

**Bylaw No. 1208-2025**  
**2025 PROPERTY TAX RATE BYLAW**

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**A BYLAW OF THE CITY OF LEDUC IN THE PROVINCE OF ALBERTA, TO AUTHORIZE THE RATES OF  
TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY FOR THE 2025 TAXATION YEAR.**

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The *Municipal Government Act*, R.S.A. 2000, Chapter M-26, as amended, grants a Municipality the authority to adopt a Property Tax Rate Bylaw annually to authorize Council to impose a tax on property in the Municipality to raise revenue to pay for expenditures and transfers set out in the City's budget, and to pay for requisitions.

**AND;**

in accordance with the Act, Council approved the final 2025 budget at the council meeting of December 2, 2024 calculated for:

Municipal Purposes	\$ 130,635,525
Capital Purposes	\$ 33,917,388

**AND;**

it has been estimated that in 2025, the total revenue that will be collected from other sources other than property taxes will be:

Other Revenue	\$ 66,123,525
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This amount, plus the municipal property taxes to be levied as set out in this Bylaw, are intended to fund the approved 2025 municipal budget.

**AND;** the revenue requirements for requisitions received by the City from other authorities are:

<b>Alberta School Foundation Fund (ASFF)</b>	
Residential/Farm Land	\$ 12,728,381
Non-Residential	\$ 9,087,705
<b>Opted Out School Boards</b>	
Residential/Farm Land	\$ 1,148,959
Non-Residential	\$ 477,617
<b>Total School Requisition</b>	<b>\$ 23,442,662</b>
<b>Leduc Foundation</b>	<b>\$ 939,820</b>
<b>Requisition Designated Industrial Properties</b>	<b>\$ 5,159</b>

**AND;** the *Municipal Government Act* provides for each Municipality to prepare an assessment for each property in the municipality except for the properties identified in the Act that no assessment is to be prepared for those properties.

**AND;** the assessable value of property in the City is:

Residential/Farmland	\$ 5,491,388,560
Non-Residential	\$ 2,561,595,160
<b>Total Assessable Property</b>	<b>\$ 8,052,983,720</b>

**AND;** Council has passed Bylaw 1079-2021 being a Bylaw authorizing the supplementary assessment of all improvements to properties which are completed or occupied or moved in the City in 2025, but not including machinery and equipment;

**AND;**

**THEREFORE;** the Council of the City of Leduc in the Province of Alberta enacts as follows:

**PART I: BYLAW TITLE**

- 1 That this Bylaw shall be known as the '2025 Property Tax Rate Bylaw'.

**PART II: DEFINITIONS**

- 2 In this bylaw, unless the context otherwise requires:
  - a. "City": means the municipal corporation of the City of Leduc
  - b. "City Manager": means the chief administrative officer of the City or his or her delegate.

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**PART III: APPLICATION**

3 a.

Council authorizes the City Manager to impose taxes for the purpose of raising revenue to be used towards the payment of expenditures and transfers set out in the budget of the City and for the purpose of raising funds for requisitions. As a consequence, taxes are hereby imposed on each class of assessed property within the City, whether listed in the assessment roll or supplementary assessment roll, at the rates for each class as shown below:

<b>General Municipal</b>	<b>Tax Levy</b>	<b>Assessment</b>	<b>Tax Rate</b>	
Residential	\$ 39,659,852	\$ 5,483,499,260	0.007233	
Non-Residential	\$ 24,923,081	\$ 2,552,551,960	0.009764	
Machinery & Equipment	\$ -	\$ 88,744,000		
<b>Total Levy</b>	<b>\$ 64,582,933</b>	<b>\$ 8,124,795,220</b>		
<b>General Municipal Annexation</b>				
Residential	\$ 17,375	\$ 5,850,000	0.002970	*
Farmland	\$ 26,103	\$ 2,039,300	0.012800	*
Non-Residential	\$ 60,589	\$ 9,043,200	0.006700	*
<b>Total Levy</b>	<b>\$ 104,067</b>	<b>\$ 16,932,500</b>		
<b>Total General Municipal Levy</b>	<b>\$ 64,687,000</b>			
<b>Provincial Education Requisition</b>				
Residential/Farm Land	\$ 13,867,028	\$ 5,483,479,260	0.002529	
Non-Residential	\$ 9,557,369	\$ 2,492,518,960	0.003834	
<b>Total Levy</b>	<b>\$ 23,424,397</b>	<b>\$ 7,975,998,220</b>		
<b>Provincial Education Requisition Annexation</b>				
Residential/Farm Land	\$ 19,272	\$ 7,889,300	0.002443	*
Non-Residential	\$ 31,874	\$ 9,043,200	0.003525	*
<b>Total Levy</b>	<b>\$ 51,146</b>	<b>\$ 16,932,500</b>		
<b>Total Education Tax Levy</b>	<b>\$ 23,475,542</b>			
<i>Includes an under levy of \$32,881</i>				
<b>Leduc Foundation Requisition</b>				
Residential/Farm Land	\$ 645,398	\$ 5,491,368,560	0.000118	
Non-Residential	\$ 293,886	\$ 2,501,562,160	0.000117	
<b>Total Levy</b>	<b>\$ 939,283</b>	<b>\$ 7,992,930,720</b>		
<i>Includes an over levy of \$537</i>				
<b>Requisition Designated Industrial Properties</b>	<b>\$ 5,159</b>	<b>\$ 73,592,610</b>	<b>0.000070</b>	

*\*Tax rates are the approved rates from the annexed municipality*

b. Notwithstanding the tax rate set for machinery and equipment, Council completely exempts from taxation machinery and equipment used for manufacturing or processing, pursuant to section 364(1.1) of the Municipal Government Act.

READ A FIRST TIME IN COUNCIL THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, AD 2025.

READ A SECOND TIME IN COUNCIL THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, AD 2025.

READ A THIRD TIME IN COUNCIL THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, AD 2025.

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
CITY CLERK