

A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN LAC STE. ANNE COUNTY, PROVINCE OF ALBERTA, FOR THE 2026 TAXATION YEAR.

WHEREAS Lac Ste. Anne County has prepared and adopted detailed estimates of the municipal revenues and expenditures as required, at the council meeting held on April 9, 2026; and

WHEREAS the estimated municipal revenues from all sources other than property taxation total \$20,936,896; and

WHEREAS the estimated municipal expenditures (excluding non-cash items) set out in the budget for Lac Ste. Anne County for 2026 total \$43,925,229 and the balance of \$22,959,897 is to be raised by general municipal property taxation; and

WHEREAS the estimated amount to repay principal debt to be raised by municipal taxation is \$1,099,503; and

WHEREAS the estimated amount required for current year capital expenditures to be raised by general municipal taxation is \$0.00; and

WHEREAS the estimated amount required for future financial plans to be raised by municipal taxation is \$587,320; and

THEREFORE the total amount to be raised by general municipal taxation is \$22,959,897; and

WHEREAS the requisitions are:

EDUCATION PROPERTY TAX		
Residential/Farmland		5,547,429
Non-residential		1,595,217
LAC STE. ANNE FOUNDATION		584,874
DESIGNATED INDUSTRIAL PROPERTY		EST: 24,500

WHEREAS there were insufficient taxes levied in 2025 due to assessment adjustments at the Assessment Review Board and requisition amendments, pursuant to Section 305 of the *Municipal Government Act*, RSA.2000, C.M-26, and amendments thereto, as follows:

Education Property Tax	Over (Under) Levy	(\$16,290)
Lac Ste. Anne Foundation	Over (Under) Levy	(\$2,758)

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*, RSA.2000, C.M-26; and

WHEREAS the assessed value of all property in Lac Ste. Anne County as shown on the assessment roll is:

Class	Assessment
Farmland	57,870,920
Residential Improved	2,025,508,460
Residential Vacant	29,193,700
Recreational Condominium Property	13,096,200
Other Non-Residential Property	56,011,370
Vacant Non-Residential	10,804,550
Small Business Property	28,877,150
Linear	281,234,060
Machinery and Equipment	64,015,460
Grant in Lieu	9,279,200
Exempt	<u>298,497,630</u>
Total Assessment	2,874,388,700

NOW THEREFORE under the authority of the *Municipal Government Act*, the Council of Lac Ste. Anne County, 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 taxable property as shown on the assessment roll of Lac Ste. Anne County:

<u>ASSESSMENT CLASS</u>	2026 Tax Levy	2026 Assessment	2026 Tax Rate
Farmland	1,081,202.40	57,870,920	0.018683
Residential Improved	17,036,551.66	2,025,508,460	0.008411
Residential Vacant	545,425.90	29,193,700	0.018683
Recreational Condominium Property	110,152.14	13,096,200	0.008411
Other Non-Residential Property	1,225,316.20	41,010,650	0.029878
Vacant Non-Residential	106,705.74	10,804,550	0.009876
Non-Residential/Railway - DI Requisition	449,241.56	15,000,720	0.029948
Small Business Property	681,847.27	28,877,150	0.023612
Linear	8,422,960.10	281,234,060	0.029948
Machinery and Equipment	431,965.66	16,840,110	0.025651
Machinery and Equipment - DI Requisition	<u>1,213,397.18</u>	<u>47,175,350</u>	0.025721
TOTAL	31,304,890.14	2,566,611,870	

<u>GENERAL MUNICIPAL</u>	Tax Levy	Assessment	Tax Rate
Farmland	887,334.82	57,870,920	0.015333
Residential Improved	10,251,098.32	2,025,508,460	0.005061
Residential Vacant	447,627.00	29,193,700	0.015333
Recreational Condominium Property	66,279.87	13,096,200	0.005061
Vacant Non-Residential	54,681.83	10,804,550	0.005061
Other Non-Residential Property	1,403,812.97	56,011,370	0.025063
Small Business Property	542,803.79	28,877,150	0.018797
Linear	7,048,569.25	281,234,060	0.025063
Machinery and Equipment	<u>1,604,419.47</u>	<u>64,015,460</u>	0.025063
TOTAL	22,306,627.30	2,566,611,870	

