



# REQUEST FOR DECISION

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SUBJECT: **Bylaw 25-989 "Tax Bylaw 2025"**

SUBMISSION TO: REGULAR COUNCIL MEETING      REVIEWED AND APPROVED FOR SUBMISSION

MEETING DATE: April 8, 2025      CAO:      MANAGER:

DEPARTMENT: FINANCE      DIR: EK      PRESENTER: MH

STRATEGIC PLAN: Economy      LEG: SS      SAW

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RELEVANT LEGISLATION:

**Provincial** (cite) – Municipal Government Act Section 353, 354 and 355

**Council Bylaw/Policy** (cite) – N/A

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RECOMMENDED ACTION:

**MOTION: That Council amend the 2025 Operating Budget, establishing total revenues of \$237,915,971 and expenditures of \$237,915,971 due to an increase of \$479,499 for The Evergreens Foundation Property Tax Requisition and a decrease of \$112,712 for the Designated Industrial Property Tax Requisition.**

**MOTION: That Council give first reading to Bylaw 25-989 "Tax Bylaw 2025" as presented.**

**MOTION: That Council give second reading to Bylaw 25-989 "Tax Bylaw 2025" as presented.**

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BACKGROUND/PROPOSAL:

Council passed the final Operating budget on March 25, 2025. The total municipal operating expenditures and transfers totaled \$237,549,184. Since the budget was passed, Administration received The Evergreens Foundation and Designated Industrial Property Tax Requisitions which requires an increase to the budget of \$366,787 in both property tax revenue and requisition expenses. The amended municipal operating expenditures and transfers now total \$194,389,020 and the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$57,461,728.

The balance of \$136,927,292 is to be raised by general municipal taxation.

Budgeted Operating Expenses	\$	237,915,971
Less Total Requisitions	\$	(43,526,951)
<b>Total Municipal Expenditures</b>	<b>\$</b>	<b>194,389,020</b>
Budgeted Operating Revenue	\$	237,915,971
Less Total Property Tax Revenue	\$	(180,454,243)
<b>Revenue and Funding Other Than Taxation</b>	<b>\$</b>	<b>57,461,728</b>
<b>Municipal Tax Requirement</b>	<b>\$</b>	<b>136,927,292</b>

In addition to collecting property taxes for municipal purposes, Greenview is also obligated to collect property taxes for Seniors Foundations requisition, as well as on behalf of the Province for designated industrial properties and education. The amounts Greenview collects on behalf of these organizations are:

**1. Seniors Foundations**

Requisitions are collected from both residential and non-residential properties to provide revenue for a portion of their 2025 operating and capital requirements.

	2025	2024	Increase/ (Decrease)
<b>The Evergreens Foundation</b>			
Operating	\$1,880,435	\$1,400,414	\$480,021
Capital	\$1,894,456	\$1,894,978	\$(522)
	<u>\$3,774,891</u>	<u>\$3,295,392</u>	<u>\$479,499</u>
<b>Heart River Housing</b>			
Operating	\$949,818	\$919,906	\$29,912
Capital	\$863,472	\$862,412	\$1,060
	<u>\$1,813,290</u>	<u>\$1,782,318</u>	<u>\$30,972</u>
<b>Grande Spirit Foundation</b>	\$485,158	\$448,656	\$36,502
<b>Total Seniors Foundations Requisitions</b>	<u><u>\$6,073,339</u></u>	<u><u>\$5,526,366</u></u>	<u><u>\$546,973</u></u>

**2. Province of Alberta – Alberta School Foundation**

The Province determines the allocation of the education requisition between residential and non-residential properties based on an equalized assessment. Electric power generation, machinery and equipment along with senior citizens housing are exempt from education taxes.

