

**LAC STE. ANNE COUNTY
PROVINCE OF ALBERTA
BYLAW 07-2025**

A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN LAC STE. ANNE COUNTY, PROVINCE OF ALBERTA, FOR THE 2025 TAXATION YEAR.

WHEREAS Lac Ste. Anne County has prepared and adopted detailed estimates of the municipal revenues and expenditures as required, at the council meeting held on April 10, 2025; and

WHEREAS the estimated municipal revenues from all sources other than property taxation total \$22,955,214; and

WHEREAS the estimated municipal expenditures (excluding non-cash items) set out in the budget for Lac Ste. Anne County for 2025 total \$46,522,487 and the balance of \$23,567,273 is to be raised by general municipal property taxation; and

WHEREAS the estimated amount to repay principal debt to be raised by municipal taxation is \$1,040,110; and

WHEREAS the estimated amount required for current year capital expenditures to be raised by general municipal taxation is \$0.00; and

WHEREAS the estimated amount required for future financial plans to be raised by municipal taxation is \$510,815; and

THEREFORE the total amount to be raised by general municipal taxation is \$23,567,273; and

WHEREAS the requisitions are:

EDUCATION PROPERTY TAX	
Residential/Farmland	5,334,125
Non-residential	1,435,830
LAC STE. ANNE FOUNDATION	574,617
DESIGNATED INDUSTRIAL PROPERTY	24,529

WHEREAS there were insufficient taxes levied in 2024 due to assessment adjustments at the Assessment Review Board and requisition amendments, pursuant to Section 305 of the *Municipal Government Act*, RSA.2000, C.M-26, and amendments thereto, as follows:

Education Property Tax	Over (Under) Levy	(\$27,587)
Lac Ste. Anne Foundation	Over (Under) Levy	(\$2,087)

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*, RSA.2000, C.M-26; and

WHEREAS the assessed value of all property in Lac Ste. Anne County as shown on the assessment roll is:

Class	Assessment
Farmland	57,868,450
Residential Improved	1,959,594,560
Residential Vacant	30,591,100
Recreational Condominium Property	14,126,800
Other Non-Residential Property	51,688,840
Vacant Non-Residential	12,906,560
Small Business Property	25,737,360
Linear	287,348,870
Machinery and Equipment	63,980,720
Grant in Lieu	8,996,900
Exempt	<u>283,152,740</u>
Total Assessment	2,795,992,900

NOW THEREFORE under the authority of the *Municipal Government Act*, the Council of Lac Ste. Anne County, in the Province of Alberta, enacts as follows:

1. That the Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all taxable property as shown on the assessment roll of Lac Ste. Anne County:

<u>ASSESSMENT CLASS</u>	<u>2025 Tax Levy</u>	<u>2025 Assessment</u>	<u>2025 Tax Rate</u>
Farmland	1,066,631.27	57,868,450	0.018432
Residential Improved	16,192,129.85	1,959,594,560	0.008263
Residential Vacant	563,855.16	30,591,100	0.018432
Recreational Condominium Property	116,729.75	14,126,800	0.008263
Other Non-Residential Property	1,087,831.70	36,165,820	0.030079
Vacant Non-Residential	122,238.03	12,906,560	0.009471
Non-Residential/Railway - DI Requisition	468,003.53	15,523,020	0.030149
Small Business Property	573,660.02	25,737,360	0.022289
Linear	8,663,281.08	287,348,870	0.030149
Machinery and Equipment	444,689.07	16,926,350	0.026272
Machinery and Equipment - DI Requisition	<u>1,239,506.21</u>	<u>47,054,370</u>	0.026342
TOTAL	30,538,555.66	2,503,843,260	

<u>GENERAL MUNICIPAL</u>	Tax Levy	Assessment	Tax Rate
Farmland	887,296.94	57,868,450	0.015333
Residential Improved	10,119,346.31	1,959,594,560	0.005164
Residential Vacant	469,053.34	30,591,100	0.015333
Recreational Condominium Property	72,950.80	14,126,800	0.005164
Vacant Non-Residential	66,649.48	12,906,560	0.005164
Other Non-Residential Property	1,332,124.78	51,688,840	0.025772
Small Business Property	462,809.21	25,737,360	0.017982
Linear	7,405,555.08	287,348,870	0.025772
Machinery and Equipment	<u>1,648,911.12</u>	<u>63,980,720</u>	0.025772
TOTAL	22,464,697.04	2,503,843,260	

