



AGENDA  
TOWN OF TWO HILLS  
Sept 9, 2025  
1:00 P.M.

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Regular Council Meeting

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- 1) CALL TO ORDER
- 2) ADOPTION OF AGENDA
- 3) ADOPTION OF MINUTES
  - a) Aug 19th, 2025 Regular Council Meeting
- 4) DELEGATION - none
- 5) OPEN FORUM
- 6) ADMINISTRATIVE REPORTS
  - a) PW & W/WW Report
  - b) EDO Report
  - c) CFO Report
  - d) CAO Report
- 7) CORRESPONDENCE
- 8) OLD BUSINESS
  - a) Housing Round Table Info
- 9) BYLAWS & POLICIES
  - a) Policy 2025-01 Land Management
- 10) NEW BUSINESS
  - a) Letter of support
- 11) COUNCIL MEMBER REPORTS

Council Member Reports due September **16**, 2025
- 12) NEXT MEETINGS
  - a) Regular Council Meeting Tuesday September 23, 2025 at 6:00 pm
- 13) CLOSED SESSION
- 14) ADJOURNMENT

## TOWN OF TWO HILLS



Minutes of the Regular Meeting of Council for the Town of Two Hills  
held on August 19, 2025 at 1:00 PM in Council Chambers

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### Regular Council Meeting

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**PRESENT:** Mayor L. Ewanishan; Deputy Mayor S. Rajoo; Councillor A. Romaniuk; Councillor E. Sorochan; Councillor M. Tarkowski; CFO S. Lupul; PW Supervisor T. Stefiuk; and Summer Student Xylia Rajoo

**CALL TO ORDER:** Mayor L. Ewanishan called the Regular Town Council Meeting to order at 1:00 PM.

**ADOPTION OF AGENDA:**

2025-247 **MOVED** by M. Tarkowski to accept the agenda as presented.

**CARRIED**

**ADOPTION OF MEETING MINUTES:**

2025-248 **MOVED** by Deputy Mayor S. Rajoo to accept the minutes of the Regular Council Meeting minutes held on July 15, 2025.

**CARRIED**

**DELEGATION:** None

**OPEN FORUM:** None

**ADMISITRATIVE REPORTS:**

Public Works Report W/WW Report

The Public Works Report was provided to council in advance for their review.

2025-249 **MOVED** by Councillor A. Romaniuk that the Public Works Report be acknowledged and incorporated into the minutes.

**CARRIED**

Economic Development Report

The Economic Development Report was provided to council in advance for their review.

2025-250 **MOVED** by Councillor M. Tarkowski that the Economic Development Report be acknowledged and incorporated into the minutes.

**CARRIED**

Chief Financial Officer Report

The Chief Financial Officer's Report was provided to Council in advance for their review.

2025-251 **MOVED** by Councillor E. Sorochan that the Chief Financial Officer's Report be acknowledged and incorporated into the minutes.

**CARRIED**

### Chief Administrative Officer Report

The Chief Administrative Officer's Report was provided to Council in advance for their review.

2025-252

**MOVED** by Councillor A. Romaniuk that the Chief Administrative Officer's Report be acknowledged and incorporated into the minutes.

**CARRIED**

### **CORRESPONDENCE:**

2025-253

**MOVED** by Deputy Mayor S. Rajoo that the Correspondence be acknowledged and incorporated into the minutes.

**CARRIED**

### **OLD BUSINESS: Tax Sale**

2025-254

**MOVED** by Councillor E. Sorochan to place the following reserve bids received from Val Appraisals in place for the upcoming Tax Sale Auction to be held on September 10, 2025. Development and clean up conditions will be added to all sales contracts:

Roll #	Reserve Bid
14050	\$350,000.00
00120	\$1.00
00050	\$1.00
01280	\$50,000.00
01660	\$1.00
04030	\$100,000.00
04020	\$8,000.00
00310	\$5,000.00

**CARRIED**

### **BYLAWS & POLICIES:**

#### Policy 2007-04 Public Works Rates

The Public Works rates required adjusting as some material costs have risen during the past year.

