

BYLAW NUMBER 9M2026

**BEING A BYLAW OF THE CITY OF CALGARY
TO AUTHORIZE COUNCIL TO IMPOSE A TAX IN
RESPECT OF PROPERTY IN THE CITY FOR
2026**

WHEREAS section 353 of the *Municipal Government Act*, RSA 2000, c M-26 (“Act”) provides that each council must pass a property tax bylaw annually;

AND WHEREAS the excess of the estimated expenses for municipal purposes, over the estimated probable revenue for such municipal purposes, for the year 2026 will be:

\$2,520,865,034

AND WHEREAS section 359 of the *Act* provides that if in any year the property tax imposed to pay the requisitions results in too little revenue being raised for that purpose, The City of Calgary must increase its revenue for that purpose in the following year;

AND WHEREAS the property tax imposed by the City in the year 2025 was insufficient to raise the required funds for education purposes on account of assessment losses due to board decisions and assessor adjustments;

AND WHEREAS it is estimated that the excess of the funds required to be raised for education purposes under the *Education Act*, SA 2012, c E-0.3 over the grants in lieu of taxes and taxes collected from those properties annexed to the City from Rocky View County and Foothills County for education purposes for the year 2026, combined with the losses for education purposes in the year 2025, will be:

\$1,235,731,200

AND WHEREAS the total funds to be raised by property taxation for municipal and education purposes are the sum of the above two net amounts, which aggregates to:

\$3,756,596,234

AND WHEREAS the council of a municipality is required each year to impose on the assessed value of all taxable property, tax rates sufficient to meet the estimated expenditures, transfers and requisitions;

AND WHEREAS the tax rate to be established on certain areas annexed to the City is set by the Orders of the Board of Public Utility Commissioners of the Province of Alberta or Orders in Council under which the said areas were annexed to the City;

AND WHEREAS section 297 of the *Act* provides that the assessor must assign one or more of the following assessment classes to the property, including designated industrial property: residential, non-residential, farm land and machinery and equipment. The assessor may assign one or more sub-classes to a property if a council, by bylaw, divides the residential and non-residential classes into sub-classes;

AND WHEREAS section 326(1)(a)(vi) of the *Act* includes the recovery of costs incurred for the preparation of assessments of designated industrial property as part of the requisition;

AND WHEREAS section 359.3 of the *Act* provides that the tax rate for the purposes of the *requisition* defined in section 326(1)(a)(vi) of the *Act* must be set by the Minister;

AND WHEREAS the assessed value of all property for the purpose of this Bylaw in the City of Calgary as shown on the 2026 assessment roll is:

	Total Assessment	Non-Taxable Assessment	Taxable Assessment
<u>MUNICIPAL</u>			
Residential	359,513,941,060	5,223,715,341	354,290,225,719
Farm Land	40,682,699	2,247,040	38,435,659
Non-Residential	90,872,530,947	27,469,912,282	63,402,618,665
Machinery & Equipment	417,210,000	417,210,000	0
	<u>450,844,364,706</u>	<u>33,113,084,663</u>	<u>417,731,280,043</u>
<u>EDUCATION</u>			
Residential	359,547,672,001	5,586,775,341	353,960,896,660
Farm Land	40,682,699	2,247,040	38,435,659
Non-Residential	90,838,800,006	28,446,423,372	62,392,376,634
Machinery & Equipment	417,210,000	0	417,210,000
	<u>450,844,364,706</u>	<u>34,035,445,753</u>	<u>416,808,918,953</u>

NOW, THEREFORE, THE COUNCIL OF THE CITY OF CALGARY ENACTS AS FOLLOWS:

1. This Bylaw may be referred to as the “2026 Property Tax Bylaw”.
2. In this Bylaw,
 - (a) “*Act*” means the *Municipal Government Act*, RSA 2000, c M-26 and its regulations as amended, or any statute enacted in its place;
 - (b) “*City*” means the municipal corporation of The City of Calgary, or the geographic area of the city’s boundaries, as context requires;
 - (c) “*designated industrial property*” has the same meaning as in section 284(1)(f.01) of the *Act*;
 - (d) “*farm land*” means land used for farming operations as defined in the regulations passed under the *Act*;
 - (e) “*machinery and equipment*” has the same meaning as in section 284(1)(l) and 297(4)(a.1) of the *Act*;
 - (f) “*Minister*” has the same meaning as set out in section 1(1)(o) of the *Act*;
 - (g) “*Municipal Assessor*” means the person appointed as designated officer under Bylaw 49M2007, or that person’s delegate;
 - (h) “*non-residential*” has the same meaning as in section 297(4)(b) of the *Act*;

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- (i) "property" has the same meaning as in section 284(1)(r) of the Act;
 - (j) "requisition" has the same meaning as in section 326(1)(a) of the Act; and
 - (k) "residential" has the same meaning as in section 297(4)(c) of the Act.
3. There shall be assessed, imposed and collected for the year 2026, on those *properties* annexed to the *City* from Rocky View County and from Foothills County which are still subject to the provisions of the following Board Orders, those rates which are provided in the said Board Orders:
- (a) Board Order No. 20027, dated the 4th day of June, 1957, as amended; and
 - (b) Board Order No. 25860, dated the 29th day of December, 1961, as amended.
4. The *Municipal Assessor* of the *City* is hereby authorized to impose the following rates of taxation on the assessed value of all taxable *property* as shown on the 2026 assessment roll of the *City*:

	Tax Amount	Taxable Assessment	Tax Rate
<u>MUNICIPAL</u>			
General Municipal:			
<i>Residential</i>	\$1,378,401,552	354,290,225,719	0.0038906
<i>Farm Land</i>	\$1,305,110	38,435,659	0.0339557
<i>Non-Residential</i>	\$1,141,158,372	63,402,618,665	0.0179986
<i>Machinery & Equipment</i>	\$0	0	0.0179986
Sub-Total Municipal Portion	<u>\$2,520,865,034</u>	<u>417,731,280,043</u>	
<u>EDUCATION</u>			
Alberta School Foundation Fund and The Board of Trustees of Calgary Roman Catholic Separate School Division:			
<i>Residential</i>	\$976,684,302	353,960,896,660	0.0027593
<i>Farm Land</i>	\$106,056	38,435,659	0.0027593
<i>Non-Residential</i>	\$258,940,842	62,392,376,634	0.0041502
<i>Machinery & Equipment</i>	\$0	417,210,000	0.0000000
Sub-Total Education Portion	<u>\$1,235,731,200</u>	<u>416,808,918,953</u>	
TOTAL TAX AMOUNT	<u><u>\$3,756,596,234</u></u>		

5. For the purposes of collecting the portion of the *requisition* defined in section 326(1)(a)(vi) of the *Act*, the *Municipal Assessor* is hereby authorized to impose the tax rate set by the *Minister* in accordance with section 359.3 of the *Act* on the assessed value of all taxable *designated industrial property* shown on the 2026 assessment roll of the *City*.

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- 6. The taxes hereby authorized to be assessed, imposed and collected by these several rates are hereby declared to be and become due and payable to the *City* on the 30th day of June 2026.
- 7. This Bylaw comes into force on the day it is passed.

READ A FIRST TIME ON MARCH 31, 2026

READ A SECOND TIME ON MARCH 31, 2026

READ A THIRD TIME ON MARCH 31, 2026



MAYOR
SIGNED ON MARCH 31, 2026



CITY CLERK
SIGNED ON MARCH 31, 2026