EDUCATION PROPERTY TAX REQUISITION

Farmland	150,400.10	57,868,450	0.002599
Residential	5,092,986.26	1,959,594,560	0.002599
Residential Vacant	79,506.27	30,591,100	0.002599
Recreational Condominium Property	<u>36,715.55</u>	<u>14,126,800</u>	0.002599
	5,359,608.19	2,062,180,910	

Other Non-Residential Property	196,779.41	51,688,840	0.003807
Vacant Non-Residential	49,135.27	12,906,560	0.003807
Small Business Property	97,982.13	25,737,360	0.003807
Linear	<u>1,093,937.15</u>	<u>287,348,870</u>	0.003807
	1,437,833.97	377,681,630	

Total Provincial Education Tax: 6,797,442.15 2,439,862,540

DESIGNATED INDUSTRIAL PROPERTY REQUISITION

Linear	20,114.42	287,348,870	0.000070
Machinery & Equipment	3,293.81	47,054,370	0.000070
Non-Residential	1,086.61	15,523,020	0.000070
Designated Industrial Property Requisition Total:	24,494.84	349,926,260	

POLICE FUNDING

Farmland	15,624.48	57,868,450	0.000270
Residential Improved	529,090.53	1,959,594,560	0.000270
Residential Vacant	8,259.60	30,591,100	0.000270
Recreational Condominium Property	3,814.24	14,126,800	0.000270
Other Non-Residential Property	13,955.99	51,688,840	0.000270
Vacant Non-Residential	3,484.77	12,906,560	0.000270
Small Business Property	6,949.09	25,737,360	0.000270
Linear	77,584.19	287,348,870	0.000270
Machinery and Equipment	<u>17,274.79</u>	<u>63,980,720</u>	0.000270
Police Total:	676,037.68	2,503,843,260	

LAC STE ANNE FOUNDATION

Farmland	13,309.74	57,868,450	0.000230
Residential Improved	450,706.75	1,959,594,560	0.000230
Residential Vacant	7,035.95	30,591,100	0.000230
Recreational Condominium Property	3,249.16	14,126,800	0.000230
Other Non-Residential Property	11,888.43	51,688,840	0.000230
Vacant Non-Residential	2,968.51	12,906,560	0.000230
Small Business Property	5,919.59	25,737,360	0.000230
Linear	66,090.24	287,348,870	0.000230
Machinery and Equipment	<u>14,715.57</u>	<u>63,980,720</u>	0.000230
LSA Foundation Total:	575,883.95	2,503,843,260	

GRAND TOTAL 30,538,555.66 2,503,843,260

GRANTS IN LIEU (Municipal Taxes Only)

	Tax Levy	Assessment	Tax Rate
Provincial Farmland	17,666.68	1,152,200	0.015333
Federal Improved	<u>4,203.41</u>	<u>163,100</u>	0.025772
	21,870.10	1,315,300	
Provincial Improved	39,667.78	7,681,600	0.005164
TOTAL	61,537.88	8,996,900	

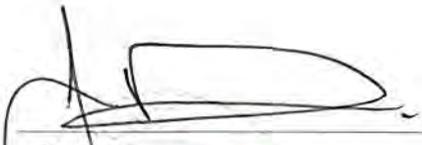
2. That the minimum amount payable per parcel as property tax for general municipal purposes shall be \$250.00.
3. That this bylaw shall take effect on the date of the third and final reading.

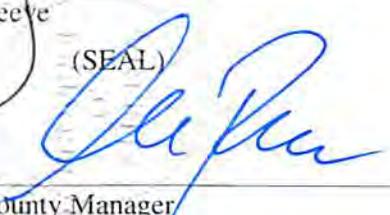
READ a first time this 10 day of April, 2025

READ a second time this 10 day of April, 2025

And upon unanimous consent of those Councillors present,

READ a third and final time this 10 day of April, 2025



Reeve
(SEAL)


County Manager