

BYLAW 27/2025

**A BYLAW OF THE FOOTHILLS COUNTY
TO AUTHORIZE THE RATES OF TAXATION FOR THE YEAR 2025**

WHEREAS the Foothills County has prepared and adopted detailed estimates of the municipal revenue and expenditures as required; and

WHEREAS the estimated municipal expenditures and transfers set out in the budget for Foothills County for the calendar year **2025** total one hundred and fifty-six million four hundred and thirty-seven thousand, seventy-one dollars (\$156,437,071); and

WHEREAS the estimated municipal revenues and transfers from all sources other than taxation is estimated at seventy-six million two hundred and forty-seven thousand six hundred and twenty-five dollars (\$76,247,625), and the balance of eighty million one hundred and eighty-nine thousand four hundred and forty-six dollars (\$80,189,446) is to be raised by general municipal taxation; and

WHEREAS, the requisitions are:

Alberta School Foundations Fund (ASFF)		
	Residential and Farmland	\$24,085,389
	Non-residential	\$2,507,610
	Machinery and equipment	\$0
Christ the Redeemer Separate School Division		
	Residential and Farmland	\$2,623,606
	Non-residential	\$69,198
	Machinery and equipment	\$0
Senior's Foundation		\$1,079,858
Designated Industrial Property Tax Requisition		\$53,352

WHEREAS, taxes to fund other expenditures and transfers are:

911 Call Center	\$247,500
Recreation	\$3,144,506
Fire Protection	\$7,396,022
RCMP	\$2,093,714
Library	\$842,000
General Municipal	\$36,129,371

WHEREAS, the Council of the Foothills 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 amendments thereto; and

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

Residential	\$9,709,739,180
Non-residential	\$1,289,941,810
Farmland	\$137,110,870
Machinery and equipment	<u>\$231,775,880</u>
	<u><u>\$11,368,567,740</u></u>

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

	Tax Levy	Assessment	Tax Rate Mills
General Municipal			
Residential	\$23,416,910	\$9,709,739,180	2.148683
Farmland	1,533,921	\$137,110,870	10.247453
Non-residential	9,224,231	\$1,289,941,810	9.335714
Machinery and equipment	1,912,969	\$231,775,880	7.846609
TOTAL General Municipal	<u>\$36,088,031</u>	<u>\$11,368,567,740</u>	
Other			
Senior's Foundation	\$1,079,858	\$11,368,497,100	0.094987
Ambulance and 911	\$247,500	\$11,368,567,740	0.021771
Recreation	\$3,144,506	\$11,368,567,740	0.276596
Fire Protection	\$7,396,022	\$11,368,567,740	0.650568
RCMP	\$2,093,714	\$11,368,567,740	0.184167
Library	\$842,000	\$11,368,567,740	0.074064
Designated Industrial Property	\$53,352	\$646,056,120	0.070100
TOTAL Other	<u>\$14,856,952</u>		
ASFF			
Residential and Farmland	\$24,085,389	\$8,879,536,957	2.712460
Non-residential	\$2,507,610	\$1,145,561,250	2.188979
Machinery and equipment	\$0	\$231,618,750	0
TOTAL ASFF	<u>\$26,592,999</u>	<u>\$10,256,716,957</u>	
Christ the Redeemer Separate School Division			
Residential and Farmland	\$2,623,606	\$967,242,453	2.712460
Non-residential	\$69,198	\$31,612,000	2.188979
Machinery and equipment	\$0	\$157,130	0
TOTAL Separate School	<u>\$2,692,804</u>	<u>\$923,148,731</u>	

2. Notwithstanding the foregoing, the minimum tax on any parcel will be Forty-Eight Dollars (\$48.00).

3. Administration has signed enrollment agreements with Assessed Persons who have opted to receive the Combined Assessment and Tax Notice electronically. The Notice(s) will be provided to the Assessed Person as a PDF attachment via the email address supplied by the Assessed Person. The electronic versions have the same value as paper versions and should be treated as such. It is the responsibility of the Assessed Person to provide the correct email address and to inform the County of any changes to their email address. Non-receipt is not justification for late payment and penalties will apply.
4. This Bylaw shall have effect on the date of its third reading.

First Reading: April 16, 2025

Reeve

Chief Administrative Officer

Second Reading:

Reeve

Chief Administrative Officer

Third Reading:

Reeve

Chief Administrative Officer

PASSED IN OPEN COUNCIL assembled at the Town of High River,
in the Province of Alberta this ___th day of ____, 2025