



## VULCAN COUNTY

Vulcan - Alberta

### BYLAW 2026-011

Being a Special Tax Bylaw to authorize and establish the tax rates to be levied against assessable property within the Lomond District fire protection and recreation areas in Vulcan County for the 2026 taxation year.

**WHEREAS** the estimated Special Tax levies to be raised by Vulcan County for the purposes of a fire protection area tax is \$70,991 for the Lomond District Fire Protection Area.

**WHEREAS** the estimated Special Tax levies to be raised by Vulcan County for the purposes of a recreational services tax is \$112,567 for the Lomond District Fire Recreation Area.

**NOW THEREFORE** under the authority of Section 382 of the *Municipal Government Act*, Chapter M26, Revised Statutes of Alberta, 2000, and amendments thereto, the Council of Vulcan County duly assembled in the Province of Alberta, enacts as follows:

1. That 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 the property in the Lomond District fire protection and recreation areas as shown on the assessment roll of Vulcan County.
  - a. The Fire Protection Areas subject to the special tax are outlined in Schedule "A" attached.
  - b. The Recreation Areas subject to the special tax are outlined in Schedule "B" attached.

AS  
NB

2. For the 2026 year there shall be levied against all assessable properties within Lomond District Fire Protection Area the following tax rate to generate the required sums, in accordance with the approved budget:

	<u>TAX RATE</u>	<u>ASSESSMENT</u>	<u>TAX LEVY</u>
Residential	0.0002774	186,146,680	51,637
Farmland	0.0002774	34,122,200	9,465
Non-Residential:			
Commercial & Industrial	0.0002774	25,573,020	7,094
Small Business	0.0002774	417,500	116
Machinery & Equipment	0.0002774	9,659,040	2,679
		<u>255,918,440</u>	<u>70,991</u>

3. For the 2026 year there shall be levied against all assessable properties within Lomond District Recreation Area the following tax rate to generate the required sums, in accordance with the approved and submitted budgets:


	<u>TAX RATE</u>	<u>ASSESSMENT</u>	<u>TAX LEVY</u>
Residential	0.0004105	205,759,330	84,464
Farmland	0.0004105	32,696,630	13,422
Non-Residential:			
Commercial & Industrial	0.0004105	25,688,730	10,545
Small Business	0.0004105	417,500	171
Machinery & Equipment	0.0004105	9,659,040	3,965
		<u>274,221,230</u>	<u>112,567</u>

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.

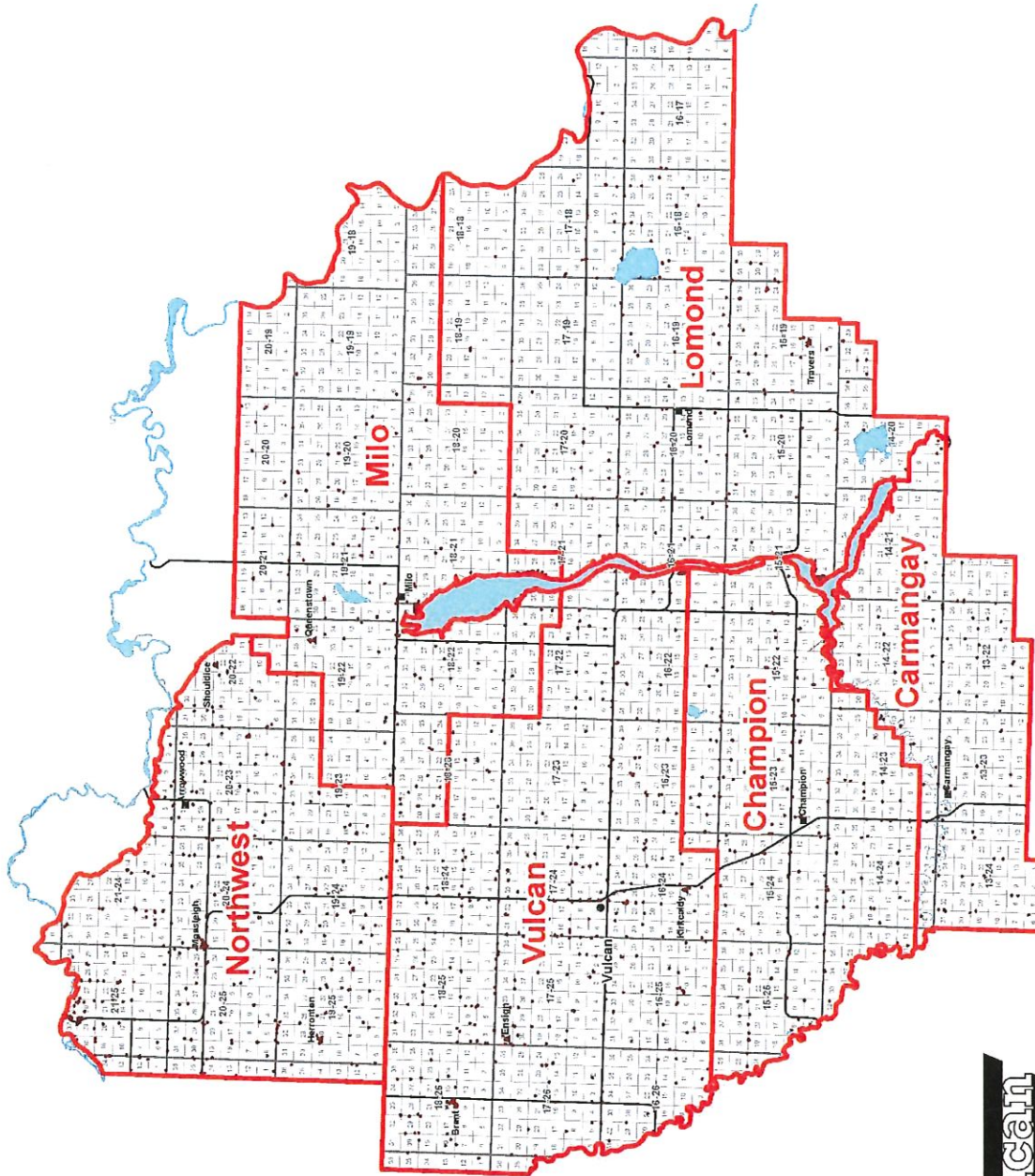
READ a second time on this 22nd day of April, 2026.