<u>EDUCATION PROPERTY TAX REQUISITION</u>			
Farmland	159,839.48	57,870,920	0.002762
Residential	5,594,454.37	2,025,508,460	0.002762
Residential Vacant	80,633.00	29,193,700	0.002762
Recreational Condominium Property	<u>36,171.70</u>	<u>13,096,200</u>	0.002762
	5,871,098.55	2,125,669,280	
Other Non-Residential Property	236,760.06	56,011,370	0.004227
Vacant Non-Residential	45,670.83	10,804,550	0.004227
Small Business Property	122,063.71	28,877,150	0.004227
Linear	<u>1,188,776.37</u>	<u>281,234,060</u>	0.004227
	1,593,270.98	376,927,130	

Total Provincial Education Tax: 7,464,369.53 2,502,596,410

<u>DESIGNATED INDUSTRIAL PROPERTY REQUISITION</u>			
Linear	20,248.85	281,234,060	0.000070
Machinery & Equipment	3,396.63	47,175,350	0.000070
Non-Residential	1,080.05	15,000,720	0.000070
Designated Industrial Property Requisition Total:	24,725.55	343,410,130	

<u>POLICE FUNDING</u>			
Farmland	20,775.66	57,870,920	0.000359
Residential Improved	727,157.54	2,025,508,460	0.000359
Residential Vacant	10,480.54	29,193,700	0.000359
Recreational Condominium Property	4,701.54	13,096,200	0.000359
Other Non-Residential Property	20,108.08	56,011,370	0.000359
Vacant Non-Residential	3,878.83	10,804,550	0.000359
Small Business Property	10,366.90	28,877,150	0.000359
Linear	100,963.03	281,234,060	0.000359



Machinery and Equipment		<u>22,981.55</u>	<u>64,015,460</u>	0.000359
	Police Total:	921,413.66	2,566,611,870	
 <u>LAC STE ANNE FOUNDATION</u>				
Farmland		13,252.44	57,870,920	0.000229
Residential Improved		463,841.44	2,025,508,460	0.000229
Residential Vacant		6,685.36	29,193,700	0.000229
Recreational Condominium Property		2,999.03	13,096,200	0.000229
Other Non-Residential Property		12,826.60	56,011,370	0.000229
Vacant Non-Residential		2,474.24	10,804,550	0.000229
Small Business Property		6,612.87	28,877,150	0.000229
Linear		64,402.60	281,234,060	0.000229
Machinery and Equipment		<u>14,659.54</u>	<u>64,015,460</u>	0.000229
	LSA Foundation Total:	587,754.12	2,566,611,870	
 GRAND TOTAL		<u>31,304,203.32</u>	2,566,611,870	
 <u>GRANTS IN LIEU (Municipal Taxes Only)</u>				
Provincial Farmland		17,666.68	1,152,200	0.015333
Federal Improved		<u>4,185.52</u>	<u>167,000</u>	0.025063
		21,852.20	1,319,200	
Provincial Improved		40,285.56	7,960,000	0.005061
 TOTAL		62,137.76	9,279,200	

2. That the minimum amount payable per parcel as property tax for general municipal purposes shall be \$250.00.

EFFECTIVE DATE

3. That this bylaw shall take effect on the date of the third and final reading.

READ A FIRST TIME this 26 day of March 2026.

READ A SECOND TIME this 9th day of April 2026.

READ A THIRD AND FINAL TIME this 9th day of April 2026.

(REEVE)

(CHIEF ADMINISTRATIVE OFFICER)

ORIGINAL SIGNED AND FILED