ATHABASCA COUNTY BYLAW 011-2025

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

WHEREAS, the Athabasca County has prepared and adopted detailed estimates of municipal revenue, expenses and expenditures as required, at the Council meeting held on May 6, 2025, and

WHEREAS, the estimated municipal revenues from all sources other than property taxation total \$30,523,522 and:

WHEREAS, the estimated municipal expenses (excluding non-cash items) set out in the annual budget for the Athabasca County for 2025 total \$59,327,487;

WHEREAS, the estimated amount required for current year capital expenditures is \$9,963,674 and;

THEREFORE the total amount to be raised by general municipal taxation is \$33,573,721 and minimum tax levy revenue of \$97,006 and;

WHEREAS, the requisitions are:

Alberta School Foundation Fund

- Residential/Farmland	3,314,562.12
- Non-residential	3,141,602.44
Greater North Seniors Foundation	360,754.37
Designated Industrial Property Assessment	98,295.29

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 Statues of Alberta, 2000; and

WHEREAS, the assessed value of all property in Athabasca County as shown on the assessment roll is:

Residential	1,427,878,810
Residential Grant in Lieu	871,410
Farmland	65,201,310
Farmland Grant in Lieu	17,570
Non-Residential	64,883,420
Non-Residential Grant in Lieu	948,690
Non-Residential Designated Industrial	150,699,480
Non-Residential Small Business	14,806,200
Linear	638,128,130
Linear Co-Generate	27,991,260
Machinery & Equipment	43,840
M & E Designated Industrial	<u>585,396,420</u>
Total Assessment	2,976,866,540

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

- 1. This Bylaw may be cited as the "2025 Mill Rates Bylaw"
- 2. That all non-residential property in Athabasca County be classified into one of two sub-classes for taxation, as allowed under Alberta Regulation 202/2017 of the Municipal Government Act:
 - a. Small business property
 - b. Other non-residential property
- 3. That under the Non-Residential Small Business Sub-Class Bylaw 12-2023, all small business properties have made their declarations and eligible properties were approved by Athabasca County Chief Administrative Officer. Eligible approved properties are identified in the attached Schedule "B"
- 4. That the minimum amount payable per parcel as property tax for general municipal purposes shall be \$100.00
- 5. That the Chief Administrative Officer is hereby authorized to levy the rates of taxation "as per Schedule A" on the assessed value of all property as shown on the assessment roll of Athabasca County:
- 6. That this bylaw shall take effect on the date of the third and final reading.

READ A FIRST TIME this Day ofApril	, 2025, A.D.
REEVE	CAO
READ A SECOND TIME this Day of	, 2025, A.D.
REEVE	CAO
READ A THIRD TIME AND FINALLY PASSED this Day of	, 2025, A.D.
REEVE	CAO

Athabasca County Schedule A 2025 Rates of Taxation

General Municipal	Assessment 2025	Tax Levy	Mill Rate
Residential	1,427,878,810	6,348,349	0.004446
Residential - GIPOT	871,410	3,874	0.004446
Farmland	65,201,310	915,231	0.014037
Farmland - GIPOT	17,570	247	0.014037
Non-Residential	64,883,420	1,153,887	0.017784
Non-Residential - GIPOT	948,690	16,872	0.017784
Non-Residential - Designated Industrial	150,699,480	2,680,040	0.017784
Non-Residential - Small Business	14,806,200	197,485	0.013338
Linear	638,128,130	11,348,471	0.017784
Linear - Co-Generate	27,991,260	497,797	0.017784
Machinery & Equipment	43,840	780	0.017784
M & E - Designated Industrial	585,396,420	10,410,690	0.017784
Total Municipal 2025	2,976,866,540	33,573,721	
Alberta School Foundation Fund			
Residential	1,427,878,810	3,172,747	0.002222
Residential - GIPOT	-	-	exempt
Farmland	65,201,310	144,877	0.002222
Farmland - GIPOT	-	-	exempt
Non-Residential	64,883,420	248,179	0.003825
Non-Residential - GIPOT	-	-	exempt
Non-Residential - Designated Industrial	150,699,480	576,426	0.003825
Non-Residential - Small Business	14,806,200	56,634	0.003825
Linear	638,128,130	2,440,840	0.003825
Linear - Co-Generate	-	-	exempt
Machinery & Equipment	-	-	exempt
M & E - Designated Industrial			exempt
Total Alberta School Foundation Fund	2,361,597,350	6,639,703	
Greater North Seniors Foundation			
Residential	1,427,878,810	173,202	0.0001213
Residential - GIPOT	-	-	exempt
Farmland	65,201,310	7,909	0.0001213
Farmland - GIPOT	-	-	exempt
Non-Residential	64,883,420	7,870	0.0001213
Non-Residential - GIPOT	-	-	exempt
Non-Residential - Designated Industrial	150,699,480	18,280	0.0001213
Non-Residential - Small Business	14,806,200	1,796	0.0001213
Linear	638,128,130	77,405	0.0001213
Linear - Co-Generate	27,991,260	3,395	0.0001213
Machinery & Equipment	43,840	5	0.0001213
M & E - Designated Industrial	585,396,420	71,009	0.0001213
Total Greater North Seniors Foundation	2,975,028,870	360,871	
Designated Industrial Property Requisition			
Non-Residential - Designated Industrial	150,699,480	10,564.00	0.0000701
Linear	638,128,130	44,733.00	0.0000701
Linear - Co-Generate	27,991,260	1,962.00	0.0000701
M & E - Designated Industrial	585,396,420	41,036.00	0.0000701
Total Designated Industrial Property Requisit	1,402,215,290	98,295	
Total Taxation	Assessment	Tax Levy	Mill Rate
Residential	1,427,878,810	9,694,298	0.0067893
Residential - GIPOT	871,410	3,874	0.0044460
Farmland	65,201,310	1,068,017	0.0163803
Farmland - GIPOT	17,570	247	0.0140370
Non-Residential	64,883,420	1,409,936	0.0217303
Non-Residential - GIPOT	948,690	16,872	0.0177840
Non-Residential - Designated Industrial	150,699,480	3,285,309	0.0218004
Non-Residential - Small Business	14,806,200	255,915	0.0172843
Linear	638,128,130	13,911,448	0.0218004
Linear - Co-Generate	27,991,260	503,154	0.0179754
Machinery & Equipment	43,840	785	0.0179053
M & E - Designated Industrial	585,396,420	10,522,735	0.0179754
	2,976,866,540	40,672,590	



SCHEDULE

"B"

2025 Annual Small Business Declarations

361191003	436232012
361194000	436232013
361211000	436232014
361304018	436232015
361304019	442243223
362044000	444284016
371091002	444284017
371341000	445161002
375162001	446105009
375283001	446131025
375331001	446241022
377131001	446362025
414161026	476082003
415072003	485151019
425092027	487211031
425154049	487211207
425154200	487211222
425154204	487211223
425154208	487211224
425154404	487211229
425154803	487211250
425341209	487283008
426053003	487283015
426094031	487303004
426293011	495053016
426314009	495053017
427114026	495073013
436232010	498093004
436232011	498182006