

TOWN OF CALMAR

BYLAW #2026-08

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

WHEREAS, The Municipal Government Act, R.S.A. 2000, Chapter M-26, as amended, grants a Municipality the authority to adopt a Property Tax Rate Bylaw annually to authorize Council to impose a tax on property in the Municipality to raise revenue to pay for expenditures and transfers set out in the Town's budget, and to pay for requisitions.

AND WHEREAS, in accordance with the Act, Council approved the final 2026 budget at the Council meeting of April 20, 2026, calculated for Municipal purposes at \$8,394,180 and for capital purposes at \$2,382,500.

AND WHEREAS, it has been estimated that in 2026, the sum of \$4,605,866 will be collected by the Town from sources other than from current property taxes. This amount, plus the municipal property taxes to be levied as set out in this Bylaw, are intended to fund the approved 2026 municipal budget.

AND WHEREAS, the revenue requirements for requisitions received by the Town from other authorities are:

Alberta School Foundation Fund (ASFF)	
Residential/Farmland	\$778,325
Non-Residential	\$224,134
Total School Requisitions	\$1,002,459
Leduc Regional Housing Foundation	\$38,420
Requisition Designated Industrial Properties	\$261

AND WHEREAS, the Municipal Government Act provides for each Municipality to prepare an assessment for each property in the municipality except for the properties identified in the Act that no assessment is to be prepared for those properties.

AND WHEREAS, the total assessable value of property in the Town is:

Residential/Farmland	\$297,880,400
Non-Residential	\$61,122,390
Machinery and Equipment	\$49,000

	\$359,002,790

NOW THEREFORE, the Council of the Town of Calmar in the Province of Alberta enacts as follows:

1. **TITLE**

This Bylaw shall be known as the '2026 Tax Rate Bylaw'.

2. **INTERPRETATION and DEFINITIONS**

In this bylaw, unless the context otherwise requires:

- a) **CAO** means the Chief Administrative Officer of the Town, a person duly appointed pursuant to the *Municipal Government Act* and the Town's Chief Administrative Officer Bylaw.
- b) **Town** means the municipal corporation of the Town of Calmar

3. **APPLICATION**

Council authorizes the CAO to impose taxes for the purpose of raising revenue to be used towards the payment of expenditures and transfers set out in the budget of the Town and for the purpose of raising funds for the school requisition. As a consequence, taxes are hereby imposed on each class of assessed property within the Town at the rates for each class shown below:

	Tax Levy	Assessment	Tax Rate
General Municipal			
Residential	\$2,658,094	\$289,315,400	9.18753
Non-Residential	\$ 738,961	\$ 53,727,390	13.7539
Machinery and Equipment	\$ 685	\$ 49,000	13.9766
Residential – Vacant	\$ 211,796	\$ 8,429,000	25.12703
Non-Residential – Vacant	\$ 173,564	\$ 7,346,000	23.62703
Farmland	\$ 2,327	\$ 136,000	17.11683
	\$3,785,427	\$359,002,790	
 ASFF			
Residential/Farmland	\$ 778,325	\$297,880,400	2.61288
Non-Residential	\$ 224,134	\$ 61,122,390	3.66697
	\$1,002,459	\$359,002,790	
	Tax Levy	Assessment	Tax Rate
Leduc Regional Housing Foundation	\$ 38,420	\$359,002,790	0.107019
Includes Machinery & Equipment			
Requisition Designated Industrial Properties	\$ 261	\$3,410,790	0.0765

- 4. That a minimum amount payable per parcel as property tax for general municipal purposes shall be \$500.00.

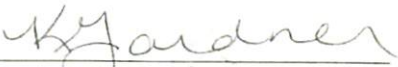
5. **EFFECTIVE DATE**

- a) This Bylaw shall come into full force and effect upon third and final reading thereof.

READ A FIRST TIME THIS 13th DAY OF APRIL 2026.

READ A SECOND TIME THIS 20th DAY OF APRIL 2026.

READ A THIRD TIME, BY UNANIMOUS CONSENT, THIS 20th DAY OF APRIL 2026.


MAYOR


CAO