

THE COUNTY OF VERMILION RIVER

BYLAW 25-07

2025 Property Tax and Supplementary Property Tax Bylaw

BEING A BYLAW OF THE COUNTY OF VERMILION RIVER IN THE PROVINCE OF ALBERTA, FOR THE PURPOSE OF AUTHORIZING THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY FOR THE 2025 TAXATION YEAR.

A BYLAW To provide authorization for the rates of Taxation to be levied against assessable property, including supplementary assessments for the 2025 taxation year.

WHEREAS pursuant to sections 353 and 354 of the Municipal Government Act, RSA 2000, c M-26 as amended, County Council must pass a property tax bylaw annually authorizing the Council to impose a tax in respect of property in the municipality to raise revenue sufficient to meet the estimated expenditures and requisitions.

ANDWHEREAS pursuant to section 369 of the Municipal Government Act, RSA 2000, c M-26 as amended provides that the County Council must pass a supplementary property tax bylaw annually to authorize the levying of a supplementary property tax in respect for which supplementary assessments have been made.

AND WHEREAS pursuant to section 369(2.01) of the Municipal Government Act, RSA 2000, c M-26 a council may pass a bylaw authorizing it to impose a supplementary tax on Designated Industrial Property if it passes a bylaw to impose a supplementary tax on all other property in the municipality.

WHEREAS the estimated expenditures for the year 2025 are \$ 40,836,268 as detailed in the estimates duly recorded:



AND WHEREAS it is estimated that the total of all revenues and transfers from all other sources, other than taxation, are \$ 11,956,455 and the balance \$28,879,813 is to be raised by general municipal taxation.

AND WHEREAS The General Municipal Levy, Requisitions and Special Levies are:

| | |
|---|----------------------|
| General Municipal (Excludes DI Properties) | \$ 28,879,813 |
| General Municipal (DI Properties only) | \$ 82,581 |
| Division 3,4 and 5 Multi Lot Residential Subdivisions | \$ 62,045 |
| Allowance for Prior Committed Taxes | \$ |
| Recreation General | \$ 1,700,111 |
| Recreation – Vermilion Special | \$ - |
| Recreation – Dewberry Special | \$ - |
| Culture – Library | \$ - |
| Fire Service General | \$ 1,468,557 |
| Waste Management | \$ 749,351 |
| | |
| Education Property Tax | |
| Alberta School Foundation Fund | \$ 7,388,717 |
| Opted Out Boards | \$ 75,317 |
| Seniors Housing | \$ 629,839 |
| Mill Rate Stabilization Reserve | \$ - |
| Total | \$ 41,036,331 |

AND WHEREAS 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, RSA 2000, cM-26



AND WHEREAS the total assessed value of taxable property within the County of Vermilion River as shown on the Assessment Roll as of March 27, 2025 is :

2025 ASSESSMENTS

| | |
|------------------------|-------------------------|
| Residential | \$ 1,096,741,170 |
| Farm | \$ 183,688,280 |
| Non-Res large Business | \$ 348,330,850 |
| Machinery & Equipment | \$ 287,139,000 |
| Linear | \$ 751,778,750 |
| | |
| Total | \$ 2,667,678,050 |

NOW THEREFORE The Council of the County of Vermilion River in the Province of Alberta, duly assembled, hereby authorizes, and instructs the County Administration to levy the following rates against assessments within the assessment roll and against the assessed value of property for which supplementary assessment has been prepared:

| | Tax | Assessment | Mill Rate |
|--------------------------|--------------|-------------------|------------------|
| Municipal General | | | |
| Urban General (a) | \$ 1,928,782 | \$ 838,236,250 | 2.3010 |
| DI Properties | \$ 82,581 | \$1,079,494,260 | 0.0765 |
| | | | |
| Urban(b)(i) Blackfoot | \$ 259,397 | \$ 43,232,760 | 6.0000 |
| Urban(b)(ii) Clandonald | \$ 42,387 | \$ 6,143,080 | 6.9000 |
| Urban(b)(iii) Islay | \$ 74,155 | \$ 10,747,150 | 6.9000 |
| Urban(b)(iv) Mclaughlin | \$ 11,658 | \$ 2,692,420 | 4.3300 |
| Urban(b)(v) Rivercourse | \$ 6,155 | \$ 1,421,400 | 4.3300 |
| Urban(b)(vi) Streamstown | \$ 6,043 | \$ 1,888,000 | 3.2010 |



