

Big Lakes County Bylaw

Bylaw No- 11-2026

A bylaw to authorize the tax rate to be levied against assessable property within Big Lakes County in the Province of Alberta for the 2026 taxation year.

WHEREAS, Big Lakes County has adopted detailed estimates of the municipal revenues and expenditures for the 2026 tax year; and

WHEREAS, the estimated municipal expenditures and transfers (operating and capital) for the 2026 tax year total \$43,166,870 and

WHEREAS, the estimated municipal revenues and transfers from all sources other than taxation is estimated as totaling \$6,279,390 and

WHEREAS, the estimated balance of \$36,887,480 (amount includes School and Seniors requisition amounts) is to be raised by general municipal taxation; and

WHEREAS, the requisitions are:

Total School Requisitions

Alberta School Foundation Fund/Holy Family CRD

<i>Residential/Farmland</i>	\$ 1,940,310.67
<i>Over/Under Levy</i>	\$ 6,802.18
<i>Non-residential</i>	\$ 4,349,226.13
<i>Over/Under Levy</i>	\$ 29,114.05
	<u>\$ 6,325,453.03</u>

Seniors Requisitions

<i>Heart River Housing</i>	\$ 577,611.00
<i>Barrhead & District</i>	\$ 87,639.57
<i>Over/Under Levy</i>	\$ 8,370.25
	<u>\$ 673,620.82</u>

Designated Industrial Property Requisition

Non-residential	\$ 105,134.45
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WHEREAS, section 353(1) of the Municipal Government Act, RSA 2000, M-26 (MGA) requires that Council pass a property tax bylaw annually; and

WHEREAS, section 354(3) permits a municipal council to establish different rates of taxation for each assessment class; and

WHEREAS, the assessed value of all property in Big Lakes County as shown on the assessment roll is:

a) Class 1 - Residential	\$ 655,139,200
b) Class 2 - Non-residential	
Commercial/Industrial	\$ 234,212,840
Linear Properties	\$ 813,481,250
<i>(less electrical generating)</i>	
Linear Properties	\$ 23,923,480
<i>(electrical generating only)</i>	
c) Class 3 - Farmland	\$ 35,871,400
d) Class 4 - Machinery & Equipment	\$ 519,418,400
	<u>\$ 2,282,046,570</u>

NOW THEREFORE, under the authority of the Municipal Government Act, the Council of Big Lakes County, in the Province of Alberta, duly assembled enacts as follows:

1. The Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all property as shown on the assessment roll of Big Lakes County:

<u>General Municipal Tax</u>	<u>Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
Residential	3,317,624.91	655,139,200	0.005064
Farmland	181,652.77	35,871,400	0.005064
Non-residential	3,877,627.78	234,212,840	0.016556
Machinery and Equipment	8,599,491.03	519,418,400	0.016556
Linear Properties/Power Generation	<u>13,864,072.71</u>	<u>837,404,730</u>	<u>0.016556</u>
Total General Municipal Tax	29,840,469.20	2,282,046,570	

That the minimum amount payable per parcel as property tax for general municipal purposes shall be \$25.

<u>School Requisitions</u>	<u>Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
Residential and Farmland	\$ 1,940,310.67	689,409,890	0.0028243
Res/Farmland (over/under)	\$ 6,802.18		
Non-residential/Linear	\$ 4,349,226.13	1,011,183,830	0.0043299
Non-res (over/under)	\$ 29,114.05		
Total School Requisition	\$ 6,325,453.03	1,700,593,720	

<u>Senior's Housing Requisition</u>			
Residential/Non-residential	\$ 665,250.57	2,183,154,950	0.00030850
Over/under	\$ 8,370.25		
Total Seniors Requisition	\$ 673,620.82	2,183,154,950	

WHEREAS, section 359.3(2)(3) of the Municipal Government Act, make the following order: "The Minister must set the property tax rate for the designated industrial property requisition. The property tax rate for the designated industrial property requisition must be the same for all designated industrial property."
Ministerial Order No. MAG:0004/25

<u>Designated Industrial</u>	<u>Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
Non-residential - DIP	11,281.77	154,969,300	0.0000728
Machinery and Equipment -DIP	32,927.66	452,303,050	0.0000728
Linear Properties -DIP	59,183.40	812,958,740	0.0000728
Linear (Power Generation - DIP	1,741.63	23,923,480	0.0000728
Total Designated Industrial	105,134.45	1,444,154,570	
Property Requisition			

2. School requisitions based upon varied equalized assessment. Includes both ASFF and Opted Out payments.
3. That for the purposes of this bylaw mill rates shall mean the tax rate referred to in Section 355 of the Municipal Government Act multiplied by 1,000 for assessment classes in Section 297(1) of the same act and the mill rate for linear properties shall be the tax rate as prescribed in Regulation 369/94.
4. That the Assessment Notice and Tax Notice relating to the same property be sent together.
6. Designated Officer to Act as the clerk of the Assessment Review Board having jurisdiction in Big Lakes County will be assigned to Lucia Girard.

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

Read for the first time this 20th day of April, 2026

Read for a second time this 20th day of April, 2026

Unanimously agree to consider third reading this 20th day of April, 2026

Read for a third time and finally passed this 20th day of April, 2026


REEVE


CAO