BYLAW 3407-26
OF THE CITY OF CAMROSE
PROVINCE OF ALBERTA

A Bylaw to set the property tax rates and supplementary property tax rates for the 2026 tax year.

WHEREAS Section 353 of the *Municipal Government Act*, R.S.A. 2000, Chapter M-26 provides that Council must pass a property tax bylaw annually;

AND WHEREAS Council has approved the 2026 Budget requiring property tax revenue of $33,083,238 including estimated real growth;

AND WHEREAS the required tax to pay the *Requisition* from the Camrose and Area Lodge Authority is $113,580;

AND WHEREAS the required tax to pay the *Requisition* from the Province for the preparation of the *Designated Industrial Property* assessments is $6,500;

AND WHEREAS the required tax to pay the *Requisitions* from the Province for the Alberta School Foundation Fund under section 168 of the *School Act*, R.S.A. 2000, c.S-3, and by the Elk Island CSRD No. 41 is $10,281,098;

AND WHEREAS Section 369 of the *Act* provides that Council must pass a supplementary tax bylaw to impose a supplementary property tax in respect of property for which *Supplementary Assessments* have been prepared.

NOW THEREFORE BE IT RESOLVED THAT the Council of the City of Camrose, duly assembled, **ENACTS AS FOLLOWS:**

1. This Bylaw may be cited as the “2026 Property Tax Rates and Supplementary Property Tax Rates Bylaw.”

2. Definitions:

   2.1. ***“Act”*** means *Municipal Government Act*, R.S.A. 2000, Chapter M-26.

   2.2. **“***Assessment Roll***”** has the same meaning as defined in Section 303 of the *Act*.

   2.3. **“***Designated Industrial Property***”** has the same meaning as defined in Section 284(1) of the *Act*.

   2.4. **“***Farmland***”** has the same meaning as defined in Section 297(4)(a) of the *Act*.

   2.5. **“***Machinery and Equipment***”** means *Machinery and Equipment* used for manufacturing and processing as set out in Section 297 of the *Act*.

   2.6. **“***Non-Residential***”** has the same meaning as defined in Section 297(4)(b) of the *Act*.

   2.7. **“***Property Tax Roll***”** has the same meaning as defined in Section 329 of the *Act*.

   2.8. **“***Residential***”** has the same meaning as defined in Section 297(4)(c) of the *Act*.

   2.9. **“***Requisition***”** has the same meaning as defined in Section 326(a) of the *Act*.

2.10. "*Supplementary Assessment*" has the same meaning as defined in Section 314 of the *Act*.

2.11. "*Supplementary Assessment Roll*" has the same meaning as defined in Section 315 of the *Act*.

2.12. "*Supplementary Property Tax Roll*" has the same meaning as defined in Section 369 of the *Act*.

3. Pursuant to Section 297 of the *Act*, all assessed property within the City of Camrose is hereby divided into the following assessment classes for the purpose of the 2026 tax levy and supplementary tax levy:

   3.1. *Residential;*

   3.2. *Non-Residential;*

   3.3. *Farmland*;

   3.4. *Machinery and Equipment*

4. The General Manager of Financial Services is hereby empowered and instructed to levy tax rates as set forth in Schedule "A" against the assessed value of all taxable property shown on the *Assessment Roll* and *Supplementary Assessment Roll*.

5. A *Property Tax Roll* must be prepared in accordance with Section 327 of the *Act*.

6. Property tax notices must be prepared for all taxable property and property tax notices will be sent to the taxpayers in accordance with Sections 333 and 335 of the *Act*.

7. A supplementary property tax shall apply to all *Supplementary Assessments* which have been prepared in accordance with Bylaw 3094-20.

8. Subject to the provisions of Section 369 of the *Act*, the supplementary property tax rates for 2026 are the same as the property tax rates set out in this Bylaw. In accordance with Section 369 (2.01), this Bylaw authorizes supplementary tax on *Designated Industrial Property*.

