

**BYLAW 26-009
OF
LAC LA BICHE COUNTY**

A BYLAW OF LAC LA BICHE COUNTY IN THE PROVINCE OF ALBERTA TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN LAC LA BICHE COUNTY FOR THE 2026 TAXATION YEAR

WHEREAS the Council of Lac La Biche County has prepared and adopted detailed estimates of the municipal revenues and expenditures as required, at the Council Meeting held on December 11, 2025;

AND WHEREAS the estimated municipal expenditures and transfers set out in the budget for Lac La Biche County for 2026 total \$78,375,256;

AND WHEREAS the estimated municipal revenues and transfers from all sources other than taxation for Lac La Biche County is estimated at \$93,995,374 and \$80,067,581 is to be raised by general municipal taxation;

AND WHEREAS the requisitions are:

Alberta School Foundation Fund / Lakeland Catholic School District No. 150	
Residential	\$ 2,509,697
Non-residential	10,377,767
Total Alberta School Foundation	\$12,887,464
Greater North Seniors' Foundation	\$ 762,221
Designated Industrial Property Assessment (DIP)	\$ 278,107

AND WHEREAS the Council of Lac La Biche County is required each year to levy on the assessed value of all property, tax rates sufficient to meet the estimated expenditures and the 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*; RSA 2000, c. M-26;

AND WHEREAS the assessed value of all property in Lac La Biche County as shown on the assessment roll is:

	<u>Assessment</u>
Farmland	\$21,899,500
Residential	1,448,493,590
Non-residential	250,201,770
Non-residential (DIP)	319,407,110
Electric power generation	230,100
Machinery	1,875,639,160
Linear	<u>1,626,652,190</u>
Total	<u>\$5,542,523,420</u>

NOW THEREFORE under the authority and subject to the provisions of the *Municipal Government Act*, and by virtue of all other powers enabling it, the Council of Lac La Biche County, duly assembled enacts as follows:

Title

- 1 The short title of this bylaw is called the "2026 Tax Rate Bylaw".
- 2 The Chief Administrative Officer (CAO) is hereby authorized to levy the following rates of taxation on the assessed value of all property in the urban and rural service areas as shown on the assessment roll of Lac La Biche County;

<u>General Municipal – Urban</u>	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
Service Area			(Per \$1000 of assessment)
Farmland	2,092	619,950	3.3746
Residential	1,811,347	536,758,970	3.3746
Non-residential	2,318,215	228,395,540	10.1500
Non-residential (DIP)	3,406	335,530	10.1500
Electric power generation			10.1500
Machinery & equipment	14,462	1,424,870	10.1500
Linear	318,210	31,350,780	10.1500
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Sub-Total	<u>\$4,467,732</u>	<u>\$798,885,640</u>	

<u>General Municipal – Rural</u>			
Service Area			
Farmland	71,810	21,279,550	3.3746
Residential	3,076,740	911,734,620	3.3746
Non-residential	414,602	21,806,230	19.0130
Non-residential (DIP)	6,066,508	319,071,580	19.0130
Electric power generation	4,375	230,100	19.0130
Machinery & equipment	35,634,436	1,874,214,290	19.0130
Linear	30,331,466	1,595,301,410	19.0130
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Sub-Total	<u>\$75,599,937</u>	<u>\$4,743,637,780</u>	
Grand – Total	<u>\$80,067,669</u>	<u>\$5,542,523,420</u>	

<u>Alberta School Foundation Fund/ Lakeland Catholic School District No. 150</u>	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
			(per \$1000 of assessment)
Farmland	61,853	21,899,500	2.8244
Residential	4,082,060	1,445,283,910	2.8244
Non-residential	953,670	238,244,830	4.0029
Non-residential (DIP)	1,278,555	319,407,110	4.0029
Linear	6,511,326	1,626,652,190	4.0029
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Total	<u>\$12,887,464</u>	<u>\$3,651,487,540</u>	

<u>Greater North Seniors</u>	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
Foundation			(per \$1000 of assessment)
Farmland	3,020	21,899,500	.1379
Residential	199,304	1,445,283,910	.1379
Non-residential	32,854	238,244,830	.1379
Non-residential (DIP)	44,046	319,407,110	.1379
Electric power generation	32	230,100	.1379
Machinery & Equipment	258,650	1,875,639,160	.1379
Linear	224,315	1,626,652,190	.1379

Total \$762,221 \$5,527,149,800

<u>Designated Industrial Property</u>	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
Assessment (DIP)			(per \$1000 of assessment)
Non-residential (DIP)	23,253	319,407,110	.0728
Electric power generation	17	230,100	.0728
Machinery & Equipment	136,417	1,873,862,830	.0728
Linear	118,420	1,626,652,190	.0728

Total \$278,107 \$3,820,152,230

3. The minimum amount payable as property tax for general municipal purposes shall be \$75.00.

4. This Bylaw shall come into force and effect upon passing of this third reading.

THAT BYLAW 26-009 BE GIVEN FIRST READING THIS 5TH DAY OF MAY, 2026.

THAT BYLAW 26-009 BE GIVEN SECOND READING THIS 5TH DAY OF MAY, 2026.

THAT BYLAW 26-009 BE SUBMITTED FOR THIRD AND FINAL READING THIS 5TH DAY OF MAY, 2026.

THAT BYLAW 26-009 BE GIVEN THIRD AND FINAL READING THIS 5TH DAY OF MAY, 2026.

“Original Signed”

Mayor

“Original Signed”

Chief Administrative Officer