






Subject: **2025 Property Tax Bylaw – 1913**  
 Meeting Date: Monday, April 22, 2024  
 Prepared By: Rajeana Nyman, Property Tax Administrator  
 Presented By: Rajeana Nyman, Property Tax Administrator

## STRATEGIC PLAN ALIGNMENT: (Check all that apply)

|   |                                     |   |                                     |   |                                     |   |                                     |   |                                     |
|---|-------------------------------------|---|-------------------------------------|---|-------------------------------------|---|-------------------------------------|---|-------------------------------------|
|  | <input checked="" type="checkbox"/> |  | <input checked="" type="checkbox"/> |  | <input checked="" type="checkbox"/> |  | <input checked="" type="checkbox"/> |  | <input checked="" type="checkbox"/> |
| High Quality Infrastructure   |                                     | Economic Resilience   |                                     | Quality of Life   |                                     | Effective Leadership  |                                     | Level of Service  |                                     |

## RELEVANT LEGISLATION:

### Provincial (cite)-

#### Municipal Government Act - Property Tax Bylaw Section 353

- (1) Each council must pass a property tax bylaw annually.
- (2) The property tax bylaw authorizes the council to impose a tax in respect of property in the municipality to raise revenue to be used toward the payment of
  - (a) the expenditures and transfers set out in the budget of the municipality, and
  - (b) the requisitions.
- (3) The tax must not be imposed in respect of property
  - (a) that is exempt under section 351, 361, 362 or 364, or
  - (b) that is exempt under section 363, unless the bylaw passed under that section makes the property taxable. RSA 2000 cM-26 s353;2024 c19 s12

### Council Bylaw/Policy (cite)-

#### Special Tax Levy - Trochu Recreation Levy comes forward in a separate Bylaw 1914

#### Local Improvement Bylaw's

Sunnyslope Bylaw 1627, 2011-2025  
 Kirkpatrick Bylaw 1620, 2011 - 2025  
 Selkirk Water Bylaw 1626, 2011 – 2025  
 Sunnyslope Bylaw 1643, 2012-2026 (8)



## BACKGROUND/PROPOSAL:

At the April 8 Council meeting, Administration presented the first reading of the 2025 Property Tax Bylaw – 1913. As no amendments were required then, the bylaw is now being brought forward for Second and Third readings.

The Property Tax Bylaw authorizes Council to impose a tax on property in the municipality to raise revenue to be used toward the payment of the expenditures set out in the County's Operating Budget.

Administration will administer and send out the combined assessment/taxation notices on or before June 1<sup>st</sup>. The Current Due Date & Penalty Bylaw 1890 states that taxes are due on or before October 31<sup>st</sup>.

## DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES/OTHER CONSIDERATIONS:

The annual 2025 Budget for Kneehill County estimated the municipal expenses to be \$32,127,835, with \$27,710,295 from taxation revenue and \$4,417,540 from other revenue sources. Total expenditures are \$32,127,835 with \$9,280,548 for future financial plans.

Therefore, the total amount to be raised by general municipal taxation is \$27,710,295.

### **Requisitions**

In addition to the funds collected for Kneehill County operations and services, municipalities are required by legislation to collect and remit funds for various requisitions.

#### **Alberta School Fund**

Alberta School Foundation Fund collects a requisition through municipal taxes to provide Alberta's education system with a sustainable source of revenue to facilitate educational programs for schools across the province. The Province calculates the revenue based on equalized assessment values.

The municipality then divides the requisition amount by the taxable properties listed on the assessment roll to determine the provincial education tax rate for their municipality. The municipality uses this tax rate to levy the provincial education property tax on all taxable properties.

The Alberta School Fund requisition increased from \$5,572,896 in 2024 to \$6,268,673 in 2025. There is \$40,447.92 left to requisition for 2024 making the 2025 total \$6,309,119.78.

#### **Designated Industrial Property**

Designated Industrial Property (DIP) requisition is a fee charged by the province to assess linear properties within Kneehill County (wells, pipelines, telecommunications assets, etc.)

The County's 2025 obligations are \$104,112.68 to be collected from Linear and Designated Industrial owners, through a separate tax rate to pay the requisition.



## REQUEST FOR DECISION

### Kneehill Housing

Management bodies administer the senior's lodge program under the Alberta Housing Act and have legislated the authority to requisition taxes to assist with the costs of the accommodation services they provide to eligible seniors.

Kneehill County's 2025 Requisition Amount is \$311,682.17.

There is \$488.10 left to requisition for 2024, making the 2025 total \$312,170.27.

### FINANCIAL & STAFFING IMPLICATIONS:

The approval of the Tax Rate Bylaw ensures that the Administration can issue tax notices that provide the total taxation revenues as shown in the County's operating budget.

### RECOMMENDED ENGAGEMENT:

Directive Decision (Information Sharing, One-Way Communication)

Tools:

Individual Notification

Other:

### ATTACHMENTS:

2025 Property Tax Rate Bylaw - 1913

### COUNCIL OPTIONS:

1. That Council gives second reading of Bylaw 1913 as presented.
2. That Council gives third reading of Bylaw 1913 as presented.
3. That Council requests additional information.

### RECOMMENDED MOTION:

That Council gives second and third reading of Bylaw 1913 as presented.

### FOLLOW-UP ACTIONS:

Administration will prepare and send out before or by June 1<sup>st</sup> the 2025 Tax Notifications as per the approved Bylaw.

### APPROVAL(S):

Mike Haugen, Chief Administrative Officer

Approved- ☒

