \$750,000 taxable value)	\$2,415
vi. (\$750,001 to \$900,000 taxable value)	\$3,045
vii. (\$900,001 to \$1,050,000 taxable value)	\$3,570
viii. (\$1,050,001 to \$1,200,000 taxable value)	\$4,200
ix. (\$1,200,001 to \$1,350,000 taxable value)	\$4,862
x. (\$1,350,001 to \$1,500,000 taxable value)	\$5,250
xi. (\$1,500,001 to \$2,000,000 taxable value)	\$6,825
xii. (\$2,000,001 to \$2,500,000 taxable value)	\$8,085
xiii. (\$2,500,001 to \$3,000,000 taxable value)	\$8,925
xiv. (\$3,000,001 to \$3,500,000 taxable value)	\$9,975
xv. (\$3,500,001 to \$4,000,000 taxable value)	\$11,550
xvi. (\$4,000,001 to \$5,000,000 taxable value)	\$14,070
xvii. (over \$5,000,000 taxable value)	\$15,225

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, 2023, 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, 2023. The rates imposed for 2023 are deemed to be imposed from January 1, 2023.
2. That Bylaw No. 9 of 2022 is hereby repealed.

INTRODUCED AND READ A FIRST TIME THIS DAY OF , AD 2023.
READ A SECOND TIME THIS DAY OF , AD 2023.
READ A THIRD TIME AND PASSED THIS DAY OF , AD 2023.

MAYOR

CITY CLERK

CITY OF PRINCE ALBERT BYLAW NO. 8 OF 2023

A Bylaw of The City of Prince Albert to raise revenue for police services in 2023.

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:

Police Special Tax:

1. A Special Tax shall be levied against all properties as listed in Section 3, all such properties benefiting from police services 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, 2023, 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, 2023. The rates imposed for 2023 are deemed to be imposed from January 1, 2023.
2. That Bylaw No. 10 of 2022 is hereby repealed.

INTRODUCED AND READ A FIRST TIME THIS	DAY OF	, AD 2023.
READ A SECOND TIME THIS	DAY OF	, AD 2023.
READ A THIRD TIME AND PASSED THIS	DAY OF	, AD 2023.

MAYOR

CITY CLERK

CITY OF PRINCE ALBERT BYLAW NO. 9 OF 2023

*A Bylaw of The City of Prince Albert to raise revenue for the
Business Improvement District for 2023.*

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 2023 for the proposed expenditures of the business improvement district.
2. The estimated cost of the service referred to in Section 1 is \$78,000, pursuant to the approved budget.
3. The levy shall be at a rate of 5.9% 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, 2023, 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 5.9% = 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, 2023. The rates imposed for 2023 are deemed to be imposed from January 1, 2023.
2. That Bylaw No. 11 of 2022 is hereby repealed.

INTRODUCED AND READ A FIRST TIME THIS DAY OF , AD 2023.
 READ A SECOND TIME THIS DAY OF , AD 2023.
 READ A THIRD TIME AND PASSED THIS DAY OF , AD 2023.

MAYOR

CITY CLERK

**City of Prince Albert
Proposed Rates for 2023**

APPENDIX A

Mill Rates				
Name of Mill Rate	Original	Proposed	Change	% Change
General Municipal Mill Rate	10.570	10.872	0.302	2.86%
Civic Facilities Mill Rate	0.47	0.47	-	0.00%
BID Levy	0.064	0.059	(0.005)	-7.81%
Library Mill Rate	0.664	0.682	0.018	2.71%

Mill Rate Factors			
Class Type	Original	Proposed	Change
Agriculture	0.856	0.856	-
Residential	0.938	0.938	-
Condominium	0.856	0.856	-
Multi-Residential	1.090	1.090	-
Commercial - Tier 1	1.950	1.950	-
Commercial - Tier 2	1.950	1.950	-
Commercial - Tier 3	2.100	2.100	-
Commercial - Tier 4	2.500	2.500	-
Commercial - Tier 5	2.200	2.200	-
Vacant Commercial	2.466	2.466	-
Care Home	0.938	0.938	-
Hotel	2.200	2.200	-
Elevators & Railroads	3.000	3.000	-

Minimum Tax			
Class Type	Original	Proposed	Change
Residential, Agriculture Condominium, Multi-Residential	\$772.00	\$800.00	\$28.00
Vacant Residential	\$772.00	\$1,600.00	\$828.00

