WHEATLAND COUNTY PROPERTY TAX RATE BYLAW 2025-07

A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN WHEATLAND COUNTY FOR THE 2025 TAXATION YEAR.

WHEREAS Wheatland County has prepared and adopted estimates of the municipal revenues and expenditures as required, at the Council meeting held April 1, 2025; and

WHEREAS, the estimated municipal expenditures and transfers set out in the budget for Wheatland County for 2025 total \$102,748,016 capital: \$47,768,155 operating: \$54,979,861 and

WHEREAS, the estimated municipal revenues and transfers from all sources other than property taxation is estimated at \$59,087,064 and the balance of \$43,660,952 is to be raised by general municipal property taxation; and

WHEREAS, the requisitions are:

| Alberta School Foundation Fund (ASFF) (Public) | | |
|--|----|------------|
| Residential and Farmland | \$ | 4,657,006 |
| Non-Residential | \$ | 7,265,599 |
| Machinery and Equipment (M&E) (N/A) | | 0 |
| Total | \$ | 11,922,605 |
| Christ the Redeemer Catholic Separate Regional Division No 3 | | |
| Residential and Farmland | \$ | 171,874 |
| Non-Residential | \$ | 37,443 |
| Machinery and Equipment (M&E) (N/A) | | 0 |
| Total | \$ | 209,317 |
| Total 2025 Education Branauta Tau Bannicition | • | 40 404 000 |
| Total 2025 Education Property Tax Requisition: | | 12,131,922 |
| 2024 Under(+) collected: | \$ | 14,963 |
| Net levy for 2025: | \$ | 12,146,885 |
| AB. Muni. Affairs Designated Industrial Property Requisition | \$ | 169,036 |
| Wheatland Housing Management Body | \$ | 288,578 |
| 2024 Over (-) collected: | \$ | -195,729 |
| Net levy for 2025: | \$ | 92,849 |

WHEREAS, the Council of the Municipality is required each year to levy on the assessed value of all property, tax rates sufficient to meet the estimated expenditures and the 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

WHEREAS, the assessed value of all property in Wheatland County as shown on the 2024 assessment roll is:

| Residential | \$ 1,691,320,530 |
|---------------------------|---------------------|
| Farmland | \$ 199,809,970 |
| Non-residential | \$ 2,296,592,980 |
| Machinery and Equipment | \$ 902,869,380 |
| Total Taxable Assessment: | \$ 5,090,592,860 |

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

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| | 2025 Tax | | Tax Rate |
|---|---------------|--|------------------------------|
| Requisition Description | Levy | 2024 Assessment | (Per 1,000 of Assessment) |
| General Municipal | | | |
| - Residential | \$4,630,328 | 1,691,320,530 | 2.7377 |
| - Farmland | \$2,775,800 | 199,809,970 | 13.8922 |
| - Non Residential | \$17,116,967 | 2,296,592,980 | 7.4532 |
| - Machinery & Equipment | \$6,729,266 | 902,869,380 | 7.4532 |
| General Municipal Total: | \$31,252,361 | 5,090,592,860 | |
| _ | | | |
| Alberta School Foundation Fund (A | NSFF) | | |
| - Residential/Farmland | \$4,656,528 | 1,823,729,295 | 2.5533 |
| - Non-Residential | \$7,281,008 | 1,975,046,245 | 3.6865 |
| - Machinery & Equipment | | 902,869,380 | 3 |
| Sub-Total: | \$11,937,536 | 4,701,644,920 | |
| Christ the Redeemer (CSRD) | | | |
| - Residential/Farmland | \$171,854 | 67,306,783 | 2.5533 |
| - Non-Residential | \$37,523 | 10,178,395 | 3.6865 |
| Sub-Total: _ | \$209,377 | 77,485,178 | |
| Grand Total Education: | \$12,146,913 | \$4,779,130,098 | |
| (Excludes Assess | ment codes 50 |), 111, 170) | |
| Designated Industrial Property Requisition | \$169,036 | 2,411,361,130 | 0.0701 |
| Wheatland Housing Management Body | \$92,642 | 5,090,233,740 (Excludes Assessment codes 50&170) | 0.0182 |
| Grand Total Tax Levy: | \$43,660,952 | | |

- 2. That the minimum amount payable per parcel as property tax shall be \$25.00. Estimated Revenue: \$8,500
- 3. That this bylaw shall take effect on the date of the third and final reading.

READING A FIRST TIME this 1st day of April 2025.

READING A SECOND TIME this 1st day of April 2025.

READING A THIRD TIME AND PASSED this 1st day of April 2025.

Reeve – Amber Link

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Chief Administrative Officer – Brian Henderson