CITY OF COLD LAKE
BYLAW NO. 906-AN-26
2026 TAX RATE BYLAW

A BYLAW OF THE CITY OF COLD LAKE, IN THE PROVINCE OF ALBERTA, TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY FOR THE 2026 TAXATION YEAR.

WHEREAS the City of Cold Lake has prepared and adopted detailed estimates of the municipal revenue and expenditures as required, at the Council meeting held on December 9, 2025;

WHEREAS the estimated municipal expenditures and transfers set out in the budget for the City of Cold Lake for 2026 total $61,334,897.00 and;

WHEREAS the estimated revenues and transfers from all sources other than taxation is estimated at $36,100,514.35 and the balance of $25,234,382.65 is to be raised by general municipal taxation, and;

WHEREAS the requisitions including any under or over levy are:

Alberta School Foundation Fund (ASFF)		
Residential/Farmland	4,469,777.92	
Non-Residential	1,183,878.00	
Opted Out School Board		
Residential/Farmland	851,693.12	
Non-Residential	1,540,480.13	
ASFF Requisition Allowance		
Senior Foundation	217,051.97	
Designated Industrial Properties	2,213.83	and,

WHEREAS the Council of the City of Cold Lake is required each year to levy on the assessed value of all property tax rates sufficient to meet the estimated expenditures and requisitions, and;

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 Order of Council 356/2018 for Annexed Land and,

WHEREAS the assessed value of all taxable and GIL property in the City of Cold Lake as shown on the assessment roll is:

Assessment Class	**Assessment**
Residential	1,780,617,840
Residential – 7+ year vacant	18,370,000
Multi-Family Residential	111,043,000
Non-Residential	626,477,350
Non-Residential – 7+ year vacant	13,806,000
Farmland	146,100
Machinery and Equipment	931,160
Residential – Annexed	7,902,000
Farmland – Annexed	161,540
Non-Residential - Annexed	194,220
Total Assessment	2,559,649,210

NOW THEREFORE Under the authority of the *Municipal Government Act*, Chapter M-26, Revised Statutes of Alberta, 2000, the council of the City of Cold Lake in the Province of Alberta, enacts as follows:

1. That the Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all properties as shown on the assessment roll of the City of Cold Lake:

General Municipal	**Tax Levy**	**Assessment**	**Rate**
Residential/Farmland	15,105,152.04	1,780,763,940	8.4824
Residential – 7+ year vacant	171,403.12	18,370,000	9.3306
Multi-Family Residential	941,911.14	111,043,000	8.4824
Non-Residential	8,763,854.30	626,477,350	13.9891
Non-Residential – 7+ year vacant	212,446.73	13,806,000	15.3880
Machinery and Equipment	13,026.09	931,160	13.9891
Residential – Annexed	22,568.11	7,902,000	2.8560
Farmland – Annexed	1,292.32	161,540	8.0000
Non-Residential - Annexed	2,716.96	194,220	13.9891
Total General Municipal	**25,234,370.81**	2,559,649,210	

ASFF	**Tax Levy**	**Assessment**	**Rate**
Residential/Farmland	4,324,736.17	1,557,453,245	2.7768
Non-Residential	1,186,929.19	279,047,653	4.2535
Total ASFF	**5,511,665.36**	**1,836,500,898**	

Opted Out School Board	**Tax Levy**	**Assessment**	**Rate**
Residential/Farmland	1,001,556.06	360,687,143	2.7768

Non-Residential	1,532,591.02	360,312,923	4.2535
Total	**2,534,147.08**	**721,000,066**	

Senior Foundation	**Tax Levy**	**Assessment**	**Rate**
Residential/Farmland/Non-Residential	217,211.89	2,558,443,934	0.0849

Designated Industrial Property	**Tax Levy**	**Assessment**	**Rate**
Non-Residential	2,213.36	30,237,216	0.0732

2. That this Bylaw shall take effect on the date of third and final reading.

FIRST READING passed in open Council duly assembled in the City of Cold Lake, in the Province of Alberta this 28th day of April, 2026 A.D. on motion by Councillor Vining.

