

CITY OF GRANDE PRAIRIE

BYLAW C-1486

A Bylaw to Authorize the Rates of Taxation to be Levied Against Assessable Property within the City of Grande Prairie, Alberta for the 2025 Taxation Year

WHEREAS section 353 of the *Municipal Government Act*, RSA 2000, c. M-26 provides that each council must pass a property tax bylaw annually;

WHEREAS the City of Grande Prairie has prepared and adopted detailed estimates of the municipal revenue and expenditures as required;

WHEREAS City 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*; and

WHEREAS the Classification of Assessed Property Bylaw C-1027 identifies classes and sub-classes of property.

NOW THEREFORE UNDER THE AUTHORITY OF THE MUNICIPAL GOVERNMENT ACT, THE COUNCIL OF THE CITY OF GRANDE PRAIRIE, IN THE PROVINCE OF ALBERTA, DULY ASSEMBLED 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 the City of Grande Prairie:

	Tax Levy	Assessment	Tax Mill Rate
General Municipal			
a) Low Density Residential	\$70,143,663	7,212,122,690	9.7258
b) Low Density Residential-Annexed 2016	\$504,371	120,282,990	4.1932
c) Farmland	\$14,113	1,451,050	9.7258
d) Farmland-Annexed 2016	\$19,685	2,234,650	8.8092
e) Other Residential	\$4,081,987	419,707,110	9.7258
f) Non-Residential	\$57,476,943	2,962,988,640	19.3983
g) Non-Residential-Annexed 2016	\$1,481,220	105,992,230	13.9748
h) Machinery & Equipment	\$860,519	44,360,550	19.3983
i) Machinery & Equipment-Annexed 2016	\$79,430	5,683,770	13.9748
TOTAL	\$134,661,931	10,874,823,680	

	Tax Levy	Assessment	Tax Rate
ASFF			
Residential	\$18,125,979	6,979,315,024	2.5971
Non-Residential	\$11,083,758	2,639,869,935	4.1986
TOTAL	\$29,209,737	9,619,184,959	
Opted Out School Boards			
Residential	\$1,979,711	762,277,666	2.5971
Non-Residential	\$1,627,556	387,642,635	4.1986
TOTAL	\$3,607,267	1,149,920,301	
Grande Spirit Foundation	\$1,030,421	10,835,127,490	0.0951
Designated Industrial Property Requisition	\$17,314	246,988,150S	0.0701

2. That all 2025 City of Grande Prairie property taxes and business taxes shall be due and payable on or before June 30, 2025.
3. That pursuant to the **Tax Penalties and Discounts Bylaw C-1138**, a penalty will be charged to all current taxes outstanding, as of the close of business, June 30, 2025.
4. This Bylaw shall come into force and effect when it receives third reading and is duly signed.

READ a first time this 5th day of May, 2025.

READ a second time this 5th day of May, 2025.

READ a third time and finally passed this 5th day of May, 2025.

"J. Clayton" (signed)

Mayor

"A. Van Beekveld" (signed)

Acting City Clerk

CITY OF GRANDE PRAIRIE

BYLAW C-1418

**A Bylaw to Authorize Supplementary Property Assessments for
Improvements within the City for the purpose
of imposing a Tax pursuant to
Part 10 of the Municipal Government Act**

**THE MUNICIPAL COUNCIL OF THE CITY OF GRANDE PRAIRIE, IN THE
PROVINCE OF ALBERTA, DULY ASSEMBLED ENACTS AS FOLLOWS:**

1. This Bylaw shall be called the “Supplementary Property Assessment Bylaw”.
2. In this Bylaw:
 - (a) “Act” means the Municipal Government Act;
 - (b) “Assessor” means the assessor for the City of Grande Prairie;
 - (c) “City” means the City of Grande Prairie;
 - (d) “Improvement” means:
 - (i) a structure,
 - (ii) any thing attached or secured to a structure, that would be transferred without special mention by a transfer or sale of the structure,
 - (iii) a designated manufactured home, and
 - (iv) machinery and equipment;
 - (e) “Linear property” and other words and phrases defined in the Act have the meanings provided in the Act.
3.
 - (a) The Assessor is authorized to prepare the supplementary assessments contemplated in Part 9 Division 4 of the Act for the purpose of imposing a tax under Part 10 of the Act in the same year.
 - (b) The improvement tax contemplated in Section 3(a) of this Bylaw shall be imposed on all improvements.
 - (c) The Assessor shall not prepare supplementary assessments for linear property.
4.
 - (a) The Assessor shall 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 under Part 10 of the Act.

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- (b) The Assessor shall prepare a supplementary assessment for a designated manufactured home that is moved into the City during the year in which it is taxed under Part 10 of the Act despite that the designated manufactured home will be taxed in that year by another municipality.
 - (c) The Assessor shall prepare supplementary assessments for other improvements if:
 - (i) they are completed in the year in which they are to be taxed under Part 10 of the Act;
 - (ii) they are occupied during all or any part of the year in which they are to be taxed under Part 10 of the Act; or
 - (iii) they are moved into the City during the year in which they are to be taxed under Part 10 of the Act and they will not be taxed in that year by another municipality.
 - (d) A supplementary assessment shall reflect:
 - (i) the value of an improvement that has not been previously assessed; or
 - (ii) the increase in value of an improvement since it was last assessed.
 - (e) Supplementary assessments shall be prepared in the same manner as assessments are prepared under Division 1 of Part 9 of the Act, but must be pro-rated to reflect only the number of months during which the improvement is complete, occupied, located in the City or in operation, including the whole of the first month in which the improvement was completed, was occupied, was moved into the City or began to operate.
- 5.
- (a) Before the end of the year in which supplementary assessments are prepared, the City shall prepare a supplementary assessment roll.
 - (b) A supplementary assessment roll shall show, for each assessed improvement the following:
 - (i) the same information that is required to be shown on the assessment roll;
 - (ii) the date that the improvement:
 - (a) was completed, occupied or moved into the City; or
 - (b) began to operate.
 - (c) Sections 304, 305, 306 and 307 of the Act apply in respect of a supplementary assessment roll.
- 6.
- (a) Before the end of the year in which supplementary assessments are prepared, the City shall:

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- (i) prepare a supplementary assessment notice for every assessed improvement shown on the supplementary assessment roll; and
 - (ii) send the supplementary assessment notices to the assessed persons.
 - (b) A supplementary assessment notice shall show, for each assessed improvement, the following:
 - (i) the same information that is required to be shown on the supplementary assessment roll;
 - (ii) the date the supplementary assessment notice is sent to the assessed person;
 - (iii) the date by which a complaint must be made, which date must not be less than sixty (60) days after the supplementary assessment notice is sent to the assessed person; and
 - (iv) the address to which a complaint must be sent.
 - (c) Sections 309(2), 310 (1.1) and 312 of the Act apply in respect of supplementary assessment notices.
7. Bylaw C-1400 is hereby repealed.
8. This Bylaw shall take effect on the date it is passed.
- READ** a first time this 6 day of April , 2020.
- READ** a second time this 6 day of April , 2020.
- READ** a third time and finally passed this 6 day of April , 2020.

“B. Given” (signed)

Mayor

“A. Karbasheski” (signed)

City Clerk