



**TOWN OF MANNING, ALBERTA**

**BY-LAW 924-25**

**MILL RATE 2025**

A By-law to authorize the taxation rates to be levied against assessable property within the Town of Manning for the 2025 taxation year

**WHEREAS**, Council for the Town of Manning (hereafter named the Town) has prepared and adopted detailed estimates of the municipal revenues and expenditures as required, at the Council meeting held on May 14th, 2025; and

**WHEREAS**, the estimated municipal operating and capital expenditures and net transfers set out in the Town’s 2025 annual budget stands at \$ 6,868,256; and

**WHEREAS**, the estimated municipal revenues and transfers from all sources other than property taxation is estimated at \$ 5,323,998 and a balance of \$ 1,544,258 is to be raised by general municipal taxation; and

**WHEREAS**, the Council is authorized under the provision of Section 359(1) of the *Municipal Government Act*, that if in any year, the property tax imposed to pay the requisitions results in too much or too little revenue being raised for that purpose, the Council must accordingly reduce or increase the amount of revenue to be raised for that purpose in the next year; and

**WHEREAS**, the requisitions are:

<b>Alberta School Foundation</b>	
Residential/Farmland	\$ 227,712
Non-residential	\$ 104,782
Over Levy	<u>\$ - 4,637</u>
<b>Total School</b>	<b>\$ 327,857</b>
<b>North Peace Housing Foundation</b>	
Under Levy	<u>\$ 753</u>
<b>Total North Peace Housing</b>	<b>\$ 67,696</b>
<b>Designated Industrial Property Tax</b>	<b><u>\$ 179</u></b>
<b>Total Requisitions</b>	<b>\$ 395,732</b>

**WHEREAS**, the Council of the Town is required each year to levy on the assessed value of all property, tax rates sufficient to meet the estimated expenditures and the requisitions;

**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, Revised Statutes of Alberta, 2000; and

**WHEREAS**, the Council has the authority under section 297(1) (b) of the *Municipal Government Act* to divide class 2 into a sub-class of vacant non-residential; and improved non-residential and

**WHEREAS**, the assessed value of all taxable property in the Town as shown on the assessment roll is:

<b>Assessment Type</b>	<b>Assessment</b>
Residential/Farmland	\$ 87,701,070
Non-Residential, Machinery & Equipment	\$ 25,623,250
Vacant Non-Residential	\$ 1,505,100
D.I.P. & Linear Properties	\$ 2,552,140
<b>Total</b>	<b>\$117,381,560</b>

**NOW THEREFORE PURSUANT** to the provisions of the Municipal Government Act, Chapter M-26, the Council of the Town, in the Province of Alberta, in regular session duly assembled, enacts as follows:

**SECTION 1 – AUTHORITY**

That the 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 the Town:

<u><b>General Municipal</b></u>	<u><b>Tax Levy</b></u>	<u><b>Assessment</b></u>	<u><b>Tax Rate</b></u>
Residential	\$1,084,187	\$ 87,701,070	12.3623
Non-Residential	\$ 397,181	\$ 25,623,250	15.5008
Vacant Non-Residential	\$ 23,330	\$ 1,505,100	15.5008
D.I.P. & Linear Properties	\$ 39,560	\$ 2,552,140	15.5008
<b>Total</b>	<b>\$1,544,258</b>	<b>\$117,381,560</b>	
 <u><b>School Foundation</b></u>	 <u><b>Tax Levy</b></u>	 <u><b>Assessment</b></u>	 <u><b>Tax Rate</b></u>
Residential	\$ 227,712	\$ 87,621,620	02.5988
Non-Residential	\$ 86,151	\$ 24,977,700	03.4491
Vacant Non-Residential	\$ 5,191	\$ 1,505,100	03.4491
D.I.P. & Linear Properties	\$ 8,803	\$ 2,552,140	03.4491
<b>Total</b>	<b>\$ 327,857</b>	<b>\$116,656,560</b>	
 <u><b>Housing Foundation</b></u>	 <u><b>Tax Levy</b></u>	 <u><b>Assessment</b></u>	 <u><b>Tax Rate</b></u>
Residential	\$ 50,847	\$ 87,621,620	00.5803
Non-Residential	\$ 14,495	\$ 24,977,700	00.5803
Vacant Non-Residential	\$ 873	\$ 1,505,100	00.5803
D.I.P. & Linear Properties	\$ 1,481	\$ 2,552,140	00.5803
<b>Total</b>	<b>\$ 67,696</b>	<b>\$116,656,560</b>	
 <u><b>Designated Industrial Properties</b></u>	 <b>\$ 179</b>	 <b>2,552,140</b>	 <b>00.0701</b>
 <b>GRAND TOTAL</b>	 <b><u>\$1,939,990</u></b>		

**SECTION 2 - SEVERABILITY**

If any provision of this by-law is declared invalid because of any word, phrase, clause, sentence, paragraph or section of this by-law or any documents which form part of this by-law or an application thereof to any person or circumstance is declared invalid, the remaining provisions shall not be affected thereby, but shall remain in force.

### **SECTION 3 – SHORT TITLE**

This By-law may be cited as the "Mill Rate 2025"

### **SECTION 4 – EFFECTIVE DATE**


This By-law shall come into effect the date upon third and final reading.

READ A FIRST TIME this 14th, day of May 2025

READ A SECOND TIME this 14th, day of May 2025

Moved and passed unanimously that the "Mill Rate 2025 By-law", be presented for third and final reading.

READ A THIRD AND FINAL TIME this 14th, day of May 2025

  
\_\_\_\_\_  
Robert McLeod  
Mayor  
\_\_\_\_\_  
April Doll  
Chief Administrative Officer