

**BYLAW NO. 26/010**

**A BYLAW OF THE REGIONAL MUNICIPALITY OF WOOD BUFFALO TO AUTHORIZE A PROPERTY TAX AND ESTABLISH PROPERTY TAX RATES FOR THE YEAR 2026**

**WHEREAS** Sections 353 and 354 of the *Municipal Government Act* require a municipality to pass a property tax bylaw annually and to set and show all tax rates for the year;

**AND WHEREAS** the Alberta School Foundation Fund (ASFF) has issued the following requisitions to the Municipality:

(i)	for residential and farmland	\$24,114,482.69
(ii)	for non-residential property	\$52,145,426.32

**AND WHEREAS** the Fort McMurray Roman Catholic Separate School District #32 has issued the following requisitions to the Municipality:

(iii)	for residential and farmland	\$2,216,720.84
(iv)	for non-residential property	\$2,386,674.26

**AND WHEREAS** the Rotary House, being a management body under the *Alberta Housing Act*, has issued a requisition to the Municipality in the amount of \$1,444,899.54;

**AND WHEREAS** Section 10 of the Order in Council No. 817-94 allows the Municipality to establish different rates of taxation for the Urban Service Area and the Rural Service Area, in respect of each assessment class or sub-class referred to in Section 297 of the *Municipal Government Act*;

**AND WHEREAS** the tax revenue requirement (which does not include Special Assessment and Local Improvement Taxes or Well Drilling Equipment Taxes) of the Municipality for 2026 is estimated to be \$519,201,000;

**AND WHEREAS** the total 2026 assessment of land, building, and improvement in the Rural Service Area, from which taxes may be raised, is \$53,331,455,610;

**AND WHEREAS** the total 2026 assessment of land, building and improvements in the Urban Service Area, from which taxes may be raised, is \$11,768,537,547;

**NOW THEREFORE** the Regional Municipality of Wood Buffalo, in Council duly assembled, hereby enacts, as follows:

1. The following tax rates are hereby authorized and imposed against the assessed value of taxable lands, buildings, and improvements as shown on the municipal assessment roll:

**TAX RATES IN RESPECT OF EDUCATION REQUISITIONS, IMPOSED IN BOTH THE RURAL SERVICE AREA AND THE URBAN SERVICE AREA:**

Alberta School Foundation Fund:

- Tax Rate for Residential and Farm Property: 0.0027882
- Tax Rate for Non-Residential Property: 0.0040785

Fort McMurray Roman Catholic Separate School District #32:

- Tax Rate for Residential and Farm Property: 0.0027882
- Tax Rate for Non-Residential Property: 0.0040785

**TAX RATES IN RESPECT OF REQUISITIONS OTHER THAN EDUCATION REQUISITION, IMPOSED IN BOTH THE RURAL SERVICE AREA AND THE URBAN SERVICE AREA:**

Rotary House

- Tax Rate for Residential and Farm Property: 0.0000223
- Tax Rate for Non-Residential Property: 0.0000223
- Tax Rate for Machinery and Equipment 0.0000223

**TAX RATES IN RESPECT OF DESIGNATED INDUSTRIAL PROPERTY REQUISITIONS, IMPOSED IN BOTH THE NON-RESIDENTIAL PROPERTY AND MACHINERY AND EQUIPMENT:**

- Tax Rate for Non-Residential Property: 0.0000728
- Tax Rate for Machinery and Equipment 0.0000728

**TAX RATES FOR MUNICIPAL PURPOSES, IMPOSED IN THE RURAL SERVICE AREA:**

- Tax Rate for Residential and Farm Property: 0.0015248
- Tax Rate for Non-Residential Property: 0.0094628
- Tax Rate for Machinery and Equipment 0.0094628
- Tax Rate for Small Business Property 0.0070971

**TAX RATES FOR MUNICIPAL PURPOSES, IMPOSED IN THE URBAN SERVICE AREA:**

• Tax Rate for Residential and Farm Property:	0.0023152
• Tax Rate for Other Residential Property	0.0062212
• Tax Rate for Non-Residential Property:	0.0045448
• Tax Rate for Machinery and Equipment	0.0045448

## **Definitions and Interpretation**

2. In this Bylaw:

- (a) “Farm Property” has the same meaning as in Section 297(4)(a) of the *Municipal Government Act*, RSA 2000, c M-26, as amended, or any successor legislation;
- (b) “Machinery and Equipment” has the same meaning as in Section 2(1)(g) of the *Matters Relating to Assessment and Taxation Regulation*, 2018, Alta Reg 203/2017 as amended, or any successor legislation;
- (c) “Municipality” means the Regional Municipality of Wood Buffalo;
- (d) “Non-Residential Property” has the same meaning as in Section 297(4)(b) of the *Municipal Government Act*, RSA 2000, c M-26, as amended, or any successor legislation;
- (e) “Other Residential Property” has the same meaning as in Section 5 of the *Bylaw to Create Residential Sub-Classes* (Bylaw No. 13/012) as amended, or any successor legislation;
- (f) “Residential Property” has the same meaning as in Section 297(4)(c) of the *Municipal Government Act*, RSA 2000, c M-26, as amended, or any successor legislation;
- (g) “Rural Service Area” means that portion of the Regional Municipality of Wood Buffalo located outside of the Fort McMurray Urban Service Area;
- (h) “Small Business Property” means the same as in Section 297(3.1) of the *Municipal Government Act*, meeting the conditions under Section 297(3.3), with December 31 established as the date for determining the number of employees; and
- (i) “Urban Service Area” means the Fort McMurray Urban Service Area as established by OIC 014/2020.

3. The Chief Administrative Officer may from time to time establish procedures to allow for the effective administration of the Small Business Property sub-class tax rate, including without limitation a method for determining and counting full-time employees, and the frequency of that count.

4. This Bylaw comes into force when it is passed.

Read a first time this 14<sup>th</sup> day of April, 2026.

Read a second time this 28th day of April, 2026.

Read a third and final time this 28th day of April, 2026.

Signed and Passed this 28th day of April 2026