

**BY-LAW NO. 2012
OF STARLAND COUNTY
IN THE PROVINCE OF ALBERTA, CANADA**

A By-Law of Starland County to authorize the several rates of taxation to be levied against assessable property within Starland County imposed for the 2025 taxation year.

The Council of Starland County does herein enact as follows:

Whereas, Section 353(1) of the Municipal Government Act, being Chapter M-26.1 requires Council to pass a property tax bylaw annually, and

Whereas, the total requirements of Starland County from taxation for the year 2025 as shown in the Estimates of Revenue and Expenditures, are as follows:

Municipal:	Starland County	\$16,470,257.26
School:	Alberta School Foundation Fund	\$ 2,488,541.05
	Christ The Redeemer Catholic Separate Regional Division No. 3	\$ 18,732.80
Drumheller Seniors Foundation:	Drumheller & District Seniors Foundation	\$ 560,196.00
Other:	Designated Industrial Property (DIP) Levy	\$ 45,403.39
	Police	\$ 162,906.00
TOTAL:		<u>\$ 19,746,036.50</u>

Whereas, the assessed value of all property in Starland County as shown on the assessment roll is \$944,114,340 distributed into the following classes as follows:

	<u>Assessment</u>
Class 1 - Residential	\$175,255,260
Class 2 - Non-Residential	19,511,850
Class 3 - Farmland	101,652,690
Class 4 - Machinery & Equipment/Linear EPG (no ASFF)	315,779,120
Class 5 - Designated Industrial Property (with ASFF)	30,228,460
Class 6 - Non-Residential with DIP Levy (Linear)	<u>301,686,960</u>
TOTAL ASSESSMENT:	\$944,114,340; and

Whereas, the total assessment of Linear Property is \$301,686,960.00 and

Whereas, the estimated revenue other than from taxation is \$6,715,154.00, and

Whereas, the rates hereinafter set out are deemed necessary to provide the amount required for all purposes, after making due allowance for the amount of taxes which may reasonably be expected to remain unpaid, and

Whereas, the requisitions are:

Alberta School Foundation Fund (ASFF)	
Residential/Farmland	2.5129
Non-Residential	5.1545
Opted Out School Boards	
Residential/Farmland	2.5129
Non-Residential	5.1545
Drumheller & District Seniors Foundation	0.5934
Designated Industrial Property (DIP) Levy	0.0701
Policing	0.1725

NOW THEREFORE by virtue of the power conferred upon it by Section 353 of the Municipal Government Act, being Chapter M-26.1, the Council of Starland County enacts as follows:

THAT the Chief Administrative Officer is herein by authorized and required to levy the following rates of taxation on the assessed value of lands, buildings and improvements, including Linear Properties, as shown on the assessment and tax roll:

	Tax Levy	Assessment	Tax Rate
Municipal:			
Residential	\$ 968,058.88	\$ 175,255,260	5.5237
Non-Residential	11,751,971.65	558,709,890	21.0341
Farmland	1,468,096.82	101,652,690	14.4423
Machinery & Equipment	2,282,129.92	108,496,500	21.0341
ASFF:			
Residential / Farmland	\$ 677,109.19	\$ 269,453,295	2.5129
Non-Residential	1,811,431.86	351,427,270	5.1545
Christ the Redeemer Catholic Separate Regional Division No. 3:			
Residential / Farmland	\$ 18,732.80	\$ 7,454,655	2.5129
Drumheller Seniors Foundation:	\$ 560,196.00	\$ 944,114,340	0.5934
Designated Industrial Property (DIP) Levy:	\$ 45,403.39	\$ 647,694,540	0.0701
Policing	\$ 162,906.00	\$944,114,340	0.1725

THAT, pursuant to Section 354 (1) & (2) of the Municipal Government Act, the tax rates set for each assessment class or sub-class are as follows:

CLASS 01 - RESIDENTIAL:

Municipal	5.5237
A.S.F.F. - Residential/Farmland Levy	2.5129
Policing	0.1725
Drumheller Seniors Foundation	0.5934
TOTAL:	8.8025

CLASS 02 - NON-RESIDENTIAL:

Municipal	21.0341
A.S.F.F. - Non-Residential Levy	5.1545
Policing	0.1725
Drumheller Seniors Foundation	0.5934
TOTAL:	26.9545

CLASS 03 - FARMLAND:

Municipal	14.4423
A.S.F.F. - Residential / Farmland Levy	2.5129
Policing	0.1725
Drumheller Seniors Foundation	<u>0.5934</u>
TOTAL:	17.7211

CLASS 04 - MACHINERY & EQUIPMENT/LINEAR EPG:

Municipal	21.0341
Drumheller Seniors Foundation	0.5934
Policing	0.1725
Designated Industrial Property (DIP) Levy	<u>0.0701</u>
TOTAL:	21.8701

CLASS 05 - DESIGNATED INDUSTRIAL PROPERTY WITH ASFF:

Municipal	21.0341
A.S.F.F. - Non-Residential Levy	5.1545
Drumheller Seniors Foundation	0.5934
Policing	0.1725
Designated Industrial Property (DIP) Levy	<u>0.0701</u>
TOTAL:	27.0246

**CLASS 06 - NON-RESIDENTIAL WITH DESIGNATED INDUSTRIAL
PROPERTY (DIP) LEVY (LINEAR):**

Municipal	21.0341
A.S.F.F. - Non-Residential Levy	5.1545
Drumheller Seniors Foundation	0.5934
Policing	0.1725
Designated Industrial Property (DIP) Levy	<u>0.0701</u>
TOTAL:	27.0246

AND;

THAT the minimum amount payable as property tax on any one property shall be \$100.00 (One Hundred Dollars).


