

**BYLAW 1081-25**  
**The City of Beaumont**  
**2025 Property Tax & Supplementary Property Tax Bylaw**

**A BYLAW TO AUTHORIZE SEVERAL RATES OF TAXATION TO BE IMPOSED FOR THE 2025 TAXATION YEAR**

Pursuant to Part 9 and Part 10 the *Municipal Government Act*, RSA 2000, c M-26, a Council shall pass a property tax bylaw annually to levy taxes on the assessed value of all property, including any supplementary assessment, at tax rates sufficient to meet estimated expenditures and requisitions;

The Act further authorizes Council to classify assessed property, and to establish different rates of taxation in respect to each class of property;

The estimated tax levy for municipal requirements for the City for the year 2025 totals  
**\$31,242,300;**

The revenue requirements for requisitions received by the City from other authorities are:

Alberta School Foundation Fund	
Residential & Farmland	\$ 9,863,866
Non-Residential	1,075,372
	<u>10,939,237</u>
Opted Out School Boards	
Residential & Farmland	415,669
Non-Residential	593
	<u>416,262</u>
Total School Requisitions	<u>11,355,500</u>
Leduc Regional Housing Foundation	
Annual Requisition	501,865
Total LRHF Requisition	<u>501,865</u>
Designated Industrial Property Tax	1,766
<b>Total Requisitions</b>	<b><u>\$11,859,131</u></b>

The assessed value of all taxable property in the City, as shown on the assessment roll, is \$4,406,467,190 prior to 2025 adjustments made in accordance with the Act; and

The City annexed land from Leduc County by Order in Council 302/2016, which stipulated that for taxation purposes in 2017 and subsequent years to 2067, the annexed land and the assessable improvements to it must be assessed by the City on a market value basis but will be taxed as per the Order-in-Council.

**THEREFORE** Council enacts as follows:

### **PART I – DEFINITIONS**

Definitions

1. In this bylaw:

- (a) "Act" means the *Municipal Government Act*, RSA 2000, c M-26;  
and
- (b) "Chief Administrative Officer" means the chief administrative  
officer of the City or delegate;
- (c) "City" means the municipal corporation of The City of  
Beaumont;

### **PART II – APPLICATION**

Applicability

2. The Chief Administrative Officer is hereby authorized to levy on the assessed value of all property as shown on the assessment roll and classified according to this bylaw, a tax at the tax rates set forth in Schedule A of this bylaw, and against the assessed value of property for which a supplementary assessment has been prepared.

### **PART III - TRANSITIONAL**

Repeal

3. Bylaw 940-19-2019 Supplementary Assessment and Bylaw 955-19-2019 Mill Rate Bylaw are repealed.

FIRST READING: April 22, 2025

SECOND READING: April 22, 2025

THIRD READING: April 22, 2025

SIGNED THIS 22 day of April 2025.

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
CLERK

## Schedule A



2024 Tax Rates	Assessment (\$)	Tax Rate (in mills)	Tax Levy** (\$)
<b>Municipal Taxes</b>			
Residential & Farmland			
Residential & Farmland	4,064,719,070	6.878428	\$ 27,958,877
Residential – Annexed from Leduc County*	18,015,740	2.970000	53,507
Farmland – Annexed from Leduc County*	656,720	6.878428	4,517
Budget for Supplemental Taxes & Adjustments			120,800
Total Residential & Farmland***	4,083,391,530		28,137,701
Non-Residential			
Non-Residential	320,128,040	9.629799	3,082,769
Non-Residential – Annexed from Leduc County*	3,258,400	6.700000	21,831
Total Non-Residential	323,386,440		3,104,600
Total Municipal Tax Levy***			31,242,300
<b>Requisition Taxes</b>			
School Authorities - Residential & Farmland	4,083,391,530	2.517401	10,279,535
School Authorities - Non-Residential	323,075,660	3.330379	1,075,964
Leduc Regional Housing Foundation	4,406,467,190	0.113893	501,865
Designated Industrial Property	25,401,230	0.069522	1,766
Budget for Supplemental Taxes			44,800
Total Requisition Tax Levy			11,903,931
<b>Total Property Tax Levy***</b>			<b>\$ 43,146,232</b>

\*Properties annexed from Leduc County will use the lesser of Leduc County's approved municipal tax rate for 2025 and the City of Beaumont's approved municipal tax rate for 2025. For requisition taxes, annexed properties will use the City of Beaumont's 2025 requisition tax rates

\*\* Tax Levy is calculated as follows:

$$\frac{\text{Assessed Value (\$)}}{1,000} \times \text{Tax Rate (in mills)} = \text{Tax Levy (\$)}$$

\*\*\*Totals may not add due to rounding

## Schedule B



<b>Tax Rates by Class</b>	<b>Municipal</b>	<b>School Authorities</b>	<b>Leduc Reg. Housing Foundation</b>	<b>Designated Industrial Property</b>	<b>Total Tax Rate (in mills)</b>
<b>City of Beaumont</b>					
Residential & Farmland	6.878428	2.517401	0.113893	-	<b>9.509722</b>
Non-Residential	9.629799	3.330379	0.113893	-	<b>13.074071</b>
Alberta Housing	6.878428	-	-	-	<b>6.878428</b>
Designated Industrial Property	9.629799	3.330379	0.113893	0.069522	<b>13.143593</b>
DIP - Machinery & Equipment	9.629799	-	-	0.069522	<b>9.699321</b>
<b>Annexed from Leduc County*</b>					
Residential	2.970000	2.517401	0.113893	-	<b>5.601294</b>
Farmland	6.878428	2.517401	0.113893	-	<b>9.509722</b>
Non-Residential	6.700000	3.330379	0.113893	-	<b>10.144272</b>
Designated Industrial Property	6.700000	3.330379	0.113893	0.069522	<b>10.213794</b>
DIP - Machinery & Equipment	6.700000	-	-	0.069522	<b>6.769522</b>

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