

BYLAW 18-2025
2025 PROPERTY TAX AND SUPPLEMENTARY PROPERTY TAX BYLAW

Section 353 of the *Municipal Government Act* requires that each council pass a property tax bylaw annually;

The County passed the *Supplementary Assessment Bylaw*, County Bylaw 13-2020 pursuant to section 313 of the *Municipal Government Act* that remains in force pursuant to section 325.1 of the *Municipal Government Act*;

The County passed the *Supplementary Property Tax Bylaw*, County Bylaw 14-2024 pursuant to section 369(1) and 369(2.01) of the *Municipal Government Act* that remains in force pursuant to section 369.1 of the *Municipal Government Act*;

The County has prepared and adopted detailed estimates of municipal revenue, expenses and expenditures as required, at the council meeting held November 25, 2024;

The estimated combined tax levy for Strathcona County for the year of 2025 including Municipal operation expenditures, the Heartland Housing Foundation Requisition, the education requisitions for the Alberta School Foundation Fund and The Elk Island Catholic Separate School Division and designated industrial properties requisition, will be \$394,390,882 as set out in Schedule "A", attached to and forming part of this Bylaw;

The total taxable assessment of land, buildings and improvements is \$41,580,250,730 prior to 2025 Local Assessment Review Board, Composite Assessment Review Board and Land and Property Rights Tribunal adjustments as well as adjustments required pursuant to Section 305 and 330 of the *Municipal Government Act*;

The tax rates in Schedule "A" are deemed necessary to provide the amounts required to meet the estimated expenditures, expenses and requisitions of the County as described in Schedule "A"; and

The Minister of Municipal Affairs sets the property tax rate for the designated industrial property requisition in accordance with section 359.3 of the *Municipal Government Act*;

Council enacts:

PART I – DEFINITIONS AND INTERPRETATION

Definitions

1 In this bylaw:

- (a) "Chief Commissioner" means the chief administrative officer of the County, or delegate;

- (b) "County" means the municipal corporation of Strathcona County, a specialized municipality established under the authority of the *Municipal Government Act*, RSA 2000, c M-26 and Order in Council 761/95;
- (c) "Heartland Housing Foundation Requisition" means the requisition for the Heartland Housing Foundation as defined in section 326(1)(a)(v) of the *Municipal Government Act*;
- (d) "*Municipal Government Act*" means the *Municipal Government Act*, RSA 2000, c M-26;
- (e) "*Supplementary Assessment Bylaw*" means the County's Supplementary Assessment Bylaw, 13-2020; and
- (f) "*Supplementary Property Tax Bylaw*" means the County's Supplementary Property Tax Bylaw, 14-2024.

Alignment with
*Municipal
Government Act*

- 2 Any term used but not defined in this bylaw shall have the meaning given to the term under the *Municipal Government Act*.

Interpretation

- 3 The following rules apply to interpretation of this bylaw:
 - (a) headings, titles, and margin notes in this bylaw are for ease of reference only;
 - (b) gender-specific words, phrases, and references are intended to be gender-neutral, and the singular includes the plural as the context requires;
 - (c) every provision of this bylaw is independent of all other provisions and if any provision of this bylaw is declared invalid by a Court, all other provisions of this bylaw remain valid and enforceable; and
 - (d) references to bylaws and enactments in this bylaw include amendments and replacement bylaws and enactments, and regulations and orders thereunder.

PART II – CLASSIFICATION OF PROPERTY, TAX RATES AND SUPPLEMENTARY TAXATION

- | | | |
|---------------------------------------|---|--|
| Classification of property | 4 | For the purposes of this bylaw, all assessed property within the County is divided into one or more of the assessment classes set out in sections 284 and 297 of the <i>Municipal Government Act</i> . |
| Authorization to tax | 5 | The Chief Commissioner is authorized to levy a tax at the tax rates set forth in Schedule "A" to this bylaw upon the assessed value of all property shown on the assessment roll for the County in accordance with the assessment class or classes, as applicable, of each property. |
| Authorization for a supplementary tax | 6 | The tax rates set forth in Schedule "A" shall apply to all property taxed in accordance with the <i>Supplementary Property Tax Bylaw</i> . |
| | 7 | This bylaw shall take effect on the date of the third and final reading. |

FIRST READING:_____

SECOND READING:_____

THIRD READING:_____

SIGNED THIS ____ day of _____, 20____.

MAYOR

DIRECTOR, LEGISLATIVE AND LEGAL
SERVICES

STRATHCONA COUNTY - 2025 TAX RATES

BYLAW #18-2025
SCHEDULE "A"

	Assessment (000's)	Gross Expenditure /Requisition	Other Revenue/ Prior Year Overlevy (Underlevy)	Supp. Tax	Tax Funded Expense Excluding Supp.	Tax Rates*			
						Residential	Farmland	Non- Residential	Machinery & Equipment
Municipal Operations		\$393,411,690	\$90,860,597	\$1,117,193	\$301,433,900	4.6300	4.6300	10.4630	10.4630
Recreation Infrastructure		5,200,000		0	5,200,000	0.0799	0.0799	0.1805	0.1805
Total Municipal	40,822,498	398,611,690	90,860,597	1,117,193	306,633,900	4.7099	4.7099	10.6435	10.6435
Heartland Housing Foundation Requisition	41,580,251	4,507,346	16,357	0	4,490,989	0.1081	0.1081	0.1081	0.1081
Education Requisitions	28,405,576	82,880,183	756,395	0	82,123,787	2.5913	2.5913	3.7980	0.0000
Total For Current Year		\$485,999,219	\$91,633,349	\$1,117,193	\$393,248,677	7.4093	7.4093	14.5496	10.7516
Designated Industrial Properties Requisition	16,128,621	\$1,130,616	(11,589)	0	\$1,142,205	0.0701	0.0701	0.0701	0.0701

* Tax rates are per \$1,000 of assessed value