

BYLAW NO. 26-14-506
COUNTY OF NORTHERN LIGHTS
IN THE PROVINCE OF ALBERTA

**BEING A BYLAW FOR THE PURPOSE OF AUTHORIZING AND FIXING THE TAX RATES
LEVIED AND IMPOSED AGAINST ASSESSABLE PROPERTY FOR THE TAXATION
YEAR 2026**

WHEREAS the County of Northern Lights (hereinafter referred to as "the County") has prepared and adopted detailed estimates of the probable expenditures of the County as required by Part 8 of the *Municipal Government Act*, Chapter M-26.1, Statutes of Alberta, and any amendments thereto; and

WHEREAS Part 10, Taxation, of the *Municipal Government Act* requires a Council in each year to authorize the Chief Administrative Officer to levy on the assessed value of all assessed property a tax sufficient to meet the amount of the expenditures as are estimated by the Council; and

WHEREAS the *Municipal Government Act* authorizes a Council to classify assessed property as residential property, non-residential property and farm land property and to establish different rates of taxation in respect to each class of property, subject to the restrictions specified in the said Part 9, Assessment of Property, of the *Municipal Government Act*; and

WHEREAS the amounts required to be raised by the County through the property tax levy for the various purposes specified in the *Municipal Government Act* against the various classes of property as herein specified are as follows:

Municipal Operating Expenses (excluding non cash items)	\$	16,477,834
Reserve Allocations for Future Capital Projects	\$	469,181
Municipal Debt Principal Repayments	\$	1,416,317
Municipal Capital Expenses Funded Through Taxation	\$	1,210,535
Alberta School Foundation Fund/Opted Out School Board <i>*net of over levy adjustment related to DIP appeal</i>	\$	3,741,723
North Peace Housing Foundation	\$	885,396
Designated Industrial Properties Assessment Requisition	\$	71,229

WHEREAS the *Municipal Government Act* authorizes a Council to specify, in it's property tax bylaw, a minimum amount payable as property tax; now

THEREFORE, the Council of the County of Northern Lights, duly assembled, hereby enacts as follows:

01. That this Bylaw shall be known as the "2026 Property Tax Bylaw".
02. For the purposes of this Bylaw:
 - (a) "Residential Property" includes:
 - (i) any building used for residential purposes only,
 - (ii) any other buildings situated on the same parcel of land, the use of which is directly ancillary to residential use,
 - (iii) if there is a mixed use of a building, the proportionate amount of the building that is used for residential purposes,

- (iv) the parcel of land forming the site of a building or buildings used for residential purposes or, if there is a mixed use of the land, the proportionate amount of the parcel that is used for residential purposes, and
- (v) vacant residential land that
 - (1) is used for purposes ancillary to a residence or is not used for any purpose, and
 - (2) is designated under a land use bylaw and subdivided for residential or country residential use.
- (b) "Non-Residential Property" means all property which does not come within the classification of either residential property or farm land property or Machinery and Equipment;
- (c) "Farm Land Property" means all property which is assessed by the County Assessor as farm land for purposes of the 2026 taxation year;
- (d) "Linear Property" means property as defined in Sec. 284(k) of the *Municipal Government Act*;
- (e) "Machinery and Equipment" means property as defined in Section 284(l) of the *Municipal Government Act*, with the exception of power co-generating facilities;
- (f) "Designated Industrial Property (DIP)" as defined in Section 284 (1) of the *Municipal Government Act* will include the following:
 - i) major plants as defined in the regulation,
 - ii) properties regulated by provincial and federal regulators; and
 - iii) linear property, including railway property.

03. For the purposes of the 2026 tax levy all property within the County is hereby classified into the following classes:

- (a) Class 1 - Residential Property
- (b) Class 2 - Non-Residential Property
- (c) Class 3 - Farm Land Property
- (d) Class 4 – Designated Industrial Property
- (e) Class 5 - Machinery & Equipment

04. The Chief Administrative Officer for the County is hereby authorized and directed to levy on the assessed value of all assessed property shown on the Assessment Roll of the County the rates set forth by this bylaw.

05. For the year 2026 there shall be levied against all property the following rates to produce the required sums to meet the County's general municipal expenses:

General Municipal	<u>MILLS ON</u> <u>THE DOLLAR</u>	<u>TOTAL</u> <u>ASSESSMENT</u>
Residential Properties	6.5997	462,656,800
Farm Land Properties	10.1094	51,802,060
Non-Residential Properties (muni-exempt excluded)	15.2954	29,743,590
D.I.P & Linear	15.2954	1,012,841,620
Machinery & Equipment	15.2954	3,270,630

06. For the year 2026 there shall be levied against all properties of assessed owners liable to the North Peace Housing Foundation the following rates to produce the required sums:

Seniors Requisition	<u>MILLS ON</u> <u>THE DOLLAR</u>	<u>TOTAL</u> <u>ASSESSMENT</u>
Residential Properties	.5680	435,472,680

Non-Residential Properties (muni-exempt included)	.5680	29,243,390
Farm Land Properties	.5680	51,030,060
Designated Industrial Property	.5680	508,610,040
Linear	.5680	504,231,580
Machinery & Equipment	.5680	3,270,630

07. For the year 2026 there shall be levied against all properties of assessed owners liable to the Alberta School Foundation Fund and Holy Family Catholic Regional Division #37 the following rates to produce the required sums:

ASFF	<u>MILLS ON THE DOLLAR</u>	<u>TOTAL ASSESSMENT</u>
Residential & Farm Properties	2.3928	513,480,320
Non-Residential Properties	3.9858	630,513,160

08. For the year 2026 there shall be levied against all properties of owners liable to D.I.P. requisition the following rate to produce the required sums:

Designated Industrial Property	<u>MILLS ON THE DOLLAR</u>	<u>TOTAL ASSESSMENT</u>
Designated Industrial Property	.0701	1,016,112,250

09. That the Assessment Notice and Tax Notice relating to the same property be combined on the same form.

10. That all property owners of land contained in the municipality be mailed, to their last known address, a copy of the 2026 combined Assessment and Tax Notice for such fees levied against their property.

11. That property owners are required to pay to the County, the amount of taxes levied against their property on or before June 30th, 2026, in accordance with the County's Tax Penalties Bylaw 12-14-291.

12. That \$50.00 (fifty dollars) be the minimum amount payable as property tax.

13. That any complaint regarding the Assessment portion be lodged in writing, to the Assessment Clerk, within 60 days from the notice date shown on the combined Assessment and Tax Notice, and be accompanied by the applicable appeal fee as provided for in the County's Fees for Goods and Services Bylaw.

14. Failure by property owners to abide by this bylaw shall result in action being taken

- (a) firstly, against the property utilizing provisions contained in the County's Tax Penalties Bylaw [12-14-291]; and
- (b) secondly, by utilizing provisions contained in Division 8, Recovery of Taxes Related to Land, of the *Municipal Government Act*.

15. That this Bylaw shall have force and take effect on the Third and Final reading thereof.

Read for a FIRST time this 28th day of April 2026.

Read for a SECOND time this 28th day of April 2026.

Read for a THIRD AND FINAL time this 28th day of April 2026.



 Chief Elected Official
 Terry Ungarian



 Chief Administrative Officer
 Gerhard Stickling