Special Tax Levies			
Class Type	Original	Proposed	Change
Snow Management Special Tax			
- Residential, Agriculture, Condominium, Care Homes	\$60.00	\$72.00	\$12.00
- Multi Residential (per unit)	\$20.00	\$23.00	\$3.00
Roadways Special Tax			
- Residential, Agriculture, Condominium, Care Homes	\$189.00	\$204.00	\$15.00
- Multi Residential (per unit)	\$63.00	\$67.00	\$4.00
Police Special Tax	\$35.00	\$35.00	\$0.00

**City of Prince Albert
Proposed Rates for 2023**

APPENDIX A

Base Tax			
Class Type	Original	Proposed	Change
Residential, Agriculture, Condominium, Care Homes	\$40.00	\$40.00	\$0.00
Multi Residential (per unit)	\$20.00	\$20.00	\$0.00

Base Tax	Commercial Base Tax & Special Tax			
	15% Increase	5% Increase	0% Increase	
Assessment Ranges	Snow Management	Roadways	Base Tax	TOTAL
less than 150,000	\$144.00	\$525.00	\$42.00	\$711.00
150,001 - 300,000	\$345.00	\$683.00	\$102.00	\$1,130.00
300,001 - 450,000	\$587.00	\$1,260.00	\$174.00	\$2,021.00
450,001 - 600,000	\$673.00	\$1,869.00	\$200.00	\$2,742.00
600,001 - 750,000	\$702.00	\$2,415.00	\$209.00	\$3,326.00
750,001 - 900,000	\$909.00	\$3,045.00	\$270.00	\$4,224.00
900,001 - 1,050,000	\$1,150.00	\$3,570.00	\$343.00	\$5,063.00
1,050,001 - 1,200,000	\$1,346.00	\$4,200.00	\$401.00	\$5,947.00
1,200,001 - 1,350,000	\$1,564.00	\$4,862.00	\$466.00	\$6,892.00
1,350,000 - 1,500,000	\$1,783.00	\$5,250.00	\$531.00	\$7,564.00
1,500,001 - 2,000,000	\$2,300.00	\$6,825.00	\$686.00	\$9,811.00
2,000,001 - 2,500,000	\$2,760.00	\$8,085.00	\$823.00	\$11,668.00
2,500,001 - 3,000,000	\$3,105.00	\$8,925.00	\$926.00	\$12,956.00
3,000,001 - 3,500,000	\$3,450.00	\$9,975.00	\$1,029.00	\$14,454.00
3,500,001 - 4,000,000	\$4,025.00	\$11,550.00	\$1,200.00	\$16,775.00
4,000,001 - 5,000,000	\$4,945.00	\$14,070.00	\$1,474.00	\$20,489.00
over 5,000,000	\$5,405.00	\$15,225.00	\$1,612.00	\$22,242.00

Destination Marketing Tax

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

**City of Prince Albert
Budget Comparison**

Appendix B

Name	2023 Budget	2022 Budget	Increase / (Decrease)
General Municipal Levy	\$34,146,210	\$33,307,651	
Minimum Tax		\$268,559	\$570,000
Federal Government Grant in Lieu	\$143,000	\$140,300	\$2,700
Provincial Government Grant in Lieu	\$1,801,000	\$1,816,100	(\$15,100)
First Nations Reserve Land	\$363,100	\$319,540	\$43,560
Municipal Levy	\$36,453,310	\$35,852,150	\$601,160
Library Levy	\$2,253,950	\$2,190,420	\$63,530
Capital Projects Levy	\$1,543,200	\$1,541,000	\$2,200
Snow Management Special Tax	\$1,548,900	\$1,305,000	\$243,900
Roadways Special Tax	\$4,100,000	\$4,100,000	\$0
Police Special Tax	\$554,600	\$554,600	\$0
Base Tax	\$720,000		\$720,000
	\$10,720,650	\$9,691,020	\$1,029,630
Totals	\$47,173,960	\$45,543,170	\$1,630,790

