LAC STE. ANNE COUNTY

Bylaw 08-2026
2026 Special Recreation Services Tax

BEING A BYLAW OF LAC STE. ANNE COUNTY TO PROVIDE FOR A SPECIAL RECREATION SERVICES TAX

WHEREAS, pursuant to Section 382 of the *Municipal Government Act* (Alberta), the Council of Lac Ste. Anne County may pass a special tax bylaw to raise revenue to pay for a specific service or purpose by imposing a special tax;

AND WHEREAS, pursuant to Section 382(1)(l) of the *Municipal Government Act*, the Council of Lac Ste. Anne County desires to raise revenue by way of a Special Recreation Services Tax to provide financial support to organizations providing Recreational Services which benefit the residents of Lac Ste. Anne County.

NOW THEREFORE, the Council of Lac Ste. Anne County, in the Province of Alberta, duly assembled, enacts as follows:

TITLE

1. This Bylaw may be cited as the "2026 Special Recreation Services Tax Bylaw."

DEFINITIONS

2. In this Bylaw, words shall have the same meanings as defined in the *Municipal Government Act,* RSA 2000, c M-26, as amended, and the regulations thereunder, except as otherwise defined below.
   a) "County" means the municipal corporation of Lac Ste. Anne County, having jurisdiction under the MGA.
   b) "MGA" means the *Municipal Government Act*, as amended from time to time.
   c) "Recreation Services" means public recreation facilities, amenities, programs, and activities.
   d) "Residential Properties" means:
      i. Other Residential Property as defined in Bylaw 11-2024, Assessment Sub-Classes Bylaw.
      ii. Vacant Residential Property as defined in Bylaw 11-2024, Assessment Sub-Classes Bylaw.
      iii. Recreational Condominium Property as defined in Bylaw 11-2024, Assessment Sub-Classes Bylaw.
   e) "Taxation Year" means the period from January 1, 2026 to December 31, 2026, or the 2026 calendar year, in which property taxes are imposed, calculated, and collected, based on the property assessment prepared in accordance with the Municipal Government Act and its regulations.

PURPOSE

3. The purpose of this Bylaw is to raise revenue to pay for Recreation Services provided within the County and in neighbouring municipalities, and which benefit residents of the County, whether such Recreation Services are delivered directly by the County or supported through grant funding to a third-party organization.

APPLICATION

4. This Bylaw applies to all Residential Properties located in the County.

4.1 All other properties within the County, which are not Residential Properties, shall be exempt from the Recreation Services Tax set out herein for the Taxation Year.

SPECIAL TAX RATE

5. The estimated cost of providing Recreation Services under this Bylaw is $699,600.

5.1 The tax rate shall be set in the amount of $100.00 for each Residential Property.

SEVERABILITY

6. If any provision of this Bylaw is declared invalid, then the invalid provision shall be severed, and the remainder of the Bylaw shall remain in full force and effect.

EFFECTIVE DATE

7. This Bylaw comes into force upon third and final reading.

READ A FIRST TIME this 26th 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.

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REEVE

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CHIEF ADMINISTRATIVE OFFICER

ORIGINAL SIGNED AND FILED