Of the \$35,863,181 (2024 - \$31,976,455) requisition:

- 1) \$3,205,974 (9%) is collected from residential properties; and
- 2) \$32,657,207 (91%) is collected from non-residential properties

**3. Province of Alberta – Designated Industrial Properties**

Requisition of \$1,234,667 includes the costs incurred by the Provincial assessor’s office to prepare the assessment for designated industrial properties. The Province determines the requisition’s uniform tax rate and is only applied to designated industrial property owners

A summary of changes from 2024 to 2025:

- The Rural Residential municipal tax rate is the same at 2.4977%
- The Grande Cache Residential municipal tax rate is the same at 7.1748%
- The Non-Residential municipal tax rate is the same at 7.3350%
- The Residential Alberta School Foundation rate increased slightly to 2.5% (2024 - 2.3752%).
- The Non-Residential Alberta School Foundation requisition rate decreased 3.1932% (2024 - 3.5672%).
- The Senior’s Foundations requisitions have decreased by 6% to 0.3148% (2024 - 0.3353%).
- The Grande Cache debt repayment rate has decreased to 0.4433% (2024 - 0.9340%).
- The Requisition Allowance has decreased to 0.0130% (2024 - 0.0212%).
- The Designated Industrial Properties tax rate has decreased to 0.0701% (2024 - 0.0765%).

The following tables illustrate the combined property tax impact from 2024 to 2025:

**Residential Property – Assessed Value \$250,000 (Rural)**

	<b>2024</b>	<b>2025</b>	<b>Increase/ (Decrease)</b>
Municipal Tax Levy	\$624.42	\$624.42	\$-
Education Tax Levy	\$593.80	\$625.00	\$31.20
Requisition Allowance Levy	\$5.30	\$3.25	\$(2.05)
Seniors Foundation Levy	\$83.83	\$78.70	\$(5.13)
<b>Total</b>	<b>\$1,307.35</b>	<b>\$1,331.37</b>	<b>\$24.02</b>

**Residential Property – Assessed Value \$250,000 (Grande Cache)**

	<b>2024</b>	<b>2025</b>	<b>Increase/ (Decrease)</b>
Municipal Tax Levy	\$1,793.70	\$1,793.70	\$-
Special Tax Levy	\$233.50	\$110.83	\$(122.67)
Education Tax Levy	\$593.80	\$625.00	\$31.20
Requisition Allowance Levy	\$5.30	\$3.25	\$(2.05)
Seniors Foundation Levy	\$83.83	\$78.70	\$(5.13)
<b>Total</b>	<b>\$2,710.13</b>	<b>\$2,611.48</b>	<b>\$(98.65)</b>

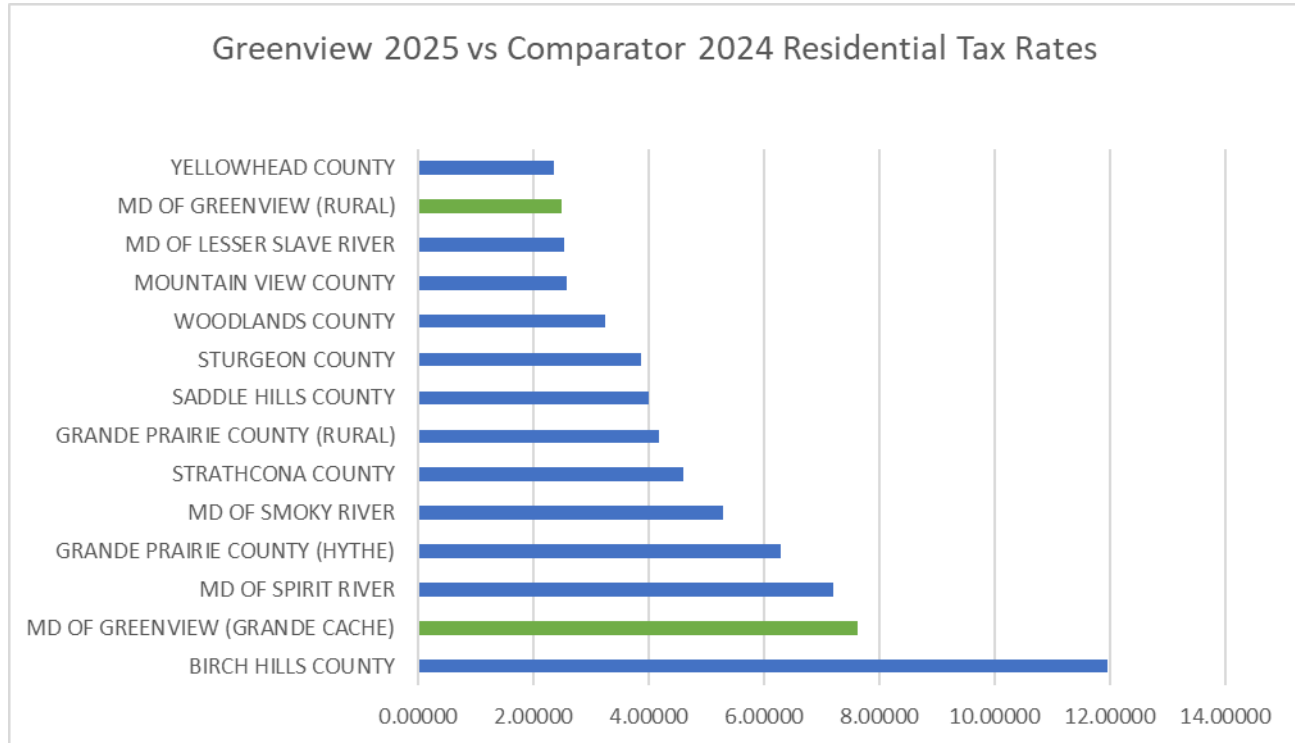
**Non-Residential Property – Assessed Value \$1,000,000**

