



A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE TOWN OF BASSANO FOR THE 2026 TAXATION YEAR.

BEING a bylaw of the Town of Bassano, in the Province of Alberta, to authorize the rates of taxation to be levied against assessable property within the Town of Bassano for the 2026 Taxation Year.

WHEREAS pursuant to section 353 of the Municipal Government Act, RSA 2000, c. M-26, as amended from time to time, a Council must pass a property tax bylaw annually;

AND WHEREAS, a property tax Bylaw authorizes a Council to impose a tax on property to raise revenue to be used towards the payment of requisitions and expenditures and transfers set out in a municipality's budget;

AND WHEREAS, the estimated municipal expenditures and transfers set out in the budget for the Town of Bassano for 2026 total \$9,109,363;

AND WHEREAS, the estimated municipal revenues and transfers from all sources other than property taxation total \$7,454,518 and the balance of \$1,654,845 is to be raised by general municipal taxation;

AND WHEREAS, the Council of the Town of Bassano 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*, Chapter M-26, R.S.A. 2000; and

AND WHEREAS, Section 364 (1.1) of the Municipal Government Act allows Council by Bylaw to exempt from taxation machinery and equipment used for manufacturing or processing;

AND WHEREAS, Section 364.2 of the Municipal Government Act allows Council by Bylaw to exempt from taxation the development or revitalization of properties in an assessment class;

AND WHEREAS, the assessed value of all property in the Town of Bassano as shown on the 2025 assessment roll is:

Residential and Farmland	\$112,358,890
Non-residential and Linear	\$39,232,920
Machinery and Equipment	\$3,579,490
Municipal Tax Credit	(\$524,000)

AND WHEREAS the requisitions are:

Alberta School Foundation Fund (ASFF)	\$443,968
Christ the Redeemer Catholic Separate School Division	\$14,777
Senior Foundation	\$30,383
Designated Industrial Property (DIP)	\$233
Police Funding Model	\$70,959

NOW, THEREFORE pursuant to Sections 353 and 369 of the Municipal Government Act, the Council of the Town of Bassano in the Province of Alberta, duly assembled, enacts as follows:

1. Short Title

1.1 This Bylaw shall be cited as the "2026 Tax Rate Bylaw".

2. Definitions

2.1 In this Bylaw:

- (a) "**Act**" means the Municipal Government Act, RSA 2000, c. M-26 and regulations, as amended from time to time.
- (b) "**Complete Application**" means an application submitted pursuant to this Tax Rate Bylaw that includes the Application Fee and the application requirements for Machinery and Equipment tax exemptions and the application form for Machinery and Equipment tax exemptions as set out in Appendices "A" and "B", respectively, attached hereto;
- (c) "**Council**" means the municipal council of the Town of Bassano.
- (d) "**Designated Industrial (DI) Property**" means Designated Industrial Property as defined under Section 284(1) of the Act.
- (e) "**DI Property Requisition**" means the Designated Industrial Property tax rate set by the Minister in accordance with Section 359.3 of the Act.
- (f) "**Exemption**" means a full or partial exemption from taxation for non-residential property as provided for in Part 10, Division 2 of the Act;
- (g) "**Machinery and Equipment**" means any machinery and equipment as defined in the Act;
- (h) "**Farmland**" means land used for farming operations as defined in the regulations.
- (i) "**Municipality**" means the Town of Bassano in the Province of Alberta.
- (j) "**Non-Residential**" in respect of property, means linear property, components of manufacturing or processing facilities that are used for the cogeneration of power or other property on which industry, commerce or another use takes place or is permitted to take place under a land use Bylaw passed by a Council, but does not include Farm Land or land

that is used or intended to be used for permanent living accommodation.

(k) "**Property Tax**" means a tax in respect of property imposed pursuant to Division 2 Part 10 of the Act.

(l) "**Residential**" in respect of property, means property that is not classed by the assessor as Farmland, machinery and equipment or Non-Residential; and,

2.2 All other terms used in this Bylaw shall have the meaning as is assigned to them by the Act, to the extent that said meaning differs from the ordinary meaning of such terms.

3. Property Tax

3.1 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 Town of Bassano;

3.2 That exemptions granted for Machinery and Equipment are per the Act and will be as per Complete Application process in Appendices "A" and "B";

3.3 And furthermore, that pursuant to the provisions of Section 357 of the Municipal Government Act, where the application of the tax rates established by the bylaw to the assessment of any taxable property would result in a tax levy payable for general municipal purposes, of less than:

a) For residential and farmland assessment \$300, the tax shall be assessed at \$300 and deemed to be the tax levy payable; and

b) For non-residential and linear assessment \$400, the tax shall be assessed at \$400 and deemed to be the tax levy payable.

