

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 \$ 40,998,429 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 \$ 12,118,616 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)	\$ 1,927,943	\$ 838,236,250	2.3000
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	\$ 12,251	\$ 2,692,420	4.5500
Urban(b)(v) Rivercourse	\$ 6,467	\$ 1,421,400	4.5500
Urban(b)(vi) Streamstown	\$ 6,042	\$ 1,888,000	3.2000

Urban(b)(vii)Tulliby Lake	\$ 2,902	\$ 906,800	3.2000
Urban(b)(viii)Dewberry	\$ 115,035	\$ 8,987,100	12.8000
Urban(c)Multi-Lot Country Residential			
i) Country Air Estates	\$ 19,369	\$ 7,336,720	2.6400
ii) Creekside Estates	\$ 16,451	\$ 6,231,400	2.6400
iii) Deerfoot Estates	\$ 35,755	\$ 13,543,530	2.6400
iv) Hawkstone Estates	\$ 48,521	\$ 18,379,000	2.6400
v) Horizon View Acres	\$ 33,912	\$ 12,845,300	2.6400
vi) Lakeview Estates	\$ 51,790	\$ 19,617,600	2.6400
vii) Denwood Estates	\$ 6,289	\$ 2,382,200	2.6400
viii) Morning Gold Estates	\$ 49,391	\$ 18,708,900	2.6400
ix) Ravine View	\$ 19,313	\$ 7,315,680	2.6400
x) Robinwood Acres	\$ 16,607	\$ 6,290,500	2.6400
xi) Silver Willow Estates	\$ 27,252	\$ 10,322,700	2.6400
xii) Sandpiper Estates	\$ 18,631	\$ 7,057,040	2.6400
xiii) Willow Creek Estates	\$ 49,319	\$ 18,681,500	2.6400
xiv) Brennan Acres	\$ 12,913	\$ 4,891,460	2.6400
xv) Grandview Estates	\$ 20,565	\$ 7,789,910	2.6400
xvi) Indian Lake Meadows	\$ 28,623	\$ 10,842,040	2.6400
xvii) Cloverview Estates	\$ 27,062	\$ 10,250,730	2.6400
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	0.0000
Recreation Dewberry District	\$	\$ 234,896,790	0.0000
Library	\$	\$ 2,667,678,050	0.0000
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 _____ day of _____, 2025

Read this Second time this _____ day of _____, 2025

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

SIGNED by the Reeve and Chief Administrative Officer this _____ day of __, 2025.

DRAFT

REEVE

CHIEF ADMINISTRATIVE OFFICER