	<b>2024</b>	<b>2025</b>	<b>Increase/ (Decrease)</b>
Municipal Tax Levy	\$1,136.97	\$1,136.97	\$-
Special Tax Levy	\$144.81	\$68.75	\$(76.06)
Education Tax Levy	\$552.92	\$494.95	\$(57.97)
Requisition Allowance Levy	\$3.29	\$2.02	\$(1.27)
Seniors Foundation Levy	\$51.97	\$48.79	\$(3.18)
<b>Total</b>	<b>\$1,889.96</b>	<b>\$1,751.48</b>	<b>\$(138.48)</b>

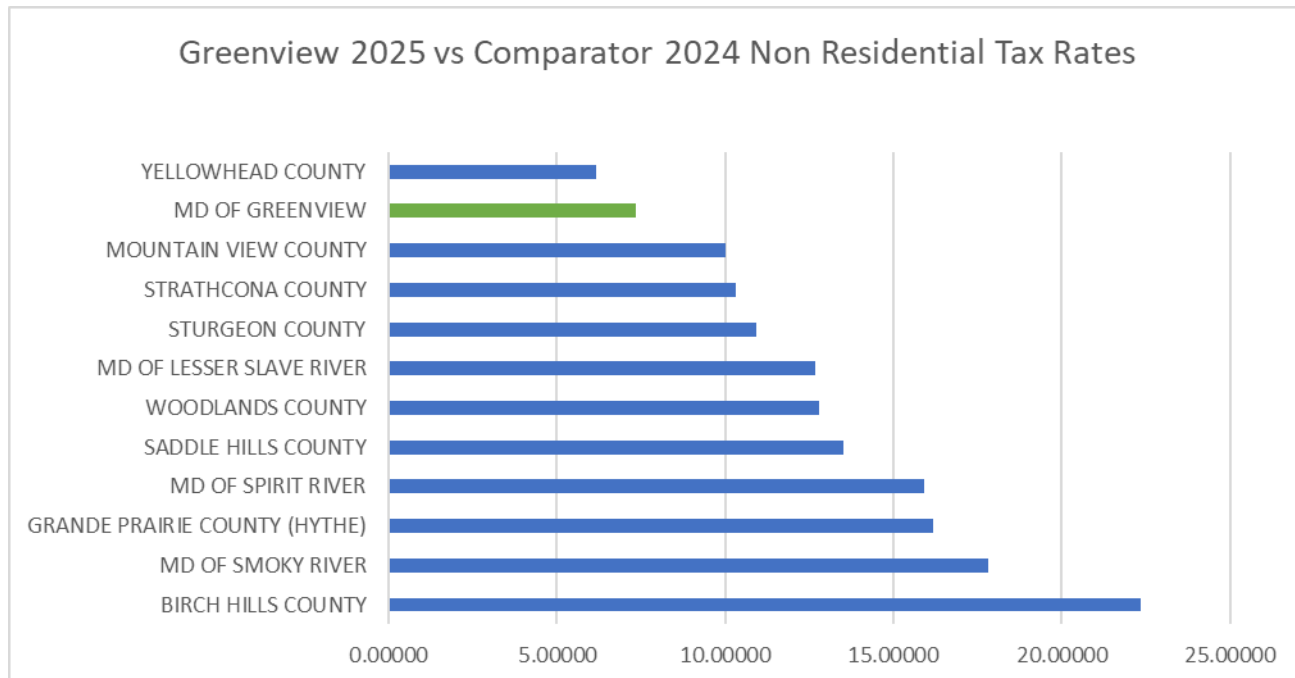
## Comparators

Below are charts of comparators for both residential and non-residential tax rates.

### Residential Tax Rates



### Non-Residential Tax Rates



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**BENEFITS OF THE RECOMMENDED ACTION:**

1. The benefit of accepting the recommended motion is that Council will comply with the legislation which requires them to pass a tax rate bylaw annually.
2. The benefit of accepting the recommended motion is that Administration will be able to send tax notices after the bylaw is passed.
3. The benefit of accepting the recommended motion is that the bylaw supports the Operating Budget passed by Council.

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**DISADVANTAGES OF THE RECOMMENDED ACTION:**

There are no perceived disadvantages to the recommended motion.

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**ALTERNATIVES CONSIDERED: N/A**

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**FINANCIAL IMPLICATION:**

There are no financial implications to the recommended motion.

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**STAFFING IMPLICATION:**

There are no staffing implications to the recommended motion.

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**PUBLIC ENGAGEMENT LEVEL:**

Greenview has adopted the IAP2 Framework for public consultation.

**INCREASING LEVEL OF PUBLIC IMPACT**

Inform

**PUBLIC PARTICIPATION GOAL**

Inform - To provide the public with balanced and objective information to assist them in understanding the problem, alternatives, opportunities and/or solutions.

**PROMISE TO THE PUBLIC**

Inform - We will keep you informed.

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**FOLLOW UP ACTIONS:**

Council will have to give the bylaw third reading before it is valid. Third reading of this bylaw will be presented to Council at the April 22<sup>nd</sup> Regular Council meeting.