**City of Prince Albert
Budget Comparison and Proposed Rates**

Appendix C

Name	2023 Budget	2023 Assessment + 2023 Recommendation	Excess (Shortfall)
General Municipal Levy	\$36,453,310	\$35,863,303	
Minimum Tax		\$281,667	(\$308,340)
Municipal Levy	\$36,453,310	\$36,144,970	(\$308,340)
Library Levy	\$2,253,950	\$2,254,235	\$285
Capital Projects Levy	\$1,543,200	\$1,550,382	\$7,182
Snow Management Special Tax	\$1,548,900	\$1,550,259	\$1,359
Roadways Special Tax	\$4,100,000	\$4,409,073	\$309,073
Police Special Tax	\$554,600	\$554,593	(\$8)
Base Tax	\$720,000	\$721,273	\$1,273
	\$10,720,650	\$11,039,814	\$319,164
Totals	\$47,173,960	\$47,184,784	\$10,824

Impact to Properties - RESIDENTIAL

Appendix D

Residential

	Original	Proposed	Difference	Original	Proposed	Difference	Original	Proposed	Difference	Original	Proposed	Difference
Assessed value	100,000	100,000		150,000	150,000		200,000	200,000		250,000	250,000	
Taxable Value	80,000	80,000		120,000	120,000		160,000	160,000		200,000	200,000	
Municipal	\$793	\$816	\$23	\$1,190	\$1,224	\$34	\$1,586	\$1,632	\$45	\$1,983	\$2,040	\$57
Library	\$50	\$51	\$1	\$75	\$77	\$2	\$100	\$102	\$3	\$125	\$128	\$3
Debt	\$35	\$35	(\$0)	\$53	\$53	(\$0)	\$71	\$71	(\$0)	\$88	\$88	(\$0)
	\$878	\$902	\$24	\$1,317	\$1,353	\$36	\$1,757	\$1,805	\$48	\$2,196	\$2,256	\$60
Base Tax	\$40	\$40	\$0	\$40	\$40	\$0	\$40	\$40	\$0	\$40	\$40	\$0
Special Snow	\$60	\$72	\$12	\$60	\$72	\$12	\$60	\$72	\$12	\$60	\$72	\$12
Special Roads	\$189	\$204	\$15	\$189	\$204	\$15	\$189	\$204	\$15	\$189	\$204	\$15
Special Police	\$35	\$35	\$0	\$35	\$35	\$0	\$35	\$35	\$0	\$35	\$35	\$0
	\$324	\$351	\$27	\$324	\$351	\$27	\$324	\$351	\$27	\$324	\$351	\$27
School Tax	\$363	\$363	\$0	\$545	\$545	\$0	\$726	\$726	\$0	\$908	\$908	\$0
Total	\$1,565	\$1,616	\$51.01	\$2,186	\$2,249	\$63.01	\$2,807	\$2,882	\$75.02	\$3,428	\$3,515	\$87.02
Percentage Increase			3.26%			2.88%			2.67%			2.54%
MONTHLY INCREASE			\$4.25			\$5.25			\$6.25			\$7.25

	Original	Option	Difference	Original	Option	Difference	Original	Option	Difference	Original	Option	Difference
Assessed value	309,000	309,000		350,125	350,125		400,625	400,625		450,375	450,375	
Taxable Value	247,200	247,200		280,100	280,100		320,500	320,500		360,300	360,300	
Municipal	\$2,451	\$2,521	\$70	\$2,777	\$2,856	\$79	\$3,178	\$3,268	\$91	\$3,572	\$3,674	\$102
Library	\$154	\$158	\$4	\$174	\$179	\$5	\$200	\$205	\$5	\$224	\$230	\$6
Debt	\$109	\$109	(\$0)	\$123	\$123	(\$0)	\$141	\$141	(\$0)	\$159	\$159	(\$0)
	\$2,714	\$2,788	\$74	\$3,075	\$3,159	\$84	\$3,519	\$3,615	\$96	\$3,956	\$4,064	\$108
Base Tax	\$40	\$40	\$0	\$40	\$40	\$0	\$40	\$40	\$0	\$40	\$40	\$0
Special Snow	\$60	\$72	\$12	\$60	\$72	\$12	\$60	\$72	\$12	\$60	\$72	\$12
Special Roads	\$189	\$204	\$15	\$189	\$204	\$15	\$189	\$204	\$15	\$189	\$204	\$15
Special Police	\$35	\$35	\$0	\$35	\$35	\$0	\$35	\$35	\$0	\$35	\$35	\$0
	\$324	\$351	\$27	\$324	\$351	\$27	\$324	\$351	\$27	\$324	\$351	\$27
School Tax	\$1,122	\$1,122	\$0	\$1,272	\$1,272	\$0	\$1,455	\$1,455	\$0	\$1,636	\$1,636	\$0
Total	\$4,160	\$4,261	\$101.19	\$4,671	\$4,782	\$111.06	\$5,298	\$5,421	\$123.19	\$5,915	\$6,050	\$135.13
Percentage Increase			2.43%			2.38%			2.33%			2.28%
MONTHLY INCREASE			\$8.43			\$9.26			\$10.27			\$11.26

