

TOWN OF LEGAL  
2025 TAXATION RATES  
BYLAW 09-2025  
11

A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE  
PROPERTY WITHIN THE TOWN OF LEGAL FOR THE 2025 TAXATION YEAR.

**WHEREAS**, the Town of Legal has prepared and adopted detailed estimates of the municipal revenue and expenditures as required, at the council meeting held June 16<sup>th</sup>, 2025, and

**WHEREAS**, the estimated municipal expenditures and transfers set out in the budget for the Town of Legal for 2025 total \$12,387,048, and

**WHEREAS**, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$10,731,282.00 and \$1,273,229.04 is to be raised by general municipal taxation, and

**THEREFORE**, the total amount to be raised by general municipal taxation is \$1,273,229.04.

**WHEREAS**, the education requisitions are:

Alberta School Foundation Fund (ASFF)

|                      |                 |
|----------------------|-----------------|
| Residential/Farmland | \$237,013.52    |
| Non-residential      | 26,122.81       |
| 2024 over/under levy | <u>\$383.52</u> |
|                      | \$263,519.85    |

Greater St. Albert RCSSD #734

|                      |                    |
|----------------------|--------------------|
| Residential/Farmland | \$96,725.49        |
| Non-residential      | <u>\$10,688.70</u> |
|                      | \$107,414.19       |

**WHEREAS**, the requisitions are:

|                                                |             |
|------------------------------------------------|-------------|
| Homeland Housing                               | \$11,473.83 |
| Designated Industrial Property (Including M&E) | \$129.09    |

**WHEREAS**, the Council of the Town of Legal is required each year to levy on the assessed value of all property, tax rates sufficient to meet the estimated expenditures and requisitions, and

**WHEREAS**, the Council is authorized to classify assessed property, and to establish different rates of taxation in respect to each class of property, subject to the Municipal Government Act, Chapter M-26, Revised Statutes of Alberta, 2000, and

**WHEREAS**, the assessed value of all taxable property in the Town of Legal as shown on the assessment roll is:

|                                      | <u>Assessment</u>    |
|--------------------------------------|----------------------|
| Residential/Vacant                   | \$129,896,500        |
| Farmland                             | \$139,170            |
| Non-residential/Vacant               | \$9,467,320          |
| Machinery & Equipment                | \$125,490            |
| Designated Industrial Property (DIP) | 67,190               |
|                                      | <u>\$139,695,670</u> |

**NOW THEREFORE**, under the authority of the *Municipal Government Act*, the Council of the Town of Legal, in the Province of Alberta, enacts as follows:

1. That the Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all property as shown on the assessment roll of the Town of Legal.

|                          | TAX LEVY       | ASSESSMENT    | TAX RATE |
|--------------------------|----------------|---------------|----------|
| <u>General Municipal</u> |                |               |          |
| Residential / Farmland   | \$1,091,793.90 | \$130,035,670 | 8.3961   |
| Non-Residential          | \$181,435.14   | \$9,660,000   | 18.7821  |

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|                              |                |               |        |
|------------------------------|----------------|---------------|--------|
|                              | \$1,273,229.04 | \$139,695,670 |        |
| <u>Education</u>             |                |               |        |
| Residential/Farmland         | \$333,739.01   | \$130,035,670 | 2.5664 |
| Non-residential              | \$37,195.03    | \$9,534,510   | 3.9011 |
|                              | \$370,934.04   | \$139,570,180 |        |
| <u>Homeland Housing</u>      | \$11,473.83    | \$139,695,670 | 0.0821 |
| <u>Designated Industrial</u> | \$129.09       | \$1,841,470   | 0.0701 |

|                                     | Non-Residential | Residential | Farmland |
|-------------------------------------|-----------------|-------------|----------|
| Education (Residential)             | 0.0000          | 2.5665      | 2.5665   |
| Education (Non-Residential)         | 3.9011          | 0.0000      | 0.0000   |
| Homeland Housing                    | 0.0821          | 0.0821      | 0.0821   |
| General Municipal (Residential)     | 0.0000          | 8.3961      | 8.3961   |
| General Municipal (Non-Residential) | 18.7821         | 0.0000      | 0.0000   |
| TOTAL                               | 22.7653         | 11.0447     | 11.0447  |

2. This Bylaw shall take effect on the date of third and final reading by Council.

READ A FIRST TIME THIS 16 day of JUNE 20 25.

READ A SECOND TIME THIS 16 day of JUNE 20 25.

READ A THIRD TIME THIS 16 day of JUNE 20 25.

  
Mayor

  
Chief Administrative Officer

