

BYLAW NO 2089-25

BEING A BYLAW OF THE CITY OF WETASKIWIN, IN THE PROVINCE OF ALBERTA, TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE CITY OF WETASKIWIN FOR THE 2025 TAXATION YEAR

WHEREAS pursuant to the *Municipal Government Act*, RSA 2000, Chapter M-26, section 353, as amended, provides that a property tax bylaw that imposes taxes on properties within the municipality to raise revenue and meet estimated expenditures and requisitions must be passed annually by Council; and

WHEREAS the City of Wetaskiwin has prepared and adopted detailed estimates of municipal revenue, expense and expenditures as required, at the Council Meeting held on January 13, 2025; and

WHEREAS the total taxable assessment of land, buildings and improvements for the City of Wetaskiwin is \$1,506,222,930; and

WHEREAS it is estimated that the tax levy for the municipal requirements for the City of Wetaskiwin for the year of 2025 totals \$20,517,450; and;

WHEREAS the required tax to pay the requisition from the Alberta School Foundation Fund is \$3,982,567; and

WHEREAS the required tax to pay the requisition from the St. Thomas Aquinas RCSR is \$380,424; and

WHEREAS the required tax to pay the requisition from the Wetaskiwin & Area Lodge Authority is \$291,720; and

AND WHEREAS the required tax to pay the requisition from the Province for the preparation of the designated industrial property assessment is \$1,824;

NOW THEREFORE under the authority of the *Municipal Government Act*, the Council of the City of Wetaskiwin, in the Province of Alberta, enacts as follows:

1. TITLE

- 1.1. This Bylaw may be cited as the '2025 Property Tax Bylaw.'

2. DEFINITIONS

- 2.1. In this bylaw:

- a) '**Act**' means the *Municipal Government Act*, RSA 2000, Chapter M-26, as amended;
- b) '**Assessment Roll**' is as defined in section 303 of the Act;
- c) '**Chief Administrative Officer** or '**CAO**' means the Chief Administrative Officer as appointed by Council, including the CAO's delegate;
- d) '**City**' means the incorporated municipality of the City of Wetaskiwin;

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- e) **‘Designated Industrial Property’** or **‘DIP’** is as defined in section 284(1) of the Act;
 - a) **‘Farmland’** is as defined in section 297(4)(a) of the Act;
 - b) **‘Linear’** is as defined in section 284(1)(k) of the Act;
 - c) **‘Machinery and Equipment’** means machinery and equipment used for manufacturing and processing as set out in section 297 of the Act;
 - d) **‘Non-Residential’** is as defined in section 297(4)(b) of the Act;
 - e) **‘Requisitions’** are as defined in section 326 of the Act;
 - f) **‘Tax Arrears’** means taxes that remain unpaid after December 31 of the year in which they are imposed;¹
 - g) **‘Tax Rate’** is as described in Division 2, ‘Property Tax’ of the Act;
 - h) **‘Tax Recovery’** means a notice, in writing, that part or all of the taxes imposed in respect of a parcel of land by a municipality are in arrears.²

3. INTERPRETATION AND APPLICATION

- 3.1. That the Chief Administrative Officer is hereby authorized to levy the following Tax Rates on the assessed value of all property as shown on the Assessment Roll of the City of Wetaskiwin:

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¹ *Municipal Government Act*, RSA 2000, c. M-26, s 326(1).

² *Municipal Government Act*, RSA 2000, c. M-26, s 410(f).

GENERAL MUNICIPAL	ASSESSMENT	TAX LEVY	TAX RATE
RESIDENTIAL/FARMLAND	\$ 1,109,673,150	\$ 12,584,703	0.0113409
MATURE AREA DERELICT RESIDENTIAL	\$ 539,800	\$ 12,244	0.0226818
NON-RESIDENTIAL	\$ 364,930,700	\$ 8,277,292	0.0226818
MACHINERY & EQUIPMENT - EXEMPT	\$ 31,079,280	\$ -	0.0000000
	\$ 1,506,222,930	\$ 20,874,238	
REQUISITIONS	ASSESSMENT	TAX LEVY	TAX RATE
ALBERTA SCHOOL FOUNDATION FUND			
RESIDENTIAL/FARMLAND	1,012,978,127	2,671,122	0.0026369
NON-RESIDENTIAL INCLUDING LINEAR	328,899,098	1,311,419	0.0039873
		3,982,541	
ALLOWANCE FOR (OVER)/UNDER COLLECTION			
RESIDENTIAL/FARMLAND	1,012,978,127	54,093	0.0000534
NON-RESIDENTIAL INCLUDING LINEAR	328,899,098	26,542	0.0000807
		80,635	
ST. THOMAS AQUINAS RCSR			
RESIDENTIAL/FARMLAND	96,762,043	255,152	0.0026369
NON-RESIDENTIAL INCLUDING LINEAR	31,417,212	125,270	0.0039873
		380,422	
ALLOWANCE FOR (OVER)/UNDER COLLECTION			
RESIDENTIAL/FARMLAND	96,762,043	5,167	0.0000534
NON-RESIDENTIAL INCLUDING LINEAR	31,417,212	2,535	0.0000807
		7,702	
		4,451,301	
SENIORS FOUNDATION			
WETASKIWIN & AREA LODGE AUTHORITY	1,470,056,480	291,659	0.0001984
		291,659	
ALLOWANCE FOR (OVER)/UNDER COLLECTION		(147)	-0.0000001
		291,512	
DESIGNATED INDUSTRIAL PROPERTY (DIP)			
DESIGNATED INDUSTRIAL PROPERTY (DIP)	26,017,118	1,824	0.0000701
		1,824	

4. GENERAL

- 4.1. The tax payment deadline for 2025 is established as June 30, 2025.

5. ENFORCEMENT AND PENALTY

- 5.1. Pursuant to Tax Penalty Bylaw 1958-20, and any amendments, and the Act, a property in Tax Arrears for more than one year will be included in the annual Tax Arrears List.
- 5.2. In conjunction with the Act, Tax Recovery notification steps for any Tax Arrears will be undertaken.

6. SEVERABILITY

- 6.1 If a court of competent jurisdiction should declare any section or subsection of this bylaw to be invalid, such section or subsection shall not be construed as having persuaded or influenced Council to pass the remainder of the bylaw, and it is hereby declared that the remainder of the bylaw shall be valid and remain in force.

7. TRANSITION

- 7.1 This bylaw shall come into full force and effect upon third and final reading.

READ a first time this 28th day of April ,2025

READ a second time this 28th day of April, 2025

READ a third time this this 28th day of April, 2025

*Original has been signed, sealed and filed
with Records Management*

Tyler Gandam, Mayor

Sue Howard, City Manager