



VULCAN COUNTY

Vulcan - Alberta

BYLAW 2026-008

Being a Bylaw to authorize and establish the tax rates to be levied against assessable property within Vulcan County for the 2026 taxation year.

WHEREAS Vulcan County (hereinafter referred to as “the County”) is governed by the *Municipal Government Act*, Chapter M-26, Revised Statutes of Alberta, 2000 and amendments; and

WHEREAS the County has prepared and adopted detailed estimates of the probable expenditures of the County as required at the Council Meeting held on May 6th, 2026; and

WHEREAS the Council of the County 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 of the County 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 *Municipal Government Act*, Chapter M-26, Revised Statutes of Alberta, 2000, as amended and subsequent regulations; and

WHEREAS, the estimated municipal expenditures and transfers set out in the budget for the County for 2026 total \$34,885,994 (Capital & Operating) and;

WHEREAS, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$12,435,842 and;

WHEREAS the Special Tax Levies collected pursuant to Section 382, *Municipal Government Act*, Chapter M-26, Revised Statutes of Alberta, 2000, are estimated at \$1,083,159 and;

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WHEREAS the balance of \$21,366,993 is to be raised by general municipal taxation; and

WHEREAS, the requisitions adjusted for the prior year's over/under levy are estimated to be:

Alberta School Foundation Fund		
Residential/Farmland	\$ 2,595,526	
Non-residential / Linear	\$ 1,797,777	
		\$ 4,393,303
Christ the Redeemer Catholic Separate School Division		
Residential/Farmland	\$ 69,502	
Non-residential	\$ 10,406	
		\$ 79,908
Marquis Foundation		\$ 688,129

NOW THEREFORE under the authority of Section 353 of the *Municipal Government Act*, Chapter M-26, Revised Statutes of Alberta 2000 and amendments thereto, the Council of Vulcan County duly assembled in the Province of Alberta, enacts as follows:

1. The Chief Administrative Officer for Vulcan County is hereby authorized and directed to levy the following rates of taxation, as established in this Bylaw, on the assessed value of all property as shown on the Assessment Roll of the County.
2. For the 2026 year there shall be levied against all assessable property the following rates to raise the following sums deemed necessary to meet the County's general municipal expenses.

	<u>TAX RATE</u>	<u>ASSESSMENT</u>	<u>TAX LEVY</u>
Residential	0.0021500	820,238,790	1,763,513
Farmland	0.0108230	205,036,760	2,219,113
Non-Residential:			
Commercial & Industrial	0.0079750	113,670,410	906,522
Linear	0.0079750	1,136,733,010	9,065,446
Small Business	0.0059813	20,198,990	120,816
Machinery & Equipment	0.0079750	71,595,600	570,975
		<u>2,367,473,560</u>	<u>14,646,385</u>



3. For the 2026 year there shall be levied against all assessable properties within the County the following tax rate to generate the required sums for the Vulcan District Waste Commission:

	<u>TAX RATE</u>	<u>ASSESSMENT</u>	<u>TAX LEVY</u>
Residential	0.0003979	820,238,790	326,373
Farmland	0.0003979	205,036,760	81,584
Non-Residential:			
Commercial & Industrial	0.0003979	113,670,410	45,229
Linear	0.0003979	1,136,733,010	452,306
Small Business	0.0003979	20,198,990	8,037
Machinery & Equipment	0.0003979	71,595,600	28,488
		<u>2,367,473,560</u>	<u>942,017</u>

4. For the 2026 year there shall be levied against all assessable property of owners liable to the Alberta School Foundation Fund the following tax rates to generate the requisitioned sums:

	<u>TAX RATE</u>	<u>ASSESSMENT</u>	<u>TAX LEVY</u>
Residential & Farmland	0.0026014	998,624,278	2,597,821
Non-Residential & Linear	0.0040946	438,859,240	1,796,953
		<u>1,437,483,518</u>	<u>4,394,774</u>
Exempt Properties	N/A	901,421,060	0
		<u>2,338,904,578</u>	<u>4,394,774</u>

5. For the 2026 year there shall be levied against all assessable property of owners liable to the Christ The Redeemer Catholic Separate School Division the following tax rate to generate the required sums:

	<u>TAX RATE</u>	<u>ASSESSMENT</u>	<u>TAX LEVY</u>
Residential & Farmland	0.0026014	25,822,582	67,175
Non-Residential & Linear	0.0040946	2,746,400	11,245
		<u>28,568,982</u>	<u>78,420</u>

6. For the 2026 year there shall be levied against all assessable properties within the County the following tax rate to generate the requisitioned sums for the Marquis Foundation:

	<u>TAX RATE</u>	<u>ASSESSMENT</u>	<u>TAX LEVY</u>
Residential	0.0002821	819,989,110	231,319
Farmland	0.0002821	204,457,750	57,678
Non-Residential:			
Commercial & Industrial	0.0002821	113,670,410	32,066
Linear	0.0002821	1,136,733,010	320,672
Small Business	0.0002821	20,198,990	5,698
Machinery & Equipment	0.0002821	71,595,600	20,197
		<u>2,366,644,870</u>	<u>667,630</u>
Exempt Properties	N/A	828,690	0
		<u>2,367,473,560</u>	<u>667,630</u>

7. For the 2026 year there shall be levied against all assessable properties within the County the following tax rate to generate the requisitioned sums for the Royal Canadian Mounted Police:

	<u>TAX RATE</u>	<u>ASSESSMENT</u>	<u>TAX LEVY</u>
Residential	0.0001823	820,238,790	149,530
Farmland	0.0001823	205,036,760	37,378
Non-Residential:			
Commercial & Industrial	0.0001823	113,670,410	20,722
Linear	0.0001823	1,136,733,010	207,226
Small Business	0.0001823	20,198,990	3,682
Machinery & Equipment	0.0001823	71,595,600	13,052
		<u>2,367,473,560</u>	<u>431,590</u>

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8. And furthermore that pursuant to the provisions of Section 357(1) of the *Municipal Government Act*, that the Chief Administrative Officer for Vulcan County is hereby authorized and directed to establish that the minimum tax payable on any parcel will be thirty dollars (\$50.00).

This Bylaw shall take effect on the date of the third and final reading.

READ a first time on this 22nd day of April, 2026.

READ a second time on this 22nd day of April, 2026.

READ a third time and passed on this 22nd day of April, 2026.



Jason Schneider, Reeve



Nels Petersen, CAO