

A BYLAW OF THE CITY OF MEDICINE HAT to authorize Council to impose a property tax and supplementary property tax for the year 2026 and to exempt certain property from taxation for the year 2026.

WHEREAS Section 353 of the *Municipal Government Act* RSA 2000 Chapter M-26, as amended, requires Council to annually pass a property tax bylaw;

AND WHEREAS a property tax bylaw authorizes a council to impose a tax in respect of property to raise revenue to be used towards the payment of requisitions and expenditures and transfers set out in a municipality's budget;

AND WHEREAS Section 297 of the *Act* allows Council by bylaw to divide the residential and non-residential assessment classes into sub-classes;

AND WHEREAS Section 364 of the *Act* allows Council by bylaw to exempt from taxation machinery and equipment used for manufacturing or processing;

AND WHEREAS Section 369 of the *Municipal Government Act*, RSA 2000 Chapter M-26, provides that Council must pass a supplementary property tax bylaw annually to authorise the levying of a supplementary property tax in respect for which supplementary assessments have been made;

AND WHEREAS Council passed Bylaw No. 4620, the Continuous Supplementary Assessment Bylaw, to authorize supplementary property assessments to be prepared during 2020 and subsequent years;

NOW THEREFORE THE MUNICIPAL CORPORATION OF THE CITY OF MEDICINE HAT, IN COUNCIL ASSEMBLED, ENACTS AS FOLLOWS:

1. **TITLE**

This Bylaw may be referred to as the "2026 Property Tax & Supplementary Property Tax Rate Bylaw".

2. **DEFINITIONS**

(1) In this Bylaw,

(a) "Act" means the *Municipal Government Act*, RSA 2000, c. M-26, and regulations made under the *Municipal Government Act*;

(b) "business day" means any day other than a Saturday, Sunday or statutory holiday in Medicine Hat, Alberta;

- (c) "designated industrial property" means designated industrial property as defined under Section 284(1)(f.01) of the *Act*;
 - (d) "dwelling unit" means self-contained premises occupied or intended to be occupied as a separate place of residence;
 - (e) "farm land" means farm land as defined under Section 297(4)(a) of the *Act*;
 - (f) "Finance Department" means the Finance Department of the City of Medicine Hat;
 - (g) "life-lease agreement" means an agreement pursuant to which
 - (i) a resident of a dwelling unit occupies the dwelling unit as a life tenant, and
 - (ii) the resident has paid the owner of the dwelling unit the market value for a sale of the dwelling unit in consideration for the granting of the life tenancy;
 - (h) "multi-family residential property" means all residential property other than single family residential property and vacant residential property;
 - (i) "non-residential" means non-residential as defined under Section 297(4)(b) of the *Act*;
 - (j) "property tax" means a tax in respect of property imposed pursuant to Division 2 of Part 10 of the *Act*;
 - (k) "regulations" means Matters Relating to Assessment and Taxation Regulation, 2018, Alberta Regulation 203/2017;
 - (l) "residential" means residential as defined under Section 297(4)(c) of the *Act*;
 - (m) "single family residential property" means residential property where the total number of dwelling units on the property, whether contained in a single building or more than 1 building, does not exceed 4 and shall be deemed to include a residential condominium unit and a dwelling unit held or intended to be held under a life-lease agreement; and
 - (n) "vacant residential property" means residential property with no improvements located on, in, over or under the property.
- (2) All other words used in this Bylaw that are defined in the *Act* shall have the meanings given to those words in the *Act* except where specifically defined otherwise in this Bylaw or required by the context in which the words are used in this Bylaw.

3. ASSESSMENT SUB-CLASSES

- (1) Assessment Class 1 - Residential is divided into the following sub-classes:
 - (a) single family residential property,
 - (b) multi-family residential property, and
 - (c) vacant residential property.
- (2) Assessment Class 2 - Non-Residential. No sub-classes.
- (3) Assessment Class 3 – Farm land. No sub-classes.
- (4) Assessment Class 4 – Machinery & Equipment. No sub-classes.
- (5) The sub-classes established under this section shall continue to apply from year to year unless otherwise amended by bylaw.

