

## Summer Village of Rochon Sands 2026 Property Taxation Bylaw No. 281-26

A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE SUMMER VILLAGE OF ROCHON SANDS FOR THE 2026 TAXATION YEAR.

**WHEREAS**, the Summer Village of Rochon Sands has prepared and adopted detailed estimates of municipal revenues and expenditures as required, at the Council meeting held on April 21, 2026

**WHEREAS**, the estimated municipal expenditures and transfers (excluding non-cash items) set out in the Summer Village of Rochon Sands 2026 Operating Budget are: \$807,675

**WHEREAS**, the estimated municipal revenues from all sources other than municipal property taxation are: \$464,457

**WHEREAS**, the balance to be raised by municipal taxation is \$343,218  
comprised of:

General Municipal Tax\* \$ 321,333

|  |                  |
|--|------------------|
| <i>* The amounts below reflect legislated and intermunicipal service costs that are not determined by Council. The municipality is required to levy, collect, and remit these amounts through municipal taxation in accordance with applicable legislation and agreements.</i> |                  |
| Provincial Policing  | \$ 12,530        |
| Stettler Regional Waste Management Authority   | \$ 11,920        |
| Municipal Property Consultants (Assessment Services)   | \$ 9,000         |
| Stettler Regional Emergency Management Authority   | \$ 8,230         |
| Shirley McClellan Regional Water Commission  | \$ 6,800         |
| County of Stettler Recreation Board  | \$ 3,664         |
| Subdivision & Development Appeal Board   | \$ 1,900         |
| Parkland Regional Library Board  | \$ 970           |
| Regional Assessment Review Board   | \$ 960           |
| <b>Legislated and Intermunicipal Service Costs<br/>(Collected and Remitted by the Municipality)</b>  | <b>\$ 55,974</b> |

Minimum Tax \$ 1,914

**Total General Municipal Tax \$ 323,247**

Fire Protection Special Tax \$ 19,971

**Total Municipal Taxation \$ 343,218**

**WHEREAS**, the municipality is required to collect requisitions on behalf of other authorities, including the Alberta School Foundation Fund and the County of Stettler Housing Authority, which are not determined by Council;

**Alberta School Foundation Fund (ASFF)**

|                                     |                  |
|-------------------------------------|------------------|
| Residential & Farmland              | \$191,641        |
| <i>Under/Over Levy</i>              | \$25             |
| Non-residential                     | -\$2,037         |
| Allowance for Non-Collectable Taxes | \$0              |
| <b>Total Education Tax</b>          | <b>\$193,703</b> |

**Designated Industrial Property**

\$0

**Seniors Foundation**

\$40,722

*Under/Over Levy*

\$40

**Total Seniors Housing Tax \$40,762**

**WHEREAS**, the Council is authorized to sub-classify assessed property, and to establish different rates of taxation in respect to each sub-class of property, subject to the *Municipal Government Act*, Chapter M-26, Revised Statutes of Alberta, 2000

**WHEREAS**, the assessed value of all property in the Summer Village of Rochon Sands as shown on the assessment roll is:

|                                      |                     |
|--------------------------------------|---------------------|
| Residential & Farmland               | \$68,745,660        |
| Non-Residential                      | \$87,630            |
| Designated Industrial Property (DIP) | \$423,180           |
| Machinery and Equipment              | \$0                 |
| <b>Total Assessment</b>              | <b>\$69,256,470</b> |

Classification: Public

**NOW THEREFORE**, under the authority of the Municipal Government Act, the Council of the Summer Village of Rochon Sands, in the Province of Alberta, enacts as follows:

1. That 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 the Summer Village of Rochon Sands:

| <b>General Municipal</b>                     | <b>Tax Levy</b>  | <b>Assessment</b>   | <b>Tax Rate</b>  |
|--|------------------|---------------------|------------------|
| Residential & Farmland                       | \$317,021        | \$68,745,660        | 0.0046115        |
| Non-Residential and Machinery & Equipment    | \$740            | \$87,630            | 0.0084407        |
| Designated Industrial Property               | \$3,572          | \$423,180           | 0.0084407        |
| Minimum Tax                                  | \$1,914          |                     |                  |
| <b>Total General Municipal:</b>              | <b>\$323,247</b> | <b>\$69,256,470</b> |                  |
| <b>Special Tax</b>                           |                  |                     |                  |
| Fire Protection Special Tax                  | <b>\$19,971</b>  | <b>\$120/parcel</b> |                  |
| <b>Alberta School Foundation Fund (ASFF)</b> |                  |                     |                  |
| Residential & Farmland                       | \$191,666        | \$68,745,660        | 0.0027880        |
| Non-Residential and Machinery & Equipment    | \$350            | \$87,630            | 0.0039885        |
| Designated Industrial Property               | \$1,688          | \$423,180           | 0.0039885        |
| Allowance for Non-Collectable Taxes          | \$0              |                     |                  |
| <b>Totals:</b>                               | <b>\$193,703</b> | <b>\$69,256,470</b> |                  |
| <b>Designated Industrial Property</b>        | <b>\$31</b>      | <b>\$423,180</b>    | <b>0.0000728</b> |
| <b>Seniors Foundation</b>                    | <b>\$40,762</b>  | <b>\$69,256,470</b> | <b>0.0005886</b> |

2. That the minimum amount payable per parcel as property tax for general municipal purposes shall be \$800.00

3. That this bylaw shall take effect on the date of the third and final reading.

READ a first time on this 21st day of April, 2026.

READ a second time on this 21st day of April, 2026.

Given UNANIMOUS consent to go to third reading on this 21st day of April, 2026.

READ a third and final time on this 21st day of April, 2026.

Signed this 21st day of April, 2026.

  
 \_\_\_\_\_  
 Chief Elected Official



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