

BYLAW NO 2107-26

BEING A BYLAW OF THE CITY OF WETASKIWIN, IN THE PROVINCE OF ALBERTA, TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE CITY OF WETASKIWIN FOR THE 2026 TAXATION YEAR

WHEREAS pursuant to the *Municipal Government Act*, RSA 2000, Chapter M-26, section 353, as amended, provides that a property tax bylaw that imposes taxes on properties within the municipality to raise revenue and meet estimated expenditures and requisitions must be passed annually by Council; and

WHEREAS the City of Wetaskiwin has prepared and adopted detailed estimates of municipal revenue, expense and expenditures as required, at the Council Meeting held on December 9, 2025; and

WHEREAS the total taxable assessment of land, buildings and improvements for the City of Wetaskiwin is \$1,618,517,030; and

WHEREAS it is estimated that the tax levy for the municipal requirements for the City of Wetaskiwin for the year 2026 totals \$22,183,914; and;

WHEREAS the required tax to pay the requisition from the Alberta School Foundation Fund is \$4,232,750; and

WHEREAS the required tax to pay the requisition from the St. Thomas Aquinas RCSR is \$490,462; and

WHEREAS the required tax to pay the requisition from the Wetaskiwin & Area Lodge Authority is \$291,350; and

AND WHEREAS the required tax to pay the requisition from the Province for the preparation of the designated industrial property assessment is \$2,039;

NOW THEREFORE under the authority of the *Municipal Government Act*, the Council of the City of Wetaskiwin, in the Province of Alberta, enacts as follows:

1. TITLE

1.1. This Bylaw may be cited as the '*2026 Property Tax Rate Bylaw.*'

2. DEFINITIONS

2.1. In this bylaw:

- a) '**Act**' means the *Municipal Government Act*, RSA 2000, Chapter M-26, as amended;
- b) '**Assessment Roll**' is as defined in section 303 of the Act;
- c) '**Chief Administrative Officer** or '**CAO**' means the Chief Administrative Officer as appointed by Council, including the CAO's delegate;

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- d) **'City'** means the incorporated municipality of the City of Wetaskiwin;
 - e) **'Designated Industrial Property'** or **'DIP'** is as defined in section 284(1) of the Act;
 - a) **'Farmland'** is as defined in section 297(4)(a) of the Act;
 - b) **'Linear'** is as defined in section 284(1)(k) of the Act;
 - c) **'Machinery and Equipment'** means machinery and equipment used for manufacturing and processing as set out in section 297 of the Act;
 - d) **'Non-Residential'** is as defined in section 297(4)(b) of the Act;
 - e) **'Requisitions'** are as defined in section 326 of the Act;
 - f) **'Tax Arrears'** means taxes that remain unpaid after December 31 of the year in which they are imposed;¹
 - g) **'Tax Rate'** is as described in Division 2, 'Property Tax' of the Act;
 - h) **'Tax Recovery'** means a notice, in writing, that part or all of the taxes imposed in respect of a parcel of land by a municipality are in arrears.²

3. INTERPRETATION AND APPLICATION

- 3.1. That the Chief Administrative Officer is hereby authorized to levy the following Tax Rates on the assessed value of all property as shown on the Assessment Roll of the City of Wetaskiwin:

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GENERAL MUNICIPAL	ASSESSMENT	TAX LEVY	TAX RATE
RESIDENTIAL	\$ 1,195,503,990	\$ 13,385,939	0.0111969
FARMLAND	\$ 525,540	\$ 58,844	0.1119690
MATURE AREA DERELICT RESIDENTIAL	\$ 247,000	\$ 5,531	0.0223938
NON-RESIDENTIAL INCLUDING LINEAR	\$ 392,109,170	\$ 8,780,814	0.0223938
MACHINERY & EQUIPMENT - EXEMPT	\$ 30,131,330	\$ -	0.0000000
	\$ 1,618,517,030	\$ 22,231,128	

REQUISITIONS	ASSESSMENT	TAX LEVY	TAX RATE
ALBERTA SCHOOL FOUNDATION FUND			
RESIDENTIAL/FARMLAND	1,071,589,800	2,867,789	0.0026762
NON-RESIDENTIAL INCLUDING LINEAR	346,794,807	1,365,054	0.0039362
		4,232,842	
ST. THOMAS AQUINAS RCSR			
RESIDENTIAL/FARMLAND	124,168,350	332,299	0.0026762
NON-RESIDENTIAL INCLUDING LINEAR	40,184,163	158,173	0.0039362
		490,472	
ALLOWANCE FOR (OVER)/UNDER COLLECTION		46	
		4,723,361	
SENIORS FOUNDATION			
WETASKIWIN & AREA LODGE AUTHORITY	1,582,737,120	291,382	0.0001841
ALLOWANCE FOR (OVER)/UNDER COLLECTION	-	(12)	
		291,370	
DESIGNATED INDUSTRIAL PROPERTY (DIP)			
DESIGNATED INDUSTRIAL PROPERTY (DIP)	28,004,808	2,039	0.0000728
		2,039	

¹ *Municipal Government Act*, RSA 2000, c. M-26, s 326(1).

² *Municipal Government Act*, RSA 2000, c. M-26, s 410(f).

4. GENERAL

- 4.1. The tax payment deadline for 2026 is established as June 30, 2026.

5. ENFORCEMENT AND PENALTY

- 5.1. Pursuant to Tax Penalty Bylaw 1958-20, and any amendments, and the Act, a property in Tax Arrears for more than one year will be included in the annual Tax

Arrears List.

- 5.2. In conjunction with the Act, Tax Recovery notification steps for any Tax Arrears will be undertaken.

6. SEVERABILITY

- 6.1 If a court of competent jurisdiction should declare any section or subsection of this bylaw to be invalid, such section or subsection shall not be construed as having persuaded or influenced Council to pass the remainder of the bylaw, and it is hereby declared that the remainder of the bylaw shall be valid and remain in force.

7. TRANSITION

- 7.1 This bylaw shall come into full force and effect upon third and final reading.

READ a first time this 28 day of April, 2026 READ

a second time this 28 day of April, 2026 READ a

third time this 28 day of April, 2026

Original Signed & Sealed

Joe Branco, Mayor

Original Signed & Sealed

Sue Howard, City Manager