

BYLAW C-8621-2025

A bylaw of Rocky View County, in the Province of Alberta, authorizes the rate of taxation to be levied against an assessable property for the 2025 taxation year.

NOW THEREFORE the Council of Rocky View County enacts as follows:

Title

- 1 The purpose of this bylaw is to authorize the rates of taxation to be levied against an assessable property for the 2025 taxation year.
- 2 This bylaw shall be known as the “Tax Rate Bylaw”

Definitions

- 3 Words in this Bylaw have the same meaning as in the *Municipal Government Act*, except as follows:
 - (a) **“Council”** means the duly elected Council of Rocky View County;
 - (b) **“Designated Industrial Property”** has the same meaning as in Section 284(1)(f.01);
 - (c) **“Farm Land”** means land used for farming operations as defined in the regulations passed under the *Municipal Government Act*;
 - (d) **“Machinery and Equipment”** has the same meaning as in Section 284(1)(l) and 297(4)(a.1) of the *Municipal Government Act*;
 - (e) **“Municipal Government Act”** means the *Municipal Government Act*, RSA 2000, c M-26, as amended from time to time;
 - (f) **“Non-Residential Property”** has the same meaning as in Section 297(4)(b) of the *Municipal Government Act*;
 - (g) **“Parcel of Land”** has the same meaning as in Section 1(1)(v) of the *Municipal Government Act*;
 - (h) **“Property”** has the same meaning as in Section 284(1)(r) of the *Municipal Government Act*;

- (i) **“Residential Property”** has the same meaning as in Section 297(4)(c) of the *Municipal Government Act*;
- (j) **“Rocky View County”** means Rocky View County as a municipal corporation and the geographical area within its jurisdictional boundaries, as the context requires.

TAX RATES

- 4 Rocky View County (hereinafter referred to as the "County") has prepared and adopted detailed estimates of the municipal revenues and expenditures as required.
- 5 The estimated municipal expenditures and transfers set out in the budget for the County for 2025 total \$425,393,900.
- 6 The estimated municipal revenues and transfers from all sources other than taxation are estimated at \$235,217,575, and the balance of \$190,176,325 is to be raised by general municipal taxation.
- 7 The requisitions are:

<u>Alberta School Foundation Fund (ASFF)</u>	
Residential	\$ 44,415,219
Non-Residential	<u>27,498,780</u>
	<u>\$ 71,913,999</u>
<u>Opted Out School Boards</u>	
Residential	\$3,870,777
Non-Residential	<u>2,503,899</u>
	<u>\$ 6,374,677</u>
<u>Rocky View Seniors Foundation</u>	\$ 1,650,879
<u>Designated Industrial Property</u>	\$ 156,063

- 8 The Council of the County is required each year to levy the tax rates on the assessed value of all property sufficient to meet the estimated expenditures and the requisitions.
- 9 The Council is authorized to classify assessed property and establish different taxation rates concerning each class of property, subject to the *Municipal Government Act*.
- 10 Section 297 of the *Municipal Government Act* provides that the assessor must assign one or more of the following classes to the property: residential, non-residential, farmland, and machinery and equipment and that the assessor may assign one or more sub-classes to a property if a Council, by bylaw, divides the residential and non-residential classes into sub-classes.

11 The Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all taxable property as shown on the Assessment Roll of the County:

<u>Tax</u>	<u>Tax Levy</u>	<u>Assessment</u>	<u>Rate</u>
<u>Municipal-General</u>			
Residential	\$ 29,668,238	18,703,527,940	1.5862
Farmland	596,372	150,386,670	3.9656
Non-Residential	39,828,323	7,173,907,160	5.5518
Machinery and Equipment	4,188,845	754,497,960	5.5518
Linear	<u>8,621,629</u>	<u>1,552,934,180</u>	5.5518
	<u>\$ 82,903,407</u>	<u>28,335,253,910</u>	
<u>Municipal-Emergency Services</u>			
Residential	\$ 9,725,808	18,703,527,940	0.5200
Farmland	195,502	150,386,670	1.3000
Non-Residential	13,056,475	7,173,907,160	1.8200
Machinery and Equipment	1,373,183	754,497,960	1.8200
Linear	<u>2,826,332</u>	<u>1,552,934,180</u>	1.8200
	<u>\$ 27,177,300</u>	<u>28,335,253,910</u>	
<u>Alberta School Foundation Fund (ASFF)</u>			
Residential/Farmland	\$ 44,415,219	17,341,565,995	2.5612
Non-Residential	<u>27,498,780</u>	<u>7,791,788,481</u>	3.5292
	<u>\$ 71,913,999</u>	<u>25,133,354,476</u>	
<u>Opted Out School Boards (Calgary)</u>			
Residential/Farmland	\$ 3,870,777	1,511,314,025	2.5612
Non-Residential	<u>2,503,899</u>	<u>709,480,739</u>	3.5292
	<u>\$ 6,374,677</u>	<u>2,220,794,764</u>	
<u>Rocky View Seniors Foundation</u>			
	\$ 1,650,879	28,335,253,910	0.0583
<u>Designated Industrial Property</u>			
	\$ 156,063	2,226,907,400	0.0701

12 The assessed value of all taxable property in the County, as shown on the Assessment Roll, is:

<u>Assessments</u>	
Residential	18,703,527,940
Farmland	150,386,670
Non-Residential	7,173,907,160
Machinery and Equipment	754,497,960
Linear	<u>1,552,934,180</u>
	<u>28,335,253,910</u>

13 The minimum Tax Levy for each taxable property in the County is \$20.00.

Effective Date

14 Bylaw C-8621-2025 is passed and comes into full force and effect when it receives a third reading and is signed in accordance with the *Municipal Government Act*.

READ A FIRST TIME this 22 day of April, 2025

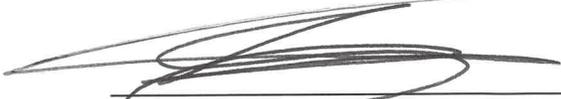
READ A SECOND TIME this 22 day of April, 2025

UNANIMOUS PERMISSION FOR THIRD READING this 22 day of April, 2025

READ A THIRD AND FINAL TIME this 22 day of April, 2025



Reeve



Chief Administrative Officer or Designate

April 23, 2025
Date Bylaw Signed