

# TOWN OF FORT MACLEOD

## BYLAW NO. 1998

### A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE TOWN OF FORT MACLEOD FOR THE 2025 TAXATION YEAR

**Whereas**, the Town of Fort Macleod has prepared and adopted detailed estimates of the municipal revenues and expenditures as required, at the Council meeting held on April 28, 2025; and

**Whereas**, the estimated municipal expenditures and transfers set out in the budget for the Town of Fort Macleod for 2025 total \$11,911,520.00; and

**Whereas**, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$5,844,455.00 and the balance of \$6,067,065.00 is to be raised by general municipal taxation; and

**Whereas**, the requisitions are:

Alberta School Foundation Fund (ASFF)	
Residential/Farmland	\$1,017,081
Non-residential	<u>608,171</u>
Total School Requisitions	<u>\$1,625,252</u>
Seniors Foundation	<u>\$121,254</u>
Designated Industrial Properties	<u>\$1,215</u>

**Whereas** the Council of the Town of Fort Macleod is required each year to levy on the assessed value of all 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 M-26, Revised Statutes of Alberta, 2000; and

**Whereas** the assessed value of all property in the Town of Fort Macleod as shown on the assessment roll is:

	<u>Assessment</u>
Residential and farmland	420,625,330
Vacant residential	5,477,000
Non-residential	161,555,380
Vacant non-residential	2,022,000
Machinery and equipment	<u>2,564,660</u>
	<u>592,244,370</u>

**NOW THEREFORE** under the authority of the *Municipal Government Act*, the Council of the Town of Fort Macleod, in the Province of Alberta, enacts as follows:

- 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 the Town of Fort Macleod:

	<b>Tax Levy</b>	<b>Assessment</b>	<b>Tax Rate</b>
<b>General Municipal</b>			
Residential/Farmland	\$2,334,471	420,625,330	0.0055500
Vacant Residential	\$11,222	2,022,000	0.0055500
Non-Residential	\$1,891,813	161,555,380	0.0117100
Vacant Non-Residential	\$64,135	5,477,000	0.0117100
<b>ASFF</b>			
Residential/Farmland	\$1,017,100	422,647,330	0.0024065
Vacant Residential			
Non-Residential	\$608,169	163,004,380	0.0037310
Vacant Non-Residential			
<b>Seniors Foundation</b>	\$121,238	586,539,710	0.0002067
<b>Designated Industrial Properties</b>	\$1,206	17,200,880	0.0000701

	<b>Residential/Farmland</b>	<b>Non-Residential</b>	<b>Designated Industrial</b>
<b>Municipal</b>	0.0055500	0.0117100	0.0117100
<b>Education - ASFF</b>	0.0024065	0.0037310	0.0037310
<b>Seniors Foundation</b>	0.0002067	0.0002067	0.0002067
<b>Designated Industrial</b>			0.0000701
<b>Total Property Tax Mill Rate</b>	<b>0.0081632</b>	<b>0.0156477</b>	<b>0.0157178</b>

	<b>Vacant Residential</b>	<b>Vacant Non-Residential</b>
<b>Municipal</b>	0.0055500	0.0117100
<b>Education - ASFF</b>	0.0024065	0.0037310
<b>Seniors Foundation</b>	0.0002067	0.0002067
<b>Designated Industrial</b>		
<b>Total Property Tax Mill Rate</b>	<b>0.0081632</b>	<b>0.0156477</b>

- The minimum amount payable as property tax for general municipal purposes shall be \$370.00.

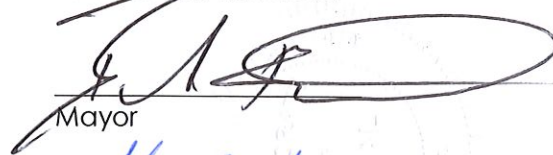
3. Machinery and equipment are exempt from municipal taxes per Bylaw 1846 – Machinery and Equipment Exemption Bylaw.
4. Vacant properties are taxed as a separate assessment sub-class per Bylaw 1988 – Assessment Sub-Class Vacant Lands Bylaw.
5. That this bylaw shall take effect on the date of the third and final reading.

Read a first time on this 14<sup>th</sup> day of April, 2025.

Read a second time on this 20<sup>th</sup> day of April, 2025.

Read a third time and passed on this 20<sup>th</sup> day of April, 2025.

Town of Fort Macleod

  
\_\_\_\_\_  
Mayor

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

**If any portion of this bylaw is declared invalid by a court of competent jurisdiction, then the invalid portion must be severed, and the remainder of the bylaw is deemed valid.**

**Council Resolutions  
Regular Council Meeting**

**Agenda Number:** I.3.  
**Resolution Number** R.2025.089  
**Title:** Bylaw 1998: 2025 Mill Rates  
**Date:** Monday, April 14, 2025



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**Moved by:** Councillor Poytress  
**That Bylaw 1998, being a Bylaw of the Town of Fort Macleod in the Province of Alberta, to authorize the rates of taxation to be levied against assessable property within the Town of Fort Macleod for the 2025 taxation year, be given first reading.**

**CARRIED**

**Council Resolutions  
Regular Council Meeting**

**Agenda Number:** I.1.  
**Resolution Number** R.2025.115  
**Title:** Bylaw 1998: 2025 Mill Rates  
**Date:** Monday, April 28, 2025



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**Moved by:** Councillor Poytress  
**That Bylaw 1998, being a Bylaw of the Town of Fort Macleod in the Province of Alberta, to authorize the rates of taxation to be levied against assessable property within the Town of Fort Macleod for the 2025 taxation year, be given second reading.**

**CARRIED**

**Council Resolutions  
Regular Council Meeting**

**Agenda Number:** I.1.  
**Resolution Number** R.2025.116  
**Title:** Bylaw 1998: 2025 Mill Rates  
**Date:** Monday, April 28, 2025



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**Moved by:** Councillor Fox

**That Bylaw 1998, being a Bylaw of the Town of Fort Macleod in the Province of Alberta, to authorize the rates of taxation to be levied against assessable property within the Town of Fort Macleod for the 2025 taxation year, be given third reading and finally declared passed.**

**CARRIED**