



**THE MUNICIPAL DISTRICT OF OPPORTUNITY NO. 17, Alberta
BYLAW 2026 – 06**

A Bylaw to authorize the taxation rates to be levied against assessable property within the Municipal District of Opportunity No. 17 for the 2026 taxation year

WHEREAS, the Municipal District of Opportunity No. 17 (hereafter named the MD) has prepared and adopted detailed estimates of the municipal revenues and expenditures as required, at the Council meeting held on May 11, 2026 and

WHEREAS the estimated municipal expenditures and transfers (operating and capital) set out in the MD's 2026 annual budget stand at **\$87,591,255** and

WHEREAS the estimated municipal revenues and transfers from all sources other than property taxation is estimated at **\$6,878,325** and balance of **\$64,761,082** (amount excludes school, seniors, housing, and Designated Industrial Assessment) is to be raised by general municipal taxation, and

WHEREAS, the Council authorized under the provision of Section 359.3 of the New Municipal Government Act, to set the same tax rate to pay for requisitions to recover the costs associated with the assessment of designated industrial property, and any other matters related to the Provincial assessor's operations, confirms that the tax rate set by the Minister of Municipal Affairs is \$0.0728 per \$1000 of DI property assessment per Ministerial Order No. MAG 003/26, and,

WHEREAS, the Council is authorized under the provision of Section 359(1) of the *Municipal Government Act*, that if in any year the property tax imposed to pay the requisitions results in too much or too little revenue being raised for that purpose, the Council must accordingly reduce or increase the amount of revenue to be raised for that purpose in the next year; and,

WHEREAS, the requisitions are:

AB School Foundation Fund (ASFF)	
Residential & Farm	782,217
Non Residential	10,257,289
Total School	11,039,506
Seniors Lodges	
	3,961,774
Management Body - Housing	
	750,000
Designated Industrial Assessment	
	200,568
Total Requisitions	15,951,848

WHEREAS, the Council of the MD 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 property assessment, 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 taxable property in the MD as shown on the assessment roll is:

Class	Assessment Type	Assessment
Class I:	Residential	\$ 264,762,300
Class II:	Non-Residential	\$ 2,441,887,660
Sub-Class	Non-Residential – Small Business	\$ 2,879,650
Class III:	Farmland	\$ 328,340
Class IV:	Machinery & Equipment	\$ 464,502,220
	Total	\$ 3,174,360,170

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

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

<u>General Municipal</u>	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
Residential	\$ 1,113,907	\$ 264,762,300	4.2072
Non-Residential	53,434,150	2,441,887,660	21.8823
- Small Business Sub-class	47,260	2,879,650	16.4117
Farmland	1,381	328,340	4.2072
Machinery & Equipment	10,164,383	464,502,220	21.8823
Total	\$ <u>64,761,082</u>	\$ <u>3,174,360,170</u>	
<u>School (ASFF)</u>	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
Residential & Farmland	\$ 782,217	\$ 262,639,260	2.9783
Non-residential	10,257,289	2,441,887,660	4.2049
Total	\$ <u>11,039,506</u>	\$ <u>\$2,702,024,910</u>	
<u>Seniors Lodges</u>	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
All Classes	\$ 3,961,774	\$ 3,166,527,130	1.2511
<u>Management Body – Housing</u>	750,000	3,166,527,130	0.2369
<u>Designated Ind Property</u>	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
Designated Industrial Assessment	200,568	2,798,831,360	0.0728
LEVY GRAND TOTAL	\$ 80,712,930		

2. Under the provision of section 357(1) of the *Municipal Government Act*, that despite what the assessment times the tax rate, the minimum amount of \$400 per tax roll parcel is payable as a property tax for municipal purposes on the titled vacant residential and non-residential properties; and that farmland assessments are excluded from the minimum amount payable, and,

3. That this bylaw shall take effect on the date of the third and final reading.

Read a first time this 8th day of June, 2026.

Read a second time this 8th day of June, 2026.

Unanimous consent to proceed to third reading this 8th day of June, 2026.

Read a third time and passed this 8th day of June, 2026.


REEVE


CHIEF ADMINISTRATIVE OFFICER