

MOUNTAIN VIEW COUNTY

BYLAW NO. 11/26

2026 TAX RATE BYLAW

**Mountain View County
Province of Alberta**

Bylaw No. 11/26

A BYLAW OF MOUNTAIN VIEW COUNTY IN THE PROVINCE OF ALBERTA TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN MOUNTAIN VIEW COUNTY FOR THE 2026 TAXATION YEAR.

SECTION 1 - AUTHORITY

- 1.01 This bylaw may be cited as the “2026 Tax Rate Bylaw.”
- 1.02 Mountain View County has prepared and adopted detailed estimates of the municipal revenue and expenditures, as required, at the Council meeting held on December 10, 2025; and,
- 1.03 The estimated municipal expenditures (excluding non-cash items and requisitions) set out in the budget for Mountain View County for 2026 total \$28,386,164; and,
- 1.04 The estimated amount required for current year capital expenditures is \$37,659,199; and,
- 1.05 The estimated municipal revenues and transfers from all sources other than taxation is estimated at \$10,723,660; and,
- 1.06 The estimated amount required for current year expenditures to be funded by Municipal Reserves is \$34,844,395; and,
- 1.07 The estimated amount required for current year debenture principle is \$228,455; and,
- 1.08 The estimated amount to be placed into reserves is \$13,033,005; and,
- 1.09 A contingency of \$337,000; and,
- 1.10 The estimated amount levied for requisitions is \$20,733,339; and,
- 1.11 Therefore, the total amount to be raised by general municipal taxation is \$34,075,770 including \$1,345,912 to cover the cost of policing from the province, and total taxation is \$54,809,109.

SECTION 2 - REQUISITIONS

2.01 The requisitions are:

ASFF (Alberta School Foundation Fund)	
Residential and Farmland	10,274,612
Non-Residential	7,823,390
Opted Out School Boards	
Residential and Farmland	103,873
Non-Residential	20,224
Total ASFF Applied	<u>18,222,099</u>
Mountain View Senior's Housing Requisition	2,345,660
Designated Industrial Property	165,580
Total Requisition	<u>20,733,339</u>

SECTION 3 - ASSESSMENT

- 3.01 The Council of Mountain View County 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
- 3.02 Pursuant to the *Municipal Government Act*, Chapter M-26.1, Revised Statutes of Alberta, 2000, the Council is authorized to classify assessed property and to establish different rates of taxation in respect to each class of property; and
- 3.03 The assessed value of all property in Mountain View County as shown on the assessment roll is:

Residential	3,730,497,940
Farmland	158,322,660
Non-Residential (including Linear)	1,940,178,040
Machinery & Equipment	<u>629,315,340</u>
Total Levy for Municipal Purposes	<u>6,458,313,980</u>

SECTION 4 – TAX RATES

4.01 Therefore the Council of Mountain View County, in the Province of Alberta, duly assembled, enacts as follows:

4.02 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 Mountain View County:

Municipal	Tax Levy	Assessment	Mill Rate
Residential	8,107,491	3,730,497,940	2.1733
Farmland	1,547,288	158,322,660	9.7730
Non-Residential (including Linear)	17,423,575	1,940,178,040	8.9804
Machinery & Equipment	5,651,504	629,315,340	8.9804
Total Levy for Municipal Purposes	32,729,858	6,458,313,980	
Municipal Contribution to Provincial Policing	1,345,912	6,458,313,980	0.2084
Total Municipal Tax Levy	34,075,770		
ASFF			
Residential and Farmland	10,274,612	3,849,899,483	2.6688
Non-Residential (including Linear)	7,823,390	1,902,297,780	4.1126
Education (Separate)			
Residential and Farmland	103,873	38,921,117	2.6688
Non-Residential (including Linear)	20,224	4,917,460	4.1126
Total	18,222,099		
Mountain View Senior's Housing	2,345,660	6,458,313,980	0.3632
Designated Industrial Property	165,580	2,274,455,010	0.0728
Grand Total	54,809,109		

SECTION 5 – MINIMUM TAX

5.01 The minimum property tax payable shall be \$60.00 per tax roll.

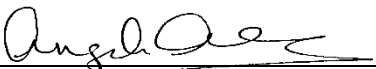
SECTION 6 - EFFECTIVE DATE

6.01 This Bylaw shall come into effect at such time as it has received third (3rd) reading and has been signed in accordance with the *Municipal Government Act*.

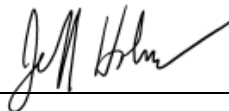
Read the first time this 25th day of March 2026.

Read the second time this 22nd day of April 2026.

Read the third time this 22nd day of April 2026.



Reeve



Chief Administrative Officer

April 27, 2026

Date of Signing