2025-255

**MOVED** by Councillor E. Sorochan that Policy 2007-04 Public Works Rates be accepted with an effective date of August 19, 2025.

**CARRIED**

#### Policy 2025-01 Land Management

Under the direction of council, a policy was created to establish a fair and accountable approach to land transactions.

2025-256

**MOVED** by Councillor M. Tarkowski that Policy 2025-01 Land Management be TABLED till September 9, 2025.

**CARRIED**

**NEW BUSINESS: ACP Grant – County Initiative**

The County of Two Hills Would like the Town's support in their effort to acquire an Infrastructure Study through the Alberta Community Partnership grant.

**2025-257**

**MOVED** by Councillor E. SoroChan that the Town of Two Hills supports the County of Two Hills (managing partner) submission of a 2024/25 Alberta Community Partnership grant application in support of the Infrastructure Study.

**CARRIED**

**Fire Chief Appointment**

As the current Fire Chief, Chyenne Shaw has moved on, council would like to appoint a local firefighter as Fire Chief for the Town of Two Hills

**2025-258**

**MOVED** by Deputy Mayor S. Rajoo to thank Chyenne Shaw for her term as Fire Chief for the Town of Two Hills and effective August 19, 2025, her services will no longer be required.

**CARRIED**

**2025-259**

**MOVED** by Councillor E. SoroChan to appoint Marjorie Skoropadyk as Fire Chief for the Town of Two Hills effective August 19, 2025.

**CARRIED**

**2:28 PM**

**Left Chambers:** Deputy Mayor S. Rajoo

**MA Engagement**

The minister of Municipal Affairs will be conducting 15-minute sessions at the AB Munis conference in November.

**2:31 PM**

**Return to Chambers:** Deputy Mayor S. Rajoo

**2025-260**

**MOVED** by Councillor A. Romaniuk to request a meeting with the Minister of Municipal Affairs at the AB Munis conference in November 2025 to possibly discuss the collection of school taxes, the purchase of Crown Land, and GIPOT & PILT amounts.

**CARRIED**

**COUNCIL REPORTS:**

**2025-261**

**MOVED** by Deputy Mayor S. Rajoo that Councillor E. SoroChan attend the Stronger Together Library Conference October 8 & 9, 2025 in Edmonton.

**CARRIED**



2025-262                      **MOVED** by Deputy Mayor S. Rajoo that the Council Reports be accepted as presented and incorporated into the minutes.

**CARRIED**

**NEXT MEETINGS:** **Regular Council Meeting** Tuesday September 9, 2025, at 1:00pm in Council Chambers.

**CLOSED SESSION:** ATIA -Access to Information Act – Government to Government

2025-263                      **MOVED** by Councillor M. Tarkowski that Council move the meeting to closed session at 2:36 pm.

**CARRIED**

2025-264                      **MOVED** by Councillor M. Tarkowski that Council move the meeting out of session at 3:31 pm.

**CARRIED**

2025-265                      **MOVED** by Councillor E. SoroChan to give Bylaw 2025-1059 Fire Services Bylaw first reading this 19th day of August 2025.

**CARRIED**

2025-266                      **MOVED** by Deputy Mayor S. Rajoo to give Bylaw 2025-1059 Fire Services Bylaw second reading this 19th day of August 2025.

**CARRIED**

2025-267                      **MOVED** by Councillor M. Tarkowski to give consent for Bylaw 2025-1059 Fire Services Bylaw to read third and final time this 19th day of August 2025.

**UNANIMOUSLY CARRIED**

2025-268                      **MOVED** by Councillor A. Romaniuk to give Bylaw 2025-1059 Fire Services Bylaw third and final reading this 19th day of August 2025.

**CARRIED**

**ADJOURNMENT:** With all items on the agenda having been addressed, Mayor L. Ewanishan adjourned the Regular Council Meeting at 3:32 PM.

