

**BYLAW 03-2025  
PROPERTY TAX BYLAW**

**A BYLAW OF THE TOWN OF BARRHEAD, IN THE PROVINCE OF ALBERTA, TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE TOWN OF BARRHEAD FOR THE 2025 TAXATION YEAR.**

**WHEREAS**, the Municipal Government Act, being Chapter M-26 of the Statutes of Alberta, 2000, and amendments thereto, authorizes Council to pass a property tax Bylaw annually, and

**WHEREAS**, the Town of Barrhead, in the Province of Alberta has prepared and adopted detailed estimates of the municipal revenues and expenditures as required, at the Council meeting held on January 14, 2025, and

**WHEREAS**, the assessor has assigned the assessment classes to the property on the Town of Barrhead Assessment Roll as:

- Class 1 - Residential,
- Class 2 - Non-Residential, and Non-Residential Linear
- Class 3 - Farm Land,
- Class 4 - Machinery and Equipment, and

**WHEREAS**, property tax rate in this Bylaw shall be referred to as the tax rate, as defined in Section 355 of the Municipal Government Act, times 1,000, and

**WHEREAS**, the estimated municipal revenues and transfers from all sources other than property taxation is estimated at \$8,906,313, and the balance of \$7,790,397, is to be raised by general municipal taxation, and

**WHEREAS**, the estimated municipal expenditures (excluding non-cash items of \$2,120,800) and transfers set out in the budget for the Town of Barrhead for 2025 are estimated at \$ 16,680,680, and

**WHEREAS**, the estimated amount required to repay principal debt to be raised by general municipal taxation is \$174,780, and

**WHEREAS**, the estimated amount required for current year capital expenditures to be raised by general municipal taxation is \$865,030, and

**WHEREAS**, the current year capital revenues and expenditures are estimated as \$4,017,990, and

**WHEREAS**, the Requisitions, including underlevies and overlevies, to create the total 2025 requisition levies are:

<b>ALBERTA SCHOOL FOUNDATION FUND (ASFF)</b>	
Residential and Farmland	\$ 1,089,796
Non-Residential/Linear	\$ 496,115
<b>BARRHEAD &amp; DISTRICT SOCIAL HOUSING ASSOCIATION</b>	<b>\$ 112,010</b>
<b>GOVERNMENT ALBERTA DESIGNATED INDUSTRIAL PROPERTY</b>	<b>\$ 535</b>

**WHEREAS** the total taxable assessment of all property in the Town of Barrhead as shown on the assessment roll is:

Residential	410,424,750
Farmland	123,800
Non-Residential	133,105,780
Linear, Designated Industrial	7,638,720
Machinery and Equipment	4,838,060
<b>TOTAL TAXABLE ASSESSMENT</b>	<b>556,131,110</b>

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**NOW THEREFORE**, under the authority of the Municipal Government Act, the Council of the Town of Barrhead, 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 all taxable property as shown on the assessment roll of the Town of Barrhead:

