

BYLAW 1100-26 City of Beaumont
2026 Property Tax & Supplementary Property Tax Bylaw

A BYLAW TO AUTHORIZE SEVERAL RATES OF TAXATION TO BE IMPOSED FOR THE 2026 TAXATION YEAR

Pursuant to Part 9 and Part 10 the *Municipal Government Act*, RSA 2000, c M-26, a Council shall pass a property tax bylaw annually to levy taxes on the assessed value of all property, including any supplementary assessment, at tax rates sufficient to meet estimated expenditures and requisitions;

The Act further authorizes Council to classify assessed property, and to establish different rates of taxation in respect to each class of property;

The estimated tax levy for municipal requirements for the City for the year 2026 totals **\$34,938,827;**

The revenue requirements for requisitions collected by the City from other authorities are:

Alberta School Foundation Fund	
Residential & Farmland	\$ 11,156,915
Non-Residential	<u>1,351,590</u>
	<u>12,508,505</u>
Opted Out School Boards	
Residential & Farmland	439,060
Non-Residential	<u>626</u>
	<u>439,686</u>
Total School Requisitions	<u>12,948,190</u>
Leduc Regional Housing Foundation	
Annual Requisition	<u>516,539</u>
Total LRHF Requisition	<u>516,539</u>
Designated Industrial Property Tax	<u>2,118</u>
Total Requisitions	<u>\$13,466,847</u>

The assessed value of all taxable property in the City, as shown on the assessment roll, is \$5,023,776,400 prior to 2026 adjustments made in accordance with the Act; and

The City annexed land from Leduc County by Order in Council 302/2016, which stipulated that for taxation purposes in 2017 and subsequent years to 2067, the annexed land and the assessable improvements to it must be assessed by the City on a market value basis but will be taxed as per the Order-in-Council.

THEREFORE Council enacts as follows:

PART I – DEFINITIONS

Definitions

1. In this bylaw:

- (a) "Act" means the *Municipal Government Act*, RSA 2000, c M-26;
and
- (b) "Chief Administrative Officer" means the chief administrative
officer of the City or delegate;
- (c) "City" means the municipal corporation of The City of
Beaumont;

PART II – APPLICATION

Applicability

2. The Chief Administrative Officer is hereby authorized to levy on the assessed value of all property as shown on the assessment roll and classified according to this bylaw, a tax at the tax rates set forth in Schedule A of this bylaw, and against the assessed value of property for which a supplementary assessment has been prepared.

PART III - TRANSITIONAL

Repeal

3. Bylaw 1081-25 2025 Property Tax & Supplementary Property Tax Bylaw is repealed.

FIRST READING: April 28, 2026

SECOND READING: April 28, 2026

THIRD READING: April 28, 2026

SIGNED THIS 28 day of April 2026.



MAYOR



CLERK



Schedule A



2026 Tax Rates	Assessment (\$)	Tax Rate (in mills)	Tax Levy** (\$)
Municipal Taxes			
Residential & Farmland			
Residential & Farmland	4,655,001,070	6.759143	\$ 31,463,818
Residential – Annexed from Leduc County*	20,850,200	3.029400	63,164
Farmland – Annexed from Leduc County*	669,350	6.759143	4,524
Budget for Supplemental Taxes & Adjustments			120,800
Total Residential & Farmland***	4,676,520,620		31,652,306
Non-Residential			
Non-Residential	345,538,230	9.462800	3,269,759
Non-Residential – Annexed from Leduc County*	2,440,790	6.867500	16,762
Total Non-Residential	347,979,020		3,286,521
Total Municipal Tax Levy***			34,938,827
Requisition Taxes			
School Authorities - Residential & Farmland	4,676,520,620	2.479616	11,595,974
School Authorities - Non-Residential	347,255,780	3.894005	1,352,216
Leduc Regional Housing Foundation	5,023,776,400	0.102819	516,539
Designated Industrial Property	29,097,740	0.072800	2,118
Budget for Supplemental Taxes			44,800
Total Requisition Tax Levy			13,511,647
Total Property Tax Levy***			\$ 48,450,474

*Properties annexed from Leduc County will use the lesser of Leduc County's approved municipal tax rate for 2026 and the City of Beaumont's approved municipal tax rate for 2026. For requisition taxes, annexed properties will use the City of Beaumont's 2026 requisition tax rates

** Tax Levy is calculated as follows:

$$\frac{\text{Assessed Value (\$)}}{1,000} \times \text{Tax Rate (in mills)} = \text{Tax Levy (\$)}$$

***Totals may not add due to rounding

Schedule B



Tax Rates by Class	Municipal	School Authorities	Leduc Reg. Housing Foundation	Designated Industrial Property	Total Tax Rate (in mills)
City of Beaumont					
Residential & Farmland	6.759143	2.479616	0.102819	-	9.341578
Non-Residential	9.462800	3.894005	0.102819	-	13.459624
Alberta Housing	6.759143	-	-	-	6.759143
Designated Industrial Property	9.462800	3.894005	0.102819	0.072800	13.532424
DIP - Machinery & Equipment	9.462800	-	-	0.072800	9.535600
Annexed from Leduc County*					
Residential	3.029400	2.479616	0.102819	-	5.611835
Farmland	6.759143	2.479616	0.102819	-	9.341578
Non-Residential	6.867500	3.894005	0.102819	-	10.864324
Designated Industrial Property	6.867500	3.894005	0.102819	0.072800	10.937124
DIP - Machinery & Equipment	6.867500	-	-	0.072800	6.940300

*Properties annexed from Leduc County will use the lesser of Leduc County's approved municipal tax rate for 2026 and the City of Beaumont's approved municipal tax rate for 2026. For requisition taxes, annexed properties will use the City of Beaumont's 2026 requisition tax rates.