

CITY OF COLD LAKE
BYLAW NO. 874-AN-25
2025 TAX RATE BYLAW

A BYLAW OF THE CITY OF COLD LAKE, IN THE PROVINCE OF ALBERTA, TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY FOR THE 2025 TAXATION YEAR.

WHEREAS the City of Cold Lake has prepared and adopted detailed estimates of the municipal revenue and expenditures as required, at the Council meeting held on November 26, 2024;

AND WHEREAS the estimated municipal expenditures and transfers set out in the budget for the City of Cold Lake for 2025 total \$59,038,035.00 and;

WHEREAS the estimated revenues and transfers from all sources other than taxation is estimated at \$34,496,509.42 and the balance of \$24,541,525.58 is to be raised by general municipal taxation, and;

WHEREAS the requisitions including any under or over levy are:

Alberta School Foundation Fund (ASFF)	
Residential/Farmland	4,144,815.80
Non-Residential	1,043,316.68
Opted Out School Board	
Residential/Farmland	822,122.69
Non-Residential	1,451,542.15
ASFF Requisition Allowance	
Senior Foundation	226,867.63
Designated Industrial Properties	2,179.05 and,

WHEREAS the Council of the City of Cold Lake is required each year to levy on the assessed value of all property tax rates sufficient to meet the estimated expenditures and requisitions, and;

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 Statutes of Alberta, 2000, and Order of Council 356/2018 for Annexed Land and,

WHEREAS the assessed value of all taxable and GIL property in the City of Cold Lake as shown on the assessment roll is:

Assessment Class	Assessment
Residential	1,727,213,900
Residential – 7+ year vacant	18,887,000
Multi-Family Residential	103,109,000
Non-Residential	626,798,150
Non-Residential – 7+ year vacant	13,537,000
Farmland	151,900
Machinery and Equipment	911,370
Residential – Annexed	7,683,000
Farmland – Annexed	161,540
Non-Residential - Annexed	190,150
Total Assessment	2,498,643,010

NOW THEREFORE Under the authority of the *Municipal Government Act*, Chapter M-26, Revised Statutes of Alberta, 2000, the council of the City of Cold Lake 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 properties as shown on the assessment roll of the City of Cold Lake:

General Municipal	Tax Levy	Assessment	Rate
Residential/Farmland	14,733,566.59	1,727,365,800	8.5295
Residential – 7+ year vacant	177,207.28	18,887,000	9.3825
Multi-Family Residential	879,468.22	103,109,000	8.5295
Non-Residential	8,511,354.76	626,798,150	13.5791
Non-Residential – 7+ year vacant	202,202.17	13,537,000	14.9370
Machinery and Equipment	12,375.58	911,370	13.5791
Residential – Annexed	21,942.65	7,683,000	2.8560
Farmland – Annexed	807.70	161,540	5.0000
Non-Residential - Annexed	2,582.07	190,150	13.5791
Total General Municipal	24,541,507.02	2,498,643,010	
ASFF	Tax Levy	Assessment	Rate
Residential/Farmland	4,115,876.66	1,538,875,593	2.6746
Non-Residential	1,086,504.23	278,469,444	3.9017
Total ASFF	5,202,380.89	1,817,345,037	
Opted Out School Board	Tax Levy	Assessment	Rate
Residential/Farmland	851,142.63	318,231,747	2.6746

Handwritten initials: m ce

Non-Residential	1,408,290.74	360,942,856	3.9017
Total	2,259,433.37	679,174,603	
Senior Foundation	Tax Levy	Assessment	Rate
Residential/Farmland/Non-Residential	227,081.29	2,498,144,004	0.0909
Designated Industrial Property	Tax Levy	Assessment	Rate
Non-Residential	2,179.72	31,050,200	0.0702

2. That this Bylaw Shall take effect on the date of third and final reading.

FIRST READING passed in open Council duly assembled in the City of Cold Lake, in the Province of Alberta this 13th day of May, 2025 A.D. on motion by Councillor Bailey.

