



**CARDSTON COUNTY
IN THE PROVINCE OF ALBERTA
BYLAW NO 851.2025**

BEING a bylaw of Cardston County in the Province of Alberta to authorize the rates of taxation to be levied against assessable property within the Cardston County for the 2025 taxation year.

WHEREAS Cardston County has prepared and adopted detailed estimates of municipal revenue and expenditures as required at the Cardston County Council Meeting held on April 14, 2025;

AND WHEREAS the estimated municipal revenues from all sources other than property taxation total \$ 2,295,107.00;

AND WHEREAS the estimated municipal expenses (excluding non-cash items) set out in the annual budget for Cardston County for 2025 total \$9,330,536; and the balance of \$7,035,429 is to be raised by general municipal property taxation;

AND WHEREAS the estimated amount required to repay principal debt to be raised by general municipal taxation is \$496,000.00;

AND WHEREAS the estimated amount required for current year capital expenditures to be raised by general municipal taxation is \$355,539.00;

AND WHEREAS the estimated amount required for future financial plans to be raised by municipal taxation is \$ 0.00;

THEREFORE, the total amount to be raised by general municipal taxation is \$7,390,968;

AND WHEREAS the requisitions are:

Alberta School Foundation Fund (ASFF)	
Residential/Farmland	\$2,104,897.56
Non-residential	\$ 386,567.20
Seniors Foundation	<u>\$ 158,519.00</u>
Total Requisitions	\$2,649,983.76

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

AND WHEREAS the assessed value of all property in Cardston County shown on the assessment roll is:

Residential	\$747,744,550.00
Farmland	\$100,665,630.00
Non-Residential	\$ 117,623,710.00
Linear	\$ 47,603,600.00
Machinery & Equipment	<u>\$ 14,066,460.00</u>
Total Assessment	\$1,027,703,950.00

NOW THEREFORE, under the authority of the *Municipal Government Act*, the Council of Cardston County, 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 Cardston County:

General Municipal	Tax Levy	Assessment	Tax Rate
Farmland	\$1,321,337.06	\$100,665,630.00	0.013126
Residential	\$3,055,284.23	\$747,744,550.00	0.004086
Non-Residential	\$2,539,339.19	\$143,255,060.00	0.017726
Small Business	\$ 311,618.19	\$ 20,332,650.00	0.015326
Business Tax Incentive	\$ 22,177.23	\$ 1,639,600.00	0.013526
Machinery & Equipment	\$ 249,342.07	\$ 14,066,460.00	0.017726
Total	<u>\$7,499,097.98</u>	<u>\$1,027,703,950.00</u>	

	Tax Levy	Assessment	Tax Rate
Municipal Requisitions	\$938,616.00	\$1,013,637,490.00	0.000926
DIP Properties	\$ 9,508.32	\$ 133,974,870.00	0.0000701
Senior Foundation	<u>\$158,519.00</u>	<u>\$1,011,646,470.00</u>	0.0001570
Total	<u>\$ 168,027.32</u>	<u>\$1,145,621,340.00</u>	

ASFF	Tax Levy	Equalized Assessment	Tax Rate
(Residential/Farmland)	\$2,104,897.56	\$846,419,160.00	0.0024870
(Non-residential)	\$ 386,567.20	\$100,243,440.00	0.0038560
Total	<u>\$2,491,464.76</u>	<u>\$946,662,600.00</u>	

Grand Total **\$10,354,307.20**

2. That the minimum amount payable per parcel as property tax for general municipal purposes shall be **\$150**.
3. That this Bylaw shall take effect on the date of the third and final reading.

READ a **first** time this 14 day of April 2025

Randall M. Bullock
Reeve – Randall M. Bullock

Murray Millward
County Administrator – Murray Millward

READ a **second** time this 14 day of April 2025.

Randall M. Bullock
Reeve – Randall M. Bullock

Murray Millward
County Administrator – Murray Millward

READ a **third** time and finally PASSED this 14 day of April 2025

Randall M. Bullock
Reeve – Randall M. Bullock

Murray Millward
County Administrator – Murray Millward