

# BYLAW NO. 07-2025

## A BYLAW IN THE TOWN OF PONOKA IN THE PROVINCE OF ALBERTA TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY FOR THE 2025 TAXATION YEAR

WHEREAS the Town of Ponoka has prepared and adopted detailed estimates of the municipal revenues and expenditures as required, at the Council meeting held on April 22, 2025;

AND WHEREAS the estimated municipal expenditures and transfers set out in the budget for 2025 total \$35,780,177.

AND WHEREAS the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$23,599,860 and the balance of \$12,180,317 is to be raised by general municipal taxation and requisitions;

AND WHEREAS pursuant to section 353 of the *Municipal Government Act* RSA. 2000, c.M-26 (the "MGA") Council must pass a property tax bylaw annually authorizing Council to impose a tax in respect of property in the municipality to raise revenue to be used toward the payment of the expenditures and transfers as set out in the budget of the municipality and the requisitions;

AND WHEREAS Council is authorized to classify assessed property, and establish different rates of taxation in respect to each class of property, pursuant to section 354 of the MGA, RSA. 2000, c.M-26;

AND WHEREAS the requisitions are:

Education Property Tax Requisition	\$ 2,772,664
Rimoka Housing Foundation Requisition	\$ 81,813
Designated Industrial Property Tax Requisition	\$ 899

AND WHEREAS the prior year under levied is:

Education Property Tax Requisition (2024)	\$ 1,900
Rimoka Housing Foundation Requisition (2024)	\$ 48

AND WHEREAS the rates of taxation for properties annexed to the Town of Ponoka are subject to provisions of Orders in Council 124/2011 dated April 14, 2011 applying up to and including the year 2025;

AND WHEREAS the assessed values of all taxable property on the assessment rolls is:

Residential	768,279,430
Derelict Residential	0
Residential AHA (Alberta Housing Act) Taxable	1,164,000
Provincial Grants in Lieu - Residential	140,000

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Farmland	280,500
Non-Residential	190,625,680
Provincial Grants in Lieu - Non-Residential	4,238,820
Designated Industrial Property Assessment	12,829,060
Machinery & Equipment	3,671,170
	<u>981,228,660</u>

THEREFORE, COUNCIL DULY ASSEMBLED ENACTS AS FOLLOWS:

1. That this Bylaw shall be known as the 2025 Tax Rate Bylaw.
2. That the Chief Administrative Officer is hereby authorized to levy the tax rates set out in the Schedule "A" against the assessed value of all taxable property as shown on the assessment roll of the Town of Ponoka.
3. That the minimum amount payable per property tax roll for municipal property tax is set at \$100.00.

That this Bylaw shall take effect on the date of third and final reading.

First Reading	April 22, 2025
Second Reading	May 13, 2025
Third & Final Reading	May 13, 2025

**TOWN OF PONOKA**



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MAYOR



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CHIEF ADMINISTRATIVE OFFICER

**Schedule A**  
**Bylaw 07-2025**

<b>2025 Municipal Tax Rates</b>			
<b>Assessment Class</b>	<b>Taxable Assessment</b>	<b>Tax Rate<sup>1</sup></b>	<b>Tax Levy</b>
Residential <sup>6</sup>	766,190,330	8.8668	\$ 6,793,656
Derelict Residential <sup>6</sup>	-	13.3002	\$ -
Farmland	132,100	8.8668	\$ 1,171
Residential- Alberta Housing Act Taxable <sup>5</sup>	1,164,000	8.8668	\$ 10,321
Provincial Grant in Lieu - Residential	140,000	8.8668	\$ 1,241
Non-Residential	188,267,680	11.5720	\$ 2,178,634
Provincial Grant in Lieu - Non-Residential	4,238,820	11.5720	\$ 49,052
Designated Industrial Property	12,829,060	11.5720	\$ 148,458
Machinery & Equipment <sup>2</sup>	3,671,170	0.0000	\$ -
	<b>976,633,160</b>		<b>\$ 9,182,533</b>

