BYLAW # 3250

2025 Property Tax Bylaw

A bylaw of the County of Grande Prairie No. 1 in the Province of Alberta to authorize the rates of taxation to be levied against assessable property with the County of Grande Prairie No. 1 for the 2025 taxation year.

WHEREAS: the County of Grande Prairie No. 1 in the Province of Alberta, has prepared and adopted detailed estimates of the municipal revenue, expenses and expenditures as required, at the Budget Council meeting held on April 15, 16 and 17, 2025; and

WHEREAS: the estimated municipal revenues and expenses from all sources other than property taxation total:

Budget Items	Net Impact
Operating revenue (excluding taxes)	\$18,888,819
Operating expenses	\$(113,498,793)
Debt repayment	\$(5,532,659)
Transfers to reserves (operating)	\$(31,184,766)
Transfers from reserves (operating)	\$8,782,497
Capital revenues	\$26,502,311
Capital expenses	\$(98,160,590)
Debt proceeds	\$8,371,530
Transfers to reserves (capital)	\$(5,211,852)
Transfers from reserves (capital)	\$66,950,971
Tax requisitions	(\$30,041,375)
Net funding requirements	\$(154,133,907)

NOW THEREFORE, the total amount to be raised by taxation is \$154,133,907;

WHEREAS: the requisitions are:

Grande Spirit Foundation

2025 Requisition	2024 Under Levy	2025 Total Levy
\$1,054,798	\$7,052	\$1,061,850

Designated Industrial Property (DIP)

2025 Requisition	2024 Under Levy	2025 Total Levy
\$359,764	\$-	\$359,764

Education Requisition

	2025 Alberta School Fund Requisition	2025 Opted Out School Board Requisition	2024 Under Levy	DIP Appeal Reversal	2025 Total Levy
Residential	\$12,107,392	\$753,976	\$5,073	\$-	\$12,866,441
Non-Residential	\$15,311,187	\$495,857	\$76,765	(\$130,489)	\$15,753,320
Total	\$27,418,579	\$1,249,833	\$81,838	(\$130,489)	\$28,619,761

WHEREAS: the Council of the County of Grande Prairie No. 1 is required each year to levy on the assessed value of all property tax rates sufficient to meet the estimated municipal expenses and the requisitions; and

WHEREAS: the Council of the County of Grande Prairie No. 1 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 (MGA)*, Revised Statutes of Alberta, 2000; Chapter M-26, as amended; and

WHEREAS: the Council of the County of Grande Prairie No. 1 is authorized to impose an additional tax to the Hamlet of Hythe under Part 10 of the Municipal Government Act on property in the former area of the village, including designated industrial property, pursuant to Order in Council 168/2021; and

WHEREAS: the assessed value of all property in the County of Grande Prairie No. 1 as shown on the assessment roll is:

	County (Excluding Hamlet of Hythe)	Hamlet of Hythe	Total
Residential	\$4,682,094,520	\$50,711,980	\$4,732,806,500
Farmland	\$121,631,060	\$61,000	\$121,692,060
Non-Residential	\$2,418,272,310	\$16,499,340	\$2,434,771,650
Machinery & Equipment	\$2,265,706,500	\$1,002,940	\$2,266,709,440
Linear-Non-Residential	\$2,456,564,690	\$1,356,390	\$2,457,921,080
Total	\$11,944,269,080	\$69,631,650	\$12,013,900,730

Taxable Assessment

NOW THEREFORE, under the authority of the Municipal Government Act, the Council of the County of Grande Prairie No. 1 in the Province of Alberta enacts as follows:

1. That the County Manager is hereby authorized and directed to levy the following rates of taxation of the assessed value of all property as shown on the assessment roll of County of Grande Prairie No. 1:

General Municipal Tax Levy (Excluding the Hamlet of Hythe)

	2024 Assessment	2025 Tax Rate	2025 Tax Levy	50% Grant In Lieu Reduction
Residential	\$4,682,094,520	0.0042938	\$20,103,977	(4,350)
Farmland	\$121,631,060	0.0090206	\$1,097,185	(5,589)
Non- Residential	\$2,418,272,310	0.0143102	\$34,605,960	(832)
Machinery & Equipment	\$2,265,706,500	0.0143102	\$32,422,713	
Linear-Non- Residential	\$2,456,564,690	0.0143102	\$35,153,932	
Total	\$11,944,269,080		\$123,383,767	(10,771)

General Municipal Tax Levy (Hamlet of Hythe)

	2025 County Tax Rate	Long Term Debt Payment Rate	2025 Tax Rate	2024 Assessment	2025 Tax Levy
Residential	0.0042938	0.0005979	0.0048917	\$50,711,980	\$248,068
Farmland	0.0090206	0.0005979	0.0096185	\$61,000	\$587
Non- Residential	0.0143102	0.0005979	0.0149081	\$16,499,340	\$245,974
Machinery & Equipment	0.0143102	0.0005979	0.0149081	\$1,002,940	\$14,952
Linear-Non- Residential	0.0143102	0.0005979	0.0149081	\$1,356,390	\$20,221
Total				\$69,631,650	\$529,802

Grande Spirit Foundation

2024 Assessment	Tax Rate	2025 Tax Levy
\$12,010,520,340	0.00008841	\$1,061,850

Designated Industrial Property (DIP)

2024 Assessment	Tax Rate	2025 Tax Levy
\$5,132,150,940	0.00007010	\$359,764

Education Requisition

	2024 Assessment	Tax Rate	2025 Tax Levy
Residential	\$4,851,233,220	0.00265220	\$12,866,441
Non-Residential	\$4,758,779,270	0.00331037	\$15,753,320
Total	\$9,610,012,490		\$28,619,761

Minimum Tax Levy

The minimum general municipal property tax levy for each taxable property shall be \$100.00 before requisition taxes. The 2025 Tax Levy will be \$189,734.

Grande Total \$154,133,907

INTERPRETATION

- 1. This Bylaw shall be cited as the "2025 Property Tax Bylaw".
- 2. Headings in this Bylaw are for reference purposes only.
- 3. Words in the masculine gender will include the feminine gender whenever the context so requires and vice versa.
- 4. Words in the singular shall include the plural or vice versa whenever the context so requires.

SEVERABILITY

5. Every provision of this bylaw is independent of all other provisions and if any provision is declared invalid by a Court, then the invalid provisions shall be severed and the remainder provisions shall remain valid and enforceable.

EFFECTIVE DATE

6. This Bylaw shall come into force and effect on the third and final reading thereof.

Read a FIRST time this 17 day of April, 2025.

Read a SECOND time this 17 day of April, 2025.

Read a THIRD time and finally passed this 17 day of April, 2025.

Robert G. Marshall Reeve

Joulia Whittleton County Manager