

BYLAW 4-2026
2026 PROPERTY TAX AND SUPPLEMENTARY PROPERTY TAX BYLAW

Section 353 of the *Municipal Government Act* requires that each council pass a property tax bylaw annually;

The County passed the *Supplementary Assessment Bylaw*, County Bylaw 13-2020 pursuant to section 313 of the *Municipal Government Act* that remains in force pursuant to section 325.1 of the *Municipal Government Act*;

The County passed the *Supplementary Property Tax Bylaw*, County Bylaw 14-2024 pursuant to section 369(1) and 369(2.01) of the *Municipal Government Act* that remains in force pursuant to section 369.1 of the *Municipal Government Act*;

The County has prepared and adopted detailed estimates of municipal revenue, expenses and expenditures as required, at the council meeting held December 16, 2025;

The estimated combined tax levy for Strathcona County for the year of 2026 including municipal operating expenditures, the Heartland Housing Foundation Requisition, the education requisitions for the Alberta School Foundation Fund and The Elk Island Catholic Separate School Division and designated industrial properties requisition, will be \$425,993,294 as set out in Schedule "A", attached to and forming part of this Bylaw;

The total taxable assessment of land, buildings and improvements is \$44,597,788,540 prior to 2026 Local Assessment Review Board, Composite Assessment Review Board and Land and Property Rights Tribunal adjustments as well as adjustments required pursuant to Section 305 and 330 of the *Municipal Government Act*;

The tax rates in Schedule "A" are deemed necessary to provide the amounts required to meet the estimated expenditures, expenses and requisitions of the County as described in Schedule "A"; and

The Minister of Municipal Affairs sets the property tax rate for the designated industrial property requisition in accordance with section 359.3 of the *Municipal Government Act*;

Council enacts:

PART I – DEFINITIONS AND INTERPRETATION

Definitions

1 In this bylaw:

(a) "Chief Administrative Officer" means the chief administrative officer of the County, or delegate;

- (b) "County" means the municipal corporation of Strathcona County, a specialized municipality established under the authority of the *Municipal Government Act*, RSA 2000, c M-26 and Order in Council 761/95;
- (c) "Heartland Housing Foundation Requisition" means the requisition for the Heartland Housing Foundation as defined in section 326(1)(a)(v) of the *Municipal Government Act*;
- (d) "*Municipal Government Act*" means the *Municipal Government Act*, RSA 2000, c M-26;
- (e) "*Supplementary Assessment Bylaw*" means the County's Supplementary Assessment Bylaw, 13-2020; and
- (f) "*Supplementary Property Tax Bylaw*" means the County's Supplementary Property Tax Bylaw, 14-2024.

Alignment with
*Municipal
Government Act*

- 2 Any term used but not defined in this bylaw shall have the meaning given to the term under the *Municipal Government Act*.

Interpretation

- 3 The following rules apply to interpretation of this bylaw:
 - (a) headings, titles, and margin notes in this bylaw are for ease of reference only;
 - (b) gender-specific words, phrases, and references are intended to be gender-neutral, and the singular includes the plural as the context requires;
 - (c) every provision of this bylaw is independent of all other provisions and if any provision of this bylaw is declared invalid by a Court, all other provisions of this bylaw remain valid and enforceable; and
 - (d) references to bylaws and enactments in this bylaw include amendments and replacement bylaws and enactments, and regulations and orders thereunder.

PART II – CLASSIFICATION OF PROPERTY, TAX RATES AND SUPPLEMENTARY TAXATION

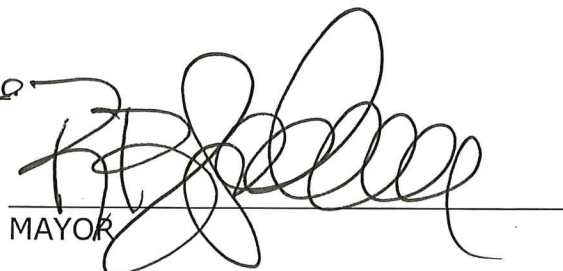
- Classification of property
- 4 For the purposes of this bylaw, all assessed property within the County is divided into one or more of the assessment classes set out in sections 284 and 297 of the *Municipal Government Act*.
- Authorization to tax
- 5 The Chief Administrative Officer is authorized to levy a tax at the tax rates set forth in Schedule "A" to this bylaw upon the assessed value of all property shown on the assessment roll for the County in accordance with the assessment class or classes, as applicable, of each property.
- Authorization for a supplementary tax
- 6 The tax rates set forth in Schedule "A" shall apply to all property taxed in accordance with the *Supplementary Property Tax Bylaw*.
- 7 This bylaw shall take effect on the date of the third and final reading.