9. A *Supplementary Property Tax Roll* shall be prepared in accordance with Section 369 of the *Act* and must show the same information that is required to be shown on the *Property Tax Roll*.

10. Supplementary property tax notices must be prepared for all taxable property shown on the *Supplementary Property Tax Roll* and supplementary property tax notices must be sent to the persons liable to pay the taxes in accordance with Section 369 of the *Act*.

11. This Bylaw shall come into force upon third and final reading.

READ a **FIRST** time in **COUNCIL** this 20th day of April, A.D. 2026.

READ a **SECOND** time in **COUNCIL** this 20th day of April, A.D. 2026.

READ a **THIRD** time in **COUNCIL** this 20th day of April, A.D. 2026.

Original Signed by Mayor Stasko	Original Signed by B. Hillson
MAYOR	GENERAL MANAGER, CORPORATE SERVICES

Schedule "A"

BYLAW 3407-26 - SCHEDULE A

2026 Municipal Tax Rates (expressed in Mills)

Assessment Class	Taxable (Property Assessment)	Payment in Lieu (Property Assessment)	Total (Property Assessment)	Tax Rate		Municipal Taxes
Residential	2,747,551,140	-	2,747,551,140	8.1595	$	22,418,644
Farmland	1,049,130		1,049,130	8.1595	$	8,560
Non-Residential	725,487,010	6,937,360	732,424,370	14.5514	$	10,657,800
*Machinery & Equipment	72,298,240		72,298,240	0.0000	$	-
Totals	3,546,385,520	6,937,360	3,553,322,880		**$**	**33,085,004**

***City Council has exempted Machinery and Equipment from Municipal levies under By-law # 821 (1962)**

2026 Lodge Authority Tax Rates (expressed in Mills)

Assessment Class	Taxable (Property Assessment)	Payment in Lieu (Property Assessment)	Total (Property Assessment)	Tax Rate		Lodge Taxes
Residential	2,739,933,640	-	2,739,933,640	0.0328	$	89,870
Farmland	1,049,130		1,049,130	0.0328	$	34
Non-Residential	725,487,010	848,470	726,335,480	0.0328	$	23,824
*Machinery & Equipment	72,298,240		72,298,240	0.0000	$	-
Totals	3,538,768,020	848,470	3,539,616,490		**$**	**113,728**

2026 Education Tax Rates (expressed in Mills)

Assessment Class	Taxable (Property Assessment)	Payment in Lieu (Property Assessment)	Total (Property Assessment)	Tax Rate		Education Taxes
Residential	2,739,933,640	-	2,739,933,640	2.6795	$	7,341,652
Farmland	1,049,130		1,049,130	2.6795	$	2,811
Non-Residential	725,487,010	848,470	726,335,480	4.0438	$	2,937,155
*Machinery & Equipment	72,298,240		72,298,240	0.0000	$	-
Totals	3,538,768,020	848,470	3,539,616,490		**$**	**10,281,619**

2026 Designated Industrial Tax Rates (expressed in Mills)

Assessment Class	Taxable (Property Assessment)	Payment in Lieu (Property Assessment)	Total (Property Assessment)	Tax Rate		DI Taxes
Residential	-	-	-	0.0000	$	-
Farmland	-		-	0.0000	$	-
Non-Residential	89,288,960	-	89,288,960	0.0728	$	6,500
*Machinery & Equipment	-		-	0.0000	$	-
Totals	89,288,960	-	89,288,960		**$**	**6,500**

Total Tax Rates (expressed in Mills)

	Municipal Mill Rate	Education Mill Rate	Lodge Authority Mill Rate	DI Mill Rate	Total
Residential	8.1595	2.6795	0.0328		**10.8718**
Farmland	8.1595	2.6795	0.0328		**10.8718**
Non-Residential	14.5514	4.0438	0.0328		**18.6280**
DI Non-Residential	14.5514	4.0438	0.0328	0.0728	**18.7008**
*Machinery & Equipment	0.0000	0.0000	-	-	**-**