CARRIED UNAMINOUSLY

SECOND READING passed in open Council duly assembled in the City of Cold Lake, in the Province of Alberta this 12th day of May, 2026 A.D. on motion by Councillor Lefebvre.

CARRIED UNAMINOUSLY

THIRD AND FINAL READING passed in open Council duly assembled in the City of Cold Lake, in the Province of Alberta this 12th day of May, 2026 A.D. on motion by Councillor Cowell.

CARRIED UNAMINOUSLY

Executed this 14th day of May, 2026.

CITY OF COLD LAKE

MAYOR

CITY OF COLD LAKE CORPORATE SEAL

CHIEF ADMINISTRATIVE OFFICER

CITY OF COLD LAKE
BYLAW NO. 896-AN-26
2026 SUPPLEMENTARY TAX IMPOSITION BYLAW

A BYLAW OF THE CITY OF COLD LAKE, IN THE PROVINCE OF ALBERTA, AUTHORIZING THE PREPARATION OF SUPPLEMENTARY ASSESSMENTS FOR IMPROVEMENTS FOR THE PURPOSE OF IMPOSING A SUPPLEMENTARY TAX FOR THE 2026 TAXATION YEAR.

WHEREAS, the assessor must prepare supplementary assessments for machinery and equipment used in manufacturing and processing if those improvements are completed or begin to operate in the year in which they are to be taxed;

AND WHEREAS, the Council of the City of Cold Lake deems it advisable to require the assessor to prepare a supplementary assessment for other improvements that are completed, occupied or moved into the City of Cold Lake in the year in which they are to be taxed;

AND WHEREAS, the Council of the City of Cold Lake deems it advisable to prepare a supplementary assessment for all improvements for the purpose of imposing a supplementary tax in 2026;

NOW THEREFORE, pursuant to the authority of the *Municipal Government Act, RSA 2000 Chapter M-26.*, the Council of the City of Cold Lake, duly assembled, enacts as follows:

1. That the assessor for the City of Cold Lake is hereby required to prepare supplementary assessments of all improvements during the taxation year 2026;

2. That the assessor for the City of Cold Lake must prepare Supplementary Assessments for improvements if:

   2.1 they are completed in the year 2026 in which they are to be taxed;

   2.2 they are occupied during all or any part of the year 2026 in which they are to be taxed; or

   2.3 they are moved into the City of Cold Lake during the year 2026 in which they are to be taxed and they will not be taxed in 2026 by another Municipality.

      2.3.1 a supplementary assessment must be prepared for a designated manufactured home that is moved into the municipality during the year 2026 despite that the designated manufactured home will be taxed in the year 2026 by another municipality.

3. That the Supplementary Assessment must reflect:

   3.1 value of an improvement that has not been previously assessed; or

   3.2 the increase in the value of an improvement since it was last assessed.

4. This Bylaw shall come into effect on the day of its third reading.

FIRST READING passed in open Council duly assembled in the City of Cold Lake, in the Province of Alberta this 27th day of January, A.D. 2026, on motion by Councillor Vining.

CARRIED
UNAMINOUSLY

SECOND READING passed in open Council duly assembled in the City of Cold Lake, in the Province of Alberta this 10th day of February, A.D. 2026, on motion by Councillor Lefebvre.

CARRIED
UNAMINOUSLY

THIRD AND FINAL READING passed in open Council duly assembled in the City of Cold Lake, in the Province of Alberta this 10th day of February, A.D. 2026, on motion by Councillor Cowell.

CARRIED
UNAMINOUSLY

Executed this 12th day of February, 2026.

CITY OF COLD LAKE

CITY OF COLD LAKE CORPORATE SEAL

MAYOR

CHIEF ADMINISTRATIVE OFFICER