



VULCAN COUNTY

Vulcan - Alberta

BYLAW 2025-013

Being a Bylaw to authorize and establish the tax rates to be levied against assessable property within Vulcan County for the 2025 taxation year.

WHEREAS Vulcan County (hereinafter referred to as “the County”) is governed by the *Municipal Government Act*, Chapter M-26, Revised Statutes of Alberta, 2000 and amendments; and

WHEREAS the County has prepared and adopted detailed estimates of the probable expenditures of the County as required at the Council Meeting held on May 7th, 2025; 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 estimated municipal expenditures and transfers set out in the budget for the County for 2025 total \$32,120,558 (Capital & Operating) and;

WHEREAS, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$12,332,648 and;

WHEREAS the Special Tax Levies collected pursuant to Section 382, *Municipal Government Act*, Chapter M-26, Revised Statutes of Alberta, 2000, are estimated at \$1,015,804 and;

WHEREAS the balance of \$18,772,106 is to be raised by general municipal taxation; and

WHEREAS, the requisitions adjusted for the prior year's over/under levy are estimated to be:

Alberta School Foundation Fund

Residential/Farmland	\$ 2,382,929	
Non-residential / Linear	\$ 1,737,534	
		\$ 4,120,463

Christ the Redeemer Catholic
Separate School Division

Residential/Farmland	\$ 61,982	
Non-residential	\$ 9,665	
		\$ 71,647

Marquis Foundation		\$ 571,479
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NOW THEREFORE under the authority of Section 353 of the *Municipal Government Act*, Chapter M-26, Revised Statutes of Alberta 2000 and amendments thereto, the Council of Vulcan County duly assembled in the Province of Alberta, enacts as follows:

1. The Chief Administrative Officer for Vulcan County is hereby authorized and directed to levy the following rates of taxation, as established in this Bylaw, on the assessed value of all property as shown on the Assessment Roll of the County.

2. For the 2025 year there shall be levied against all assessable property the following rates to raise the following sums deemed necessary to meet the County's general municipal expenses.

	<u>TAX RATE</u>	<u>ASSESSMENT</u>	<u>TAX LEVY</u>
Residential	0.0022000	733,886,280	1,614,550
Farmland	0.0108230	205,049,800	2,219,254
Non-Residential:			
Commercial & Industrial	0.0087500	108,895,990	952,840
Linear	0.0087500	1,126,448,170	9,856,421
Small Business	0.0075000	19,153,690	143,653
Machinery & Equipment	0.0087500	73,435,950	642,565
		2,266,869,880	15,429,283

3. For the 2025 year there shall be levied against all assessable properties within the County the following tax rate to generate the required sums for the Vulcan District Waste Commission:

	<u>TAX RATE</u>	<u>ASSESSMENT</u>	<u>TAX LEVY</u>
Residential	0.0004113	733,886,280	301,847
Farmland	0.0004113	205,049,800	84,337
Non-Residential:			
Commercial & Industrial	0.0004113	108,895,990	44,789
Linear	0.0004113	1,126,448,170	463,308
Small Business	0.0004113	19,153,690	7,878
Machinery & Equipment	0.0004113	73,435,950	30,204
		<u>2,266,869,880</u>	<u>932,363</u>

4. For the 2025 year there shall be levied against all assessable property of owners liable to the Alberta School Foundation Fund the following tax rates to generate the requisitioned sums:

	<u>TAX RATE</u>	<u>ASSESSMENT</u>	<u>TAX LEVY</u>
Residential & Farmland	0.0026061	914,365,948	2,382,929
Non-Residential & Linear	0.0039202	443,225,750	1,737,534
		<u>1,357,591,698</u>	<u>4,120,463</u>

5. For the 2025 year there shall be levied against all assessable property of owners liable to the Christ The Redeemer Catholic Separate School Division the following tax rate to generate the required sums:

	<u>TAX RATE</u>	<u>ASSESSMENT</u>	<u>TAX LEVY</u>
Residential & Farmland	0.0026061	23,783,672	61,983
Non-Residential & Linear	0.0039202	2,465,520	9,665
		<u>26,249,192</u>	<u>71,648</u>

6. For the 2025 year there shall be levied against all assessable properties within the County the following tax rate to generate the requisitioned sums for the Marquis Foundation:

	<u>TAX RATE</u>	<u>ASSESSMENT</u>	<u>TAX LEVY</u>
Residential	0.0002521	733,886,280	185,013
Farmland	0.0002521	205,049,800	51,693
Non-Residential:			
Commercial & Industrial	0.0002521	108,895,990	27,453
Linear	0.0002521	1,126,448,170	283,978
Small Business	0.0002521	19,153,690	4,829
Machinery & Equipment	0.0002521	73,435,950	18,513
		<u>2,266,869,880</u>	<u>571,479</u>

7. For the 2025 year there shall be levied against all assessable properties within the County the following tax rate to generate the requisitioned sums for the Royal Canadian Mounted Police:

	<u>TAX RATE</u>	<u>ASSESSMENT</u>	<u>TAX LEVY</u>
Residential	0.0001776	733,886,280	130,338
Farmland	0.0001776	205,049,800	36,417
Non-Residential:			
Commercial & Industrial	0.0001776	108,895,990	19,340
Linear	0.0001776	1,126,448,170	200,057
Small Business	0.0001776	19,153,690	3,402
Machinery & Equipment	0.0001776	73,435,950	13,042
		<u>2,266,869,880</u>	<u>402,596</u>

8. And furthermore that pursuant to the provisions of Section 357(1) of the *Municipal Government Act*, that the Chief Administrative Officer for Vulcan County is hereby authorized and directed to establish that the minimum tax payable on any parcel will be thirty dollars (\$50.00).

This Bylaw shall take effect on the date of the third and final reading.

READ a first time on this 7th day of May, 2025.

READ a second time on this 7th day of May, 2025.

READ a third time on this 7th day of May, 2025.

[original signed]

Jason Schneider, Reeve

[original signed]

Nels Petersen, CAO