<b>2025 Municipal Tax Rates- Annexed</b>			
<b>Assessment Class</b>	<b>Taxable Assessment</b>	<b>Tax Rate<sup>1</sup></b>	<b>Tax Levy</b>
Residential	2,089,100	2.0100	\$ 4,199
Farmland	148,400	7.5000	\$ 1,113
Non-Residential	2,358,000	10.5000	\$ 24,759
	<b>4,595,500</b>		<b>\$ 30,071</b>
<b>Total Minimum Tax Amount<sup>4</sup></b>			<b>\$ 335</b>
<b>Total Municipal Tax Requirement</b>	<b>981,228,660</b>		<b>\$ 9,212,940</b>

<b>2025 Education Tax Rates</b>			
<b>(Requisitions by Alberta School Foundation Fund &amp; St Thomas Aquinas RCSR)</b>			
<b>Assessment Class</b>	<b>Taxable Assessment</b>	<b>Tax Rate<sup>1</sup></b>	<b>Tax Levy</b>
Residential <sup>6</sup>	768,279,430	2.5848	\$ 1,985,849
Derelict Residential <sup>6</sup>	-	2.5848	\$ -
Farmland	280,500	2.5848	\$ 725
Residential- Alberta Housing Act Taxable <sup>5</sup>	1,164,000	0.0000	\$ -
Provincial Grant in Lieu - Residential	140,000	0.0000	\$ -
Non-Residential	190,625,680	3.8730	\$ 738,293
Provincial Grant in Lieu - Non-Residential	4,238,820	0.0000	\$ -
Designated Industrial Property	12,829,060	3.8730	\$ 49,687
Machinery & Equipment <sup>2</sup>	3,671,170	0.0000	\$ -
	<b>981,228,660</b>		<b>\$ 2,774,554</b>
Alberta School Foundation Fund			\$ 2,538,291
St Thomas Aquinas RCSR			\$ 234,373
<b>Education Property Tax Requisition</b>			<b>\$ 2,772,664</b>
Prior year over/under levy			\$ 1,900
<b>Total Education Tax Requirement</b>			<b>\$ 2,774,564</b>

**Schedule A**  
**Bylaw 07-2025**

<b>2025 Rimoka Housing Foundation Tax Rates</b>			
<b>Assessment Class</b>	<b>Taxable Assessment</b>	<b>Tax Rate<sup>1</sup></b>	<b>Tax Levy</b>
Residential <sup>6</sup>	768,279,430	0.0842 \$	64,689
Derelict Residential <sup>6</sup>	-	0.0842 \$	-
Farmland	280,500	0.0842 \$	24
Residential- Alberta Housing Act Taxable <sup>5</sup>	1,164,000	0.0000 \$	-
Provincial Grant in Lieu - Residential	140,000	0.0000 \$	-
Non-Residential	190,625,680	0.0842 \$	16,051
Provincial Grant in Lieu - Non-Residential	4,238,820	0.0000 \$	-
Designated Industrial Property	12,829,060	0.0842 \$	1,080
Machinery & Equipment <sup>2</sup>	3,671,170	0.0000 \$	-
	<b>981,228,660</b>		<b>\$ 81,844</b>
<b>Rimoka Housing Foundation Requisition</b>			<b>\$ 81,813</b>
Prior year over/under levy			<b>\$ 48</b>
<b>Total Rimoka Housing Foundation Requisition</b>			<b>\$ 81,861</b>

<b>2025 Designated Industrial Tax Rates</b>			
<b>Assessment Class</b>	<b>Taxable Assessment</b>	<b>Tax Rate<sup>1</sup></b>	<b>Tax Levy</b>
Designated Industrial Property <sup>3</sup>	12,829,060	0.0701 \$	899
	<b>12,829,060</b>		<b>\$ 899</b>
<b>Designated Industrial Property Tax Requisition</b>			<b>\$ 899</b>

<sup>1</sup>Tax Rate shown in mills (per \$1,000 of Assessment)

<sup>2</sup>Exempt from Taxation as per Bylaw 474-84

<sup>3</sup>Designated Industrial Assessment & Tax Rates are set by the Provincial Assessor & Minister

<sup>4</sup>Difference between the calculated tax amount to the minimum tax amount of \$100 per property for the Town of Ponoka and \$25 per property for Annexed Land as per Ponoka County Bylaw 8-25-MR

<sup>5</sup>Taxable as per Bylaw 08-2024, exempt from Education Tax & Rimoka Housing Foundation Tax

<sup>6</sup>Residential Sub-classes created as per Bylaw 04-2024