4. PROPERTY TAX

- (1) The Finance Department is authorized and directed to impose and collect a property tax for the year 2026 at the rates set out in Schedule "A" to this Bylaw.
- (2) In Schedule "A":
 - (a) "ASFF" means The Alberta School Foundation Fund established under the *Education Act*, SA 2012, c. E-0.3;
 - (b) "Med. Hat CSRD #20" means The Medicine Hat Catholic Separate Regional Division No. 20;
 - (c) "Designated Industrial Property Requisition" means the designated industrial property requisition set by the Minister in accordance with Section 359.3 of the *Act*;
 - (d) "Designated Industrial Property, Non-Residential" means designated industrial property;
 - (e) "Designated Industrial Property, Machinery & Equipment" means the machinery & equipment located within a designated industrial property;
 - (f) "Single Family" means single family residential property;
 - (g) "Vacant Residential" means vacant residential property;
 - (h) "Multi Family" means multi-family residential property;
 - (i) "Farm Land" means farm land; and
 - (j) "Non-Residential" means non-residential property.

5. PAYMENT

- (1) Property tax imposed pursuant to this Bylaw shall be paid to the Finance Department at City Hall, 580 - 1st Street S.E., Medicine Hat.
- (2) Subject to the provisions of Bylaw No. 3302, the Tax Instalment Payment Plan Bylaw, as amended, and Bylaw No. 3303, the Tax Arrears Instalment Payment Plan Bylaw, as amended, property tax imposed pursuant to this Bylaw shall be paid on or before the **last business day of June**, in the current year.
- (3) The provisions of Bylaw No. 3191 the Tax Penalties Bylaw, as amended, shall apply to all property tax imposed pursuant to this Bylaw that is not paid on or before the **last business day of June**, in the current year.

6. EXEMPTIONS FROM TAXATION

- (1) As provided for in Section 364(1.1) of the *Act*, the following property is exempt from taxation for the year 2026:
 - (a) One hundred per cent (100%) of the assessment of machinery and equipment used for manufacturing or processing shall be exempt for purposes of general municipal taxes, management body requisition taxes and designated industrial property requisition taxes. For greater clarity, this is marked with a * on Schedule "A" to this Bylaw.
- (2) For purposes of this Section:
 - (a) "general municipal taxes" means the property taxes imposed pursuant to this Bylaw to raise the tax revenues shown under the heading "General Municipal" in Schedule "A" to this Bylaw;
 - (b) "management body requisition taxes" means the property taxes imposed pursuant to this Bylaw to raise the tax revenues for the Cypress View Foundation Requisition set out in Schedule "A" to this Bylaw;
 - (c) "designated industrial property requisition taxes" means the property taxes imposed pursuant to this Bylaw to raise the tax revenue for the designated industrial property requisition set by the Minister in accordance with Section 359.3 of the *Act*; and
 - (d) "machinery and equipment" does not include any component as defined in Section 297(4)(a.1)(i) or (ii) of the *Act*.

7. SUPPLEMENTARY PROPERTY TAX

- (1) A supplementary property tax shall apply to all supplementary assessments which have been prepared in 2026 in accordance with the Continuous Supplementary Assessment Bylaw.
- (2) Subject to the provisions of Section 369 of the *Act*, the supplementary property tax rates for 2026 are the same as the property tax rates set out in Schedule "A".

- (3) A supplementary property tax roll shall be prepared in accordance with Section 369 of the *Act*.
- (4) (a) Supplementary property tax notices shall be prepared in accordance with Section 369 of the *Act* for all taxable property shown on the supplementary property tax roll of the City of Medicine Hat.

(b) Supplementary property tax notices shall be sent in accordance with Section 369 of the *Act* to the persons liable to pay the taxes.

