

Bylaw No. 1244-2026
2026 PROPERTY TAX RATE BYLAW

A BYLAW OF THE CITY OF LEDUC IN THE PROVINCE OF ALBERTA, TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY FOR THE 2026 TAXATION YEAR.

The *Municipal Government Act*, R.S.A. 2000, Chapter M-26, as amended, grants a Municipality the authority to adopt a Property Tax Rate Bylaw annually to authorize Council to impose a tax on property in the Municipality to raise revenue to pay for expenditures and transfers set out in the City's budget, and to pay for requisitions.

AND;

in accordance with the Act, Council approved the final 2026 budget at the council meeting of December 8, 2025 calculated for:

Municipal Purposes	\$ 149,099,182
Capital Purposes	\$ 40,148,100

AND;

it has been estimated that in 2026, the total revenue that will be collected from other sources other than property taxes will be:

Other Revenue	\$ 79,590,182
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This amount, plus the municipal property taxes to be levied as set out in this Bylaw, are intended to fund the approved 2026 municipal budget.

AND; the revenue requirements for requisitions received by the City from other authorities are:

Alberta School Foundation Fund (ASFF)	
Residential/Farm Land	\$ 14,486,119
Non-Residential	\$ 10,245,250
Opted Out School Boards	
Residential/Farm Land	\$ 1,200,016
Non-Residential	\$534,835
Total School Requisition	\$ 26,466,219
Leduc Foundation	\$ 960,642
Requisition Designated Industrial Properties	\$ 5,741

AND; the *Municipal Government Act* provides for each Municipality to prepare an assessment for each property in the municipality except for the properties identified in the Act that no assessment is to be prepared for those properties.

AND; the assessable value of property in the City is:

Residential/Farmland	\$ 6,245,258,960
Non-Residential	\$ 2,686,221,960
Total Assessable Property	\$ 8,931,480,920

AND; Council has passed Bylaw 1079-2021 being a Bylaw authorizing the supplementary assessment of all improvements to properties which are completed or occupied or moved in the City in 2026, but not including machinery and equipment;

AND; taxation rates and taxation revenue for certain properties were brought into the City of Leduc as a result of annexation governed by, Order in Council 258/2013

THEREFORE; the Council of the City of Leduc in the Province of Alberta enacts as follows:

PART I: BYLAW TITLE

1 That this Bylaw shall be known as the '2026 Property Tax Rate Bylaw'.

PART II: DEFINITIONS

2 In this bylaw, unless the context otherwise requires:

- a. "City": means the municipal corporation of the City of Leduc
- b. "City Manager": means the chief administrative officer of the City or his or her delegate.

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PART III: APPLICATION

3 a.

Council authorizes the City Manager to impose taxes for the purpose of raising revenue to be used towards the payment of expenditures and transfers set out in the budget of the City and for the purpose of raising funds for requisitions. As a consequence, taxes are hereby imposed on each class of assessed property within the City, whether listed in the assessment roll or supplementary assessment roll, at the rates for each class as shown below:

General Municipal	Tax Levy	Assessment	Tax Rate	
Residential	\$ 42,254,964	\$ 6,236,530,360	0.006775	
Non-Residential	\$ 27,138,099	\$ 2,677,211,630	0.010137	
Machinery & Equipment	\$ -	\$ 86,873,000		
Total Levy	\$ 69,393,063	\$ 9,000,614,990		
General Municipal Annexation				
Residential	\$ 18,113	\$ 5,978,000	0.003030	*
Farmland	\$ 35,923	\$ 2,750,600	0.013060	*
Non-Residential	\$ 61,901	\$ 9,010,330	0.006870	*
Total Levy	\$ 115,937	\$ 17,738,930		
Total General Municipal Levy	\$ 69,509,000			
Provincial Education Requisition				
Residential/Farm Land	\$ 15,689,120	\$ 6,245,258,960	0.002512	
Non-Residential	\$ 10,807,204	\$ 2,620,215,960	0.004125	
Total Levy	\$ 26,496,324	\$ 8,865,474,920		
	<i>Includes an under levy of \$30,105</i>			
Leduc Foundation Requisition				
Residential/Farm Land	\$ 673,225	\$ 6,245,258,960	0.0001078	
Non-Residential	\$ 282,453	\$ 2,620,215,960	0.0001078	
Total Levy	\$ 955,678	\$ 8,865,474,920		
	<i>Includes an over levy of \$4,964</i>			
Requisition Designated Industrial Properties	\$ 5,741	\$ 78,858,160	0.000073	

**Tax rates are the approved rates from the annexed municipality*

b. Notwithstanding the assessment noted in subsection (a) with respect to machinery and equipment, Council completely exempts from taxation machinery and equipment used for manufacturing or processing, pursuant to section 364(1.1) of the Municipal Government Act.

READ A FIRST TIME IN COUNCIL THIS	13 TH	DAY OF	APRIL, 2026.
READ A SECOND TIME IN COUNCIL THIS	4 TH	DAY OF	MAY, 2026.
READ A THIRD TIME IN COUNCIL THIS	4 TH	DAY OF	MAY, 2026.

“Original Signed”

MAYOR

May 4, 2026

Date Signed

“Original Signed”

CITY CLERK