Impact to Properties - COMMERCIAL

Appendix E

Commercial

Commercial 1	Original	Option	Difference	Original	Option	Difference	Original	Option	Difference
Assessed value	171,294	171,294		689,412	689,412		1,079,059	1,079,059	
Taxable Value	145,600	145,600		586,000	586,000		917,200	917,200	
Municipal	\$3,001	\$3,087	\$86	\$12,078	\$12,423	\$345	\$18,905	\$19,445	\$540
Library	\$189	\$194	\$5	\$759	\$779	\$21	\$1,188	\$1,220	\$32
Debt	\$133	\$133	\$0	\$537	\$537	\$0	\$841	\$841	\$0
	\$3,323	\$3,414	\$91	\$13,374	\$13,740	\$366	\$20,933	\$21,505	\$572
Base Tax	\$42	\$42	\$0	\$200	\$200	\$0	\$343	\$343	\$0
Special Snow	\$125	\$144	\$19	\$585	\$673	\$88	\$1,000	\$1,150	\$150
Special Roads	\$500	\$525	\$25	\$1,780	\$1,869	\$89	\$3,400	\$3,570	\$170
Special Police	\$35	\$35	\$0	\$35	\$35	\$0	\$35	\$35	\$0
	\$702	\$746	\$44	\$2,600	\$2,777	\$177	\$4,778	\$5,098	\$320
School Tax	\$999	\$999	\$0	\$4,020	\$4,020	\$0	\$6,292	\$6,292	\$0
BID	\$192	\$182	-\$10						
Total	\$5,216	\$5,341	\$124.66	\$19,994	\$20,537	\$542.41	\$32,003	\$32,895	\$892.33
Percentage Increase			2.39%			2.71%			2.79%
MONTHLY INCREASE			\$10.39			\$45.20			\$74.36
Commercial 2	Original	Option	Difference	Original	Option	Difference			
Assessed value	2,145,882	2,145,882		2,498,824	2,498,824				
Taxable Value	1,824,000	1,824,000		2,124,000	2,124,000				
Municipal	\$37,595	\$38,670	\$1,074	\$43,779	\$45,030	\$1,251			
Library	\$2,362	\$2,426	\$64	\$2,750	\$2,825	\$75			
Debt	\$1,672	\$1,672	\$0	\$1,947	\$1,947	\$0			
	\$41,629	\$42,767	\$1,138	\$48,476	\$49,801	\$1,325			
Base Tax	\$686	\$686	\$0	\$823	\$823	\$0			
Special Snow	\$2,000	\$2,300	\$300	\$2,400	\$2,760	\$360			
Special Roads	\$6,500	\$6,825	\$325	\$7,700	\$8,085	\$385			
Special Police	\$35	\$35	\$0	\$35	\$35	\$0			
	\$9,221	\$9,846	\$625	\$10,958	\$11,703	\$745			
School Tax	\$12,513	\$12,513	\$0	\$14,571	\$14,571	\$0			
Total	\$63,362	\$65,126	\$1,763.18	\$74,004	\$76,075	\$2,070.38			
Percentage Increase			2.78%			2.80%			
MONTHLY INCREASE			\$146.93			\$172.53			

