



**WESTLOCK COUNTY BYLAW NO. 85-2026
PROPERTY TAX RATE BYLAW
WESTLOCK, ALBERTA**

BEING A BYLAW OF WESTLOCK COUNTY, IN THE PROVINCE OF ALBERTA, TO AUTHORIZE AND ESTABLISH THE TAX RATES TO BE LEVIED AGAINST ASSESSABLE PROPERTIES WITHIN WESTLOCK COUNTY FOR THE 2026 TAX YEAR.

WHEREAS, pursuant to Section 7(f) of the *Municipal Government Act*, RSA 2000, c M-26, and amendments thereto ("MGA"), a municipality has jurisdiction to pass bylaws for municipal purposes respecting services provided by or on behalf of the municipality.

AND WHEREAS, Section 353 of the MGA provides that Council must pass a property tax bylaw annually;

AND WHEREAS, the Council of Westlock County (Council) is required each year to authorize a designated officer to levy on the assessed value of all assessed property a tax rate sufficient to meet the estimated expenditure amount determined by the Council;

AND WHEREAS, the Council is authorized to classify assessed property as residential property, non-residential property, farmland property, machinery and equipment property and linear property, and to establish different rates of taxation in respect to each class of property, subject to the MGA;

AND WHEREAS, the Council has approved the 2026 Budget requiring property tax revenue of \$12,300,569;

AND WHEREAS, the required tax to pay the requisition from the Homeland Housing Authority is \$760,042 and an amount of \$290 underlevied in 2025, for a total of \$760,332;

AND WHEREAS, the required tax to pay the requisition from the Province for the Alberta School Foundation Fund under Section 168 of the *School Act*, RSA 2000, c S-3, and the estimated requisition by the Pembina Hills Regional Division #7 is \$3,475,238 and Evergreen Catholic Separate Regional Division #2 is \$191,902 and an amount of \$1,734 under levied in 2025, for a total of \$3,668,874.

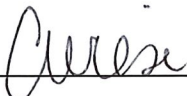
AND WHEREAS, the required tax to pay the Designated Industrial Property Tax Requisition is \$12,041

NOW THEREFORE, the Council of Westlock County, in the Province of Alberta, duly assembled, enacts as follows:


1. This bylaw will commonly be referred to as the "Property Tax Rate Bylaw".

2. The Chief Administrative Officer for Westlock County is hereby authorized and directed to levy the rates as set out in Schedule "A" against the assessed value of all taxable property as shown on the Assessment Roll of the County.
3. And furthermore, pursuant to the provisions of Section 357(1) of the Municipal Government Act, that the Chief Administrative Officer for Westlock County is hereby authorized and directed to establish that the minimum tax payable on any parcel will be fifty dollars (\$50.00).
4. If any portion of this Bylaw is declared invalid, then the invalid portion shall be severed and the remainder of the Bylaw shall remain in effect.
5. This Bylaw shall take effect on the date of the third and final reading.

READ A FIRST TIME THIS 28TH DAY OF APRIL, 2026.

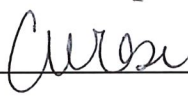


 Reeve




 Chief Administrative Officer

READ A SECOND TIME THIS 28TH DAY OF APRIL, 2026.



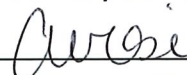
 Reeve




 Chief Administrative Officer

RECEIVED UNANIMOUS CONSENT FOR CONSIDERATION OF THREE READINGS IN ONE MEETING VIA COUNCIL RESOLUTION #080-2026 THIS 28TH DAY OF APRIL, 2026.


READ A THIRD TIME AND PASSED THIS 28TH DAY OF APRIL, 2026.




 Reeve



 Chief Administrative Officer



 Initial



 Initial

SCHEDULE "A"

2026 Municipal Tax rates (expressed in Mills)			
Assessment Class	Assessment	Tax Rate	Levy
Residential	573,906,800	4.9600	2,846,578
Residential - Resort	41,042,490	4.9600	203,571
Residential - GIL	114,860	4.9600	570
Farm Residential	396,580,090	6.0550	2,401,292
Farmland	99,365,010	24.7000	2,454,316
Farmland - GIL	914,910	24.7000	22,598
Non-residential	49,564,450	20.0000	991,289
Non-residential - GIL	323,710	20.0000	6,474
Machinery & Equipment	2,424,180	20.0000	48,484
Linear	139,736,830	20.0000	2,794,737
Electric Power Generation	8,820,080	20.0000	176,402
DIPs (buildings)	6,326,440	20.0000	126,529
DIPs M & E	10,511,520	20.0000	210,230
Total	1,329,631,370		12,283,069
		Minimum	17,500
			12,300,569

2026 Homeland Housing Requisition Tax Rates (expressed in Mills)			
Assessment Class	Assessment	Tax Rate	Levy
Residential and Farmland	1,110,894,390	0.5725	635,879
Non-residential	49,564,450	0.5725	28,376
Machinery & Equipment	2,424,180	0.5725	1,388
Linear	148,556,910	0.5725	85,049
DIPs	6,326,440	0.5725	3,622
DIPs M & E	10,511,520	0.5725	6,018
Total	1,328,277,890		760,332


Initial


Initial

2026 Education Requisition Tax Rates (expressed in Mills)

	Assessment	Tax Rate	Levy
Assessment Class			
Residential and Farmland	1,110,894,390	2.6029	2,891,547
Non-residential	49,564,450	3.9735	196,944
Linear	139,736,830	3.9735	555,244
DIPs	6,326,440	3.9735	25,138
Total	1,306,522,110		3,668,874

2026 Designated Properties Requisition Tax Rates (expressed in Mills)

	Assessment	Tax Rate	Levy
Assessment Class			
Linear	148,556,910	0.0728	10,814.94
Designated Industrial (Buildings)	6,326,440	0.0728	460.56
Designated Industrial M&E	10,511,520	0.0728	765.24
Total	165,394,870		12,041

2026 Total Tax Rates (expressed in mills)

Assessment Class	Municipal Tax Rate	Homeland Housing Tax Rate	Education Tax rate	Designated Industrial Property Tax Rate	Total Tax Rate
Residential	4.9600	0.5725	2.6029		8.1354
Residential - Resort	4.9600	0.5725	2.6029		8.1354
Residential - GIL	4.9600				4.9600
Farm Residential	6.0550	0.5725	2.6029		9.2304
Farmland	24.7000	0.5725	2.6029		27.8754
Farmland - GIL	24.7000				24.7000
Non-residential	20.0000	0.5725	3.9735		24.5460
Non-residential - GIL	20.0000				20.0000
M & E	20.0000	0.5725			20.5725
Linear	20.0000	0.5725	3.9735	0.0728	24.6188
Electric Power Generation	20.0000	0.5725		0.0728	20.6453
DIPs (buildings)	20.0000	0.5725	3.9735	0.0728	24.6188
DIPs M & E	20.0000	0.5725		0.0728	20.6453



Initial



Initial