

**BYLAW NO. 03/26**

**PROPERTY TAX BYLAW**

BYLAW 03/26 IS A BYLAW OF FLAGSTAFF COUNTY IN THE PROVINCE OF ALBERTA, TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN FLAGSTAFF COUNTY FOR THE 2026 TAXATION YEAR.

**WHEREAS** Flagstaff County has prepared and adopted detailed estimates of the municipal revenues and expenditures as required, at the council meeting held April 1, 2026; and

**WHEREAS** the estimated municipal revenues from all sources other than property taxation \$8,485,300

**WHEREAS** the estimated municipal expenses (excluding non-cash items) set out in the annual budget for Flagstaff County for 2026. \$26,520,150

The balance of \$18,034,850 is to be raised by general municipal property taxation.

**WHEREAS** the estimated amount required for transfers to capital reserves to be raised by municipal taxation is \$1,614,200

**WHEREAS** the estimated amount required for current year capital expenditures to be raised by general municipal taxation is \$2,623,850

**THEREFORE** the total amount required to be raised by general municipal taxation is \$22,272,900

**WHEREAS** the requisitions are:

Alberta School Foundation Fund (ASFF) (Public)	
Residential & Farmland	\$1,664,075.75
Non-Residential and Linear	<u>\$2,634,786.85</u>
Total	\$4,298,862.60

East Central Alberta CSSRD	
Residential & Farmland	\$31,833.75
Non-Residential and Linear	<u>\$38,470.59</u>
Total	\$70,304.34

Under Levy \$5,247.91

TOTAL EDUCATION PROPERTY TAX REQUISITION: \$4,374,414.85

Designated Industrial Property (AB Municipal Affairs) \$66,229.16

Flagstaff Regional Housing Group \$268,275.00

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

**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, Chapter M-26, Revised Statutes of Alberta 2000 and;

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

Residential	
(a) Rural	416,566,040
(b) Urban	20,155,350
Farmland	165,204,870
Non-Residential	634,964,610
Machinery and Equipment	<u>364,013,970</u>
Total	1,600,904,840

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

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

General Municipal	2025 Assessment	2026 Tax Levy	Mill Rate (/1000)
Farmland	165,204,870	\$3,084,821	18.6727

Residential - Rural	416,566,040	\$1,979,563	4.7521
Residential - Hamlets	20,155,350	\$90,881	4.5090
Non-Residential	634,964,610	\$10,913,773	17.1880
Machinery & Equipment	364,013,970	\$6,256,672	17.1880
<b>SUB-TOTAL</b>	<b>1,600,904,840</b>	<b>\$22,325,710</b>	

<b>Alberta School Foundation (ASFF)</b>	<b>2025 Assessment</b>	<b>2026 Tax Levy</b>	<b>Mill Rate ( / 1000 )</b>
Residential & Farmland	589,439,681	\$1,567,462	2.8255
Non-Residential/Linear	620,012,430	\$2,490,891	4.2478
<b>SUB-TOTAL</b>	<b>1,209,452,111</b>	<b>\$4,299,151</b>	

<b>East Central Alberta CSSRRD</b>	<b>2025 Assessment</b>	<b>2026 Tax Levy</b>	<b>Mill Rate ( / 1000 )</b>
Residential & Farmland	12,486,579	\$35,281	2.8255
Non-Residential/Linear	9,413,200	\$39,985	4.2478
<b>SUB-TOTAL</b>	<b>21,899,779</b>	<b>\$75,266</b>	

<b>Description</b>	<b>2025 Assessment</b>	<b>2026 Tax Levy</b>	<b>Mill Rate ( / 1000 )</b>
Designated Industrial Property	909,741,170	\$66,229	0.0728
Flagstaff Regional Housing Group	1,600,904,840	\$268,792	0.1679

GRAND TOTAL TAX LEVY - \$27,035,148

2. the minimum amount payable per parcel as property tax for general municipal purposes shall be \$50.  
Estimated Revenue: \$10,300.
3. That this bylaw shall take effect on the date of the third and final reading.

**READ A FIRST TIME THIS 6 DAY OF MAY, A.D. 2026,**

\_\_\_\_\_  
Reeve  
  
\_\_\_\_\_  
Chief Administrative Officer

**READ A SECOND TIME THIS 6 DAY OF MAY, A.D. 2026,**

\_\_\_\_\_  
Reeve  
  
\_\_\_\_\_  
Chief Administrative Officer

**READ A THIRD TIME AND FINALLY PASSED THIS 6 DAY OF MAY, A.D. 2026.**

\_\_\_\_\_  
Reeve  
  
\_\_\_\_\_  
Chief Administrative Officer