



Village of Delia - Province of Alberta

By-Law # 674-2025 – 2025 Tax Rate Bylaw

A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE VILLAGE OF DELIA FOR THE 2025 TAXATION YEAR.

WHEREAS, the Village of Delia has prepared and adopted detailed estimates of municipal revenue, expenses and expenditures as required, at the Council meeting held on June 12, 2025; and

WHEREAS the estimated municipal revenues from all sources other than property taxation total \$292,018; and

WHEREAS the estimated municipal expenses (excluding non-cash and requisition items and long-term debt) set out in the annual budget for the Village of Delia of 2025 total \$537,793; and

WHEREAS the estimated amount transferred from the non-restricted surplus account for operations is \$7,818; and

WHEREAS the estimated amount transferred to restricted surplus accounts for future financial plans to be raised by municipal taxation is \$17,900; and

WHEREAS the estimated amount for long term debt principal and interest to be raised by municipal taxation is \$41,975; and

WHEREAS the estimated amount required for current year capital expenditures to be raised by municipal taxation is \$0.

THEREFORE, the total amount to be raised by general municipal taxation is \$297,832.

WHEREAS the requisitions are:

Alberta School Foundation Fund		
	Residential & Farmland	\$39,445
	Non-residential	\$13,637
Total Alberta School Foundation Fund		\$53,082
Drumheller District Seniors Foundation		\$11,665
Designated Industrial Property		\$41

WHEREAS the Council is authorized to sub-classify assessed property, and to establish different tax rates of taxation in respect to each sub-class of property subject to the *Municipal Government Act*, Chapter M-26, Revised Statutes of Alberta, 2000; and

WHEREAS the assessed value of all taxable property in the Village of Delia as shown on the assessment roll is:

Residential	\$15,112,520
Farmland	\$17,870
Grant-in-lieu	\$88,060
Commercial	\$2,854,630
Electric, Power & Pipeline	\$576,560
Total Taxable Assessment	\$18,649,640

2025 Tax Rate Bylaw 674-2025

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

1. Tax Rates and Tax Levy

That the Chief Administrative Officer is hereby authorized to levy the following rate of taxation on the assessed value of all property as shown on the assessment role of the Village of Delia.

	Tax Levy	Assessment	Tax Rate per \$1,000
Municipal			
Residential, Farmland, Grant-in-lieu	\$177,752	\$15,218,450	11.68
Non-Residential	\$97,960	\$3,431,190	28.55
Minimum tax	\$22,095		
Fixed rental charge	\$25		
Total	\$297,832	\$18,649,640	
Alberta School Foundation Fund			
Residential & Farmland	\$39,445	\$15,130,390	2.607
Non-Residential	\$13,639	\$3,431,190	3.975
Total	\$53,084	\$18,561,580	
Drumheller Senior Foundation	\$11,675	\$18,561,580	0.629
Designated Industrial Property	\$41	\$576,560	0.0715
Total Tax Levy	\$362,632		

2. Minimum Tax For General Municipal Purposes

- 2.1 The minimum amount payable per parcel as property tax for general municipal purposes shall be \$900.
- 2.2 Exemptions from the minimum municipal tax are mobile license fee properties and farmland.

3. Effective Date

This Bylaw shall come into force and effect when it receives third reading and it is duly signed.

READ A FIRST TIME THIS 12th DAY OF JUNE 2025.

READ A SECOND TIME THIS 12th DAY OF JUNE 2025.

MOTION to allow for Third and final reading passed unanimously by Council this 12th day of JUNE 2025.

READ A THIRD TIME AND FINALLY PASSED THIS 12th DAY OF JUNE 2025.



Mayor Jordan Elliott



Chief Administrative Officer
Lena Beninger