



## WESTLOCK COUNTY BY-LAW NO. 57-2024

### WESTLOCK, ALBERTA

Being a Bylaw of Westlock County (hereinafter referred to as "the County"), in the Province of Alberta, to authorize and establish the tax rates to be levied against assessable property within Westlock County for the 2024 tax year.

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

**WHEREAS**, pursuant to Section 7(f) of the Municipal Government Act, being Chapter M-26 of the Revised Statutes of Alberta 2000, and amendments thereto, 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 Municipal Government Act, being Chapter M-26 of the Revised Statutes of Alberta 2000, and amendments thereto, provides that Council must pass a property tax bylaw annually;

**AND WHEREAS**, the Council of the 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 the 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 Municipal Government Act, Chapter M-26, Revised Statutes of Alberta, 2000, as amended and subsequent regulations;

**AND WHEREAS**, the Council of the County has approved the 2024 Budget requiring property tax revenue of \$11,645,596;

**AND WHEREAS**, the required tax to pay the requisition from the Homeland Housing Authority is \$686,466 and an amount of \$887 under levied in 2023 for a total of \$687,353;

**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, R.S.A. 2000, c.S-3, and the estimated requisition by the Pembina Hills Regional Division #7 is \$2,659,937 and Evergreen Catholic Separate Regional Division #2 is \$159,694 and an amount of \$11,107 over levied in 2023 for a total of \$2,808,524.

**AND WHEREAS**, the required tax to pay the Designated Industrial Property Tax Requisition is \$10,797;

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

1. 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.
2. And furthermore that 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 23 DAY OF APRIL, 2024.

  
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Reeve

  
\_\_\_\_\_  
Chief Administrative Officer

READ A SECOND TIME THIS 23 DAY OF APRIL, 2024.

  
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Reeve

  
\_\_\_\_\_  
Chief Administrative Officer

  
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RECEIVED UNANIMOUS CONSENT FOR CONSIDERATION OF THREE READINGS IN ONE MEETING VIA COUNCIL RESOLUTION # 099-2024, THIS 23 DAY OF APRIL, 2024.

READ A THIRD TIME AND PASSED THIS 23 DAY OF APRIL, 2024.

  
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Reeve

  
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Chief Administrative Officer

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**SCHEDULE A**

**2024 Municipal Tax Rates (expressed in Mills)**

<b>Assessment Class</b>	<b>Assessment</b>	<b>Tax Rate</b>	<b>Levy</b>
Residential	473,629,120	5.2975	2,509,050
Residential - Resort	34,653,420	5.2975	183,576
Residential - GIL	81,540	5.2975	432
Farm Residential	317,481,030	6.4640	2,052,197
Farmland	99,414,480	25.0000	2,485,362
Farmland - GIL	907,750	25.0000	22,694
Non-residential	42,590,350	23.5000	1,000,873
Non-residential - GIL	320,170	23.5000	7,524
M & E	2,114,630	23.5000	49,694
Linear	115,166,760	23.5000	2,706,419
Electric Power Generation	8,097,660	23.5000	190,295
DIPs (buildings)	6,757,380	23.5000	158,798
DIPs M & E	11,114,090	23.5000	261,181
<b>Total</b>	<b>1,112,328,380</b>		<b>11,628,096</b>
		Minimum Levy	<b>17,500</b>
		<b>Total Levy \$</b>	<b>11,645,596</b>

**2024 Homeland Housing Requisition Tax Rates (expressed in Mills)**

<b>Assessment Class</b>	<b>Assessment</b>	<b>Tax Rate</b>	<b>Levy</b>
Residential and Farmland	925,178,050	0.6182	571,945
Non-residential	43,433,980	0.6182	26,851
Machinery & Equipment	2,114,630	0.6182	1,307
Linear	123,264,420	0.6182	76,202
DIPs	6,757,380	0.6182	4,177
DIPs M & E	11,114,090	0.6182	6,871
<b>Total</b>	<b>1,111,862,550</b>		<b>687,353</b>



  
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<b>2024 Education Requisition Tax Rates (expressed in Mills)</b>			
<b>Assessment Class</b>	<b>Assessment</b>	<b>Tax Rate</b>	<b>Levy</b>
Residential and Farmland	925,178,050	2.4279	2,246,240
Non-residential	43,433,980	3.4004	147,693
Linear	115,166,760	3.4004	391,613
DIPs	6,757,380	3.4004	22,978
<b>Total</b>	<b>1,090,536,170</b>		<b>2,808,524</b>

<b>2024 Designated Properties Requisition Tax Rates</b>		
<b>Assessment Class</b>	<b>Assessment</b>	<b>Levy</b>
Linear	123,264,420	9,429.73
Designated Industrial (Buildings)	6,757,380	516.94
Designated Industrial M&E	11,114,090	850.23
<b>Total</b>	<b>141,135,890</b>	<b>10,797</b>

<b>2024 Total Tax Rates (expressed in Mills)</b>					
<b>Assessment Class</b>	<b>Municipal Tax Rate</b>	<b>Homeland Housing Tax Rate</b>	<b>Education Tax rate</b>	<b>Designated Industrial Property Tax Rate</b>	<b>Total Tax Rate</b>
Residential	5.2975	0.6182	2.4279		8.3436
Residential - Resort	5.2975	0.6182	2.4279		8.3436
Residential - GIL	5.2975				5.2975
Farm Residential	6.4640	0.6182	2.4279		9.5101
Farmland	25.0000	0.6182	2.4279		28.0461
Farmland - GIL	25.0000				25.0000
Non-residential	23.5000	0.6182	3.4004		27.5186
Non-residential - GIL	23.5000				23.5000
M & E	23.5000	0.6182			24.1182
Linear	23.5000	0.6182	3.4004	0.0765	27.5951
Electric Power Generation	23.5000	0.6182		0.0765	24.1947
DIPs (buildings)	23.5000	0.6182	3.4004	0.0765	27.5951
DIPs M & E	23.5000	0.6182		0.0765	24.1947


  
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