| | | | |
|---------------------------------------|---------------|------------------|---------|
| Urban(b)(vii)Tulliby Lake | \$ 2,903 | \$ 906,800 | 3.2010 |
| Urban(b)(viii)Dewberry | \$ 115,035 | \$ 8,987,100 | 12.8000 |
| Urban(c)Multi-Lot Country Residential | | | |
| i) Country Air Estates | \$ 19,376 | \$ 7,336,720 | 2.6410 |
| ii) Creekside Estates | \$ 16,457 | \$ 6,231,400 | 2.6410 |
| iii) Deerfoot Estates | \$ 35,768 | \$ 13,543,530 | 2.6410 |
| iv) Hawkstone Estates | \$ 48,539 | \$ 18,379,000 | 2.6410 |
| v) Horizon View Acres | \$ 33,924 | \$ 12,845,300 | 2.6410 |
| vi) Lakeview Estates | \$ 51,810 | \$ 19,617,600 | 2.6410 |
| vii) Denwood Estates | \$ 6,291 | \$ 2,382,200 | 2.6410 |
| viii) Morning Gold Estates | \$ 49,410 | \$ 18,708,900 | 2.6410 |
| ix) Ravine View | \$ 19,321 | \$ 7,315,680 | 2.6410 |
| x) Robinwood Acres | \$ 16,613 | \$ 6,290,500 | 2.6410 |
| xi) Silver Willow Estates | \$ 27,262 | \$ 10,322,700 | 2.6410 |
| xii) Sandpiper Estates | \$ 18,638 | \$ 7,057,040 | 2.6410 |
| xiii) Willow Creek Estates | \$ 49,338 | \$ 18,681,500 | 2.6410 |
| xiv) Brennan Acres | \$ 12,918 | \$ 4,891,460 | 2.6410 |
| xv) Grandview Estates | \$ 20,573 | \$ 7,789,910 | 2.6410 |
| xvi) Indian Lake Meadows | \$ 28,634 | \$ 10,842,040 | 2.6410 |
| xvii) Cloverview Estates | \$ 27,072 | \$ 10,250,730 | 2.6410 |
| | | | |
| Farm | \$ 3,306,389 | \$ 183,688,280 | 18.0000 |
| Non Residential / M&E | \$ 22,707,179 | \$1,387,248,600 | 16.3685 |
| | | | |
| School Requisitions | | | |
| ASFF Residential/Farm | \$ 3,449,166 | \$ 1,254,014,339 | 2.7505 |
| ASFF Non Residential | \$ 3,939,551 | \$1,099,143,688 | 3.5842 |
| | | | |



| | | | |
|---------------------------------|--------------|------------------|--------|
| CSSRD Residential / Farm | \$ 72,627 | \$ 26,405,111 | 2.7505 |
| CSSRD Non Residential | \$ 2,690 | \$ 750,413 | 3.5842 |
| Seniors Housing Foundation | \$ 629,839 | \$ 2,667,678,050 | 0.2361 |
| | | | |
| Municipal Special Levies | | | |
| Recreation General | \$ 1,700,111 | \$ 2,667,678,050 | 0.6373 |
| Recreation Vermilion District | \$ - | \$ 417,011,680 | - |
| Recreation Dewberry District | \$ - | \$ 234,896,790 | - |
| Library | \$ - | \$2,667,678,050 | - |
| Fire Service | \$ 1,468,557 | \$2,667,678,050 | 0.5505 |
| Waste Management | \$ 749,351 | \$2,667,678,050 | 0.2809 |

Notwithstanding the foregoing, the minimum tax on any parcel, as allowed by the Municipal Government Act Section 357(1), for General Municipal purposes, will be:

Fifty (\$50.00) Dollars for:

- Farmland
- Urban General
- Urban Residential (i),(ii),(iii),(iv),(v),(vi),(vii)
- Non Residential Assessment

SHOULD any provision of this Bylaw be determined to be invalid, then such provisions shall be severed, and the remaining bylaw shall be maintained.

THIS Bylaw repeals and replaces Bylaw 24-04 upon coming into effect.

THIS Bylaw shall come into force and effect upon receiving Third and Final Reading and having been signed by the Reeve and Chief Administrative Officer.




Read this First time this 22 day of April, 2025

Read this Second time this 22 day of April, 2025

Read a Third and Final time and finally passed, this 22 day of April, 2025

SIGNED by the Reeve and Chief Administrative Officer this 23 day of April, 2025.


REEVE

CHIEF ADMINISTRATIVE OFFICER