WOODLANDS COUNTY BYLAW NO. 626/25 2025 PROPERTY TAX RATE BYLAW

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

WHEREAS, Woodlands County has prepared and adopted detailed estimates of municipal revenue, expenses and expenditures as required, at the Council meetings held on <u>December 18, 2024, and amended on April 23, 2025</u>, and

WHEREAS, the estimated municipal revenues from all sources other than property taxation total <u>\$7,124,965</u> and;

WHEREAS, the estimated requisitions to be raised by general municipal property taxation total <u>\$6,767,286</u> and;

WHEREAS, the estimated municipal expenses (excluding non-cash items) set out in the annual budget for 2025 total <u>\$39,601,140</u>; and the balance of <u>\$32,476,175</u> is to be raised by general municipal property taxation; and

WHEREAS, the estimated amount required for current year capital expenditures to be raised by general municipal taxation is <u>\$4,764,867</u> and;

THEREFORE the total amount to be raised by general municipal taxation is <u>\$25,708,889</u> and **AND WHEREAS**, the requisitions are:

Alberta School Foundation Fund (ASFF) ¹		
Residential / Farmland	\$ 2	2,155,764
Non-Residential	<u>\$</u> :	3,680,8 <u>22</u>
Total Alberta School Foundation	\$	5,836,586
Opted Out School Boards ¹		
Residential / Farmland	\$	156,418
Non-Residential	<u>\$</u>	16,369
Total Opted Out School Board	\$	172,787
Barrhead and District Social Housing Assoc. ¹	\$	52,754
Lac Ste. Anne Foundation ¹	\$	588,560

1. All requisition amounts include 2024 over/under levy adjustments. School Requisitions have been based on the Municipal Education Requisition Online Requisition Report 0480-2025 adjusted for Woodlands County Assessment for ASFF and Opted Out School Boards.

Designated Industrial Property (DIP)			
Non-Residential		\$	10,944
Co-Generation		\$	6,575
Machinery & Equipment		\$	46,524
Linear		<u>\$</u>	52,556
	Total	\$	116,599

AND WHEREAS, the Council of the County 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 M26, Revised Statutes of Alberta, 2000;

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

		Assessment
Residential Improvements		523,217,500
Residential Improved Land		284,580,110
Residential Vacant Land		46,111,880
Farmland		15,271,470
Non-Residential		235,509,160
Non-Residential – Small Busir	ness	1,936,750
Machinery & Equipment		663,826,660
Co-Generation		93,794,520
Linear		749,732,990
	Total	2,613,981,040

NOW THEREFORE under the authority of the Municipal Government Act, the Council of Woodlands County, in the Province of Alberta, enacts as follows:

2. 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 County:

General Municipal	Tax Levy	Assessment	Tax Rate (mills) ³
Residential Improvements	\$ 1,666,029	\$ 523,217,500	3.1842
Residential Improved Land	\$ 906,160	\$ 284,580,110	3.1842
Residential Vacant Land Farmland	\$ 146,830 \$ 48,627	\$ 46,111,880 \$ 15,271,470	3.1842 3.1842
Non-Residential	\$ 3,097,417	\$ 235,509,160	13.1520
Non-Residential – Small Business	\$ 19,104	\$ 1,936,750	9.8640
Machinery & Equipment	\$ 8,730,648	\$ 663,826,660	13.1520
Co-Generation	\$ 1,233,586	\$ 93,794,520	13.1520
Linear Total	<u>\$ 9,860,488</u> \$25,708,889	<u>\$ 749,732,990</u> \$ 2,613,981,040	13.1520
Alberta School Foundation	Tax Levy	Assessment	Tax Rate (Mills) ³
Residential / Farmland	\$ 2,155,764	\$ 809,767,811	2.6622
Non-Residential	\$ 3,674,371	\$ 979,884,576	3.7498
Non-Residential – Small Business Total	<u>\$ 6,451</u> \$ 5,836,586 Tax Levy	<u>\$ 1,720,300</u> \$ 1,791,372,687 Assessment	3.7498 Tax Rate
Opted Out School Boards	5		(Mills) ³
Residential / Farmland	\$ 156,418	\$ 58,755,119	2.6622
Non-Residential	\$ 15,557	\$ 4,148,834	3.7498
Non-Residential – Small Business Total	\$ 812 \$ 172,787	\$ <u>216,450</u> \$ 63,120,403	3.7498

Lac Ste. Anne Seniors' Foundation	Tax Levy	Assessment	Tax Rate (Mills) ³
Residential / Farmland	\$ 184,493	\$ 758,294,750	.2433
Non-Residential	\$ 50,810	\$ 208,836,260	.2433
Non-Residential – Small Business	\$ 471	\$ 1,936,750	.2433
Machinery & Equipment	\$ 158,776	\$ 652,595,600	.2433
Linear	<u>\$ 194,010</u>	<u>\$ 774,489,900</u>	.2505
Total	\$ 588,560	\$2,396,153,260	
Barrhead and District Social Housing Association	Tax Levy	Assessment	Tax Rate (Mills)³
Residential / Farmland	\$ 26,598	\$ 110,228,180	.2413
Non-Residential	\$ 6,098	\$ 25,269,270	.2413
Machinery & Equipment	\$ 2,572	\$ 10,660,170	.2413
Linear	<u>\$ 17,486</u>	<u>\$ 69,803,390</u>	.2505
Total	\$ 52,754	\$ 215,961,010	
	Tax Levy	Assessment	Tax Rate (Mills) ³
Designated Industrial Property	• 40.044	• 450 444 500	0704
Non-Residential	\$ 10,944	\$ 156,114,530	.0701
Co-Generation	\$ 6,575 \$ 46,524	\$ 93,794,520 \$ 662,685,270	.0701
Machinery & Equipment	\$ 46,524 \$ 52,556	\$ 663,685,370 \$ 749,732,990	.0701 .0701
Total	\$ <u>32,330</u> \$ 116,599	<u>\$ 749,732,990</u> \$1,663,327,410	.0701
Total	ψ 110,099	$\psi_{1,000,021,010}$	

3. The numerical values under the column "Tax Rate (Mills)" are tax rates expressed in number of thousand dollars of assessed property value.

4. That the minimum amount payable per parcel for property tax shall be \$50.00.

That this Bylaw shall come into force and have effect from and after the date of third and final reading thereof.

READ a first time this 7th day of May 2025.

READ a second time this 7th day of May 2025.

READ a third time this 7th day of May 2025.

Signed this 7th day of May 2025.

ORIGINAL SIGNED

Reeve

ORIGINAL SIGNED Chief Administrative Officer