

ATHABASCA COUNTY

BYLAW 025-2026

A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE ATHABASCA COUNTY FOR THE 2026 TAXATION YEAR.

WHEREAS, Athabasca County has prepared and adopted detailed estimates of municipal revenue, expenses and expenditures as required, at the Council meeting held on April 9, 2026, and

WHEREAS, the estimated municipal revenues from all sources other than property taxation total \$45,224,763 and:

WHEREAS, the estimated municipal expenses (excluding non-cash items) set out in the annual budget for the Athabasca County for 2026 total \$47,429,488;

WHEREAS, the estimated amount required for current year capital expenditures is \$32,959,550 and;

THEREFORE the total amount to be raised by general municipal taxation is \$35,143,169 and minimum tax levy revenue of \$21,106 and;

WHEREAS, the requisitions are:

Alberta School Foundation Fund	
- Residential/Farmland	4,254,428.52
- Non-residential	3,625,111.75
Greater North Seniors Foundation	389,401.77
Designated Industrial Property Assessment	104,882.13

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 assessed value of all property in Athabasca County as shown on the assessment roll is:

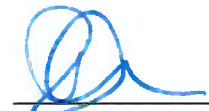
Residential	1,474,676,260
Residential Grant in Lieu	963,060
Farmland	65,411,620
Farmland Grant in Lieu	17,570
Non-Residential	63,717,830
Non-Residential Grant in Lieu	1,150,310
Non-Residential Designated Industrial	154,182,730
Non-Residential Small Business	19,880,500
Linear	649,239,330
Linear Co-Generate	27,202,500
Machinery & Equipment	45,300
M & E Designated Industrial	<u>606,328,310</u>
Total Assessment	3,062,815,380

NOW THEREFORE under the authority of the *Municipal Government Act*, the Council of Athabasca County, in the Province of Alberta, enacts as follows:

1. This Bylaw may be cited as the "2026 Mill Rates Bylaw"
2. That all non-residential property in Athabasca County be classified into one of two sub-classes for taxation, as allowed under Alberta Regulation 202/2017 of the *Municipal Government Act*:
 - a. Small business property
 - b. Other non-residential property
3. That under the Non-Residential Small Business Sub-Class Bylaw 12-2023, all small business properties have made their declarations and eligible properties were approved by Athabasca County Chief Administrative Officer. Eligible approved properties are identified in the attached Schedule "B"
4. That the minimum amount payable per parcel as property tax for general municipal purposes shall be \$50.00
5. That the Chief Administrative Officer is hereby authorized to levy the rates of taxation "**as per Schedule A**" on the assessed value of all property as shown on the assessment roll of Athabasca County:
6. That this bylaw shall take effect on the date of the third and final reading.

READ A FIRST TIME this 7 Day of may, 2026, A.D.


REEVE

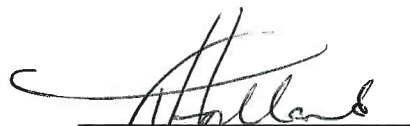

CAO

READ A SECOND TIME this 7 Day of may, 2026, A.D.


REEVE


CAO

READ A THIRD TIME AND FINALLY PASSED this 7 Day of may, 2026, A.D.


