



County of Wetaskiwin No. 10
BYLAW # 2026/28

A Bylaw of the County of Wetaskiwin No. 10 in the Province of Alberta, to authorize Council to impose a property tax for the year 2026, and to exempt certain property from taxation for the year 2026.

WHEREAS Section 353 of the *Municipal Government Act* (MGA), Revised Statutes of Alberta 2000, Chapter M-26, and amendments thereto, requires Council to annually pass a Property Tax Bylaw.

AND WHEREAS Section 369 of the Act provides that Council must pass a Bylaw to impose Supplementary Property Tax in respect to property where supplementary assessments have been made and must use the tax rates set by the portion of this Bylaw applicable to property tax.

AND WHEREAS a Property Tax Bylaw authorized a Council to impose a tax in respect of property to raise revenue to be used towards the payment of requisitions and expenditures and transfers set out in a municipal budget.

AND WHEREAS the County has prepared and adopted detailed estimates of the municipal revenues and expenditures as required.

AND WHEREAS the Council of the County of Wetaskiwin No. 10 is required each year to levy on the assessed value of all property, tax rates sufficient to meet the estimated expenditures and the requisitions.

AND WHEREAS the estimated municipal revenues from taxation are estimated at \$39,455,841 with \$28,373,304 allocated to municipal operations.

AND WHEREAS Section 297 of the Act allows the Council, by Bylaw, to divide the residential and non-residential assessment classes into sub-classes.

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 Act.

AND WHEREAS the tax rates set out in this Bylaw shall be applied to supplementary assessments in accordance with Section 369 of the Municipal Government Act.

AND WHEREAS Section 364 of the Act allows the Council, by Bylaw, to exempt from taxation machinery and equipment used for manufacturing and processing.

NOW THEREFORE the Council of the County of Wetaskiwin No. 10, in the Province of Alberta, duly assembled, hereby enacts the following:

PART 1 - TITLE

1. This Bylaw shall be cited as the **“2026 Property and Supplemental Tax Rates Bylaw”**.

PART 2 - DEFINITIONS AND INTERPRETATION

2. **“Regulations”** means the *Matters Relating to the Assessment and Taxation Regulation, 2018*, Alberta Regulation 203/2017.
3. Other terms and words used in this Bylaw are defined in the Act and shall have the meanings given to those words under the Act, except where specifically defined otherwise or required by the context in which the words are used in this Bylaw.
4. It is the intention of the Council of the County of Wetaskiwin No. 10 that if any provision of this Bylaw is declared invalid for any reason by a Court of competent jurisdiction, all other provisions of this Bylaw shall remain valid and enforceable.

PART 3 - ASSESSMENT CLASSES

5. Assessment Class 1: Residential
6. Assessment Class 2: Non-Residential
7. Assessment Class 3: Farmland
8. Assessment Class 4: Machinery & Equipment (M & E)

PART 4 - REQUISITIONS

9. The 2026 requisitions are as follows:

| |
|--|
| Alberta School Foundation Fund (ASFF) |
|--|



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| | |
|---------------------------------------|---------------------|
| ▪ Residential/Farmland | \$7,058,030 |
| ▪ Non-residential | <u>\$3,298,523</u> |
| Subtotal | \$10,356,553 |
| Senior Foundation Requisition | \$661,964 |
| Designated Industrial Property | \$64,019 |
| TOTAL REQUISITIONS | \$11,082,536 |

10. The assessed value of all property in the County of Wetaskiwin No. 10 for school purposes, as shown on the assessment roll is:

| | |
|--|------------------------|
| Alberta School Foundation Fund (ASFF) | ASSESSMENT |
| ▪ Residential/Farmland | \$2,571,793,540 |
| ▪ Non-residential | \$817,356,300 |
| ▪ Machinery & Equipment, GIL | \$199,726,810 |
| TOTAL | \$3,588,876,650 |

PART 5 - ASSESSMENT OF PROPERTY

11. The Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all property, for municipal purposes, as shown on the assessment roll of the County of Wetaskiwin No. 10:

| Description | Tax Levy | Assessment | Tax Rate (x 1000) |
|--|---------------------|------------------------|-------------------|
| General Municipal: | | | |
| ▪ Farmland | \$2,230,995 | \$94,076,460 | 23.7147 |
| ▪ Residential | \$8,585,549 | \$2,480,369,050 | 3.4614 |
| ▪ Non-Residential | \$17,556,760 | \$1,014,431,140 | 17.3070 |
| TOTAL | \$28,373,304 | \$3,588,876,650 | |
| Alberta School Foundation Fund (ASFF): | | | |
| ▪ Residential/Farmland | \$7,058,030 | \$2,571,793,540 | 2.7444 |
| ▪ Non-Residential | \$3,298,523 | \$817,356,300 | 4.0356 |
| ▪ M & E and GIL | 0.00 | \$199,726,810 | 0.00 |
| TOTAL | \$10,356,553 | \$3,588,876,650 | |
| Senior Foundation: | | | |
| | \$661,964 | \$3,585,938,570 | 0.1846 |
| Designated Industrial Property Requisition: | | | |
| | \$64,019 | \$879,386,380 | 0.0728 |

PART 6 - EFFECTIVE DATE

12. This Bylaw shall come into force and take effect upon the date of Third and Final Reading.

READ for the FIRST TIME this 5 day of May, A.D., 2026
READ for the SECOND TIME this 5 day of May, A.D., 2026
READ for a THIRD and FINAL time this 5 day of May, A.D., 2026

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