**CARRIED
UNANIMOUSLY**

SECOND READING passed in open Council duly assembled in the City of Cold Lake, in the Province of Alberta this 27th day of May, 2025 A.D. on motion by Councillor Vining, as amended.

**CARRIED
UNANIMOUSLY**


THIRD AND FINAL READING passed in open Council duly assembled in the City of Cold Lake, in the Province of Alberta this 27th day of May, 2025 A.D. on motion by Councillor Mattice.

**CARRIED
UNANIMOUSLY**


Executed this 4th day of June, 2025.

CITY OF COLD LAKE

MAYOR



CHIEF ADMINISTRATIVE OFFICER



CITY OF COLD LAKE
BYLAW NO. 862-AN-25
2025 SUPPLEMENTARY TAX IMPOSITION

A BYLAW OF THE CITY OF COLD LAKE, IN THE PROVINCE OF ALBERTA, AUTHORIZING THE PREPARATION OF SUPPLEMENTARY ASSESSMENTS FOR IMPROVEMENTS FOR THE PURPOSE OF IMPOSING A SUPPLEMENTARY TAX FOR THE 2025 TAXATION YEAR.

WHEREAS, the assessor must prepare supplementary assessments for machinery and equipment used in manufacturing and processing if those improvements are completed or begin to operate in the year in which they are to be taxed;

AND WHEREAS, the Council of the City of Cold Lake deems it advisable to require the assessor to prepare a supplementary assessment for other improvements that are completed, occupied or moved into the City of Cold Lake in the year in which they are to be taxed;

AND WHEREAS, the Council of the City of Cold Lake deems it advisable to prepare a supplementary assessment for all improvements for the purpose of imposing a supplementary tax in 2025;

NOW THEREFORE, pursuant to the authority of the *Municipal Government Act*, RSA 2000 Chapter M-26., the Council of the City of Cold Lake, duly assembled, enacts as follows:

1. That the assessor for the City of Cold Lake is hereby required to prepare supplementary assessments of all improvements during the taxation year 2025;
2. That the assessor for the City of Cold Lake must prepare Supplementary Assessments for improvements if:
 - 2.1 they are completed in the year 2025 in which they are to be taxed;
 - 2.2 they are occupied during all or any part of the year 2025 in which they are to be taxed; or
 - 2.3 they are moved into the City of Cold Lake during the year 2025 in which they are to be taxed and they will not be taxed in 2025 by another Municipality.
 - 2.3.1 a supplementary assessment must be prepared for a designated manufactured home that is moved into the municipality during the year 2025 despite that the designated manufactured home will be taxed in the year 2025 by another municipality.
3. That the Supplementary Assessment must reflect:
 - 3.1 value of an improvement that has not been previously assessed; or
 - 3.2 the increase in the value of an improvement since it was last assessed.
4. This Bylaw shall come into effect on the day of its third reading.

FIRST READING passed in open Council duly assembled in the City of Cold Lake, in the Province of Alberta this 28th day of January, A.D. 2025, on motion by Councillor Bailey.

**CARRIED
UNANIMOUSLY**

SECOND READING passed in open Council duly assembled in the City of Cold Lake, in the Province of Alberta this 11th day of February, A.D. 2025, on motion by Councillor Richardson.

**CARRIED
UNANIMOUSLY**

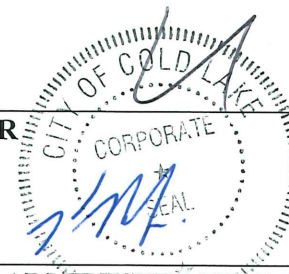
THIRD AND FINAL READING passed in open Council duly assembled in the City of Cold Lake, in the Province of Alberta this 11th day of February, A.D. 2025, on motion by Councillor Bailey.

**CARRIED
UNANIMOUSLY**

Executed this 25th day of February, 2025

CITY OF COLD LAKE

MAYOR



CHIEF ADMINISTRATIVE OFFICER