



City of Chestermere  
PROVINCE OF ALBERTA

Bylaw #022-26

# **Bylaw #022-26**

## **2026 Tax Rate Bylaw**

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

**WHEREAS** the City of Chestermere has adopted an operating budget that was prepared and included detailed estimates of the probable expenditures and transfers of the City of Chestermere as required by Section 242 of the *Municipal Government Act*, as amended;

**AND WHEREAS** Section 353 of the *Municipal Government Act* requires a Council to pass a property tax Bylaw in each year to levy on the assessed value of all assessed property a tax requirement sufficient to raise revenue to be used toward the payment of expenditures and transfers set out in the City's budget and requisitions;

**AND WHEREAS** Section 369 of the *Municipal Government Act* authorizes a Council to impose a supplementary tax against properties listed on the supplementary tax roll and that the supplementary tax rates be the same as imposed in this Bylaw;

**AND WHEREAS** Section 297 of the *Municipal Government Act* authorizes a Council to divide assessment classes, class 1 – residential and class 2 – non-residential into sub-classes and Section 354 authorizes Council to establish different rates of taxation in respect to each assessment class or sub-class of property;

**AND WHEREAS** Section 358.1 of the *Municipal Government Act*, sets the maximum limit on tax ratio being 5:1 for the highest non-residential tax rate compared against the lowest residential tax rate;

**AND WHEREAS** The assessed value of all property in the City as shown on the 2025 assessment roll is:

<u>Total Taxable Assessment</u>	<u>\$8,551,272,489</u>
Residential	\$8,007,294,179
Annexed Residential	\$193,154,120
Farmland	\$2,353,190
Non-Residential	\$282,228,740
Vacant Residential	5,159,000
Vacant Non-Residential	\$11,673,000
Machinery and Equipment	\$402,810
Linear	\$49,007,450

**AND WHEREAS** The amount required to be raised by the City of Chestermere through the property tax levy for the various purposes specified in Section 354 of the *Municipal Government Act* against the various classes of property as herein specified are as follows:

Municipal Tax (A)	\$32,085,320
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Designated Industrial Property (B)	\$3,717
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Alberta School Foundation Fund	\$20,419,842
Calgary Roman Catholic Separate School	\$2,353,464
Education Over/Under levy	\$61,462
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Total – Provincial Education Tax (C)	\$22,834,768
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(A) + (B) + (C) =	\$54,923,805

**NOW THEREFORE** The Municipal Council of the City of Chestermere, in the Province of Alberta duly assembled, hereby enacts as follows:

## 1. TITLE

- 1.1 This Bylaw may be cited as “2026 Tax Rate Bylaw”.

## 2. DEFINITIONS

- 2.1 “**Annexed Residential**” means the City of Chestermere annexed lands from Rocky View County by Order in Council 130-2009 that do not have a Triggering Event, as defined in the Annexation Agreement with Rocky View County while the Annexation Agreement was in effect or did not complete a Triggering Event subsequent to the expiry of the Agreement;
- 2.2 “**Farmland Property**” means farmland as defined in section 297(4)(a) of the *Municipal Government Act, RSA 2000, c M-26*;
- 2.3 “**Machinery and Equipment Property**” means machinery and equipment as defined in the *Matters Relating to Assessment and Taxation Regulation, Alta Reg 220-004*;
- 2.4 “**Municipal Tax**” means the General Municipal Expense and Designated Industrial Property as shown in Schedules “A” and “B” to this Bylaw, which are the expenditures and transfers set out in the City’s budget;