Impact to Properties - COMMERCIAL

Commercial

Commercial 3	Original	Option	Difference	Original	Option	Difference
Assessed value	8,064,118	8,064,118		9,005,765	9,005,765	
Taxable Value	6,854,500	6,854,500		7,654,900	7,654,900	
Municipal	\$152,149	\$156,496	\$4,347	\$169,916	\$174,771	\$4,855
Library	\$9,558	\$9,817	\$259	\$10,674	\$10,963	\$289
Debt	\$6,765	\$6,765	\$0	\$7,555	\$7,555	\$0
	\$168,473	\$173,079	\$4,606	\$188,145	\$193,289	\$5,144
Base Tax	\$1,612	\$1,612	\$0	\$1,612	\$1,612	\$0
Special Snow	\$4,700	\$5,405	\$705	\$4,700	\$5,405	\$705
Special Roads	\$14,500	\$15,225	\$725	\$14,500	\$15,225	\$725
Special Police	\$35	\$35	\$0	\$35	\$35	\$0
	\$20,847	\$22,277	\$1,430	\$20,847	\$22,277	\$1,430
School Tax	\$47,022	\$47,022	\$0	\$52,513	\$52,513	\$0
Total	\$236,342	\$242,378	\$6,036.22	\$261,505	\$268,079	\$6,574.09
Percentage Increase			2.55%			2.51%
MONTHLY INCREASE			\$503.02			\$547.84
Commercial 4	Original	Option	Difference			
Assessed value	15,584,235	15,584,235				
Taxable Value	13,246,600	13,246,600				
Municipal	\$350,041	\$360,043	\$10,001			
Library	\$21,989	\$22,585	\$596			
Debt	\$15,565	\$15,565	\$0			
	\$387,596	\$398,193	\$10,597			
Base Tax	\$1,612	\$1,612	\$0			
Special Snow	\$4,700	\$5,405	\$705			
Special Roads	\$14,500	\$15,225	\$725			
Special Police	\$35	\$35	\$0			
	\$20,847	\$22,277	\$1,430			
School Tax	\$90,872	\$90,872	\$0			
BID	\$0	\$0				
Total	\$499,314	\$511,341	\$12,027.28			
Percentage Increase			2.41%			
MONTHLY INCREASE			\$1,002.27			

CITY OF PRINCE ALBERT BYLAW NO. 5 OF 2023

A Bylaw of The City of Prince Albert to raise the amount of taxes for General Municipal, Library, and Capital Projects for 2023.

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)		0.856
Other Agricultural		0.856
Residential	Residential	0.938
	Country Residential	0.938
	Country Residential - Developed	0.938
	Condominium	0.856
Seasonal Residential		0.938
Multi-Unit Residential		1.090
Commercial and Industrial	\$850,000 or less taxable value	1.950
	\$850,001 - \$4,200,000 taxable value	1.950
	\$4,200,001 - \$8,000,000 taxable value	2.100
	\$8,000,001 - \$15,000,000 taxable value	2.500
	Over \$15,000,000 assessed value	2.200
	Vacant Commercial Land	2.466
	Care Home and Group Home	0.938
	Hotel & Motel	2.200
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	10.872 Mills
b) Library Levy	0.682 Mills
c) Civic Facilities Levy	0.470 Mills
d) Minimum Tax applied to calculation of General Municipal Levy:	
a. Residential	\$800
b. Condominiums	\$800
c. Agricultural	\$800
d. Multi-Family	\$800
e. Vacant Residential Land	\$1,600

Base Tax Rates

3. Base Tax:

a. Residential	\$40
b. Agricultural	\$40
c. Condominium	\$40
d. Care Home and Group Home	\$40
e. Multi-Family per Apartment	\$20
f. Commercial, Railway and Vacant Multi-Family	
i. (\$150,000 or less taxable value)	\$ 42
ii. (\$150,001 to \$300,000 taxable value)	\$102
iii. (\$300,001 to \$450,000 taxable value)	\$174
iv. (\$450,001 to \$600,000 taxable value)	\$200
v. (\$600,001 to \$750,000 taxable value)	\$209
vi. (\$750,001 to \$900,000 taxable value)	\$270
vii. (\$900,001 to \$1,050,000 taxable value)	\$343
viii. (\$1,050,001 to \$1,200,000 taxable value)	\$401
ix. (\$1,200,001 to \$1,350,000 taxable value)	\$466
x. (\$1,350,001 to \$1,500,000 taxable value)	\$531
xi. (\$1,500,001 to \$2,000,000 taxable value)	\$686
xii. (\$2,000,001 to \$2,500,000 taxable value)	\$823
xiii. (\$2,500,001 to \$3,000,000 taxable value)	\$926
xiv. (\$3,000,001 to \$3,500,000 taxable value)	\$1,029
xv. (\$3,500,001 to \$4,000,000 taxable value)	\$1,200
xvi. (\$4,000,001 to \$5,000,000 taxable value)	\$1,474
xvii. (over \$5,000,000 taxable value)	\$1,612

