



REQUEST FOR DECISION

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

SUBMISSION TO: REGULAR COUNCIL MEETING

MEETING DATE: April 22, 2025

DEPARTMENT: FINANCE

STRATEGIC PLAN: Economy

REVIEWED AND APPROVED FOR SUBMISSION

CAO: MANAGER:

DIR: EK

PRESENTER: SAW

LEG: SS

RELEVANT LEGISLATION:

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

Council Bylaw/Policy (cite) – N/A

RECOMMENDED ACTION:

MOTION: That Council give third reading to Bylaw 25-989 “Tax Bylaw 2025” as presented.

BACKGROUND/PROPOSAL:

Council gave first and second reading to Bylaw 25-989, Tax Bylaw 2025, on April 8, 2025. Council had made the recommendation to change the minimum municipal tax from \$20 to \$30. This results in the revenue going from \$8,408.82 to \$21,606.28 which is an increase of \$13,197.46.

A summary of changes from 2024 to 2025 are outlined in the tables below:

	2025 Tax Rate	2024 Tax Rate	% Inc/(Dec)
General Municipal			
Residential/Farmland	2.4977	2.4977	0%
Grande Cache Residential	7.1748	7.1748	0%
Non-Residential	7.3350	7.3350	0%
Grande Cache Special Borrowing			
Residential/Non-Residential	0.4433	0.9340	(53%)
ASFF/Opted-Out School Boards			
Residential	2.5000	2.3752	5%
Non-Residential	3.1932	3.5672	(10%)
Requisition Allowance	0.0130	0.0212	(39%)
Seniors Foundations	0.3148	0.3353	(6%)
Designated Industrial Properties	0.0701	0.0765	(8%)

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

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

	2024	2025	Increase/ (Decrease)
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)
Total	\$1,307.35	\$1,331.37	\$24.02

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

	2024	2025	Increase/ (Decrease)
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)
Total	\$2,710.13	\$2,611.48	\$(98.65)

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

	2024	2025	Increase/ (Decrease)
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)
Total	\$1,889.96	\$1,751.48	\$(138.48)

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 Council accepting the recommended motion is that Administration will be able to issue the 2025 Combined Assessment and Tax Notices to meet the planned due dates which will not impact Greenview's cash flow.
3. The benefit of Council accepting the recommended motion is that the bylaw supports the Operating Budget passed by Council.

DISADVANTAGES OF THE RECOMMENDED ACTION:

There are no perceived disadvantages to the recommended motion.

ALTERNATIVES CONSIDERED:

N/A

FINANCIAL IMPLICATION:

There are no financial implications to the recommended motion.

STAFFING IMPLICATION:

There are no staffing implications to the recommended motion.

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.

FOLLOW UP ACTIONS:

Administration will prepare the tax notices in accordance with the bylaw and issue them in accordance with Provincial requirements.

ATTACHMENT(S):

- Municipal Government Act Section 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.