

**CITY OF BROOKS  
BYLAW NO. 26/016**

**A BYLAW OF THE CITY OF BROOKS IN THE PROVINCE OF ALBERTA TO SET A RATE FOR THE LEVY ON ASSESSED VALUE OF PROPERTY SUBJECT TO TAXATION FOR THE YEAR 2026.**

**WHEREAS**, the Council of the City of Brooks shall, by Bylaw, authorize the levying of taxes at such uniform rates on the dollar as the Council deems sufficient to produce the amount of revenue required;

**AND 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 364 (1.1) of the *Municipal Government Act* allows Council by Bylaw to exempt from taxation machinery and equipment used for manufacturing or processing;

**AND WHEREAS**, the assessed value of all property in the City of Brooks as shown on the 2025 assessment roll is:

	<u>Total Assessment</u>	<u>Non-Taxable Assessment</u>	<u>Taxable Assessment</u>
Municipal	2,097,262,870	369,255,810	1,728,007,060
Education	2,097,262,870	372,626,810	1,724,636,060
Newell Housing Foundation	2,097,262,870	371,079,810	1,726,183,060
DI Property Requisition	2,097,262,870	2,067,349,680	29,913,190

**NOW, THEREFORE** pursuant to Sections 353 and 369 of the *Municipal Government Act*, the Council of the City of Brooks in the Province of Alberta, duly assembled, enacts as follows:

1. **Title**

100. This Bylaw may be referred to as the 2026 Property Tax Bylaw.

## 2. Definitions

200. In this Bylaw:

201. "**Act**" means the *Municipal Government Act* RSA 2000, c. M-26, and regulations made under the *Municipal Government Act*, as amended;
202. "**Designated Industrial (DI) Property**" means Designated Industrial Property as defined under Section 284(1)(f.01) of the Act;
203. "**DI Property Requisition**" means the Designated Industrial Property tax rate set by the Minister in accordance with Section 359.3 of the Act;
204. "**Farm Land**" means land used for farming operations as defined in the regulations;
205. "**Local Requisition Taxes**" means the property taxes imposed pursuant to this Bylaw to raise the tax revenues for the Newell Housing Foundation requisition set out in Schedule "A" of this Bylaw;
206. "**Municipal Taxes**" means the property taxes imposed pursuant to this Bylaw to raise tax revenues shown under the heading "Municipal" in Schedule "A";
207. "**Non-Residential**" in respect of property, means linear property, components of manufacturing or processing facilities that are used for the cogeneration of power or other property on which industry, commerce or another use takes place or is permitted to take place under a land use Bylaw passed by a Council, but does not include Farm Land or land that is used or intended to be used for permanent living accommodation;
208. "**Residential**" in respect of property, means property that is not classed by the assessor as Farm Land, machinery and equipment or Non-Residential; and,
209. 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. **Property Tax**

300. Administration 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.

301. There shall be assessed, imposed and collected for the year 2026, on those properties annexed to the City from the County of Newell which are still subject to the provisions of the following Board Orders, those rates which are provided in the said Board Orders:

302. Board Order No. 15271, dated the 2<sup>nd</sup> day of March, 1954.

4. **Exemptions from Taxation**

400. As provided for in Section 364(1.1) of the Act, the following property is exempt from taxation for the year 2026:

401. 100% of the assessment of machinery and equipment used for manufacturing or processing shall be exempt for purposes of General Municipal Taxes, Local Requisition Taxes and DI Property Requisition taxes.

5. **Severability**

500. It is the intention of the Council of the City of Brooks that each separate provision of this Bylaw shall be deemed independent of all other provisions herein and it is the further intention of Council that if any provision of this Bylaw is declared invalid, all other provisions hereof shall remain valid and enforceable.

6. **Effective Date**

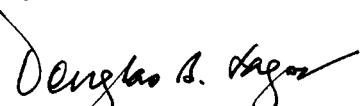
600. This Bylaw shall take effect at the date of final passing thereof.

Read a first time this 23<sup>rd</sup> day of March, 2026.

Read a second time this 23<sup>rd</sup> day of March, 2026.

Read a third time and adopted this 23<sup>rd</sup> day of March, 2026.

  
\_\_\_\_\_  
Mayor

  
\_\_\_\_\_  
Chief Administrative Officer

**Bylaw No. 26/016  
Schedule "A"**

<b>Municipal</b>	<b>Tax Levy</b>	<b>Taxable Assessment</b>	<b>Mill Rate</b>
Residential/Farmland	\$ 11,342,398	\$ 1,378,255,870	8.229530
Farmland (Annexation)	4205	511,000	8.229530
Vacant Non-Residential	123,822	7,690,880	16.099895
Other Non-Residential	4,684,433	341,549,310	13.715246
Machinery & Equipment	-	-	
<b>Municipal Total</b>	<b>\$ 16,154,858</b>	<b>\$ 1,728,007,060</b>	
<b>Education</b>			
<b>Alberta School Foundation Fund</b>			
<b>Christ the Redeemer School Division</b>			
2026 Estimated Requisition	\$ 5,153,367		
2025 (Over)/Under Levy	(6,361)		
2026 Estimated Net Requisition	\$ 5,147,006		
Residential/Farmland	\$ 3,747,873	\$ 1,376,708,870	2.722342
Farmland (Annexation)	1,391	511,000	2.722342
Vacant Non-Residential	30,942	7,690,880	4.023251
Other Non-Residential	1,366,800	339,725,310	4.023251
Machinery & Equipment	-	-	
<b>Education Total</b>	<b>\$ 5,147,006</b>	<b>\$ 1,724,636,060</b>	
<b>Newell Housing Foundation</b>			
2026 Requisition	\$ 342,572		
2024 (Over)/Under Levy	(131)		
2026 Net Requisition	\$ 342,441		
Residential/Farmland	\$ 273,057	\$ 1,376,431,870	0.198380
Farmland (Annexation)	101	511,000	0.198380
Vacant Non-Residential	1,526	7,690,880	0.198380
Other Non-Residential	67,757	341,549,310	0.198380
Machinery & Equipment	-	-	
<b>Newell Housing Foundation Total</b>	<b>\$ 342,441</b>	<b>\$ 1,726,183,060</b>	
<b>DI Property Requisition</b>			
Residential/Farmland	-	-	
Farmland (Annexation)	-	-	
Vacant Non-Residential	-	-	
Other Non-Residential	\$ 2,200	\$ 29,913,190	0.073546
Machinery & Equipment	-	-	
<b>DI Property Requisition Total</b>	<b>\$ 2,200</b>	<b>\$ 29,909,990</b>	