



Bylaw: 07-2025

2025 Mill Rates Bylaw

**BEING A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THORHILD COUNTY FOR THE 2025 TAXATION YEAR**

**WHEREAS** pursuant to Section 7 of the *Municipal Government Act*, R.S.A. 2000, Chapter M-26 as amended, Council may pass a bylaw for services provided by or on behalf of the municipality;

**AND WHEREAS** Thorhild County has prepared and adopted detailed estimates of the municipal and gas revenues and expenditures as required, at the Council meeting held on December 17, 2024;

**AND WHEREAS** the estimated municipal and gas expenditures and transfers set out in the budget for Thorhild County for 2025 total \$34,868,300;

**AND WHEREAS** the estimated municipal and gas revenues and transfers from all sources other than property taxation is estimated at \$19,370,007 and the balance of \$15,498,293 is to be raised by general municipal taxation;

**AND WHEREAS** the requisitions are estimated to be:

Alberta School Foundation Fund (ASFF)	
Residential/Farmland	\$ 1,210,583
Non-Residential	\$ 1,416,131
Lakeland Roman Catholic Separate School District 150	
Residential/Farmland	\$ 34,559
Non-Residential	\$ 176
Newthorad Seniors Housing Foundation	\$ 620,429
Designated Industrial Property Tax	\$ 28,074;

**AND WHEREAS** the Council of Thorhild County is required each year to levy on the assessed value of all property, tax rates that are sufficient to meet the estimated expenditures and 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, R.S.A, 2000;

**AND WHEREAS** the assessed value of all property in Thorhild County as shown on the assessment roll is:

Residential	\$ 435,055,220
Non-Residential	\$ 26,563,070
Non-Residential – Small Business	\$ 7,933,140
Designated Industrial Property – Non-Residential	\$ 9,664,220
Designated Industrial Property – Machinery and Equipment	\$ 48,311,350
Linear	\$ 342,515,130
Machinery and Equipment	\$ 1,438,220
Farmland	\$ 47,585,200
<b>TOTAL</b>	<b>\$ 919,065,550</b>

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

- 1.0 This Bylaw may be cited as the “2025 Mill Rates Bylaw”
- 2.0 That all non-residential property in Thorhild County be classified into one of two sub-classes for taxation, as allowed under Alberta Regulation 202/2017 of the *Municipal Government Act*:
  - a) small business property
  - b) other non-residential property
- 3.0 That under the Non-Residential Small Business Sub-Class Bylaw 14-2018, all small business properties have made their declarations and eligible properties were approved by Thorhild County Chief Administrative Officer. Eligible approved properties are identified in the attached Schedule “A”
- 4.0 That Thorhild County 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 Thorhild County:

	<b>Tax Levy</b>	<b>Assessment</b>	<b>Tax Rate</b>	<b>Mill Rate</b>
<b>ASFF Requisition</b>				
Residential/Farmland	\$ 1,210,583	\$ 468,491,725	0.0025840	2.5840
Non-Residential & Linear	\$ 1,416,131	\$ 386,266,740	0.0036662	3.6662
Lakeland Residential	\$ 34,559	\$ 13,374,105	0.0025840	2.5840
Lakeland Non-Residential	\$ 176	\$ 47,960	0.0036662	3.6662
<b>Total Education</b>	<b>\$ 2,661,449</b>	<b>\$ 868,180,530</b>		
<b>Designated Industrial Property Requisition</b>				
Linear	\$ 24,010	\$ 342,515,130	0.0000701	0.0701
Designated Industrial Property	\$ 4,064	\$ 57,975,570	0.0000701	0.0701
<b>Total DI Property</b>	<b>\$ 28,074</b>	<b>\$ 400,490,700</b>		
<b>Newthorad Seniors Housing Foundation Requisition</b>				
	\$ 620,429	\$ 917,930,100	0.0006759	0.6759
<b>General Municipal</b>				
Residential	\$ 1,865,849	\$ 435,055,220	0.0042888	4.2888
Non-Residential	\$ 563,915	\$ 26,563,070	0.0212293	21.2293
Non-Residential - Small Business	\$ 126,491	\$ 7,933,140	0.0159446	15.9446
Designated Industrial Property – Non-Residential	\$ 205,164	\$ 9,664,220	0.0212293	21.2293
Designated Industrial Property – Machinery and Equipment	\$ 1,025,615	\$ 48,311,350	0.0212293	21.2293
Linear	\$ 7,271,348	\$ 342,515,130	0.0212293	21.2293
Machinery & Equipment	\$ 30,532	\$ 1,438,220	0.0212293	21.2293
Farmland	\$ 1,010,199	\$ 47,585,200	0.0212293	21.2293
<b>Total General Municipal</b>	<b>\$ 12,099,113</b>	<b>\$ 919,065,550</b>		
<b>Minimum Tax Payable</b>				
	\$ 89,228			
<b>TOTAL TAX LEVIES</b>				
	<b>\$ 15,498,293</b>			


5.0 That the minimum amount payable per parcel as property tax for general municipal purposes shall be \$200.00

6.0 This bylaw comes into effect on the day of third and final reading

Read a first time this 22<sup>nd</sup> day of April 2025.

Read a second time this 1<sup>st</sup> day of May 2025.

Read a third and final time this 1<sup>st</sup> day of May 2025.

  
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Reeve

  
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Chief Administrative Officer

SCHEDULE "A"

2025 List of Non-Residential Small Business Properties

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TAX ROLL:	TAX ROLL:	TAX ROLL:
104000518	114566000	418221025
104000527	114566001	419191010
104000536	114566003	419301026
105000427	114566005	421053004
108346755	114581000	428281003
114125000	114581002	429193017
114168005	114792200	429194007
114168007	114822001	429203006
114296000	114892000	438223013
114296007	400042018	491212014
114296017	400253006	492311031
114388000	410324000	493102022
114558004	410051028	493102035
114558005	410052036	493104011