REEVE


CAO

**Athabasca County
Schedule A
2026 Rates of Taxation**

General Municipal	Assessment 2026	Tax Levy	Mill Rate
Residential	1,474,676,260	6,687,657	0.004535
Residential - GIPOT	963,060	4,367	0.004535
Farmland	65,411,680	936,564	0.014318
Farmland - GIPOT	17,570	252	0.014318
Non-Residential	63,717,830	1,155,841	0.018140
Non-Residential - GIPOT	1,150,310	20,867	0.018140
Non-Residential - Designated Industrial	154,182,730	2,796,875	0.018140
Non-Residential - Small Business	19,880,500	270,474	0.013605
Linear	649,239,330	11,777,201	0.018140
Linear - Co-Generate	27,202,500	493,453	0.018140
Machinery & Equipment	45,300	822	0.018140
M & E - Designated Industrial	606,328,310	10,998,796	0.018140
Exempt	688,808,780	-	-
	<u>3,751,624,160</u>		
Taxable Assessment	3,062,815,380	35,143,169	
Alberta School Foundation Fund			
Residential	1,474,676,260	4,073,793	0.0027625
Residential - GIPOT	-	-	exempt
Farmland	65,411,680	180,700	0.0027625
Farmland - GIPOT	-	-	exempt
Non-Residential	63,717,830	260,402	0.0040868
Non-Residential - GIPOT	-	-	exempt
Non-Residential - Designated Industrial	154,182,730	630,114	0.0040868
Non-Residential - Small Business	19,880,500	81,248	0.0040868
Linear	649,239,330	2,653,311	0.0040868
Linear - Co-Generate	-	-	exempt
Machinery & Equipment	-	-	exempt
M & E - Designated Industrial	-	-	exempt
Total Alberta School Foundation Fund	2,427,108,330	7,879,568	
Greater North Seniors Foundation			
Residential	1,474,676,260	187,619	0.000127227
Residential - GIPOT	-	-	exempt
Farmland	65,411,680	8,322	0.000127227
Farmland - GIPOT	-	-	exempt
Non-Residential	63,717,830	8,107	0.000127227
Non-Residential - GIPOT	-	-	exempt
Non-Residential - Designated Industrial	154,182,730	19,616	0.000127227
Non-Residential - Small Business	19,880,500	2,529	0.000127227
Linear	649,239,330	82,601	0.000127227
Linear - Co-Generate	27,202,500	3,461	0.000127227
Machinery & Equipment	45,300	6	0.000127227
M & E - Designated Industrial	606,328,310	77,141	0.000127227
Total Greater North Seniors Foundation	3,060,684,440	389,402	
Designated Industrial Property Requisition			
Non-Residential - Designated Industrial	154,182,730	11,225.00	0.0000728
Linear	649,239,330	47,265.00	0.0000728
Linear - Co-Generate	27,202,500	1,980.00	0.0000728
M & E - Designated Industrial	606,328,310	44,141.00	0.0000728
Total Designated Industrial Property Requisition	1,436,952,870	104,611	
Total Taxation			
	Assessment	Tax Levy	Mill Rate
Residential	1,474,676,260	10,949,069	0.00742473
Residential - GIPOT	963,060	4,367	0.00453500
Farmland	65,411,680	1,125,586	0.01720773
Farmland - GIPOT	17,570	252	0.01431800
Non-Residential	63,717,830	1,424,350	0.02235403
Non-Residential - GIPOT	1,150,310	20,867	0.01814000
Non-Residential - Designated Industrial	154,182,730	3,457,829	0.02242683
Non-Residential - Small Business	19,880,500	354,251	0.01781903
Linear	649,239,330	14,560,378	0.02242683
Linear - Co-Generate	27,202,500	498,895	0.01834003
Machinery & Equipment	45,300	828	0.01826723
M & E - Designated Industrial	606,328,310	11,120,078	0.01834003
	<u>3,062,815,380</u>	<u>43,516,750</u>	



SCHEDULE

“B”

2026 Annual Small Business Declarations

361191003	427094003
361304000	427114026
361304018	436232010
361304019	436232011
371091002	436232012
371244000	436232013
372011001	436232015
372083000	442243223
375114000	444284016
375162001	444284017
375231001	445161002
375283001	446105009
375331001	446131025
379272000	447105006
382122000	485141004
382133000	485151019
404013010	487211031
404342010	487211222
406214001	487211223
408233013	487211224
414161026	487211229
415072003	487211250
425092027	487212013
425154049	487283008
425154200	487283015
425154204	487284014
425154208	495051000
425154803	495053017
425341209	495073013
426053003	497263019
426094031	498093004
426293011	498093005
426294039	498182006