

BEING A BYLAW OF THE TOWN OF ONOWAY TO AUTHORIZE THE  
 SEVERAL RATES OF TAXATION IMPOSED FOR ALL PURPOSES FOR  
 THE YEAR 2026

**WHEREAS** the total requirements for the Town of Onoway in the Province of Alberta as shown in the budget estimates, rounded to the nearest dollar where applicable, are as follows:

Municipal General (incl. Provincial Policing of \$72,757.00)	3,436,874.00
Lac Ste. Anne Foundation Seniors Housing Residential Requisition	22,261.00
Lac Ste. Anne Foundation Seniors Housing Non-Residential Requisition	9,067.00
ASFF Residential School Requisition	268,861.00
ASFF Residential School Requisition (2025 Underlevy)	673.00
ASFF Non-Residential School Requisition	162,086.00
ASFF Non-Residential School Requisition (2025 Underlevy)	349.00
Designated Industrial Property Requisition	<u>280.00</u>
<b>TOTAL:</b>	<b>\$3,900,451.00</b>

**WHEREAS** the total taxable assessment of land, buildings and improvements, subjugated as defined in the Assessment and Assessment Sub-Classification Bylaw duly passed by Council, amounts to:

**Class 1:**

Residential - Improved	
Country Residential	\$506,690
Improved Site	\$91,582,210
Multi-Family	<u>\$1,343,090</u>
Subtotal:	\$93,431,990
 Residential – Vacant	 <u>\$680,800</u>
Subtotal:	\$680,800
<b>Class 1 Total Assessment:</b>	<b>\$94,112,790</b>

**Class 2:**

Non-Residential	
Commercial Improved Site	\$10,579,340
Commercial Vacant	\$840,700
Industrial Improved Site	\$22,621,000
Industrial Vacant	\$458,300
Non-residential Federal Land	\$0
Non-residential Industrial Improved	\$0
Non-residential Industrial Vacant	\$0
Linear - Railway	\$55,310
DIP – Non-Residential	\$664,350
Linear – Electric Power Systems	\$782,450
Linear– Telecommunication Systems	\$591,880
Linear – Cable TV	\$0
Linear – Gas Distribution Systems	\$247,740

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Linear – Pipeline	<u>\$796,320</u>
Subtotal:	\$37,637,090
<b>Class 2 Total Assessment:</b>	<b>\$37,637,090</b>

**Class 3:**

Farmland:	
Farmland	<u>\$67,350</u>
Subtotal:	\$67,350
<b>Class 3 Total Assessment:</b>	<b>\$67,350</b>

**Class 4:**

Machinery and Equipment	
Machinery and Equipment	<u>\$10,180</u>
Subtotal:	\$10,180

DIP Machinery and Equipment	<u>\$713,360</u>
Subtotal:	\$713,360
<b>Class 4 Total Assessment:</b>	<b>\$723,540</b>

**Exempt:**

School	\$25,282,000
Provincial	\$2,925,700
Religious	\$2,274,980
Miscellaneous	\$8,973,380
Municipal	<u>\$124,000</u>
<b>Exempt Total Assessment:</b>	<b>\$39,580,060</b>

TOTAL TAXABLE ASSESSMENT:	\$132,540,770
TOTAL EXEMPT ASSESSMENT:	<u>\$ 39,580,060</u>
TOTAL MUNICIPAL ASSESSMENT:	\$172,120,830

**WHEREAS**, the estimated municipal expenditures and transfers set out in the operating budget for the Town of Onoway for 2026 total \$3,900,451 and the capital budget for the Town of Onoway for 2026 of \$1,496,870;

**WHEREAS**, the estimated taxes to be collected are \$1,755,339 is to be raised by municipal taxation of which \$32,850 is Recreation Tax.

**WHEREAS**, the amount of municipal taxation to be raised from a minimum amount payable on each lot of the following assessment classes of:

Residential Vacant:	<b>\$1000.00</b>
Residential-Improved:	<b>\$1000.00</b>
Non-Residential- Vacant:	<b>\$1000.00</b>
Non-Residential-Improved:	<b>\$1000.00</b>
Machinery & Equipment:	<b>\$1000.00</b>

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is estimated to be \$14,854 and the remaining \$1,707,635 is to be collected based on municipal mill rates.

**WHEREAS**, the rates hereinafter set out are deemed necessary to provide the amounts required for municipal, school and other purposes, after making due allowance for the amount of taxes which may reasonably be expected to remain unpaid;

**WHEREAS**, the Council is 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, Revised Statutes of Alberta, 2000;

The Municipal Administrator is hereby authorized and required to levy the following rates of taxation on the assessed value of all land, buildings and improvements as shown on the assessment and tax roll:

	<u><b>Tax Levy</b></u>	<u><b>Assessment</b></u>	<u><b>Tax Rate</b></u> <u><b>(in mills)</b></u>
<b>General Municipal</b>			
Residential-Improved	\$ 786,200	\$ 93,431,990	8.414677
Residential-Vacant	\$ 24,515	\$ 680,800	36.008813
Non-Residential-Improved	\$ 792,643	\$ 33,200,340	23.874552
Non-Residential-Vacant	\$ 17,138	\$ 1,299,000	13.192918
Farmland	\$ 784	\$ 67,350	11.646987
Linear & Machinery & Equipment	\$ 86,355	\$ 3,861,290	22.364221
Minimum Tax-Residential Improved	\$ 6,445		
Minimum Tax-Non-Residential Vacant	\$ 7,377		
Minimum Tax-Linear & Machinery & Equipment	\$ 1,032		
<b>TOTAL</b>	<b>\$ 1,722,489</b>	<b>\$ 132,540,770</b>	

**Alberta School Foundation Fund (ASFF)**

Residential / Farmland (Class 1 and 3)	\$ 269,534	\$ 94,180,140	2.861897
Non-Residential (Class 2 and 4*) *excludes machinery equipment	\$ 162,435	\$ 37,637,090	4.315823
<b>TOTAL</b>	<b>\$ 431,969</b>	<b>\$ 131,817,230</b>	

**Lac Ste. Anne Seniors Foundation**

Residential / Farmland	\$ 22,261	\$ 94,180,140	0.236361
Non-Residential	\$ 9,067	\$ 38,360,630	0.236361
<b>TOTAL</b>	<b>\$ 31,328</b>	<b>\$ 132,540,770</b>	

**Designated Industrial Properties**

Non-Residential	\$ 280	\$ 3,851,110	0.072800
<b>TOTAL</b>	<b>\$ 280</b>	<b>\$ 3,851,110</b>	

**THAT** this Bylaw shall come into force and effect upon the passing thereof.

READ a first time this 14<sup>th</sup> day of April, 2026

READ a second time this 14<sup>th</sup> day of April, 2026

UNANIMOUS CONSENT to proceed to third reading this 14<sup>th</sup> day of April, 2026

READ a third and final time this 14<sup>th</sup> day of April, 2026

SIGNED this 15<sup>th</sup> day of April, 2026

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Signed by Mayor Bridgitte Coninx

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Signed by Chief Administrative Officer  
Jennifer Thompson