

BYLAW NO. 3740/2026

Being a bylaw of the City of Red Deer (the “City”) to authorize the rates of taxation to be imposed against assessable property for the 2026 taxation year.

WHEREAS, pursuant to section 353 of the *Municipal Government Act*, R.S.A. 2000, c.M-26 (the “Act”) the Council of a municipality must pass a property tax bylaw annually authorizing the 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 section 297 of the Act allows Council to divide the residential and non-residential assessment classes into sub-classes;

AND WHEREAS, pursuant to section 369 of the Act Council must pass a supplementary property tax bylaw annually to authorize the levying of a supplementary property tax in respect for which supplementary assessments have been made;

AND WHEREAS, pursuant to section 369.1 of the Act Council has passed the Continuous Supplementary Assessment and Taxation Bylaw;

AND WHEREAS the tax rate to be established on areas annexed to the City is set by the Orders in Council by which those areas were annexed to the City;

NOW THEREFORE COUNCIL OF THE CITY OF RED DEER ENACTS AS FOLLOWS:

PART I – TITLE, PURPOSE AND DEFINITIONS

Short Title

1. This bylaw may be referred to as the “2026 Tax Rate Bylaw”.

Purpose

2. The purpose of this bylaw is to authorize imposing a tax upon all taxable property shown on the assessment roll.

Definitions

3. In this bylaw, unless the context otherwise requires, definitions in the Act shall apply.
4. In this bylaw:
 - (a) “**Multiple Family Residential**” means a sub-class of property classified as Class I – residential, as set out in Section 297 of the Act, which includes property or a portion of the property that contains:

- (i) all residential property where the total number of dwelling units on the parcel of land, whether contained in a single building or more than one building, exceeds three dwelling units; or
 - (ii) manufactured home communities, excluding the individual designated manufactured homes; or
 - (iii) vacant residential land held for the development of the above uses; or
 - (iv) residential portion of non-residential property; and
- (b) **“Single Family Residential”** means a sub-class of property classified as Class I – residential, as set out in Section 297 of the Act, which includes property or a portion of the property that contains:
- (i) residential property where the total number of dwelling units on the parcel of land, whether contained in a single building or more than one building, does not exceed three dwelling units;
 - (ii) registered residential condominium units;
 - (iii) single family dwelling with basement suite;
 - (iv) residential portion of non-residential property;
 - (v) vacant residential land held for the development of the above uses; and
 - (vi) designated manufactured home located on a site in a manufactured home community.

PART II - ASSESSMENT CLASSES AND TAX RATES

Assessment Classes and Sub-Classes

5. For the purpose of the 2026 tax levy, all assessed property within the City is hereby divided into one of the following assessment classes and subclasses:
- (a) residential:
 - (i) Single Family Residential; and
 - (ii) Multiple Family Residential;
 - (b) non-residential;
 - (c) farmland; and
 - (d) machinery and equipment.

Allowance for non-Collection of Taxes

- 6. Pursuant to Section 359(2) of the Act, for the 2026 tax levy there may be an allowance for the non-collection of taxes at a rate not exceeding the actual rate of taxes uncollected from the previous year’s tax levy as determined at the end of the year.

Authorization to Tax

- 7. The City Manager is hereby authorized to impose the tax rates in Schedule “A” on the assessed value of all taxable property as shown on the 2026 assessment roll and supplementary assessment roll.

Annexed Property

- 8. There shall be assessed, imposed and collected for the year of 2026, on those properties annexed to the City which are still subject to the following Orders in Council, those rates which are provided in each of the Orders in Council:
 - (a) Order in Council 432/2004 dated September 22, 2004; and
 - (b) Order in Council 531/2009 dated October 28, 2009, as amended by Order in Council 477/2010 dated December 16, 2010, and Order in Council 103/2011 dated March 23, 2011.

PART III – GENERAL

Effective Date

- 9. This bylaw comes into force on the day it is passed.

READ A FIRST TIME IN OPEN COUNCIL this 14th day of April, 2026

READ A SECOND TIME IN OPEN COUNCIL this 14th day of April, 2026

READ A THIRD TIME IN OPEN COUNCIL this 14th day of April, 2026

AND SIGNED BY THE MAYOR AND CITY CLERK this 14th day of April, 2026

“Mayor Cindy Jefferies”

MAYOR

“Catherine Jackson”

ACTING CITY CLERK

**BYLAW 3740/2026
SCHEDULE "A"**

2026			
Municipal Tax Rates			
Assessment Class	Tax Levy	Taxable Assessment	Tax Rate
Single Family Residential	\$ 96,977,622	13,742,825,450	0.0070566
Multiple Family Residential	\$ 11,296,461	1,392,029,740	0.0081151
Non Residential	\$ 78,104,705	4,158,310,010	0.0187828
Farm Land	\$ 99,581	7,904,800	0.0125975
	\$ 186,478,369	19,301,070,000	
Machinery & Equipment ¹	\$ -	30,014,150	0.0187828
TOTAL TAX LEVY	\$ 186,478,369	19,331,084,150	
Allowance for non-collections	\$ -		
Approved tax requirement	\$ 186,478,440		
Education Tax Rates			
Assessment Class	Tax Levy	Taxable Assessment	Tax Rate
Single Family Residential	\$ 36,313,555	13,740,561,260	0.0026428
Multiple Family Residential	\$ 3,570,713	1,351,109,740	0.0026428
Non Residential	\$ 16,532,938	3,875,967,190	0.0042655
Farm Land	\$ 20,891	7,904,800	0.0026428
	\$ 56,438,097	18,975,542,990	
Machinery & Equipment ¹	\$ -	30,014,150	-
TOTAL TAX LEVY	\$ 56,438,097	19,005,557,140	
Prior year (Over)/Under levy	\$ 12,297		
Requisition	\$ 56,426,206		
Management Bodies Tax Rates			
Assessment Class	Tax Levy	Taxable Assessment	Tax Rate
Single Family Residential	\$ 405,347	13,740,561,260	0.0000295
Multiple Family Residential	\$ 39,858	1,351,109,740	0.0000295
Non Residential	\$ 114,341	3,875,967,190	0.0000295
Farm Land	\$ 233	7,904,800	0.0000295
	\$ 559,779	18,975,542,990	
Machinery & Equipment ¹	\$ -	30,014,150	-
TOTAL TAX LEVY	\$ 559,779	19,005,557,140	
Prior year (Over)/Under levy	-\$ 798		
Requisition	\$ 560,000		
Designated Industrial Property Requisition Tax Rate			
Assessment Class	Tax Levy	Taxable Assessment	Tax Rate
Non Residential ²	\$ 14,140	194,232,750	0.0000728
TOTAL TAX LEVY	\$ 14,140	194,232,750	
Requisition	\$ 14,140		

¹ Exempt from taxation per Bylaw 3211/98

² Designated Industrial Property assessment and tax rate are set by the Provincial Assessor