8. INTERPRETATION

It is the intention of the Council of the City of Medicine Hat that if any provision of this Bylaw is declared invalid for any reason by a Court of competent jurisdiction, all other provisions of this Bylaw shall remain valid and enforceable.

9. COMING INTO FORCE

Bylaw No. 4848 and 4849 are hereby repealed.

This Bylaw shall come into force at the beginning of the day that it is passed.

READ A FIRST TIME in open Council on April 7, 2026.

READ A SECOND TIME in open Council on _____

READ A THIRD TIME in open Council on _____

SIGNED AND PASSED on _____

MAYOR: LINNSIE CLARK

**INTERIM CITY CLERK:
STEPHANIE ZUBRECKI**

SCHEDULE "A" TO BYLAW NO. 4878-2026				
ASSESSMENT & TAXATION RATES		TAX LEVY	APPLICABLE	
2026 TOTAL TAX RATE		<i>*adjusted over/under</i>	ASSESSMENT	TAX RATE
EDUCATION REQUISITIONS:				
ASFF EDUCATION REQUISITION				
ASFF REQUISITION (RESIDENTIAL & FARM LAND)		20,561,117.71	7,738,563,452	0.0026937
ASFF REQUISITION (NON-RESIDENTIAL)		7,107,378.07	1,690,878,477	0.0041884
ASFF REQUISITION (MACHINERY & EQUIPMENT) *			435,235,180	
TOTAL ASFF		27,668,496	9,864,677,109	
OPTED-OUT SCHOOL BOARDS:				
MED. HAT CSRD #20 REQ'N (RESIDENTIAL & FARM LAND)		4,110,286.44	1,422,099,469	0.0026937
MED. HAT CSRD #20 REQ'N (NON-RESIDENTIAL)		872,766.05	216,729,503	0.0041884
MED. HAT CSRD #20 REQ'N (MACHINERY & EQUIPMENT) *			184,298,080	
TOTAL OPTED-OUT SCHOOL BOARD - MED. HAT CSRD #20		4,983,052	1,638,828,972	
TOTAL EDUCATION REQUISITION		32,651,548	11,068,270,901	
MANAGEMENT BODY REQUISITION:				
CYPRESS VIEW FDN. (ALL CLASSES EXCLUDING M & E)		1,271,120.00	11,254,498,951	0.0001130
CYPRESS VIEW FDN. (MACHINERY & EQUIPMENT) *			619,533,260	
TOTAL MANAGEMENT EDUCATION REQUISITION		1,271,120	11,874,032,211	
DESIGNATED INDUSTRIAL PROPERTY REQUISITION: **				
DESIGNATED INDUSTRIAL PROPERTY, NON-RESIDENTIAL		31,795	436,746,040	0.0000728
DESIGNATED INDUSTRIAL PROPERTY, MACHINERY & EQUIPMENT *		0.00	98,718,900	0.0000000
TOTAL DESIGNATED INDUSTRIAL PROPERTY REQUISITION		31,795		
GENERAL MUNICIPAL:				
SINGLE FAMILY & VACANT RESIDENTIAL		59,502,802	8,726,151,891	0.0068189
MULTI-FAMILY		3,554,686	453,850,770	0.0078323
FARM LAND		19,073	1,041,960	0.0183048
NON-RESIDENTIAL		36,805,604	2,189,496,550	0.0168101
TAXABLE ASSESSMENT		99,882,165	11,370,541,171	
MACHINERY & EQUIPMENT *		0	619,533,260	0.0000000
TOTAL GENERAL MUNICIPAL		99,882,165	11,990,074,431	
TOTAL REQUIRED TAX REVENUES		133,836,629		
<i>These tax levy values have been adjusted for previous years over and under levies as per section 359 (3) of the MGA.</i>				
<i>* Council has exempted Machinery and Equipment under this bylaw.</i>				
<i>** The assessment and requisition of Designated Industrial Property is the responsibility of the Province of Alberta.</i>				