

BYLAW 37/2025

**A BYLAW OF THE FOOTHILLS COUNTY
TO AUTHORIZE THE RATES OF TAXATION FOR THE YEAR 2025**

WHEREAS the Foothills County has prepared and adopted detailed estimates of the municipal revenue and expenditures as required; and

WHEREAS the estimated municipal expenditures and transfers set out in the budget for the Foothills County for the calendar year **2025** total one hundred and fifty-six million four hundred and thirty-seven thousand seventy-one dollars (\$156,437,071); and

WHEREAS the estimated municipal revenues and transfers from all sources other than taxation is estimated at seventy-six million two hundred and three thousand five hundred and eighteen dollars (\$76,203,518), and the balance of eighty million two hundred and thirty-three thousand five hundred and fifty-three dollars (\$80,233,553) is to be raised by general municipal taxation; and

WHEREAS, the requisitions are:

Alberta School Foundations Fund (ASFF)	
Residential and Farmland	\$24,085,389
Non-residential	\$2,507,610
Machinery and equipment	\$0
Christ the Redeemer Separate School Division	
Residential and Farmland	\$2,623,606
Non-residential	\$69,198
Machinery and equipment	\$0
Senior's Foundation	\$1,079,858
Designated Industrial Property Tax Requisition	\$53,352

WHEREAS, taxes to fund other expenditures and transfers are:

911 Call Center	\$247,500
Recreation	\$3,144,506
Fire Protection	\$7,396,022
RCMP	\$2,093,714
Library	\$842,000
General Municipal	\$36,129,371

WHEREAS, the Council of the Foothills County is required each year to levy on the assessed value of a 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 amendments thereto; and

WHEREAS, the assessed value of all property in the Foothills County as shown on the assessment roll is

Residential	\$9,709,739,180
Non-residential	\$1,289,941,810
Farmland	\$137,110,870
Machinery and equipment	<u>\$231,775,880</u>
	<u>\$11,368,567,740</u>

NOW THEREFORE, under the authority of the Municipal Government Act, the Council of Foothills County, in the Province of Alberta, duly assembled, enacts as follows:


1. That 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 Foothills County:

	Tax Levy	Assessment	Tax Rate Mills
General Municipal			
Residential	\$20,863,151	\$9,709,739,180	2.148683
Farmland	1,405,037	\$137,110,870	10.247453
Non-residential	11,717,260	\$1,289,941,810	9.083558
Machinery and equipment	2,105,350	\$231,775,880	9.083558
TOTAL General Municipal	\$36,090,798	\$11,368,567,740	
Other			
Senior's Foundation	\$1,079,858	\$11,368,497,100	0.094987
Ambulance and 911	\$247,500	\$11,368,567,740	0.021771
Recreation	\$3,144,506	\$11,368,567,740	0.276596
Fire Protection	\$7,396,022	\$11,368,567,740	0.650568
RCMP	\$2,093,714	\$11,368,567,740	0.184167
Library	\$842,000	\$11,368,567,740	0.074064
Designated Industrial Property	\$53,352	\$646,056,120	0.070100
TOTAL Other	\$14,856,952		
ASFF			
Residential and Farmland	\$24,085,389	\$8,879,536,957	2.712460
Non-residential	\$2,507,610	\$1,145,561,250	2.188979
Machinery and equipment	\$0	\$231,618,750	0
TOTAL ASFF	\$26,592,999	\$10,256,716,957	
Christ the Redeemer Separate School Division			
Residential and Farmland	\$2,623,606	\$967,242,453	2.712460
Non-residential	\$69,198	\$31,612,000	2.188979
Machinery and equipment	\$0	\$157,130	0
TOTAL Separate School	\$2,692,804	\$923,148,731	

2. Notwithstanding the foregoing, the minimum tax on any parcel will be Forty-Eight Dollars (\$48.00)
3. Administration has signed enrollment agreements with Assessed Persons who have opted to receive the Combined Assessment and Tax Notice electronically. The Notice(s) will be provided to the Assessed Person as a PDF attachment via the email address supplied by the Assessed Person. The electronic versions have the same value as paper versions and should be treated as such. It is the responsibility of the Assessed Person to provide the correct email address and to inform the County of any changes to their email address. Non-receipt is not justification for late payment and penalties will apply.
4. Bylaw 27/2025 and any amendments thereto are hereby rescinded upon this Bylaw coming into effect.

5. This Bylaw shall have effect on the date of its third reading.

First Reading May 28, 2025



Reeve



Chief Administrative Officer

Second Reading: May 28, 2025



Reeve



Chief Administrative Officer

Third Reading: May 28, 2025



Reeve



Chief Administrative Officer

PASSED IN OPEN COUNCIL assembled at the Town of High River,
in the Province of Alberta this 28th day of May, 2025