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**ATTACHMENT(S):**

- Municipal Government Act sections 353, 354 and 355
- Bylaw No. 25-989 "Tax Bylaw 2025"

## **Municipal Government Act**

### **Property tax bylaw**

**353(1)** Each council must pass a property tax bylaw annually.

(2) The property tax bylaw authorizes the council to impose a tax in respect of property in the municipality to raise revenue to be used toward the payment of (a) the expenditures and transfers set out in the budget of the municipality, and (b) the requisitions.

(3) The tax must not be imposed in respect of property (a) that is exempt under section 351, 361 or 362, or (b) that is exempt under section 363 or 364, unless the bylaw passed under that section makes the property taxable.

### **Tax rates**

**354(1)** The property tax bylaw must set and show separately all of the tax rates that must be imposed under this Division to raise the revenue required under section 353(2).

(2) A tax rate must be set for each assessment class or sub-class referred to in section 297

(3) The tax rate may be different for each assessment class or sub-class referred to in section 297. (3.1) Despite subsection (3), the tax rate for the class referred to in section 297(1)(d) and the tax rate for the sub-classes referred to in section 297(2.1) must be set in accordance with the regulations.

(4) The tax rates set by the property tax bylaw must not be amended after the municipality sends the tax notices to the taxpayers unless subsection (5) applies.

(5) If after sending out the tax notices the municipality discovers an error or omission that relates to the tax rates set by the property tax bylaw, the municipality may (a) amend the property tax bylaw to the extent necessary to correct the error or omission, and (b) send out amended tax notices, if required as a result of the corrections to the property tax bylaw.

(6) A municipality must, within 30 days after passing a property tax bylaw amendment under subsection (5), provide the Minister with a copy of the amended bylaw.

### **Calculating tax rates**

**355** A tax rate is calculated by dividing the amount of revenue required by the total assessment of all property on which that tax rate is to be imposed.