

# Education Property Tax Bulletin

A bulletin on the 1999 education taxation process

March 1999

## Rates unchanged in 1999

The provincial uniform education tax rates remain as follows for 1999:

Assessment Category	Tax Rate
Residential/farm land	6.95
Non-residential (including linear)	10.20

All but five municipalities are now at the provincial uniform education tax rate.

## Property Assessment Classes Non- residential/linear

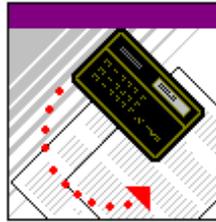
Section 158(1)1.1 of the School Act, allowing rural municipalities to establish a separate additional tax rate for the equalized assessment on linear property, expired December 31, 1998.

The province now calculates one education requisition for residential and farm land properties and one for non-residential

property assessment classes defined in Section 297 of the Municipal Government Act.

Therefore, in 1999 and subsequent years, municipalities must establish one education tax rate for residential/farm land and one education tax rate for non-residential (including linear) properties.

Requisitions are no longer prepared for M&E.



## Education Requisition Calculation Form & Tax Rate Bylaw

An education requisition calculation form was developed to help municipalities calculate education tax rates according to the Municipal Government Act and the School Act.

Please complete the form, which will be forwarded along with your requisition, when preparing your property tax bylaw to ensure consistency in reporting live tax rates by property assessment class.

## ***School Support Declaration***

In 1998, the education tax hotline responded to many calls about school declarations.

Under the Constitution of Canada and the provincial School Act, Roman Catholic property owners who live in areas with a Catholic separate school board must direct their taxes to that Board. Likewise, Protestant property owners in St. Albert where there is a Protestant separate school board must direct their taxes to that board.

Information on school support declarations is located on Alberta Education's School Support Notice. Call Alberta Education at 427-2055 if you need copies.



### ***Public School Boards' Association of Alberta Court Challenge Update***

1998 In November, the Supreme Court of Canada agreed to hear an appeal by the Public School Boards' Association of Alberta (PSBAA) on whether the amendments made to the School Act in 1994 are constitutional. The appeal will likely be heard in the fall of 1999.

1998 In March, the Alberta Court of Appeal overturned the Alberta Court of Queen's Bench ruling. The PSBAA announced its intention to seek leave to appeal to the Supreme Court of Canada.

1995 The Alberta Court of Queen's Bench ruled that public school boards should have the same right as separate school boards to opt out of the Alberta School Foundation fund.

1994 The PSBAA challenged the constitutional validity of the School Amendment Act.

## ***Meet Us On the Internet***

You can find us on the internet at [www.gov.ab.ca/ma/lgs](http://www.gov.ab.ca/ma/lgs).



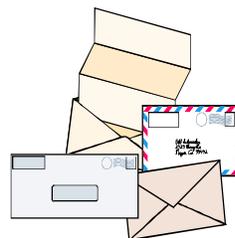
Commonly asked questions and answers and Education Property Tax Bulletins, can be found under the Assessment Services Branch.

If you would like to contact us over the internet, select "Ask an Advisor." Your inquiry will then be directed to the appropriate staff for response.

### ***... Or, Meet Us In Person***

The Education Taxation Team will visit your municipality to discuss council concerns on request.

You can also reach us directly by calling (780) 422-7125; or by writing to:



Education Taxation Team  
Assessment Services Branch  
Alberta Municipal Affairs  
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Edmonton, Alberta  
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