	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
<b>General Municipal</b>			
Residential/Farmland	\$ 3,650.064	\$ 410,548,550	8.89070
Non-Residential	\$ 1,966.944	\$ 133,105,780	14.77730
Linear	\$ 112.880	\$ 7,638,720	14.77730
Machinery & Equipment	\$ 71.493	\$ 4,838,060	14.77730
<b>Total</b>	<b>\$ 5,801,381</b>	<b>\$ 556,131,110</b>	
<b>Aquatic Centre Debenture</b>			
Residential/Farmland	\$ 214.512	\$ 410,548,550	0.52250
Non-Residential	\$ 69.548	\$ 133,105,780	0.52250
Linear	\$ 3.991	\$ 7,638,720	0.52250
Machinery & Equipment	\$ 2.528	\$ 4,838,060	0.52250
<b>Total</b>	<b>\$ 290,579</b>	<b>\$ 556,131,110</b>	
<b>Alberta School Foundation Fund (ASFF)</b>			
Residential/Farmland	\$ 1,089.796	\$ 410,268,450	2.65630
Non-Residential	\$ 468.088	\$ 127,575,660	3.66910
Linear	\$ 28.027	\$ 7,638,720	3.66910
<b>Total</b>	<b>\$ 1,585,911</b>	<b>\$ 545,482,830</b>	
<b>Barrhead &amp; District Social Housing</b>			
Residential/Farmland	\$ 83.490	\$ 410,268,450	0.20350
Non-Residential	\$ 25.962	\$ 127,575,660	0.20350
Linear	\$ 1.554	\$ 7,638,720	0.20350
Machinery & Equipment	\$ 985	\$ 4,838,060	0.20350
<b>Total</b>	<b>\$ 111,990</b>	<b>\$ 550,320,890</b>	
<b>Gov't Alberta Designated Industrial</b>			
Non-Residential Linear	\$ 535	\$ 7,638,720	0.07010
<b>Total</b>	<b>\$ 535</b>	<b>\$ 7,638,720</b>	
<b>GRAND TOTAL</b>	<b>\$ 7,790,396</b>		

A summary of tax rates for all assessed value of lands, buildings and improvements shown on the Assessment and Tax Roll of the Town of Barrhead for the year 2025 are as follows:

<u>Municipal:</u>	<u>Residential</u>	<u>Non-Residential</u>	<u>Farmland</u>	<u>Machinery &amp; Equipment</u>	<u>Non-Residential Linear</u>
General Operations of Council	8.8907	14.7773	8.8907	14.7773	14.7773
Aquatic Centre Debenture	0.5225	0.5225	0.5225	0.5225	0.5225
<b>TOTAL MUNICIPAL</b>	<b>9.4132</b>	<b>15.2998</b>	<b>9.4132</b>	<b>15.2998</b>	<b>15.2998</b>
<u>Requisitions:</u>					
Alberta School Foundation Fund	2.6563	3.6691	2.6563	0.0000	3.6691
Barrhead & Dist. Social Housing	0.2035	0.2035	0.2035	0.2035	0.2035
Gov't Alberta Desig. Industrial	0.0000	0.0000	0.0000	0.0000	0.0701
<b>TOTAL REQUISITIONS</b>	<b>2.8598</b>	<b>3.8726</b>	<b>2.8598</b>	<b>0.2035</b>	<b>3.9427</b>
<b>TOTAL TAX RATES</b>	<b>12.2730</b>	<b>19.1724</b>	<b>12.2730</b>	<b>15.5033</b>	<b>19.2425</b>

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2. That a penalty of twelve percent (12%) shall be added on all unpaid current year taxes, including local improvement taxes, remaining unpaid after June 30, 2025 and shall be added on July 2, 2025.
3. That a penalty of twelve percent (12%) shall be added on all outstanding taxes and related costs that remain unpaid after December 31, 2025, and shall be added on the second (2<sup>nd</sup>) day of January 2026.
4. That payment must be made by cash, debit, money order, internet banking, telephone banking, accepted cheque or draft (draft payable at par), Barrhead, Alberta.
5. That the assessment notice and the tax notice relating to the same property shall be combined on one notice.
6. That any complaint regarding the assessment notice must be lodged by July 8, 2025.
7. Should any provision of this bylaw be deemed to be invalid then such invalid provision will be severed from this bylaw and such severance will not affect the validity of the remaining portions of this bylaw, except to the extent necessary to give effect to such severance.

Read a first time this 8 day of April, 2025.

**TOWN OF BARRHEAD**



Mayor, David McKenzie



CAO, Collin Steffes

Read a second time this 8 day of April, 2025.

**TOWN OF BARRHEAD**



Mayor, David McKenzie




CAO, Collin Steffes

Read a third time this 8 day of April, 2025 and passed.

**TOWN OF BARRHEAD**



Mayor, David McKenzie



CAO, Collin Steffes