g. Hotel & Motel	
i. (\$150,000 or less taxable value)	\$3,042
ii. (\$150,001 to \$300,000 taxable value)	\$3,102
iii. (\$300,001 to \$450,000 taxable value)	\$3,174
iv. (\$450,001 to \$600,000 taxable value)	\$3,200
v. (\$600,001 to \$750,000 taxable value)	\$3,209
vi. (\$750,001 to \$900,000 taxable value)	\$3,270
vii. (\$900,001 to \$1,050,000 taxable value)	\$8,343
viii. (\$1,050,001 to \$1,200,000 taxable value)	\$8,401
ix. (\$1,200,001 to \$1,350,000 taxable value)	\$8,466
x. (\$1,350,001 to \$1,500,000 taxable value)	\$12,531
xi. (\$1,500,001 to \$2,000,000 taxable value)	\$12,686
xii. (\$2,000,001 to \$2,500,000 taxable value)	\$12,823
xiii. (\$2,500,001 to \$3,000,000 taxable value)	\$19,426
xiv. (\$3,000,001 to \$3,500,000 taxable value)	\$19,529
xv. (\$3,500,001 to \$4,000,000 taxable value)	\$49,200
xvi. (\$4,000,001 to \$5,000,000 taxable value)	\$49,474
xvii. (over \$5,000,000 taxable value)	\$52,612

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:

$$\text{Assessment Value} \times \text{Percentage of Value} = \text{Taxable Assessment}$$

$$(\text{Taxable Assessment} \times \text{Mill Rate} \times \text{Mill Rate Factor}) / 1,000 = \text{Levy Amount}$$

Coming Into Force

1. This Bylaw shall come into force and take effect on, from and after the 1st day of January, 2023. The rates imposed for 2023 are deemed to be imposed from January 1, 2023.
2. That Bylaw No. 7 of 2022 is hereby repealed.

INTRODUCED AND READ A FIRST TIME THIS 27th DAY OF March , AD 2023.
READ A SECOND TIME THIS 27th DAY OF March , AD 2023.
READ A THIRD TIME AND PASSED THIS DAY OF , AD 2023.

MAYOR

CITY CLERK

CITY OF PRINCE ALBERT BYLAW NO. 6 OF 2023

A Bylaw of the City of Prince Albert to raise revenue required for snow management to be completed in 2023.

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 \$1,548,900, pursuant to the approved budget.
3. The rate of special tax to be charged against each property is:

a. Residential	\$72
b. Agricultural	\$72
c. Condominium	\$72
d. Care Home and Group Home	\$72
e. Multi-Family per Apartment	\$23

f. Commercial, Railway and Vacant Multi-Family	
i. (\$150,000 or less taxable value)	\$144
ii. (\$150,001 to \$300,000 taxable value)	\$345
iii. (\$300,001 to \$450,000 taxable value)	\$587
iv. (\$450,001 to \$600,000 taxable value)	\$673
v. (\$600,001 to \$750,000 taxable value)	\$702
vi. (\$750,001 to \$900,000 taxable value)	\$909
vii. (\$900,001 to \$1,050,000 taxable value)	\$1,150
viii. (\$1,050,001 to \$1,200,000 taxable value)	\$1,346
ix. (\$1,200,001 to \$1,350,000 taxable value)	\$1,564
x. (\$1,350,001 to \$1,500,000 taxable value)	\$1,783
xi. (\$1,500,001 to \$2,000,000 taxable value)	\$2,300
xii. (\$2,000,001 to \$2,500,000 taxable value)	\$2,760
xiii. (\$2,500,001 to \$3,000,000 taxable value)	\$3,105
xiv. (\$3,000,001 to \$3,500,000 taxable value)	\$3,450
xv. (\$3,500,001 to \$4,000,000 taxable value)	\$4,025
xvi. (\$4,000,001 to \$5,000,000 taxable value)	\$4,945
xvii. (over \$5,000,000 taxable value)	\$5,405

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, 2023, 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, 2023. The rates imposed for 2023 are deemed to be imposed from January 1, 2023.
2. That Bylaw No. 8 of 2022 is hereby repealed.