- 2.5 “Non-Residential Property”** means non-residential as defined in section 297(4)(b) of the *Municipal Government Act*, RSA 2000, c M-26;
- 2.6 “Provincial Education Tax”** means the Alberta School Foundation Fund, Calgary Roman Catholic Separate School and the Education over (under) levy as shown in Schedule “B” to this Bylaw which are requisitions;
- 2.7 “Residential Property”** means residential as defined in section 297(4)(c) of the *Municipal Government Act*, RSA 2000, c M-26 and, for clarity, includes:
- a. Any building used for residential purposes only;
  - b. Any other building situated on the same parcel of land, the use of which is directly auxiliary to residential;
  - c. If there is a mixed-use of a building, the proportionate amount of the building that is used for residential purposes;
  - d. The parcel of land forming the site of a building or buildings used for residential purposes or if there is a mixed use of the lands, the proportionate amount of the parcel that is used for residential purposes, and;
  - e. A parcel of land that is vacant residential land as defined in the *Property Tax Reduction Act*; and
- 2.8 “Triggering Event”** means the occurrence of any of the following on or after the effective date of Annexation either at the request of or on behalf of the landowner:
- a. A re-designation application is approved by Council pursuant to Chestermere’s Land Use Bylaw in effect at the time for re-designation of the parcel to a land use district other than agricultural or urban reserve (or its equivalent), or other than as permitted by a land use designation in effect at the time of annexation pursuant to Chestermere’s Land Use Bylaw in effect at the time;
  - b. When any parcel of land and improvements is subject to a local improvement Bylaw for a local improvement project which results in the connection of the parcel of land and improvements to Chestermere water or sanitary sewer servicing;
  - c. Any parcel of land and improvements is otherwise directly connected to Chestermere’s sewer or water services; or
  - d. The parcel of land is the subject of a subdivision or separation of title, (whether by registered plan of subdivision, by instrument or any other method), whereby a new parcel of land (including the residual parcel) is created, with the exception of:
    - i. where the parcel of land contains farmstead prior to subdivision; or
    - ii. where the parcel of land contains farmstead prior to the separation of title into two separate parcels.

### **3. APPLICATION**

- 3.1** For the purposes of the assessment of property for levying property taxes, being the Municipal Tax and the Provincial Education Tax, all property within the City of Chestermere and the annexed territory are hereby classified into the following classes:
- a.** Residential Property;
  - b.** Farmland Property;
  - c.** Non-Residential Property; and
  - d.** Machinery and Equipment;

And such sub-classes as set out in the Division of Assessment Class & Sub-Classes Bylaw #026-26.

- 3.2** This Bylaw authorizes Council to impose a property tax in the City of Chestermere to raise revenue to be used toward the payment of:
- a.** Municipal Tax; and
  - b.** Provincial Education Tax.
- 3.3** The Chief Administrative Officer is hereby authorized and directed to levy on the assessed value of all assessed property shown on the assessment roll of the City of Chestermere the tax rates set forth in Schedule “A” of this Bylaw for Municipal Tax.
- 3.4** The Chief Administrative Officer is hereby authorized and directed to levy on the assessed value of all assessed property shown on the assessment roll of the City of Chestermere the tax rates set forth in Schedule “B” of this Bylaw for Provincial Education Tax.
- 3.5** All the Schedules attached to this Bylaw shall form a part of this Bylaw.

### **4. SEVERABILITY**

- 4.1** If any section or parts of this Bylaw are found in a court of competent jurisdiction to be illegal or beyond the power of Council to enact, such section or parts shall be deemed to be severable, and all other sections or parts of this Bylaw shall be deemed to be separate and independent therefrom and to be enacted as such.

### **5. GENERAL**

- 5.1** This Bylaw shall take effect on the day which it is finally passed.

**READ A FIRST TIME:** May 26, 2026  
**READ A SECOND TIME:** May 26, 2026  
**READ A THIRD TIME:** May 26, 2026

**RESOLUTION NUMBERS:**

260526-29  
260526-30  
260526-32



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Mayor, Shannon Dean



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Chief Administrative Officer, Kent Edney

<b>Schedule A - Bylaw #022-26</b>			
	<b>Taxable Assessment</b>	<b>Tax Rate</b>	<b>Tax Levy</b>
<b>General Municipal Tax</b>			
Residential	8,007,294,179	3.5730684	28,610,609
Annexed Residential	193,154,120	2.9770092	575,022
Farmland	2,353,190	3.5730684	8,408
Vacant Residential	5,159,000	14.885046	76,792
Vacant Non-residential	11,673,000	14.885046	173,753
Non-residential	282,228,740	7.9626822	2,247,298
Linear	49,007,450	7.9626822	390,231
Machinery & Equipment	402,810	7.9626822	3,207
<b>Total General Municipal Tax</b>	<b>8,551,272,489</b>		<b>32,085,320</b>

<b>Schedule B - Bylaw #022-26</b>			
	<b>Taxable Assessment</b>	<b>Tax Rate</b>	<b>Tax Levy</b>
<b>Provincial Education Tax</b>			
Residential	8,207,960,489	2.608613	21,411,397
Non-residential	342,909,190	3.971631	1,361,909
<b>Total Provincial Education Tax</b>	<b>8,550,869,679</b>		<b>22,773,306</b>

	<b>Taxable Assessment</b>	<b>Tax Rate</b>	<b>Tax Levy</b>
<b>Designated Industrial Property Requisition</b>	<b>51,062,670</b>	<b>0.072800</b>	<b>3,717</b>