



**BYLAW NO. 2026-1065  
of the  
TOWN OF TWO HILLS**

**A BYLAW OF THE TOWN OF TWO HILLS IN THE PROVINCE OF ALBERTA  
AUTHORIZING THE LEVY OF A SPECIAL TAX FOR MEDICAL INCENTIVE**

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**WHEREAS**, under the provisions of the Municipal Government Act, the Council of the Town of Two Hills, Alberta, may impose a special tax bylaw to raise revenue to pay for medical incentives, upon all lands within the boundaries of the Town of Two Hills that will benefit from medical services;

**AND WHEREAS** the Council of the Town of Two Hills, Alberta estimates the cost for recruitment and retention of medical personnel for the 2026 taxation year to be \$32,196.89;

**AND WHEREAS** the Council of the Town of Two Hills, Alberta deems it necessary to levy special tax rates in accordance with Section 382(1)(h) of the Municipal Government Act, RSA 2025, Chapter M-26 to pay the amount required for the recruitment and retention of medical personnel in the 2026 taxation year, as reflected in the Town's budget for the 2026 taxation year;

**NOW THEREFORE** under the authority of the Municipal Government Act, the Council of the Town of Two Hills in the Province of Alberta enacts as follows:

1. That the Two Hills Town Council hereby authorizes the assessment of a medical incentive tax rate, to be charged on a per parcel basis against all benefiting properties within the boundaries of the Town of Two Hills for the 2026 tax year.
2. The area which benefits from the provision of medical services includes all parcels within the Town of Two Hills.
3. That the Medical Incentive Tax Rate to be levied is \$49.6148 per parcel.
4. Each Parcel within the area which benefits from the provision of medical services shall be assessed this special tax, except for any parcels that are exempt from municipal taxation pursuant to section 351 of the Municipal Government Act.
5. That this tax shall be known as the Medical Incentive Tax and shall have no relationship to any other tax that may be assessed and levied with respect to any special assessment for local improvements.



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

Bylaw No. 2026-1065 Medical Incentive Tax Bylaw be given a first reading this 28th day of April 2026.

Bylaw No. 2026-1065 Medical Incentive Tax Bylaw be given a second reading this 28th day of April 2026.

Bylaw No. 2026-1065 Medical Incentive Tax Bylaw has been given Unanimous Consent to proceed with the third and final reading on this 28<sup>th</sup> day of April 2026.

Bylaw No. 2026-1065 Medical Incentive Tax Bylaw be given third and final reading this 28<sup>th</sup> day of April 2026.

## **TOWN OF TWO HILLS**

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Michael Tarkowski, Mayor

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Adam Kozakiewicz, Chief Administrative  
Officer

