

BYLAW 002:2026

A bylaw of the Town of Irricana, in the Province of Alberta, for the purpose of authorizing the rates of taxation to be levied against assessable property within the Town of Irricana for the 2026 Taxation Year.

WHEREAS the Council of the Town of Irricana 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 of the Town of Irricana 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;

AND WHEREAS the Town of Irricana has prepared and adopted detailed estimates of the municipal revenues and expenditures as required at the May 4, 2026 Regular Meeting of Council;

AND WHEREAS the estimated expenditures and transfers in the approved 2026 Town Budget for 2026 totals \$5,018,069;

AND WHEREAS the estimated municipal revenues and transfers from all sources other than taxation in the 2026 Town Budget for 2026 totals \$3,309,918 and the balance of \$1,708,151 is to be raised by general municipal taxation;

AND WHEREAS the requisitions for 2026 are;

Affordable Housing	
Rocky View Foundation (RVF)	\$11,413.67

Education – Alberta School Foundation Fund (ASFF)	
Residential and Farmland	\$431,407.88
Non-Residential	\$34,068.55
Total:	\$465,476.43

Education – Calgary Roman Catholic Separate School District (CRCSSD)	
Residential and Farmland	\$63,687.69
Non-Residential	\$3780.25
Total:	\$67,467.94

AND WHEREAS the Province of Alberta requires municipalities to collect and remit a Provincial Policing Levy, which is not municipal revenue;

Provincial Policing	
Provincial Policing Levy	\$67,819.00

AND WHEREAS the assessed value of all taxable property shown on the assessment roll is;

Total Taxable Assessment	
Residential and Farmland	\$178,578,600.00
Non-Residential	\$10,021,560.00
Total:	\$188,600,160.00

AND WHEREAS Council has adopted the *Development Incentives Enabling Bylaw* on October 6, 2025, which, in accordance with the Municipal Government Act, establishes a framework for development incentives including tax waivers, exemptions, and rebates, and supports the Town’s growth and development objectives;

AND WHEREAS Council has established tax rates that reflect development patterns and servicing levels within the municipality, in support of efficient land use and long-term financial sustainability;

AND THEREFORE under the authority of the Municipal Government Act, the Council of the Town of Irricana, in the Province of Alberta, enacts as follows:

Title

1. This Bylaw may be cited as the **“2026 Tax Rate Bylaw”**

Definitions

2. In this Bylaw, the following definitions apply:
 - a. **“Chief Administrative Officer”** means the Chief Administrative Officer of the Town of Irricana or their authorized delegate;
 - b. **“Municipal Government Act”** means the Municipal Government Act, RSA 2000, c M-26, as amended or replaced from time to time.

Effect

3. Council hereby establishes the following rates of taxation to be applied to the assessed value of all property shown on the assessment roll of the Town of Irricana for the 2026 taxation year:

Rocky View Foundation (RVF)			
Assessment Class	Assessment Value	Mill Rate	Levy Total
	\$ 188,600,160.00		\$ 11,413.67
<i>All Taxable Property</i>	\$ 188,600,160.00	0.06052	\$ 11,413.67

Alberta School Foundation Fund (ASFF)			
Assessment Class	Assessment Value	Mill Rate	Levy Total
	\$ 188,600,160.00		\$ 465,476.43
<i>Residential and Farmland</i>	\$ 178,578,600.00	2.41579	\$ 431,407.88
<i>Non-Residential</i>	\$ 10,021,560.00	3.39953	\$ 34,068.55

Calgary Roman Catholic Separate School District (CRCSSD)			
Assessment Class	Assessment Value	Mill Rate	Levy Total
	\$ 188,600,160.00		\$ 67,467.94
<i>Residential and Farmland</i>	\$ 178,578,600.00	0.35664	\$ 63,687.69
<i>Non-Residential</i>	\$ 10,021,560.00	0.37721	\$ 3,780.25

Provincial Policing Levy			
Assessment Class	Assessment Value	Mill Rate	Levy Total
	\$ 188,600,160.00		\$ 67,819.00
<i>All Taxable Property</i>	\$ 188,600,160.00	0.35959	\$ 67,819.00

Municipal Levy			
Assessment Class	Assessment Value	Mill Rate	Levy Total
Residential and Farmland	\$178,578,600.00		\$1,597,121.51
<i>Rural Buffer</i>	\$2,000.00	8.14935	\$16.30
<i>Farmland</i>	\$64,000.00	8.14935	\$521.56
<i>Residential - Unserviced (RU)</i>	\$534,000.00	245	\$130,830.00
<i>Residential - Serviced (RS)</i>	\$1,107,800.00	22	\$24,371.60
<i>Residential - Developed (RD)</i>	\$176,870,800.00	8.14935	\$1,441,382.05
Non-Residential	\$10,021,560.00		\$111,029.80
<i>Linear</i>	\$2,254,160.00	7.96768	\$17,960.43
<i>Commercial – Unserviced (CU)</i>	\$ -	50	\$ -
<i>Commercial - Serviced (CS)</i>	\$181,000.00	45	\$ 8,145.00
<i>Commercial - Developed (CD)</i>	\$5,173,400.00	7.96768	\$41,220.00
<i>Industrial - Unserviced (IU)</i>	\$ -	50	\$ -
<i>Industrial - Serviced (IS)</i>	\$661,000.00	45	\$29,745.00
<i>Industrial - Developed (ID)</i>	\$1,752,000.00	7.96768	\$13,959.38