THAT this bylaw shall take effect on the date of the third and final reading.

FIRST READING moved by Deputy Reeve Sargent. Carried unanimously.


SECOND READING moved by Councillor Rew. Carried unanimously.

THIRD AND FINAL READING moved by Reeve Wannstrom. Carried unanimously.

DONE and PASSED in Council this 14th day of May, A.D. 2025.



REEVE:
STEVEN WANNSTROM



CHIEF ADMINISTRATIVE OFFICER:
CHRISTOPHER ROBBLEE

STARLAND COUNTY
2025 DRAFT BUDGET ESTIMATES – MAY 14, 2025

MUNICIPAL REVENUES (BY FUNCTION)

Revenue from own sources	\$ 175,600.00
Unconditional Grants	0.00
Conditional Grants	223,628.00
General Administration	177,229.00
Protective Services	39,986.00
Transportation Services	254,000.00
Environmental Services	610,000.00
Public Health and Welfare	120,175.00
Environmental Development Services	326,747.00
Recreation and Culture	151,000.00
Operating Contingency – Transfers	0.00
Sub-Total of Operating Revenues	2,078,365.00
Capital Revenue Acquired	4,637,069.00
Total of All Revenues	\$ 6,715,434 .00

MUNICIPAL EXPENDITURES (BY FUNCTION)

Legislative	\$ 286,950.00
General Administration	5,173,381.00
Protective Services	1,873,436.00
Transportation Services	5,773,300.00
Environment Services	1,408,000.00
Health and Welfare Services	185,000.00
Environmental Development Services	712,800.00
Recreation and Culture	689,259.00
Operating Contingency	0.00
Sub-Total of Operating Expenses	16,102,126.00
Capital Expenditures Applied	5,209,000.00
Total of All Expenditures	\$ 21,311,126.00

Difference: \$14,595,692
Taxation Revenue for Municipal Purposes: \$14,421,941
(\$14,421,941 municipal taxation + \$325,726 ASFF overlevy + \$33 DIP overlevy = \$14,747,700)
Surplus (Budgeted: \$152,008 surplus (\$723,939 Operating surplus and -\$571,931 Capital deficit)
Non Collection Allowance* Included: 0%

*The Non Collection Allowance relates to Section 359(2), of the Municipal Government Act.

STARLAND COUNTY

2025 Taxation Summary - Municipal Tax Rate Calculation

PROPERTY TYPE	ASSESSMENT	TAX RATE	ESTIMATED REVENUE
Class 01 Residential	\$175,255,260	5.5237	\$968,058.88
Class 02 Non-Residential	\$558,709,890	21.0341	\$11,751,971.65
Class 03 Farmland	\$101,652,690	14.4423	\$1,468,096.82
Class 04 Machinery & Equipment	\$108,496,500	21.0341	\$2,282,129.92
TOTALS:	\$ 944,114,340		\$16,470,257.27

Note1: Total estimated revenue includes \$2,048,315.89 in tax deferrals to 2033/2034 as per Bylaw 1151. **Total municipal taxes to be collected in 2025 is \$14,421,941.38.**

Note2: Split Mill Rates applied pursuant to Section 354(3) MGA

Comparison of Assessment by Class

Assessment Class	2024 Assessment	2025 Assessment	% Increase (Decrease)
Class 01 - Residential	\$155,082,310	\$175,255,260	13.00%
Class 02 - Non-Residential	\$492,595,450	\$558,709,890	13.42%
Class 03 - Farmland	\$101,679,060	\$101,652,690	(0.03)%
Class 04 - Machinery & Equipment	\$108,363,770	\$108,496,500	0.12%

STARLAND COUNTY 2024/2025 TAX RATES

Individual Tax Rate Summary

DESCRIPTION	2024 TAX RATE	2025 TAX RATE	% INCREASE (DECREASE)
Class 1 Municipal Taxation - Residential	5.5237	5.5237	0%
Class 2 Municipal Taxation - Non Residential (Commercial and Linear Properties)	21.0341	21.0341	0%
Class 3 Municipal Taxation - Farmland	14.4423	14.4423	0%
Class 4 Municipal Taxation - Machinery & Equipment	21.0341	21.0341	0%
ASFF Class 1 - Residential (Public)	2.4670	2.5129	1.86%
ASFF Class 1 - Residential (Separate)	2.4670	2.5129	1.86%
ASFF Class 2 - Non Residential	2.7183	5.1545	89.62%
ASFF Class 3 - Farmland (Public)	2.4670	2.5129	1.86%
ASFF Class 3 - Farmland (Separate)	2.4670	2.5129	1.86%
ASFF Class 4 - Machinery & Equipment	0.00	0.00	N/A
Non Collection Allowance Requisition	0.0	0.0	0%
Policing (New)	0.00	0.1725	
Drumheller & District Seniors Foundation	0.6025	0.5934	(1.51%)
DIP Assessment Levy	0.0765	0.0701	(8.37%)

Comparison of Total Tax Rates

ASSESSMENT CLASS	2024 TAX RATE	2025 TAX RATE	% INCREASE (DECREASE)
Class 1 - Residential	8.5932	8.8025	2.44%
Class 2 - Non Residential: (Commercial and Linear Properties)	24.4314	27.0246	10.61%
Class 3 - Farmland	17.5118	17.7211	1.12%
Class 4 – Machinery & Equipment	21.7131	21.8701	0.72%