

## BYLAW #3226

### 2024 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 2024 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 17 and 18, 2024; and

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

Budget Items	Net Impact
Operating revenue (excluding taxes)	\$18,349,553
Operating expenses	\$(107,027,339)
Debt repayment	\$(6,492,814)
Transfers to reserves (operating)	\$(21,935,859)
Transfers from reserves (operating)	\$18,121,452
Capital revenues	\$31,223,397
Capital expenses	\$(109,990,078)
Debt proceeds	\$9,553,930
Transfers to reserves (capital)	\$(3,625,282)
Transfers from reserves (capital)	\$70,334,988
Tax requisitions	\$(27,541,391)
Assessment appeal refund	\$(4,512,751)
Net funding requirements	\$(133,542,194)

And, the total amount to be raised by taxation is \$133,542,194;

**WHEREAS:** the requisitions are:

#### Grande Spirit Foundation

2024 Requisition	2023 Under Levy	DIP Appeal	2024 Total Levy
\$1,011,130	\$128	\$14,972	\$1,026,230

#### Designated Industrial Property (DIP)

2024 Requisition	2023 Under Levy	2024 Total Levy
\$318,993	\$-	\$318,993

### **Alberta School Foundation Fund**

	2024 Requisition	2023 Under Levy	DIP Appeal	2024 Total Levy
Residential	\$10,944,992	\$31,740	\$-	\$10,976,732
Non-Residential	\$13,991,328	\$22,944	\$130,489	\$14,144,761
Total	\$24,936,320	\$54,684	\$130,489	\$25,121,493

### **Opted Out School Board**

	2024 Requisition	2023 Under Levy	DIP Appeal	2024 Total Levy
Residential	\$662,935	(\$23,763)	\$-	\$639,172
Non-Residential	\$428,376	\$7,127	\$-	\$435,503
Total	\$1,091,311	(\$16,636)	\$-	\$1,074,675

**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:

### **Taxable Assessment**

	County (Excluding Hamlet of Hythe)	Hamlet of Hythe	Total
Residential	\$4,475,443,030	\$44,780,870	\$4,520,223,900
Farmland	\$120,534,440	\$52,790	\$120,587,230
Non-Residential	\$2,299,886,410	\$16,269,520	\$2,316,155,930
Machinery & Equipment	\$2,100,373,710	\$1,144,180	\$2,101,517,890
Linear-Non-Residential	\$1,724,642,000	\$1,570,820	\$1,726,212,820
Total	\$10,720,879,590	\$63,818,180	\$10,784,697,770



**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)**

	2023 Assessment	2024 Tax Rate	2024 Tax Levy	50% Grant In Lieu Reduction
Residential	\$4,475,443,030	0.0041932	\$18,766,428	(4,098)
Farmland	\$120,534,440	0.0088092	\$1,061,812	(5,458)
Non-Residential	\$2,299,886,410	0.0139748	\$32,140,453	(1,227)
Machinery & Equipment	\$2,100,373,710	0.0139748	\$29,352,303	
Linear-Non-Residential	\$1,724,642,000	0.0139748	\$24,101,527	
<b>Total</b>	<b>\$10,720,879,590</b>		<b>\$105,422,523</b>	<b>(10,783)</b>

**General Municipal Tax Levy (Hamlet of Hythe)**

	2024 County Tax Rate	Infrastructure Deficit Rate	Long Term Debt Payment Rate	2024 Tax Rate	2023 Assessment	2024 Tax Levy
Residential	0.0041932	0.0010410	0.0010550	0.0062892	\$44,780,870	\$281,636
Farmland	0.0088092	(0.0000805)	0.0010550	0.0097837	\$52,790	\$516
Non-Residential	0.0139748	0.0011366	0.0010550	0.0161664	\$16,269,520	\$263,020
Machinery & Equipment	0.0139748	0.0011366	0.0010550	0.0161664	\$1,144,180	\$18,497
Linear-Non-Residential	0.0139748	0.0011366	0.0010550	0.0161664	\$1,570,820	\$25,394
<b>Total</b>					<b>\$63,818,180</b>	<b>\$589,063</b>

### **Grande Spirit Foundation**

2023 Assessment	Tax Rate	2024 Tax Levy
\$10,780,859,334	0.00009519	\$1,026,230

### **Designated Industrial Property (DIP)**

2023 Assessment	Tax Rate	2024 Tax Levy
\$4,169,846,530	0.00007650	\$318,993

### **Alberta School Foundation Fund**

	2023 Assessment	Tax Rate	2024 Tax Levy
Residential	\$4,382,436,290	0.00250471	\$10,976,732
Non-Residential	\$3,807,144,677	0.00371532	\$14,144,761
Total	\$8,189,580,967		\$25,121,493

### **Opted Out School Board**

	2023 Assessment	Tax Rate	2024 Tax Levy
Residential	\$255,188,025	0.00250471	\$639,172
Non-Residential	\$117,218,223	0.00371532	\$435,503
Total	\$372,406,258		\$1,074,675

### **Grand Total \$133,542,194**

### **INTERPRETATION**

2. This Bylaw shall be cited as the "2024 Property Tax Bylaw".
3. Headings in this Bylaw are for reference purposes only.
4. Words in the masculine gender will include the feminine gender whenever the context so requires and vice versa.
5. Words in the singular shall include the plural or vice versa whenever the context so requires.

### **SEVERABILITY**

6. 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.

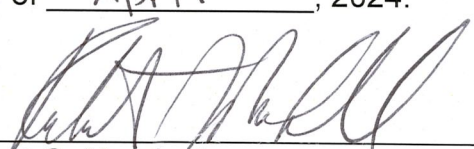
**EFFECTIVE DATE**

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

Read a FIRST time this 22<sup>nd</sup> day of April, 2024.

Read a SECOND time this 22<sup>nd</sup> day of April, 2024.

Read a THIRD time and finally passed this 22<sup>nd</sup> day of April, 2024.

  
\_\_\_\_\_  
Robert G. Marshall  
Reeve  
\_\_\_\_\_  
Joulia Whittleton  
County Manager