

**VILLAGE OF WARNER  
BYLAW NO. 658-26**

**A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE VILLAGE OF WARNER FOR THE 2026 TAXATION YEAR.**

**WHEREAS**, the Village of Warner has prepared and adopted detailed estimates of the municipal revenue and expenditures as required for 2026, at the council meeting held on April 15, 2026; and

**WHEREAS**, the estimated municipal expenditures and transfers set out in budget for the Village of Warner for the 2026 Budget total \$1,479,736; and

**WHEREAS**, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$917,783 and the balance of \$561,953 is to be raised by municipal taxation and frontage charges; and

**WHEREAS**, the requisitions are:

Alberta School Foundation Fund	
Residential/Farmland	\$92,522
Non-residential	\$21,638
Senior Foundation	\$ 9,555
Designated Industrial Properties	\$ 37
Police Funding	\$19,681

**WHEREAS**, the Council of the Village of Warner is required each year to levy on the assessed value of all property, tax rates sufficient to meet the estimated expenditures and the requisitions; and

**WHEREAS**, the Council is authorized to classify assessed property, and to establish different rates of taxation in respect to each class of property, subject to the Municipal Government Act, Chapter M26, Revised Statutes of Alberta, 2000; and

**WHEREAS**, the assessed value of all property in the Municipality of the Village of Warner as shown on the assessment roll is:

	<u>Assessment</u>
Residential & Farmland	\$35,724,780
Non-residential	\$4,918,370
Linear	\$541,650
Machinery & Equipment	\$777,470
	<hr/> \$41,962,270 <hr/>

**NOW THEREFORE** under the authority of the Municipal Government Act, the Council of the Village of Warner, 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 Village of Warner:

	<b>Tax Levy</b>	<b>Assessment</b>	<b>Tax Rate</b>
<b>General Municipal</b>			
Residential & Farmland	\$446,559.75	\$35,724,780	12.50
Non-residential	\$115,393.57	\$6,237,490	18.50
<b>Municipal Totals</b>	<b>\$561,953.32</b>	<b>\$41,962,270</b>	
<b>Alberta School Foundation Fund (ASFF)</b>			
Residential & Farmland	\$92,522.01	\$35,724,780	2.58986
Non-residential	\$21,638.36	\$5,460,020	3.96306
<b>ASFF Totals</b>	<b>\$114,160.37</b>	<b>\$41,184,800</b>	
<b>Senior Foundation</b>	\$9,555.36	\$41,962,270	0.22771
<b>Designated Industrial Property</b>	\$37	\$541,650	0.0701
<b>Policing</b>	\$19,681.00	\$41,962,270	0.46902

2. The minimum amount payable for all properties as property tax for general municipal purposes shall be \$300.00.
3. If, as of closing time of the Village Office on the 31<sup>st</sup> day of August, 2026, any taxes which remain unpaid shall receive a 12% penalty on the 1<sup>st</sup> day of September, 2026.
4. A 12% penalty will be imposed on the unpaid balance on the 1<sup>st</sup> day of January, 2027.
5. That this bylaw shall take effect on the date of the third and final reading.

Read a first time this 15<sup>th</sup> day of April 2026.

Read a second time this 20<sup>th</sup> day of May 2026.

Read a third time and passed this 20<sup>th</sup> day of May 2026.

  
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 Tyler Lindsay  
 Mayor

  
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 Kelly Lloyd  
 Chief Administrative Officer

SIGNED by the Chief Elected Official and the Chief Administrative Officer this 20<sup>th</sup> day of May, 2026