INTRODUCED AND READ A FIRST TIME THIS 27th DAY OF March , AD 2023.
READ A SECOND TIME THIS 27th DAY OF March , AD 2023.
READ A THIRD TIME AND PASSED THIS DAY OF , AD 2023.

MAYOR

CITY CLERK

CITY OF PRINCE ALBERT BYLAW NO. 7 OF 2023

A Bylaw of The City of Prince Albert to raise revenue for roadways work to be completed in 2023.

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)	\$525
ii. (\$150,001 to \$300,000 taxable value)	\$683
iii. (\$300,001 to \$450,000 taxable value)	\$1,260
iv. (\$450,001 to \$600,000 taxable value)	\$1,869
v. (\$600,001 to \$750,000 taxable value)	\$2,415
vi. (\$750,001 to \$900,000 taxable value)	\$3,045
vii. (\$900,001 to \$1,050,000 taxable value)	\$3,570
viii. (\$1,050,001 to \$1,200,000 taxable value)	\$4,200
ix. (\$1,200,001 to \$1,350,000 taxable value)	\$4,862
x. (\$1,350,001 to \$1,500,000 taxable value)	\$5,250
xi. (\$1,500,001 to \$2,000,000 taxable value)	\$6,825
xii. (\$2,000,001 to \$2,500,000 taxable value)	\$8,085
xiii. (\$2,500,001 to \$3,000,000 taxable value)	\$8,925
xiv. (\$3,000,001 to \$3,500,000 taxable value)	\$9,975
xv. (\$3,500,001 to \$4,000,000 taxable value)	\$11,550
xvi. (\$4,000,001 to \$5,000,000 taxable value)	\$14,070
xvii. (over \$5,000,000 taxable value)	\$15,225

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, 2023, 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, 2023. The rates imposed for 2023 are deemed to be imposed from January 1, 2023.
2. That Bylaw No. 9 of 2022 is hereby repealed.

INTRODUCED AND READ A FIRST TIME THIS 21th DAY OF March , AD 2023.
READ A SECOND TIME THIS 21th DAY OF March , AD 2023.
READ A THIRD TIME AND PASSED THIS DAY OF , AD 2023.

MAYOR

CITY CLERK

CITY OF PRINCE ALBERT BYLAW NO. 8 OF 2023

A Bylaw of The City of Prince Albert to raise revenue for police services in 2023.

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:

Police Special Tax:

1. A Special Tax shall be levied against all properties as listed in Section 3, all such properties benefiting from police services 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, 2023, 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, 2023. The rates imposed for 2023 are deemed to be imposed from January 1, 2023.
2. That Bylaw No. 10 of 2022 is hereby repealed.

INTRODUCED AND READ A FIRST TIME THIS 27th DAY OF March , AD 2023.
 READ A SECOND TIME THIS 27th DAY OF March , AD 2023.
 READ A THIRD TIME AND PASSED THIS DAY OF , AD 2023.

MAYOR

CITY CLERK



City of Prince Albert

Public Notice Police 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 police services provided by the City.

This Tax Notice is required annually.

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

**Monday, March 27, 2023 at 5:00 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, March 21, 2023. 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 special tax may be directed to the Financial Services Department at 306-953-4303. For the full details, please see the March 13, 2023 Executive Committee Meeting Agenda at www.citypa.ca/agenda/.

Issued at the City of Prince Albert this 16th day of March 2023.
Terri Mercier, City Clerk

Daily Herald - March 16, 2023



City of Prince Albert

Public Notice 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. **This Tax Notice is required annually.**

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

**Monday, March 27, 2023 at 5:00 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, March 21, 2023. 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 special tax may be directed to the Financial Services Department at 306-953-4303. For the full details, please see the March 13, 2023 Executive Committee Meeting Agenda at www.citypa.ca/agenda/.

Issued at the City of Prince Albert this 16th day of March 2023.
Terri Mercier, City Clerk



go online
paherald.sk.ca

Daily Herald - March 16, 2023



City of Prince Albert

Public Notice 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.

This Tax Notice is required annually.

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

**Monday, March 27, 2023 at 5:00 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, March 21, 2023. 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 special tax may be directed to the Financial Services Department at 306-953-4303. For the full details, please see the March 13, 2023 Executive Committee Meeting Agenda at www.citypa.ca/agenda/.

Issued at the City of Prince Albert this 16th day of March 2023.
Terri Mercier, City Clerk

Daily Herald