FIRST READING: April 28, 2026

SECOND READING: April 28, 2026

THIRD READING: April 28, 2026

SIGNED THIS 28 day of April, 2026


MAYOR


MUNICIPAL CLERK'S OFFICE

BYLAW 13-2020
SUPPLEMENTARY ASSESSMENT BYLAW

Section 313 of the *Municipal Government Act*, RSA 2000, c. M-26 (the “*Municipal Government Act*”) allows the Council of a municipality to authorize the preparation of supplementary assessment on all improvements, for the purpose of imposing a tax in the same year;

Section 314.1 of the *Municipal Government Act* and the regulations thereunder provide for the Provincial Assessor to prepare supplementary assessments for designated industrial property;

Section 325.1 of the *Municipal Government Act* allows for a bylaw enacted under Section 313 of the *Municipal Government Act* to remain in force and apply in respect of subsequent years, until repealed;

Therefore Council enacts:

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| Purpose | 1 | The purpose of this bylaw is to permit Strathcona County to prepare supplementary assessments on all improvements within Strathcona County. |
| Citation | 2 | This bylaw is cited as the Supplementary Assessment Bylaw. |
| Authorization to Prepare Assessments | 3 | Each year, the Municipal Assessor is authorized to prepare a supplementary assessment on all improvements within Strathcona County the same year, for the purpose of imposing a tax under Part 10 of the <i>Municipal Government Act</i> . |
| | 4 | This bylaw provides for the Provincial Assessor to prepare supplementary assessments for designated industrial property, in accordance with section 314.1 of the <i>Municipal Government Act</i> . |

FIRST READING: March 3, 2020

SECOND READING: March 3, 2020

THIRD READING: March 3, 2020

SIGNED THIS 17 day of March, 2020.

Rod Frank
MAYOR

Mavis Nathoo
DIRECTOR, LEGISLATIVE AND LEGAL SERVICES

BYLAW 14-2024
SUPPLEMENTARY PROPERTY TAX BYLAW

Section 369(1) of the *Municipal Government Act*, RSA 2000, c M-26 (the "*Municipal Government Act*") provides that the council of a municipality must pass a supplementary property tax bylaw to authorize it to impose a supplementary property tax in respect of property for which supplementary assessments have been prepared;

Section 369(2.01) of the *Municipal Government Act* allows council to pass a bylaw authorizing council to impose a supplementary tax for designated industrial property if council passes a bylaw authorizing council to impose a supplementary tax in respect of all other property in the municipality;

Section 369.1 of the *Municipal Government Act* provides that a bylaw passed pursuant to section 369(1) of the *Municipal Government Act* remains in force after the year in which the bylaw is enacted and applies in subsequent years until the bylaw is repealed;

Strathcona County passed the Supplementary Assessment Bylaw, County Bylaw 13-2020 pursuant to section 313 of the *Municipal Government Act* that remains in force pursuant to section 325.1 of the *Municipal Government Act*;

Therefore, Council enacts:

PART I – DEFINITIONS, AND INTERPRETATION

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| Purpose | 1 The purpose of this bylaw is to authorize the levying of a supplementary property tax by Strathcona County in respect of all property for which a supplementary assessment has been made. |
| Citation | 2 This bylaw is cited as the Supplementary Property Tax Bylaw. |

PART II – SUPPLEMENTARY PROPERTY TAX

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| Authorization for a Supplementary Tax | 3 A supplementary property tax shall apply to all taxable supplementary assessments which have been prepared in accordance with Bylaw 13-2020 or section 314.1 of the <i>Municipal Government Act</i> . |
| | 4 Subject to the provisions of section 369 of the <i>Municipal Government Act</i> , the supplementary property tax rates for any specific year are the same as the property tax rates set by the annual Property Tax Bylaw for that year and section 359.3 of the <i>Municipal Government Act</i> . |

Effective Date 5 This bylaw comes into effect after third reading and applies to the 2024 tax year and all subsequent tax years until repealed.

FIRST READING: May 7, 2024

SECOND READING: May 7, 2024

THIRD READING: May 7, 2024

SIGNED THIS 7th day of May, 2024.

Rod Frank

MAYOR

Sara McKerry

A/DIRECTOR, LEGISLATIVE AND LEGAL
SERVICES