4. Severability

4.1 Each Section of this Bylaw shall be read and construed as being separate and severable from each other Section. Furthermore, should any Section or Part of this Bylaw be found to have been improperly enacted for any reason, then such Section or Part shall be regarded as being severable from the rest of the Bylaw and the Bylaw remaining after such severance shall be effective and enforceable.

5. Enactment

5.1 This Bylaw shall come into full force and effect upon third and final reading.

EFFECTIVE DATE AND READINGS

READ a first time in council this 11th day of May 2026.


READ a second time in council this 11th day of May 2026.

READ a third and final time in council this 11th day of May 2026.

TOWN OF BASSANO



MAYOR



CHIEF ADMINISTRATIVE OFFICER

Schedule "A"

2026 Tax Rate Bylaw				\$ 1,654,845
General Municipal	Tax Levy	Assessment	Tax Rate	
Residential/Farmland	1,053,498	112,358,890	0.00937619	
Non-residential/Linear	601,346	39,232,920	0.0155351	
LESS: Municipal Tax Credit (non-res)		524,000		
Machine & Equipment	-	3,579,490	0	
Total:	1,654,845	148,012,320		
Senior Foundation	Tax Levy	Assessment	Tax Rate	\$ 30,383
Combined assessment	30,383	151,591,810	0.000200429	
Total:	30,383	151,591,810		
ASFF	Tax Levy	Assessment	Tax Rate	\$ 440,745
Residential/Farmland	282,797	105,635,390	0.00267710	\$ 282,797
Non-residential/Linear	157,949	39,232,920	0.00402592	\$ 157,949
Total:	440,745.10	144,868,310		\$ 440,745
Opted-out School Boards	Tax Levy	Assessment	Tax Rate	\$ 17,999
Residential/Farmland	17,999	6,723,500	0.00267710	
Non-residential/Linear	-	-	-	\$ -
Total:	17,999	6,723,500		
Combined Education		151,591,810		\$ 458,745
Designated Industrial Property	Tax Levy	Assessment	Tax Rate	\$ 233
DIP Non-Linear	233	3,202,150	0.0000728011	
Machine & Equipment (exempt)				
	233	3,202,150		
Police Funding Model	Tax Levy	Assessment	Tax Rate	\$ 70,959
Combined assessment	70,959	151,591,810	0.000468093	
Total:	70,959	151,591,810		

Appendix "A"

Application Requirements for Non-Residential and Machinery and Equipment Tax Exemption *Pursuant to the Tax Rate Bylaw*

1. All applications for an Exemption or under to the Tax Rate Bylaw must include all the following information:
 - a) a signed and dated application form;
 - b) an agent authorization form or directors' resolution;
 - c) if the assessed person is a corporation, a corporate registry record of the Applicant dated within 60 days of the date of the application;
 - d) a land titles certificate of the assessed property dated within 60 days of the date of the application;
 - e) a description of the business conducted or to be conducted on the Non-residential property;
 - f) a description of the Exemption being requested; and
 - g) an explanation of how the application meets the criteria for an Exemption.
2. Applicants may provide any other material, including additional print, visual or audio-visual material, which the Applicant believes will support their application.

NOTE: Applications and all material provided will be included in reports to Council and the Council agenda packages that are available to the public.

Appendix "B"

Application Form for Non-Residential and Machinery and Equipment Tax Exemption *Pursuant to the Tax Rate Bylaw*

Applicant Information:

Applicant Name:	
Registered Corporate Name, If Different:	
Legal Description of Assessed Property:	
Mailing Address of Assessed Property:	
Corporate Registry Office Address of Applicant:	

Agent Information:

Name of Authorized Agent for Applicant:	
Mailing Address for Agent:	
Email Address for Agent:	
Telephone Number for Agent:	

Personal Information required by the Town of Bassano application forms is collected under authority of Part 1 of the Alberta Protection of Privacy (POPA) Act. Your personal information will be used to process your application(s). Please be advised that your name, address and details related to your application may be included on reports that are available to the public as required or allowed by legislation. If you have any questions, please contact the County's ATIA Head at 403-641-3788.

Provide a brief description of business:

Indicate what kind of tax exemption is being sought:

- a full Exemption
- a partial Exemption

Describe the Exemption being sought, including the taxation years to which it would apply, as per the Municipal Government Act the maximum period for an exemption is 15 years:

Describe why you are seeking an Exemption and how you meet the criteria for Exemption in the Tax Rate Bylaw:

Indicate if the application includes the following:

- Corporate Registry Record (if applicable)
- Agent Authorization Form/Directors' Resolution (required)
- Other materials (optional)
- Land Titles Certificate (required)
- Application Fee (required)

Date of the application

Signature of Applicant's Agent

Print Name of Applicant's Agent