

**PARKLAND COUNTY
PROVINCE OF ALBERTA**

BYLAW 2026-14

BEING A BYLAW OF PARKLAND COUNTY TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSED PROPERTY WITHIN PARKLAND COUNTY FOR THE 2026 TAXATION YEAR

WHEREAS Parkland County has prepared and adopted detailed estimates of the municipal revenues and expenditures at the Council meeting in March 2026;

WHEREAS the estimated municipal expenditures and transfers (excluding non-cash items) set out in the budget for Parkland County total \$167,226,884;

WHEREAS the estimated municipal revenues and transfers from all sources other than taxation are \$83,170,584;

WHEREAS \$84,056,300 is to be raised by general municipal taxation;

WHEREAS the requisitions are:

Seniors Foundations	
Operating	\$ 1,310,217
Capital	\$ 588,801
Under Levy	\$ 372
	\$ 1,899,389
Alberta School Foundations Fund	
Residential/Farmland	\$ 21,687,466
Non-Residential	\$ 13,875,248
Under Levy	\$ 20,221
Total	\$ 35,582,935
Evergreen CSRD #2	
Residential/Farmland	\$ 1,422,351
Non-Residential	\$ 1,306,780
Under Levy	\$ 1,682
Total	\$ 2,730,813
St. Thomas Aquinas RCSR #38	
Residential/Farmland	\$ 15,359
Non-Residential	\$ 444
Under Levy	\$ 6
Total	\$ 15,809
Designated Industrial Property	
Residential/Farmland	\$ 45
Non-Residential	\$ 116,523
Farmland	\$ 44
Machinery & Equipment	\$ 10,057
Total	\$ 126,669

WHEREAS Parkland County Council is required each year to levy on the assessed value of all property, tax rates sufficient to meet the estimated expenditures and the requisitions;

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*, R.S.A. 2000, c M-26; and

WHEREAS the assessed value of all property in Parkland County as shown on the assessment roll is:

	<u>Assessment</u>
Residential	\$ 8,295,404,060
Non-residential	\$ 4,528,220,790
Farmland	\$ 41,398,920
Machinery and Equipment	\$ 357,779,890
	\$ 13,222,803,660

NOW THEREFORE under the authority of the *Municipal Government Act*, R.S.A. 2000 c M-26, the Council of Parkland County enacts as follows:

1. The Chief Administrative Officer is hereby authorized to levy the following rates of taxation on assessed value of all property as shown on the assessment roll of Parkland County:

	Tax Levy	Assessment	Tax Rate
General Municipal			
Residential	\$37,297,796	\$8,295,404,060	0.0044962
Non-Residential	\$43,162,080	\$4,528,220,790	0.0095318
Farmland	\$186,138	\$41,398,920	0.0044962
Machinery and Equipment	<u>\$3,410,286</u>	<u>\$357,779,890</u>	0.0095318
Total	\$84,056,300	\$13,222,803,660	
Seniors Foundations			
Residential/Farmland	\$1,197,473	\$8,333,148,660	0.0001437
Non-Residential	\$650,503	\$4,528,220,790	0.0001437
Machinery and Equipment	\$51,413	\$357,779,890	0.0001437
Residential Exempt	Exempt	\$3,654,320	
Non- Residential Exempt	Exempt	-	
Total	\$1,899,389	\$13,222,803,660	
Alberta School Foundation Fund			
Residential/Farmland	\$21,695,417	\$7,815,070,583	0.0027761
Non-Residential	\$13,887,518	\$3,333,035,858	0.0041667
Machinery and Equipment	Exempt	\$347,892,848	
Residential Exempt	Exempt	\$3,654,320	
Non- Residential Exempt	Exempt	\$881,170,740	
Total	\$35,582,935	\$12,380,824,349	
Evergreen CSR #2			
Residential/Farmland	\$1,422,872	\$512,543,494	0.0027761
Non-Residential	\$1,307,941	\$313,907,622	0.0041667
Machinery and Equipment	Exempt	<u>\$9,887,042</u>	
Total	\$2,730,813	\$836,338,158	
St. Thomas Aquinas RCSR #38			
Residential/Farmland	\$15,365	\$5,534,583	0.0027761
Non-Residential	\$444	<u>\$106,570</u>	0.0041667
Total	\$15,809	\$5,641,153	
Designated Industrial Property			
Residential	\$45	\$614,570	0.0000728
Non-Residential	\$116,523	\$1,600,590,940	0.0000728
Farmland	\$44	\$605,350	0.0000728
Machinery and Equipment	<u>\$10,057</u>	<u>\$138,143,120</u>	0.0000728
Total	\$126,669	\$1,739,953,980	

*The above amounts include 2025 under/over levies and excludes minimum tax revenues.

2. The minimum amount payable per parcel as property tax for general municipal purposes shall be \$50.
3. This bylaw shall take effect on the date of the third and final reading and signing thereof.

READ A FIRST TIME this ____ day _____, 2026.

READ A SECOND TIME this ____ day _____, 2026.

READ A THIRD TIME and finally passed this ____ day _____, 2026.

SIGNED AND PASSED this ____ day _____, 2026.

Mayor

Chief Administrative Officer