TOWN OF HIGH RIVER

IN THE PROVINCE OF ALBERTA

BYLAW 4661/2026 – 2026 PROPERTY TAX BYLAW

A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE TOWN OF HIGH RIVER FOR THE 2026 TAXATION YEAR.

WHEREAS pursuant to the Municipal Government Act, RSA 2000, c. M-26 and any amendments thereto (MGA), Sections 353, 354 and 369 require a municipality to pass a property tax bylaw each year that determines the rates for the year;

WHEREAS Council adopted the Town of High River's 2026 operating and capital budget estimates on February 9, 2026;

WHEREAS Council adopted amendments to the Town of High River's 2026 operating budget estimates on April 27, 2026;

WHEREAS based on the budget estimates adopted and amended by Council, municipal revenues and transfers from sources other than taxation are estimated at $19,149,233;

WHEREAS the amount required to be raised by general municipal taxation for municipal operating and capital purposes is $17,540,697;

WHEREAS the requisitions are:

ALBERTA SCHOOL FOUNDATION FUND (ASFF)	
Residential and Farmland Property	7,179,746
Non-Residential Property	1,387,654
Total ASFF Requisition	**8,567,400**
CHRIST THE REDEEMER SEPARATE SCHOOL DIVISION (CTR)	
Residential and Farmland Property	465,429
Non-Residential Property	89,955
Total CTR Requisition	**555,384**
Seniors Foundation as managed by Westwinds Communities	**275,086**
Designated Industrial Property	**1,620**

WHEREAS the council is authorized to sub-classify assessed property, and to establish different rates of taxation in respect to each sub-class of property, subject to the MGA;

AND WHEREAS the assessed value of all property in the Town of High River as shown on the assessment roll is:

Property Class	**Assessed Value**
Residential and Farmland Property	2,783,007,900
Non-Residential Property	342,762,080
Annexed – Residential Property	39,876,850
Annexed – Non-Residential Property	7,596,060
Annexed – Farmland Property	355,600
Designated Industrial Property (Non-Residential)	22,252,520
TOTAL ASSESSED VALUE	**$3,195,851,010**

NOW THEREFORE, the Town of High River Council, duly assembled, enacts as follows:

PART I – PURPOSE, DEFINITIONS, INTERPRETATION AND APPLICATION

Purpose

1. T The purpose of this Bylaw is to authorize a property tax and establish property tax rates for the year 2026 for the Town of High River.

Short Title

2. This Bylaw may be cited as the "2026 Property Tax Bylaw"

Definitions

3. Words used in this Bylaw have the same meaning as defined in the *Municipal Government,* with the following changes or additions:

   (a) **"Act"** means the *Municipal Government Act,* RSA 2000, c. M-26, together with any amendments and Regulations made thereunder;

   (b) **"Bylaw"** means Bylaw "Bylaw" means Bylaw 4661/2026, also known as the 2026 Property Tax Bylaw;;

   (c) **"Chief Administrative Officer"** means the individual appointed to the position of Chief Administrative Officer or their designate for the Town.

   (d) **"Council"** means the governing body of the Town;

   (e) **"Town"** means the municipal corporation of the Town of High River;

Interpretation

4. References in this Bylaw to a statute, regulation or other bylaw refer to the current laws at the time this Bylaw was enacted and as they are amended from time to time, including successor legislation.

5. Headings and sub-headings in this Bylaw are included for convenience only, and shall not be considered in interpreting the substantive content of this Bylaw.

6. The preamble paragraphs that precede the numbered paragraphs of this Bylaw are an integral and necessary part of this Bylaw and not a mere recital.

7. Every provision of this Bylaw is independent of all provisions and it is the intention of the Council that if any provision of this Bylaw is declared invalid by a court of competent jurisdiction, all other provisions of this Bylaw shall remain valid and enforceable.

Application

8. This Bylaw applies to all taxable lands, buildings, and improvements shown on the municipal assessment roll and supplementary assessment roll of the Town of High River.

PART II - GENERAL

Effective Date

9. This Bylaw comes into effect when it is passed by the Council.

Tax Rates

10. The following tax rates are hereby authorized and imposed against the assessed values of taxable lands, buildings, and improvements as shown on the Municipal assessment roll and supplementary assessment roll of the Town of High River, with the minimum tax on any parcel being Fifty Dollars ($50.00).

Municipal Tax Imposed	TAX LEVY	TAX RATES
Residential and Farmland Property	$14,819,097	0.53248%
Non-Residential Property	2,526,715	0.69222%
Annexed – Residential Property	140,409	0.35211%
Annexed – Non-Residential Property	52,582	0.69222%
Annexed – Farmland Property	1,894	0.53248%
TOTAL MUNICIPAL TAX IMPOSED	**$17,540,697**	

ALBERTA SCHOOL FOUNDATION FUND AND CHRIST THE REDEEMER SEPARATE SCHOOL DIVISION AS IMPOSED BY THE PROVINCE OF ALBERTA	TAX LEVY	TAX RATES
Residential and Farmland Property	$7,537,474	0.27153%
Non-Residential Property	1,460,612	0.41267%
Annexed – Residential Property	106,735	0.26766%
Annexed – Non-Residential Property	16,997	0.22376%
Annexed – Farmland Property	966	0.27153%
TOTAL SCHOOL REQUISITION	**$9,122,784**	

SENIORS FOUNDATION AS MANAGED BY WESTWINDS COMMUNITIES	TAX LEVY	TAX RATES
Residential and Farmland Property	$232,527	0.00838%
Non-Residential Property	38,522	0.01088%
Annexed – Residential Property	3,340	0.00838%
Annexed – Non-Residential Property	667	0.00878%
Annexed – Farmland Property	30	0.00838%
TOTAL SENIORS FOUNDATION REQUISITION	**$275,086**	

DESIGNATED INDUSTRIAL PROPERTY AS IMPOSED BY THE PROVINCE OF ALBERTA	TAX LEVY	TAX RATES
Non-Residential Property	1,620	0.00728%
TOTAL DESIGNATED INDUSTRIAL PROPERTY REQUISITION	**$1,620**	

READ A FIRST TIME THIS 25th DAY OF May , 2026

MAYOR/DEPUTY MAYOR

CHIEF ADMINISTRATIVE OFFICER

READ A SECOND TIME THIS 25th DAY OF May , 2026

MAYOR/DEPUTY MAYOR

CHIEF ADMINISTRATIVE OFFICER

READ A THIRD TIME THIS 25th DAY OF May , 2026

MAYOR/DEPUTY MAYOR

CHIEF ADMINISTRATIVE OFFICER

SIGNED AND PASSED THIS 25th DAY OF May , 2026

MAYOR/DEPUTY MAYOR

CHIEF ADMINISTRATIVE OFFICER