



BYLAW NO. 67-2025
PROPERTY TAX RATE BYLAW
WESTLOCK, ALBERTA

BEING A BYLAW OF WESTLOCK COUNTY, IN THE PROVINCE OF ALBERTA, TO AUTHORIZE AND ESTABLISH THE TAX RATES TO BE LEVIED AGAINST ASSESSABLE PROPERTIES WITHIN WESTLOCK COUNTY FOR THE 2025 TAX YEAR.

WHEREAS, pursuant to Section 7(f) of the *Municipal Government Act*, RSA 2000, c M-26, and amendments thereto ("MGA"), a municipality has jurisdiction to pass bylaws for municipal purposes respecting services provided by or on behalf of the municipality.

AND WHEREAS, Section 353 of the MGA provides that Council must pass a property tax bylaw annually;

AND WHEREAS, the Council of Westlock County is required each year to authorize a designated officer to levy on the assessed value of all assessed property a tax rate sufficient to meet the estimated expenditure amount determined by the Council;

AND WHEREAS, the Council of Westlock County is authorized to classify assessed property as residential property, non-residential property, farmland property, machinery and equipment property and linear property, and to establish different rates of taxation in respect to each class of property, subject to the MGA;

AND WHEREAS, the Council of the County has approved the 2025 Budget requiring property tax revenue of \$12,196,884;


AND WHEREAS, the required tax to pay the requisition from the Homeland Housing Authority is \$710,347 and an amount of \$4,730 under levied in 2024 for a total of \$715,077;


AND WHEREAS, the required tax to pay the requisition from the Province for the Alberta School Foundation Fund under Section 168 of the *School Act*, RSA 2000, c S-3, and the estimated requisition by the Pembina Hills Regional Division #7 is \$3,006,119 and Evergreen Catholic Separate Regional Division #2 is \$176,993 and an amount of \$26,136 under levied in 2024 for a total of \$3,209,248.

AND WHEREAS, the required tax to pay the Designated Industrial Property Tax Requisition is \$11,384;

NOW, THEREFORE, THE COUNCIL OF WESTLOCK COUNTY, DULY ASSEMBLED, ENACTS AS FOLLOWS:

1. This bylaw will commonly be referred to as the "Property Tax Rate Bylaw".


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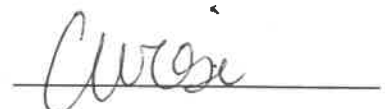
2. The Chief Administrative Officer for Westlock County is hereby authorized and directed to levy the rates as set out in Schedule "A" against the assessed value of all taxable property as shown on the Assessment Roll of the County.
3. And furthermore, pursuant to the provisions of Section 357(1) of the Municipal Government Act, that the Chief Administrative Officer for Westlock County is hereby authorized and directed to establish that the minimum tax payable on any parcel will be fifty dollars (\$50.00).

This Bylaw shall take effect on the date of the third and final reading.

READ A FIRST TIME THIS 22ND DAY OF APRIL, 2025.

READ A SECOND TIME THIS 22ND DAY OF APRIL, 2025.

READ A THIRD TIME AND PASSED THIS 24TH DAY OF APRIL, 2025.



Reeve



Chief Administrative Officer



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SCHEDULE "A"

2025 Municipal Tax rates (expressed in Mills)			
Assessment Class	Assessment	Tax Rate	Levy
Residential	512,325,430	5.0326	2,578,329
Residential - Resort	37,235,940	5.0326	187,394
Residential - GIL	105,870	5.0326	533
Farm Residential	360,081,400	6.1408	2,211,188
Farmland	99,399,860	25.0000	2,484,997
Farmland - GIL	913,170	25.0000	22,829
Non-residential	45,151,370	22.3250	1,008,004
Non-residential - GIL	318,180	22.3250	7,103
Machinery & Equipment	2,393,290	22.3250	53,430
Linear	136,925,220	22.3250	3,056,856
Electric Power Generation	8,536,780	22.3250	190,584
DIPs (buildings)	6,169,970	22.3250	137,745
DIPs M & E	10,767,880	22.3250	240,393
Total	1,220,324,360		12,179,384
		Minimum	17,500
			12,196,884


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2025 Homeland Housing Requisition Tax Rates (expressed in Mills)

Assessment Class	Assessment	Tax Rate	Levy
Residential and Farmland	1,009,042,630	0.5867	592,005
Non-residential	45,151,370	0.5867	26,490
Machinery & Equipment	2,393,290	0.5867	1,404
Linear	145,462,000	0.5867	85,343
DIPs	6,169,970	0.5867	3,620
DIPs M & E	10,767,880	0.5867	6,318
Total	1,218,987,140		715,180

2025 Education Requisition Tax Rates (expressed in Mills)

Assessment Class	Assessment	Tax Rate	Levy
Residential and Farmland	1,009,042,630	2.5538	2,576,893
Non-residential	45,151,370	3.3595	151,686
Linear	136,925,220	3.3595	460,000
DIPs	6,169,970	3.3595	20,728
Total	1,197,289,190		3,209,307


2025 Designated Properties Requisition Tax Rates


Assessment Class	Assessment	Tax Rate	Levy
Linear	145,462,000	0.0701	10,196.89
Designated Industrial (Buildir	6,169,970	0.0701	432.51
Designated Industrial M&E	10,767,880	0.0701	754.83
Total	162,399,850		11,384


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2025 Total Tax Rates (expressed in Mills)					
Assessment Class	Municipal Tax Rate	Homeland Housing Tax Rate	Education Tax rate	Designated Industrial Property Tax Rate	Total Tax Rate
Residential	5.0326	0.5867	2.5538	-	8.1731
Residential - Resort	5.0326	0.5867	2.5538	-	8.1731
Residential - GIL	5.0326	-	-	-	5.0326
Farm Residential	6.1408	0.5867	2.5538	-	9.2813
Farmland	25.0000	0.5867	2.5538	-	28.1405
Farmland - GIL	25.0000	-	-	-	25.0000
Non-residential	22.3250	0.5867	3.3595	-	26.2712
Non-residential - GIL	22.3250	-	-	-	22.3250
M & E	22.3250	0.5867	-	-	22.9117
Linear	22.3250	0.5867	3.3595	0.0701	26.3413
Electric Power Generation	22.3250	0.5867	-	0.0701	22.9818
DIPs (buildings)	22.3250	0.5867	3.3595	0.0701	26.3413
DIPs M & E	22.3250	0.5867	-	0.0701	22.9818


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