## TOWN OF ROCKY MOUNTAIN HOUSE BYLAW NO. 2025/10 2025 PROPERTY TAX RATE BYLAW

# 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 Council/Westview Lodge
\$1,167,426	Non-Residential		
\$2,813	Residential Under Levy		
\$(1,451)	Non-Residential Over Levy	\$1,067	Designated Industrial Property Requisition
\$3,215,998	Total School Requisition (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 Municipal	School & Foundation	Senior's Housing	Designated Industrial 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 Business	11.236	4.2358	0.1579		15.6296
Non-Residential Vacant	14.494	4.2358	0.1579		18.8876
Non-Residential Improved Large Business	14.494	4.2358	0.1579		18.8876
Linear	14.494	4.2358	0.1579	0.0765	18.9641
Non-Residential 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 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 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 Purposes	1,042,668,300		\$3,215,998

Note: Excludes M&E, GIPOT

Rocky Senior Housing Council/Westview Lodge	1,042,668,300	0.1579	\$164,613
Designated Industrial 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