

**TOWN OF DRUMHELLER**  
**BYLAW NUMBER 11.26**  
DEPARTMENT: CORPORATE SERVICES

2026 TAX RATE BYLAW

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

**WHEREAS** the Town of Drumheller has prepared and adopted detailed estimates of the municipal revenues and expenditures as required, at the Council meeting held on December 16, 2025;

**AND WHEREAS** the estimated municipal expenditures and transfers set out in the budget for 2026 total \$32,514,149;

**AND WHEREAS** the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$20,377,417, with the balance of \$12,136,732 to be raised by local improvement levies (\$56,660) and by general municipal taxation (\$12,080,072);

**AND WHEREAS** pursuant to section 353 of the *Municipal Government Act RSA. 2000, c.M-26* (the "Act") Council must pass a property tax bylaw annually authorizing Council to impose a tax in respect of property in the municipality to raise revenue to be used toward the payment of the expenditures and transfers as set out in the budget of the municipality and the requisitions;

**AND WHEREAS** Council is authorized to classify assessed property, and establish different rates of taxation in respect to each class of property, pursuant to section 354 of the Act;

**AND WHEREAS** the assessed values of all property on the assessment rolls is:

	Total Assessment	Non-Taxable Assessment	Taxable Assessment
Municipal	\$ 1,450,409,430	\$ 256,666,070	\$ 1,193,743,360
Education	1,450,409,430	290,228,770	1,160,180,660
Seniors Housing	1,450,409,430	262,901,070	1,187,508,360
Designated Industrial Properties	\$ 1,450,409,430	\$ 1,383,093,200	\$ 67,316,230

**NOW, THEREFORE** the Council of the Town of Drumheller, in the Province of Alberta, enacts as follows:

**1. CITATION**

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

## 2. DEFINITIONS

2.1 For the purposes of this Bylaw, the following definitions shall apply:

- a) "*Alberta School Foundation Fund*" established under the *School Act RSA 2000 c. S-3*;
- b) "*Chief Administrative Officer*" or "*CAO*" means the person appointed as *Chief Administrative Officer* for the *Town of Drumheller*, or their designate;
- c) "*Christ The Redeemer Catholic School Division*" means the separate school division of central and south Alberta;
- d) "*Council*" means the Mayor and Councillors of the *Town of Drumheller*;
- e) "*Municipal Government Act*" or "*Act*" means the *Municipal Government Act, R.S.A. 2000 M-26*, as amended from time to time, and its successor legislation; and
- f) "*Town of Drumheller*" or "*Town*" means the *Town of Drumheller*, a municipal corporation in the Province of Alberta, and includes the area contained within the corporate boundaries of the *Town of Drumheller*, as the context may require.

## 3. LEVY OF PROPERTY TAXES

3.1 The *Chief Administrative Officer* is authorized and directed to impose and collect a property tax for the year 2026 at the rates set out in Schedule 'A' to this Bylaw.

3.2 The *Chief Administrative Officer* is authorized to undertake a supplementary assessment and levy supplementary property taxes at the rates set out in Schedule 'A' to this Bylaw.

3.3 The minimum amount payable per property tax roll for municipal property tax is set at \$240.00.

## 4. INTERPRETATION

4.1 There shall be entered upon the Tax Roll of the said *Town of Drumheller*, in a column provided for that purpose, the amount for which the property is charged for all of the sums ordered to be levied for each of the aforementioned classifications, and it shall not be necessary to state the particular sums for each of the various classifications.

## 5. SCHEDULES

5.1 Schedule 'A' is attached to and forms part of this Bylaw.

## 6. SEVERABILITY

6.1 If any portion of this Bylaw is found to be invalid, that portion shall be severed from the remainder of the Bylaw and shall not invalidate the whole Bylaw.

## **7. TRANSITIONAL**

7.1 This Bylaw comes into full force and effect upon third and final reading.

READ A FIRST TIME THIS 21<sup>st</sup> DAY OF APRIL, 2026.

READ A SECOND TIME THIS 5<sup>th</sup> DAY OF MAY, 2026.

READ A THIRD AND FINAL TIME THIS 5<sup>th</sup> DAY OF MAY, 2026.

*The original document, duly signed and executed, is retained on file.*

**SCHEDULE 'A'**

2026 Tax Rates

<b>Municipal</b>	Tax Levy	Taxable Assessment	Mill Rate
Residential	\$ 7,050,958	\$ 852,904,090	8.267
Vacant Residential	138,243	15,756,000	8.774
Farmland	30,094	1,400,000	21.496
Non-Residential	3,599,241	248,326,250	14.494
Vacant Non-Residential	127,310	8,040,790	15.833
Machinery & Equipment	74,872	4,632,910	16.161
Linear	1,013,025	62,683,320	16.161
Amount for Minimum Taxes	46,329	-	
<b>Municipal Total</b>	<b>\$ 12,080,072</b>	<b>\$ 1,193,743,360</b>	
<b>Education</b>			
Alberta School Foundation Fund Christ the Redeemer Catholic School Division			
2026 Requisition	\$ 3,531,957		
2025 (Over)/Under Levy	(20,430)		
2026 Net Requisition	<u>\$3,511,527</u>		
Residential	\$ 2,378,839	\$ 869,375,090	2.736
Non-Residential	1,132,688	290,805,570	3.895
<b>Education Total</b>	<b>\$ 3,511,527</b>	<b>\$ 1,160,180,660</b>	
<b>Seniors Housing</b>			
Drumheller & District Seniors Foundation			
2026 Requisition	\$ 664,500		
2025 (Over)/Under Levy	1,257		
2026 Net Requisition	<u>\$ 665,757</u>		
Residential	\$ 487,411	\$ 869,375,090	0.5606
Non-Residential	178,346	318,133,270	0.5606
<b>Total Seniors Housing</b>	<b>\$ 665,757</b>	<b>\$ 1,187,508,360</b>	
<b>Designated Industrial Properties</b>			
Machinery & Equipment	\$ 337	\$ 4,632,910	0.0728
Linear	4,564	62,683,320	0.0728
<b>Total Designated Industrial Properties</b>	<b>\$ 4,901</b>	<b>\$ 67,316,230</b>	