



**BYLAW NO. 2026/01/F**

**Name of Bylaw: 2026 Tax Rate Bylaw**

**WHEREAS** the Town of Drayton Valley has prepared and adopted detailed estimates of the municipal revenues and expenditures as required, at the Regular Meeting of Council held on May 6, 2026;

**AND WHEREAS** the estimated municipal expenditures and transfers set out in the budget for the Town of Drayton Valley for 2026 total of \$37,222,103.00 (excluding amortization);

**AND WHEREAS** the estimated municipal revenues and transfers from all sources other than taxation are estimated at \$18,452,382.00 and the balance of \$18,769,721.00 is to be raised by general municipal taxation;

**AND WHEREAS** The requisitions are:

Alberta School Foundation Fund (ASFF)	
Residential / Farmland	\$ 2,039,143.70
Non-Residential	1,921,601.41
Machinery & Equipment (M&E)	-
St. Thomas Aquinas RCS	
Residential / Farmland	163,835.26
Non-Residential	138,990.25
Brazeau Foundation	240,916.00
Designated Industrial Property Tax	7,829.37
Total Under Levies (Over Levies)	10,082.11
Grand Total - Requisitions	<u>\$ 4,522,398.10</u>

**AND WHEREAS** the Council of the Town of Drayton Valley is required each year to levy on the assessed value of all property, tax rates sufficient to meet the estimated expenditures and the requisitions;

**AND 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 M26, Revised Statutes of Alberta, 2000;

**AND WHEREAS** the assessed value of all taxable property in the Town of Drayton Valley as shown on the assessment roll is:

	<u>Assessment</u>
Residential & Farmland	\$ 807,078,960
Annexed Residential & Farmland	23,202,750
Non-Residential	441,149,410
Annexed Non-Residential	45,641,840
Annexed Vacant Non-Residential	2,570,910
Annexed Small Business	21,980,160

Machinery & Equipment	31,161,880
Annexed Machinery & Equipment	8,652,360
Generation - Linear	1,702,100
	\$ 1,383,140,370

**NOW THEREFORE** the Council of the Town of Drayton Valley, duly assembled, hereby enacts as follows:

- 1.0 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 Drayton Valley;
- 2.0 Annexation requirement by Order in Council 476/2011, Appendix C 2 'For taxation purposes in 2012 and subsequent years up to and including 2062, the annexed land and the assessable improvements to it
  - (a) must be assessed by the Town of Drayton Valley on the same basis as if they had remained in Brazeau County, and
  - (b) must be taxed by the Town of Drayton Valley in respect of each assessment class that applies to the annexed land and the assessable improvements to it using the tax rate established by Brazeau County or by The Town of Drayton Valley, whichever is lower.'

Brazeau County Bylaw No. 1238-26	<u>Residential</u>	<u>Non-Residential</u>
General Municipal	2.0020	9.0460
ASFF & St. Thomas Aquinas	2.6900	4.1200
Brazeau Foundation	0.1800	0.1800
Vacant & Small Business		6.7850
Designated Industrial (DI) Property		0.0720

	Tax Levy	Assessment	Tax Rate
<b>General Municipal</b>			
Residential & Farmland	\$ 5,664,288.29	\$ 753,961,730	7.5127
Annexed Residential & Farmland	46,623.58	23,202,750	2.0094
Multi-Residential	678,570.11	53,117,230	12.7750
Non-Residential	6,726,505.96	442,851,510	15.1891
Annexed Non-Residential	413,213.79	45,641,840	9.0534
Annexed Vacant Non-Residential	17,462.65	2,570,910	6.7924
Annexed Small Business	149,298.02	21,980,160	6.7924
Machinery & Equipment	473,320.21	31,161,880	15.1891
Annexed Machinery & Equipment	78,333.27	8,652,360	9.0534
<b>Total</b>	<b>\$ 14,247,615.86</b>	<b>\$ 1,383,140,370</b>	
<b>ASFF</b>			
Residential & Farmland	\$ 1,978,326.38	\$ 746,360,070	2.6506
Annexed Residential & Farmland	59,492.20	22,165,500	2.6840
Non-Residential	1,691,964.75	408,453,177	4.1424
Annexed Non-Residential	242,304.14	68,895,120	3.5170
Machinery & Equipment	-	39,814,240	0.0
<b>Total</b>	<b>\$ 3,972,087.46</b>	<b>\$ 1,285,688,107</b>	

**St. Thomas Aquinas RCS**

Residential & Farmland	\$ 160,943.47	60,718,890	2.6506
Annexed Residential & Farmland	2,783.98	1,037,250	2.6840
Non-Residential	135,439.94	32,696,233	4.1424
Annexed Non-Residential	4,564.33	1,297,790	3.5170
<b>Total</b>	<b>\$ 303,731.72</b>	<b>\$ 95,750,163</b>	

**Brazeau Foundation**

Residential & Farmland	\$ 143,307.48	\$ 830,281,710	0.1726
Non-Residential	88,258.21	511,342,320	0.1726
Machinery & Equipment	6,871.98	39,814,240	0.1726
	<b>\$ 238,437.68</b>	<b>\$ 1,381,438,270</b>	

**Designated Industrial Property Tax**

Non-Residential	\$ 3,528.18	\$ 48,463,960	0.0728
Annexed Non-Residential	1,454.75	19,982,820	0.0728
Machinery & Equipment	2,261.09	31,058,950	0.0728
Annexed Machinery & Equipment	604.59	8,304,750	0.0728
	<b>\$ 7,848.60</b>	<b>\$ 107,810,480</b>	

**Grand Total - Tax Rates**

Residential & Farmland	10.3359
Annexed Residential & Farmland	4.8660
Multi-Residential	15.5982
Non-Residential	19.5041
Non-Residential - DIP	19.5769
Annexed Non-Residential	12.7430
Annexed Vacant Non-Residential	10.4820
Annexed Small Business	10.4820
Annexed Non-Residential - DIP	12.8158
Machinery & Equipment	15.3617
Machinery & Equipment - DIP	15.4345
Annexed Machinery & Equipment	9.2260
Annexed Machinery & Equipment - DIP	9.2988

**3.0** That this bylaw shall take effect on the date of the third and final reading.

**TITLE**

**4.0** This Bylaw may be cited as the "2026 Tax Rate Bylaw" of the Town of Drayton Valley.

**PURPOSE**

**5.0** The purpose of this Bylaw is to authorize the rates of taxation to be levied against assessable property within the Town of Drayton Valley for the 2026 taxation year.

**AND THAT** this Bylaw shall come into force and have effect from and after the date of third reading thereof.

Read a first time this 6 day of May, 2026, A. D.

Read a second time this 6 day of May, 2026, A. D.

Unanimous consent for a third and final reading this 6 day of May, 2026, A. D.

Read a third and final time this 6 day of May, 2026, A. D.

  
MAYOR

  
INTERIM CHIEF ADMINISTRATIVE OFFICER