

APPENDIX A

BYLAW 1894

A BYLAW OF THE MUNICIPAL DISTRICT OF BONNYVILLE NO. 87, IN THE PROVINCE OF ALBERTA TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE MUNICIPAL DISTRICT OF BONNYVILLE NO. 87 FOR THE 2025 TAXATION YEAR (2024 ASSESSMENT YEAR) HEREBY CITED AS THE 2025 TAX RATE BYLAW.

WHEREAS under the provisions of the Municipal Government Act, R.S.A 2000, Chapter M- 26, and amendments thereto, a Council must pass a property tax bylaw annually;

AND WHEREAS, the Municipal District of Bonnyville No. 87 has prepared and adopted detailed estimates of municipal revenues and expenditures as required, at the council meeting held on December 10, 2024;

AND WHEREAS, the estimated municipal expenditures and transfers set out in the budget for the Municipal District of Bonnyville No. 87 of Alberta for 2025 (excluding non-cash items) total \$131,270,707;

AND WHEREAS, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$26,774,019 and the balance of \$104,496,688 to be raised by general municipal taxation;

AND WHEREAS, the requisitions are:

Alberta School Foundation Fund (ASFF)

Residential/Farmland			
- Requisition	\$	5,166,431	
- 2024 over-levy	\$	<u>-1,487</u>	
			\$ 5,164,944
Non-Residential			
- Requisition	\$	13,326,978	
- 2024 under-levy	\$	<u>6,210</u>	
			\$ 13,333,188

Lakeland Catholic Separate School Division (LRCSSD)

Residential/Farmland			
- Requisition	\$	510,001	
- 2024 under-levy	\$	<u>730</u>	
			\$ 510,731
Non-Residential			
- Requisition	\$	39,804	
- 2024 under-levy	\$	<u>5,265</u>	
			\$ 45,069

Total School Requisitions \$ 19,053,932

Requisition Allowance MGA (359(2)) \$ 0

Lakeland Lodge Seniors Foundation \$ 575,372

Greater North Foundation \$ 288,648

Designated Industrial Property \$ 464,453

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AND WHEREAS, the Council of the Municipal District of Bonnyville No. 87 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, R.S.A 2000, Chapter M-26;

AND WHEREAS, the assessed value of all property in the Municipal District of Bonnyville No. 87 of Alberta as shown on the assessment roll is:

<u>Assessment</u>	
Residential	\$ 2,041,397,340
Farmland	\$ 63,222,580
Non-Residential	
Vacant	\$ 5,633,090
Vacant*	\$ 543,680
Small Business	\$ 92,835,260
Other (Non-Linear Property)	\$ 367,933,530
Other (Linear Property)	\$ 2,129,689,890
Other (Non-Linear Property)*	\$ 299,985,690
Other (Linear Property)*	\$ 964,853,940
Machinery & Equipment	\$ 1,750,745,770
Machinery & Equipment*	\$ 1,249,458,110
Exempt	\$ 223,345,980
Exempt*	\$ 20,804,120
Total Assessment	\$ 9,210,448,980

**Order in Council O.C. 121 / 2021*

NOW THEREFORE, the Council of the Municipal District of Bonnyville No. 87, duly assembled in the Province of Alberta hereby enacts as follows:

1 RATES OF TAXATION

1.1 That the Chief Administrative Officer for the Municipal District of Bonnyville No. 87 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 Municipal District of Bonnyville No. 87:

	Tax Levy	Assessment	Tax Rate
General Municipal			
Residential	\$ 5,830,231	\$ 2,041,397,340	2.85600
Farmland	\$ 316,113	\$ 63,222,580	5.00000
Non-Residential – Vacant	\$ 80,441	\$ 5,633,090	14.28000
Non-Residential – Vacant*	\$ 5,435	\$ 543,680	9.99600
Non-Residential – Small Bus	\$ 1,060,550	\$ 92,835,260	11.42400
Non-Residential – Other	\$ 35,666,062	\$ 2,497,623,420	14.28000
Non-Residential – Other*	\$ 12,643,337	\$ 1,264,839,630	9.99600
Machinery & Equipment	\$ 25,000,650	\$ 1,750,745,770	14.28000

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Machinery & Equipment*	\$ 12,489,583	\$ 1,249,458,110	9.99600
Minimum Tax	\$ 34,980		
Total Municipal	<u>\$ 93,127,382</u>		
<i>*Order in Council O.C. 121 / 2021</i>			
ASFF			
Residential/Farmland	\$ 5,171,589	\$ 1,913,277,457	2.70300
Non-Residential	\$ 13,352,871	\$ 3,705,322,500	3.60370
Machinery & Equipment	\$ 0	\$ 3,000,203,880	0.00000
LRCSSD			
Residential/Farmland	\$ 509,778	\$ 188,597,121	2.70300
Non-Residential	\$ 25,540	\$ 7,087,050	3.60370
Total School	<u>\$ 19,059,778</u>		
Requisition Allowance	\$ 0	\$ 5,814,284,128	0
Lakeland Lodge Seniors Foundation	\$ 575,376	\$ 6,447,511,440	0.08924
Greater North Foundation	\$ 288,653	\$ 2,514,841,420	0.11478
Designated Industrial	\$ 501,250	\$ 6,552,294,020	0.07650
Total	<u>\$113,552,439</u>		

1.2 The minimum amount payable per parcel as property tax for general municipal purposes shall be \$25.

2 SEVERABILITY

2.1 It is the intention of Council that each separate provision of this Bylaw shall be deemed independent of all other provisions herein and it is the further intention of Council that if any provision of this Bylaw is declared invalid by a court of competent jurisdiction, then the invalid portion shall be severed and the remainder of the Bylaw is deemed valid and enforceable.

3 EFFECTIVE DATE

3.1 That this Bylaw shall come into force and have effect from and after the date of the third and final reading thereof.

READ A FIRST TIME IN COUNCIL THIS _____ DAY OF _____, 2025.

READ A SECOND TIME IN COUNCIL THIS _____ DAY OF _____, 2025.

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READ A THIRD TIME IN COUNCIL THIS _____ DAY OF _____, 2025.

REEVE

CHIEF ADMINISTRATIVE OFFICER

DRAFT