



**BYLAW NO. 2026-1067  
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 ARENA RENOVATIONS**

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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 the arena renovations, upon all lands within the boundaries of the Town of Two Hills that will benefit from the upgraded arena facility;

**AND WHEREAS** the Council of the Town of Two Hills, Alberta estimates the cost of the arena renovation debenture for the 2026 taxation year to be 31,203.92;

**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)(l) of the Municipal Government Act, Chapter M-26 (2025) to pay the amount required for the debenture for the arena renovations 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 an arena renovation 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 Arena Renovation Tax Rate to be levied is \$48.0802 per parcel.
4. Each Parcel within the area which benefits from the provision of recreational services at the Town's arena 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 Arena Renovation 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.
6. That this Bylaw shall take effect on the date of the third and final reading.



Bylaw No. 2026-1067 Arena Renovation Tax Bylaw be given a first reading this 28th day of April 2026.

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Bylaw No. 2026-1067 Arena Renovation Tax Bylaw has been given Unanimous Consent to proceed with the third and final reading on this 28th day of April 2026.

Bylaw No. 2026-1067 Arena Renovation Tax Bylaw be given third and final reading this 28th day of April 2026.

## **TOWN OF TWO HILLS**

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Michael Tarkowski, Mayor

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Adam Kozakiewicz, Chief Administrative  
Officer

