Town of High Prairie
2026 Property Tax Bylaw No. 01-2026

A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE TOWN OF HIGH PRAIRIE FOR THE 2026 TAXATION YEAR.

WHEREAS, the Town of High Prairie has prepared and adopted detailed estimates of municipal revenue, expenses and expenditures as required, at the council meeting held on Month, day, 2026.

WHEREAS, the estimated municipal revenues from all sources other than property taxation	$8,652,528
WHEREAS, the estimated municipal expenses (excluding non-cash items) set out in the annual budget for the Town of High Prairie for 2026.	$13,127,021
WHEREAS, the estimated amount required to repay principal debt to be raised by general municipal taxation is (which is included in the annual expenditure budget)	$234,008
WHEREAS, the estimated amount required for transfers to capital reserves to be raised by municipal taxation is (which is included in the annual expenditure budget)	$1,962,586
THEREFORE the total amount to be raised by general municipal taxation is	$4,474,493

WHEREAS, the requisitions are:

Alberta School Foundation Fund (ASFF)	
Residential & Farmland	$575,669
Non-residential	$496,683
Total	**$1,072,352**
Designated Industrial Property	$3,043
Seniors Foundation	$112,560

WHEREAS, the assessed value of all property in the Town of High Prairie as shown on the assessment roll is:

Residential & Farmland	$206,505,450
Non-Residential	$116,123,420
Designated Industrial Property (DIP)	$41,562,280
Machinery and Equipment	$345,000
Total Assessment	**$364,536,150**

NOW THEREFORE under the authority of the *Municipal Government Act*, the Council of the Town of High Prairie, 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 Town of High Prairie:

General Municipal	**Tax Levy**	**Assessment**	**Tax Rate**
Residential & Farmland	$2,026,077	$206,505,450	0.0098112530
Non-Residential and Machinery & Equipment	$2,448,416	$158,030,700	0.0154932934
Totals:	**$4,474,493**	**$364,536,150**	

Alberta School Foundation Fund (ASFF)	**Tax Levy**	**Assessment**	**Tax Rate**
Residential & Farmland	$575,669	$204,938,490	0.002808984
Non-Residential	$496,683	$120,140,820	0.004134174
Totals:	**$1,072,352**	**$325,079,310**	

Designated Industrial Property	$3,043	$41,562,280	0.00007322
Seniors Foundation	$112,560	$355,245,190	0.000316852

2. That a minimum amount payable per parcel as property tax for general municipal purposes shall be $700.00

3. Penalties

   a. A penalty of 14% shall be added and payable on all unpaid current year taxes, including local improvement taxes remaining unpaid after June 30th, 2026.

   b. A penalty of 18% shall be added to all tax arrears and related costs that remain unpaid after December 31st, 2026.

4. Payment can be made by cash, money order, accepted cheque, bank draft, online or e-transfer. Payments must be received by the Town of High Prairie prior to June 30th, 2026

5. Complaints regarding the assessment notice or supplementary notice must be lodged in writing within time frames established by the Act which is calculated from the date of the mailing of the assessment notice and must be accompanied by the appropriate fee. At present time this is a 60 day notice plus another 7 days in Alberta to allow for mail distribution.

   a. Anyone wishing to make a complaint or to be involved as a party or intervenor in a hearing before the Assessment Review Board must make payable to the Town of High Prairie the following fees:

      i. $50 per residential property
      ii. $300 per non-residential property

   b. The fees are fully refundable only if the Assessment Review Board rule in the party's or intervener's favor or if the complaint is withdrawn prior to the scheduling of the hearing.

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

READ a first time on this 12th day of May, 2026.

READ a second time on this 12th day of May, 2026.

Given UNAMIMOUS consent to go to third reading on this 12th day of May, 2026.

READ a third and final time on this 12th day of May, 2026.

Signed this 12th day of May, 2026.

Chief Elected Official

Chief Administrative Officer