BRAZEAU COUNTY

2026 Property Tax Bylaw No. 1238-26

BEING A BYLAW OF BRAZEAU COUNTY, IN THE PROVINCE OF ALBERTA TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN BRAZEAU COUNTY FOR THE 2026 TAXATION YEAR.

WHEREAS, Brazeau County has prepared and adopted detailed estimates of municipal revenue, expenses and expenditures as required, at the council meeting held on March 31, 2026; and

WHEREAS, the estimated municipal revenues from all sources other than property taxation total $5,709,351; and

WHEREAS, the estimated amount to be drawn from restricted and unrestricted surplus for operations and capital is $12,555,709; and

WHEREAS, the estimated amount to be borrowed for capital projects is $4,000,000; and

WHEREAS, the estimated municipal expenses (excluding non-cash items) set out in the annual budget for Brazeau County for 2026 total $44,690,912; and

WHEREAS, the estimated amount required for current year capital expenditures to be raised by general municipal taxation is $137,322; and

WHEREAS, the estimated amount required to repay principal debt to be raised by general municipal taxation is $1,345,412; and

WHEREAS, the estimated amount required for future financial plans to be raised by municipal taxation is $4,284,252; and

WHEREAS, the total amount to be raised by general municipal taxation is $30,583,867; and

WHEREAS, the requisitions are:

Alberta School Foundation Fund (ASFF) and Opted Out School Boards	
Residential/Farmland	3,335,214
Add: Residential/Farmland – Under levy	$3,764
Non-Residential	$9,719,034
Subtract: Non-Residential – Over Levy	$1,374

Seniors Foundation	$786,424
Add: Under Levy	$3,166.10
Designated Industrial Property	$217,949
Non-Residential	

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 taxable property in Brazeau County as shown on the assessment roll is:

	Assessment
Residential	1,216,544,170
Farmland	25,778,080
Non-residential - Vacant non-residential	8,847,530
Non-residential - Small Business	116,697,630
Other non-residential	150,337,220
Linear	2,083,495,080
Linear - Electric Power Generation	17,193,180
M&E	760,793,470
	4,379,686,360

NOW THEREFORE under the authority of the *Municipal Government Act,* the Council of Brazeau County, duly assembled, enacts as follows:

That the Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all taxable property as shown on the assessment roll of Brazeau County:

	Tax Levy	**Assessment**	**Tax Rate**
General Municipal:			
Residential & Farmland	$2,487,129	$1,242,322,250	0.002002
Non-Residential			
Vacant Non-residential	$60,030	$8,847,530	0.006785
Small Business	$791,793	$116,697,630	0.006785
Other Non-residential	$20,362,776	$2,251,025,480	0.009046
Machinery & Equipment	$6,882,138	$760,793,470	0.009046
Totals:	**$30,583,867**	**$4,379,686,360**	

ASFF & Opted Out School Boards:			
Residential & Farmland	$3,338,979	$1,241,042,530	0.002690
Non-residential	$9,717,660	$2,358,754,080	0.004120
Totals:	**$13,056,639**	**$3,599,796,610**	
Senior Foundation:	**$789,590**	**$4,377,783,260**	0.000180
Designated Industrial (DI) Property	**$217,949**	**$3,006,924,890**	0.000072
Grand Totals:	**$44,648,044**	**$4,379,686,360**	

INTERPRETATION

1. This Bylaw shall be cited as the '2026 Tax Rate Bylaw";
2. Headings in this Bylaw are for reference purposes only;
3. Words in the singular shall include the plural or vice versa whenever the context so requires.

SEVERABILITY

It is the intention of Council that each separate provision of this Bylaw shall be deemed independent of all other provisions herein and it is the further intention of Council that if any provision of this Bylaw is declared invalid by a court of competent jurisdiction, then the invalid portion shall be severed and the remainder of the Bylaw is deemed valid and enforceable.

That this bylaw shall take effect upon the final passing thereof.

READ a first time on this 7th day of April, 2026.

READ a second time on this 7th day of April, 2026.

READ a third and final time on this 7th day of April, 2026.

Reeve

Chief Administrative Officer