4. The Chief Administrative Officer is authorized to administer and apply the tax rates established in this Bylaw.

5. For the purposes of preparing property tax notices, the Municipal Operations Levy and the Provincial Policing Levy may be combined or presented as a single line item, provided that the total amount levied is consistent with the rates established in this Bylaw.

Minimum Tax

6. The minimum amount payable for the municipal levy shall be \$500.00 per parcel.
7. Property designated as Rural Buffer is exempt from the Minimum Property Tax and shall be taxed based on its assessed value, including all municipal levies, requisitions, and any applicable external levies.

Severability

8. If any provision of this Bylaw is declared invalid for any reason by a court of competent jurisdiction, all other provisions of the Bylaw will remain valid and enforceable.

Repeal of Bylaw(s)

9. *Bylaw 004:2025* being the *2025 Tax Rate Bylaw*, is repealed upon this Bylaw passing and coming into full force and effect.

Effective Date

10. *Bylaw 002:2026*, being the *2026 Tax Rate Bylaw*, is passed when it receives third reading and is signed pursuant to the *Municipal Government Act*.

READ A FIRST TIME this 4th day of May 2026.

READ A SECOND TIME this 4th day of May 2026.

UNANIMOUS CONSENT for THIRD READING given this 4th day of May 2026.

READ A THIRD TIME this 4th day of May 2026.

"Original Signed"

Colleen MacLeod
Mayor

"Original Signed"

Doug Hafichuk
Chief Administrative Officer

BYLAW 003:2026

A Bylaw of the Town of Irricana, in the Province of Alberta, to amend Bylaw 002:2026, being the 2026 Tax Rate Bylaw.

WHEREAS the Council of the Town of Irricana adopted Bylaw 002:2026 on May 4, 2026, being the 2026 Tax Rate Bylaw;

AND WHEREAS subsequent administrative verification identified that adjustments were required to the Provincial Education Requisition mill rates in order to properly reflect supporting assessment declarations associated with public education, separate education, and mixed support declarations;

AND WHEREAS the total amount of the Provincial Education Requisitions remains unchanged, and Council considers it necessary and desirable to amend Bylaw 002:2026 prior to issuance of the 2026 property tax notices;

AND THEREFORE under the authority of the Municipal Government Act, the Council of the Town of Irricana, in the Province of Alberta, enacts as follows:

Title

1. This Bylaw may be cited as the “**2026 Tax Rate Bylaw Amendment.**”

Effect

2. Section 3 of Bylaw 002:2026 is amended by repealing and replacing the table titled “Alberta School Foundation Fund (ASFF)” with the following:

Alberta School Foundation Fund (ASFF)			
Assessment Class	Assessment Value	Mill Rate	Levy Total
	\$177,451,760		\$ 465,476.43
<i>Residential and Farmland</i>	<i>\$ 168,488,100.00</i>	<i>2.56046</i>	<i>\$ 431,407.88</i>
<i>Non-Residential</i>	<i>\$8,963,660.00</i>	<i>3.80075</i>	<i>\$ 34,068.55</i>

3. Section 3 of Bylaw 002:2026 is amended by repealing and replacing the table titled “Calgary Roman Catholic Separate School District (CRCSSD)” with the following:

Calgary Roman Catholic Separate School District (CRCSSD)			
Assessment Class	Assessment Value	Mill Rate	Levy Total
	\$ 11,148,400		\$ 67,467.94
<i>Residential and Farmland</i>	<i>\$ 10,090,500.00</i>	<i>6.31165</i>	<i>\$ 63,687.69</i>
<i>Non-Residential</i>	<i>\$ 1,057,900</i>	<i>3.57335</i>	<i>\$ 3,780.25</i>

Continuity

- 4. Except as expressly amended by this Bylaw, all provisions of Bylaw 002:2026 remain unchanged and in full force and effect.

Severability

- 5. If any provision of this Bylaw is declared invalid for any reason by a court of competent jurisdiction, all other provisions of the Bylaw will remain valid and enforceable.

Effective Date

- 6. *Bylaw 003:2026, being the 2026 Tax Rate Bylaw Amendment, is passed when it receives third reading and is signed pursuant to the Municipal Government Act.*

READ A FIRST TIME this 28th day of May 2026.

READ A SECOND TIME this 28th day of May 2026.

UNANIMOUS CONSENT for THIRD READING given this 28th day of May 2026.

READ A THIRD TIME this 28th day of May 2026.

"Original Signed"
Julie Sim
Deputy Mayor

"Original Signed"
Doug Hafichuk
Chief Administrative Officer