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

  
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 Jason Schneider, Reeve

  
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 Nels Petersen, CAO

SCHEDULE "A"  
FIRE PROTECTION AREAS



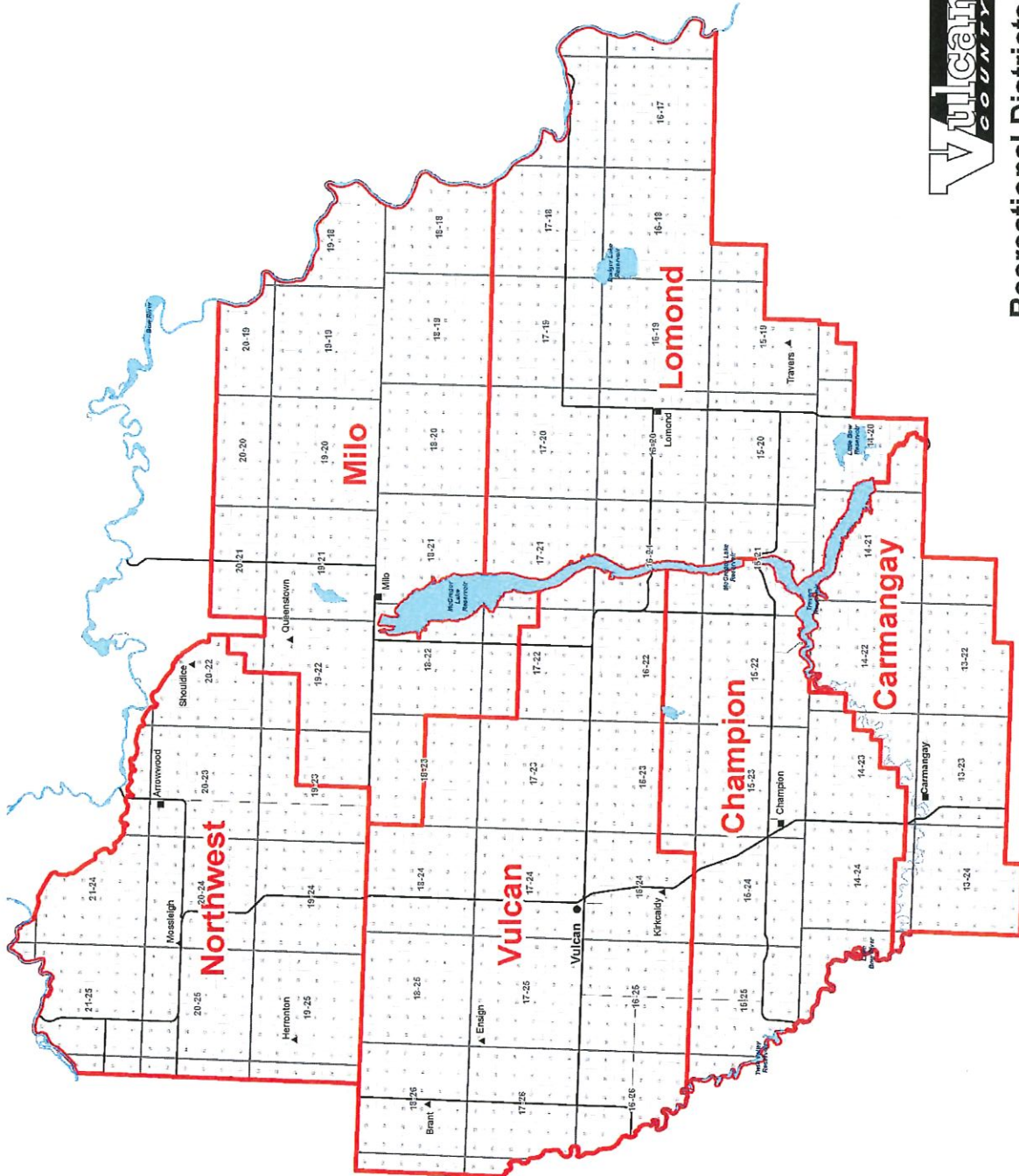
Fire Districts

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# SCHEDULE "B" RECREATION AREAS



Recreational Districts



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