BEING A BYLAW OF BIRCH HILLS COUNTY IN THE PROVINCE OF ALBERTA FOR THE PURPOSE OF AUTHORIZING THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN BIRCH HILLS COUNTY FOR THE 2026 TAXATION YEAR.

WHEREAS Birch Hills County has prepared and adopted detailed estimates of the municipal revenue and expenditures as required, at the Council meeting held on April 30, 2026;

AND WHEREAS The estimated municipal operating expenditures and transfers set out in the budget for Birch Hills County for 2026 total $11,230,501 (eleven million, two hundred thirty thousand, five hundred and one dollars);

AND WHEREAS The estimated municipal capital expenditure funded from operating of $180,000 (one hundred and eighty thousand) are included in the above expenditure;

AND WHEREAS The estimated municipal operating revenues and transfers from all sources other than taxation is estimated at $1,845,665 (one million, eight hundred forty-five thousand, six hundred and sixty-five dollars);

AND WHEREAS Amount required to be raised by Birch Hills County in addition to the Municipal levy are presented below:

Requisition Authority	Requisite Amount	Over/(Under)	Levy
Alberta School	$875,273	0	$875,273
Grande Spirit Foundation (GSF)	$30,850	0	$30,850
Designated Industrial Property (DIP)	$10,135	0	$10,135
TOTAL REQUISITION	**$916,258**	**$0**	**$916,258**

AND WHEREAS The Council of Birch Hills County is required each year to levy on the assessed value of all property, tax rates sufficient to meet the estimated expenditures, transfers, and the requisitions;

AND WHEREAS The Council of Birch Hills County 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, Revised Statutes of Alberta 2000, Chapter M-26;

AND WHEREAS The assessed value of all property in Birch Hills County as shown on the assessment roll is:

Assessment Class	2025 Assessment
Residential	$ 87,619,090
Farmland	$ 51,539,800
Non-Residential	$ 13,541,640
Small Business Non-Residential	$ 3,872,970
Linear	$ 94,288,170
Machinery & Equipment	$ 39,810,050
Exempt	$ 38,789,320
TOTAL	**$ 329,461,040**

NOW THEREFORE Under the authority of the Municipal Government Act, the Council of Birch Hills County, in the Province of Alberta, enacts as follows:

1. That the Chief Administrative Officer shall be authorized and required to levy the rates of taxation as shown against the assessed value of all lands, buildings, and improvements as shown upon the Municipal Assessment Rolls.

General Municipal	Tax Levy	Assessment	Tax Rate
Residential	$1,079,555	$87,619,090	12.3210
Farmland	1,082,027	51,539,800	20.9940
Non-Residential	339,134	13,541,640	25.0438
Small Business Non-Residential on Land and Buildings	82,789	3,872,970	21.3762
Linear	2,361,334	94,288,170	25.0438
Machinery & Equipment	996,995	39,810,050	25.0438
TOTAL Municipal	$5,941,834	$290,671,720	
ASFF Requisition	**Tax Levy**	**Assessment**	**Tax Rate**
Residential and Farmland	$360,843	$136,682,770	2.6400
Non-Residential, Small Business Non-Residential, and Linear	$514,430	111,560,330	4.6112
Non-taxable (all other)	-	42,428,620	
TOTAL ASFF Requisition	$875,273	$290,671,720	
DIP Requisition	**Tax Levy**	**Assessment**	**Tax Rate**
Linear, M&E, Industrial Property	$10,135	$139,211,660	0.0728
Non-taxable (all other)	-	$151,460,060	
TOTAL DIP Requisition	$10,135	$290,671,720	
GSF Requisition	**Tax Levy**	**Assessment**	**Tax Rate**
All Property except GIL and M&E	$30,850	$288,053,150	0.1071
Non-taxable (GIL, M&E)	-	$2,618,570	
TOTAL GSF Requisition	$30,850	$290,671,720	

2. That the minimum amount payable per parcel as property tax for general municipal purposes shall be $200.00.

3. This Bylaw shall come into force and effect when it receives third reading and is duly signed.

READ a first time this 12th day of May, 2026.

X

Albert Poekter
Reeve

X

Larry Davidson
Chief Administration Officer

READ a second time this 12th day of May, 2026.

X

Albert Poekter
Reeve

X

Larry Davidson
Chief Administration Officer

READ a third time this 12th day of May, 2026.

X

Albert Poekter
Reeve

X

Larry Davidson
Chief Administration Officer