

BYLAW C-8735-2026

A bylaw of Rocky View County, in the Province of Alberta, to authorize the rates of taxation to be levied against assessable and taxable property within Rocky View County for the 2026 taxation year in accordance with the *Municipal Government Act*.

WHEREAS section 353 of the *Municipal Government Act* requires Council to pass a property tax bylaw annually to be imposed in respect of property within Rocky View County;

AND WHEREAS section 297 of the *Municipal Government Act* requires Rocky View County’s assessor to assign each property within the County one or more of the following assessment classes: residential, non-residential, farmland, or machinery and equipment;

AND WHEREAS section 354 of the *Municipal Government Act* allows Council to establish different rates of taxation for each assessment class;

AND WHEREAS the assessed value of all taxable property within Rocky View County for 2026 is:

	<u>Assessments</u>
Residential	21,095,857,600
Farmland	150,174,520
Non-Residential	7,664,684,980
Machinery and Equipment	763,901,690
Linear	1,555,466,200
	<u>31,230,84,990</u>

AND WHEREAS section 353(2) of the *Municipal Government Act* authorizes Council to impose a tax on property within Rocky View County to use towards the payment of expenditures and transfers as set out in the County’s budget;

AND WHEREAS Rocky View County’s estimated expenditures, transfers, and revenues other than from property taxation for 2026 are:

- (1) the estimated municipal expenditures and transfers set out in the County’s budget for 2026 total \$513,810,000;
- (2) the estimated municipal revenues and transfers from all sources other than taxation are estimated at \$299,240,840; and
- (3) the balance of \$214,569,160 is to be raised by general taxation;

AND WHEREAS section 353(2) of the *Municipal Government Act* also authorizes Council to impose a tax on property within Rocky View County to use towards the payment of external requisitions, as outlined in section 326(1)(a) of the *Municipal Government Act*;

AND WHEREAS Rocky View County’s external requisitions for 2026 are:

<u>Alberta School Foundation Fund (ASFF)</u>	
Residential	\$ 51,238,161
Non-Residential	<u>34,077,073</u>
	<u>\$ 85,315,235</u>
<u>Opted Out School Boards</u>	
Residential	\$4,323,704
Non-Residential	<u>2,628,471</u>
	<u>\$ 6,952,175</u>
<u>Rocky View Seniors Foundation</u>	\$ 1,714,867
<u>Designated Industrial Property</u>	\$ 163,577

AND WHEREAS section 357(1) of the *Municipal Government Act* authorizes Council to specify a minimum amount payable as property tax;

NOW THEREFORE the Council of Rocky View County enacts as follows:

Purpose and Title

- 1 The purpose of this bylaw is authorize a tax and the rate of taxation to be levied against assessable and taxable property within Rocky View County for the 2026 taxation year in accordance with the *Municipal Government Act*.
- 2 This bylaw may be cited as the *2026 Tax Rate Bylaw*.

Definitions

- 3 Words in this bylaw have the same meaning as set out in the *Municipal Government Act* except for the definitions provided in Schedule ‘A’ of this bylaw.

2026 Property Tax Rates

- 4 The Chief Administrative Officer is authorized to impose a tax at the the following taxation rates on the assessed value of all taxable property as shown on Rocky View County's 2026 assessment roll:

<u>Tax</u>	<u>Tax Levy</u>	<u>Assessment</u>	<u>Rate</u>
<u>Municipal-General</u>			
Residential	\$ 33,655,864	21,095,857,600	1.5954
Farmland	598,963	150,174,520	3.9884
Non-Residential	42,798,240	7,664,684,980	5.5838
Machinery and Equipment	4,265,491	763,901,690	5.5838
Linear	<u>8,685,447</u>	<u>1,555,466,200</u>	5.5838
	<u>\$ 90,004,006</u>	<u>31,230,084,990</u>	
<u>Municipal-Emergency Services</u>			
Residential	\$ 11,375,288	21,095,857,600	0.5392
Farmland	202,442	150,174,520	1.3480
Non-Residential	14,465,304	7,664,684,980	1.8873
Machinery and Equipment	1,441,686	763,901,690	1.8873
Linear	<u>2,935,579</u>	<u>1,555,466,200</u>	1.8873
	<u>\$ 30,420,300</u>	<u>31,230,084,990</u>	
<u>Alberta School Foundation Fund (ASFF)</u>			
Residential/Farmland	\$ 51,238,161	19,591,695,544	2.6153
Non-Residential	<u>34,077,073</u>	<u>8,359,805,040</u>	4.0763
	<u>\$ 85,315,235</u>	<u>27,951,500,584</u>	
<u>Opted Out School Boards (Calgary)</u>			
Residential/Farmland	\$ 4,323,704	1,653,234,386	2.6153
Non-Residential	<u>2,628,471</u>	<u>644,817,950</u>	4.0763
	<u>\$ 6,951,175</u>	<u>2,298,052,336</u>	
<u>Rocky View Seniors Foundation</u>			
	\$ 1,714,867	31,230,084,990	0.0549
<u>Designated Industrial Property</u>			
	\$ 163,577	2,246,938,170	0.0728
TOTAL TAXES	\$214,569,160		

- 5 The minimum amount payable as property tax in Rocky View County is \$20.00 in accordance with section 357(1) of the *Municipal Government Act*.

Effective Date

6 Bylaw C-8735-2026 is passed and comes into full force and effect when it receives third reading and is signed in accordance with the *Municipal Government Act*.

READ A FIRST TIME this 14 day of April, 2026

READ A SECOND TIME this 14 day of April, 2026

UNANIMOUS PERMISSION FOR THIRD READING this 14 day of April, 2026

READ A THIRD AND FINAL TIME this 14 day of April, 2026



Reeve



Chief Administrative Officer or Designate

April 14 2026

Date Bylaw Signed

Bylaw C-8735-2026

Schedule 'A' – Definitions

- 1 **“Chief Administrative Officer”** means the person appointed as Rocky View County’s Chief Administrative Officer, or their authorized delegate, pursuant to the *Municipal Government Act*.
- 2 **“Council”** means the duly elected Council of Rocky View County.
- 3 **“County”** means Rocky View County.
- 4 **“Designated industrial”** has the same meaning as in section 284(1)(f.01) of the *Municipal Government Act*.
- 5 **“Farm land”** means land used for farming operations as defined in the regulations passed under the *Municipal Government Act*.
- 6 **“Machinery and equipment”** has the same meaning as in sections 284(1)(l) and 297(4)(a.1) of the *Municipal Government Act*.
- 7 **“Municipal Government Act”** means the *Municipal Government Act*, RSA 2000, c M-26, as amended or replaced from time to time.
- 8 **“Non-residential”** has the same meaning as in section 297(4)(b) of the *Municipal Government Act*.
- 9 **“Parcel of land”** has the same meaning as in section 1(1)(v) of the *Municipal Government Act*.
- 10 **“Property”** has the same meaning as in section 284(1)(r) of the *Municipal Government Act*.
- 11 **“Requisition”** has the same meaning as in section 326(1)(a) of the *Municipal Government Act*.
- 12 **“Residential”** has the same meaning as in Section 297(4)(c) of the *Municipal Government Act*.
- 13 **“Rocky View County”** means Rocky View County as a municipal corporation and the geographical area within its jurisdictional boundaries, as the context requires.