

Municipal District of Bonnyville No. 87

Request for Decision (RFD)

Meeting: Regular Meeting of Council
Meeting Date: April 22, 2025
Originated By: Calvin Bespalko, Manager of Assessment Services
Title: Bylaw No. 1894 2025 Tax Rate Bylaw

PROPOSAL & BACKGROUND

Administration hereby presents the 2025 Tax Rate Bylaw for 2nd reading. Section 353 of the Municipal Government Act (MGA) requires municipal councils to annually pass a bylaw to raise revenues to be used towards the payment of municipal expenditures and transfers defined in the budget.

DISCUSSION ON BENEFITS, DISADVANTAGES & OPTIONS

Administration hereby presents Bylaw No. 1894 - 2025 Tax Rate Bylaw, Appendix A with the following tax rates. These rates result in a \$500,000 assessed residential property receiving a 3.4% tax increase (\$46.89).

Residential	2.85600
Farmland	5.00000
Non Residential (Vacant)	14.28000
Non Residential (Vacant)*	9.99600
Non Residential (Small Business)	11.42400
Non Residential (Other)	14.28000
Non Residential (Other)*	9.99600
Machinery & Equipment	14.28000
Machinery & Equipment*	9.99600

**Order in Council O.C. 121 / 2021 Annexation of property*

These tax rates meet the following requirements;

- Order in Council 121/2021 (Ward 6 North Non-Residential Tax Rate at 70% of the MD Non-Residential Tax Rate)
- MGA 358.1 Maximum Tax Ratio (Non-Residential Tax Rate cannot be greater than 5 times the Residential Tax Rate)

For 2nd reading of the bylaw the following items have been updated;

- The 2025 Greater North Requisition and tax rate
- The 2025 Designated Industrial Property Requisition and tax rate
- Funding of the 2.215 million unfunded 2025 budget expenditures
- Budget total and balance to be raised by general municipal taxation

The unbudgeted growth revenue to be transferred to the cash flow reserve, as per Council Resolution 24.456, is calculated to be \$1.665 million (\$3.88 million, defined in the 1st reading presentation on March 25, 2025, less the 2.215 million of unfunded 2025 budget expenditures).

Appendix B is attached to provide Council with additional information pertaining to 2nd reading. Revisions from the 1st reading are annotated in yellow highlight.

Once this bylaw has been passed, Council will be required to amend the budget to reflect the following budget changes not defined in the bylaw,

- Council Transfer \$1,665,000, representing unbudgeted growth, to the Cash Flow Reserve, and
- Increase Transfers to Other Local Gov't OC 121/2021 by \$1,331,684

If this bylaw has been amended, then the budget amendment totals may require revision.

REFERENCE TO STRATEGIC PLAN

N/A

REFERENCE TO PROVINCIAL/FEDERAL LEGISLATION

Municipal Government Act Section 353, 358.1
Order in Council 121/2021

COSTS & SOURCE OF FUNDING

N/A

COMMUNICATIONS STRATEGY

Property owners can expect to receive their 2025 Assessment & Tax Notice in late May. Administration will also provide notice of the 2025 Assessment & Tax Notice mailing in the local newspapers, on the municipal website, and on social media.

ADMINISTRATION RECOMMENDED ACTION

THAT Bylaw No. 1894, being a bylaw of the Municipal District of Bonnyville No. 87, to authorize the rates of taxation to be levied against assessed properties within the municipality for the 2025 taxation year, be given second reading, as amended.

THAT Bylaw No. 1894 be given third reading.

THAT Council approves transferring the remaining \$1,665,000 of unbudgeted growth revenue to the Cash Flow Reserve in accordance with Council Resolution No. 24.456 and Policy No. C-2B.040 Cash Flow Reserve Policy.

COUNCIL OPTIONS

1. THAT Bylaw No. 1894, being a bylaw of the Municipal District of Bonnyville No. 87, to authorize the rates of taxation to be levied against assessed properties within the municipality for the 2025 taxation year, be given second reading, as amended. CARRIED (*Bylaw will proceed*)
2. THAT Bylaw No. 1894, being a bylaw of the Municipal District of Bonnyville No. 87, to authorize the rates of taxation to be levied against assessed properties within the municipality for the 2025 taxation year, be given second reading, as amended. DEFEATED (*Bylaw will NOT proceed*)
3. Bylaw No. 1894, being a bylaw of the Municipal District of Bonnyville No. 87, to authorize the rates of taxation to be levied against assessed properties within the municipality for the 2025 taxation year, be amended by _____, and be given second reading.
4. Bylaw No. 1894, being a bylaw of the Municipal District of Bonnyville No. 87, to authorize the rates of taxation to be levied against assessed properties within the municipality for the 2025 taxation year, be postponed until _____ for additional information.

Report Approval Details

Document Title:	Bylaw No. 1894- 2025 Tax Rate Bylaw (2nd and 3rd Reading).docx
Attachments:	- Appendix A - Bylaw 1894 2025 Tax Rate Bylaw.docx - Appendix B-Presentation.pptx
Final Approval Date:	Apr 14, 2025

This report and all of its attachments were approved and signed as outlined below:

Calvin Bespalko

Susan Walker

Stephanie Severin