## BEING A BYLAW OF THE TOWN OF ROCKY MOUNTAIN HOUSE IN THE PROVINCE OF ALBERTA FOR THE PURPOSE OF AUTHORIZING THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE MUNICIPALITY FOR THE 2025 TAXATION YEAR.

**WHEREAS,** pursuant to the provisions of the *Municipal Government Act*, being *Section 353 Chapter M-26 RSA 2000* and amendments thereto, for the purpose of imposing an annual property tax in respect of property in the municipality of the Town of Rocky Mountain House to raise revenue to be used toward the payment of expenditures and transfers set out in the budget of the municipality, and the requisitions;

**AND WHEREAS,** The Town of Rocky Mountain House has prepared and adopted detailed estimates of municipal revenue, expenses and expenditures as required, at the council meeting held on December 17, 2024;

**AND WHEREAS,** the estimated municipal expenditures and transfers set out in the budget for the Town of Rocky Mountain House for 2025 totaling \$28,042,892;

**AND WHEREAS,** the estimated municipal revenues and transfers of the Town of Rocky Mountain House from all sources other than taxation are estimated at:

| \$10,072,600   | Municipal Property Taxes               |
|----------------|--|
| \$10,000       | + Tax Incentive                        |
| \$74,016       | + Adjustment to Grant Lieu             |
| \$(3,081,539)  | (-) Minus Requisition (Budget) Funding |
| \$(14,972,769) | (-) Minus Funding from Other Sources   |
| \$28,042,892   | Operating Budget                       |

**AND WHEREAS,** the requisitions are:

| \$2,047,210 | Residential and Farmland                             | \$164,613 | Rocky Senior Housing<br>Council/Westview Lodge |
|-------------|--|-----------|--|
| \$1,167,426 | Non-Residential                                      |           |  |
| \$2,813     | Residential Under Levy                               |           |  |
| \$(1,451)   | Non-Residential Over Levy                            | \$1,067   | Designated Industrial<br>Property Requisition  |
| \$3,215,998 | Total School Requisition<br>(ASSFF and Red Deer CRD) |           |  |

**AND WHEREAS,** the Council of the Town of Rocky Mountain House is required each year to levy on the assessed value of all property tax rates sufficient to meet the estimated expenditures and the requisitions;

**AND 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, Chapter M26, Revised Statutes of Alberta, 2000*;

AND WHEREAS, the assessed values of all taxable property in the Town of Rocky

Mountain House as shown on the assessment roll is \$1,057,124,240.

**NOW THEREFORE,** the Municipal Council of the Town of Rocky Mountain House, duly assembled hereby enacts:

The Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all property as shown on the assessment roll of the Town of Rocky Mountain House.

| 2025 Mill Rate                                | General<br>Municipal | School &<br>Foundation | Senior's<br>Housing | Designated<br>Industrial<br>Property | Total   |
|---|----------------------|------------------------|---------------------|--------------------------------------|---------|
| Residential/ Farmland                         | 8.480                | 2.6714                 | 0.1579              |                                      | 11.3093 |
| Vacant Residential                            | 11.236               | 2.6714                 | 0.1579              |                                      | 14.0653 |
| Affordable Housing                            | 4.240                |                        |                     |                                      | 4.2400  |
| Non-Residential Small<br>Business             | 11.236               | 4.2358                 | 0.1579              |                                      | 15.6296 |
| Non-Residential Vacant                        | 14.494               | 4.2358                 | 0.1579              |                                      | 18.8876 |
| Non-Residential<br>Improved Large<br>Business | 14.494               | 4.2358                 | 0.1579              |                                      | 18.8876 |
| Linear  | 14.494               | 4.2358                 | 0.1579              | 0.0765                               | 18.9641 |
| Non-Residential<br>Industrial (DIP)           | 14.494               | 4.2358                 | 0.1579              | 0.0765                               | 18.9641 |
| Provincial Grant in Lieu                      | 14.494               |                        |                     |                                      | 14.4940 |
| Machinery & Equipment                         | 14.494               |                        | 0.1579              |                                      | 14.6519 |

| Municipal Purposes                | Assessment    | Mill Rate | Total Collected |
|-----------------------------------|---------------|-----------|-----------------|
| Residential/ Farmland             | 758,322,700   | 8.480     | \$6,430,576     |
| Vacant Residential                | 9,076,500     | 11.236    | \$101,984       |
| Affordable Housing                | 2,935,000     | 4.240     | \$12,444        |
| Non-Residential Improved          | 193,105,850   | 11.236    | \$2,169,737     |
| Non-Residential Vacant            | 8,107,000     | 14.494    | \$117,503       |
| Non-Residential Large<br>Business | 60,519,190    | 14.494    | \$877,165       |
| Industrial & Linear               | 13,537,060    | 14.494    | \$196,206       |
| Machinery & Equipment             | 865,940       | 14.494    | \$12,551        |
| Provincial Grant In Lieu          | 10,655,000    | 14.494    | \$154,434       |
| Total Municipal Purposes          | 1,057,124,240 |           | \$10,072,600    |

| Alberta School<br>Foundation | Assessment    | Mill Rate | Total Collected |
|------------------------------|---------------|-----------|-----------------|
| Residential/ Farmland        | 767,399,200   | 2.6714    | \$2,050,023     |
| Non-Residential              | 275,269,100   | 4.2358    | \$1,165,975     |
| Total Education<br>Purposes  | 1,042,668,300 |           | \$3,215,998     |

Note: Excludes M&E, GIPOT

| Rocky Senior Housing<br>Council/Westview Lodge | 1,042,668,300 | 0.1579 | \$164,613    |
|--|---------------|--------|--------------|
| Designated Industrial<br>Property              | 13,945,190    | 0.0765 | \$1,067      |
| TOTAL TAX LEVY                                 |               |        | \$13,454,278 |

## INTERPRETATION

- This Bylaw shall be cited as the "2025 Property Tax Rate Bylaw".
- Headings in this Bylaw are for reference purposes only.
- Words in the singular shall include the plural or vice versa whenever the context so requires.

## SEVERABILITY

• It is the intention of Council that each separate provision of this Bylaw shall be deemed independent of all other provisions herein and it is the further intention of Council that if any provision of this Bylaw is declared invalid by a court of competent jurisdiction, then the invalid portion shall be severed, and the remainder of the Bylaw is deemed valid and enforceable.

This Bylaw shall take full force and effect upon third and final reading.

READ a first time this 20th day of May, 2025.

READ a second time this 20th day of May, 2025.

UNANIMOUS CONSENT for third reading this 20th day of May, 2025.

Read a third time and passed this 20th day of May, 2025.

Len Phillips, ACTING MAYOR

Dean Krause, CAO