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Mayor L. Ewanishan

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CFO S. Lupul



# Open Forum

**Preamble:** Welcome. Town Council is providing an opportunity for the general public to individually address Council on any topic relevant to municipal government for a period not to exceed 2 minutes per person to a maximum of 20 minutes combined. Information presented to Council may or may not be acted on and will not be debated unless there is a majority vote to do so. The Open Forum is not a means of expressing insults, accusations or making any personal attacks on any member of Council or Staff. Any person who starts insulting or making accusations or attacks on any member of Council, Council as a Whole, or any Staff member will be kindly asked to remove themselves from Council Chambers. Once again, welcome.

## Division 3 – Open Forums

- 11.1 Individual members of the public who constitute the audience are to be provided an opportunity as part of the meeting to address the Council on any topic relevant to municipal government for a period of time not to exceed two (2) minutes per person. The intent of which is to provide residents an opportunity to address Council.
- 11.2 The information or comments heard may or may not be actioned by the Council. After a person has spoken, any Councillor may, through the Mayor or other presiding officer, ask that person or the Chief Administrative Officer relevant questions but may not debate the matter or the answers.
- 11.3 Actions by Council may only be 1) receiving the information without debate; 2) referred without debate to a Standing Committee or the Chief Administrative Officer for a report; or 3) debated if by a 2/3 majority vote a resolution is passed to allow a motion to be made without notice.

Notes:

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## Roads

- Mix SB90 oil with 950 yards of gravel, grade and rotavate
- Remove old sidewalk and dig out topsoil at 49 st and 54 Ave for new sidewalk
- Cut asphalt and remove old sidewalk on west side of 46 st between 50 Ave 48ave
- Remove gravel from the back alley behind 16 suite apartment and replace the fence (temporary access)
- Haul and pack cold mix along new sidewalk on 46 st and 54 ave
- Remove gravel and dirt on east side of 53 ave between 50 ave and 52 ave for new curb & gutter
- Cut asphalt and remove old sidewalk on 50 ave at the back alley for new sidewalk
- Complete road repair on 46 st at the ambulance entrance with cold mix
- Excavate Telus and Apex lines on 52 ave for storm line install
- First call made for new culvert on 57 ave and 51 st
- Emcom clean the sand from the outfall on the storm line on the east side of the highway 45

## Other

- Repair air conditioning in the Volvo loader
- Move sheds next to the office
- Dig a trench, cover and pack it after the new gas line is installed for the new shop
- ATCO installed a new power pole and transformers for the new shop
- Remove mattresses and garbage from in and around the bin in the back alley at 4708 48ave
- Repair lids on 4 garbage bins
- Repair oil leak on Bobcat mini hoe quick attach system
- Service and repair all road maintenance equipment
- Pile up gravel and screen
- Haul and pile SB90 from industrial park to PW yard
- Complete installation and clean up at the solar farm project
- Complete all service requests



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## Water Report

- Continue to read & record flow & volumes on daily basis
- Continue with water samples at water reservoir and with random samples around town
- Install water meters as per requests
- Fire hydrant flushing will have to be done in near future (government regulations) mandatory twice yearly
- Continue to operate some fire hydrant water valves
- ACE did recalibration on EH metering valves, valve is reading correct (within .07%)

## Wastewater

- Continue to read & record flow & volumes in daily basis
- Continue with additives at lagoon cells 1,2,3,4
- County will be taking samples @ lagoon this month and release should be beginning of October
- Maintenance on pumps & drive line, & motors (grease)
- Power outage Aug 12 1.5hrs 7:00am-8:30am

## TWO HILLS

## ECONOMIC DEVELOPMENT & TOURISM

**Date: Sept 4, 2025**

## Mural project and Town admin building painting nearing completion

**Market square project is progressing – stage structure has been purchased from Cornerstone Coop and delivered to site as well as portable toilets**

**Alberta Culture Day celebration plans proceeding despite failure to get the grant (improperly submitted in the portal) – Abygale Durie performance has been sponsored by a local business**

**Chain link fencing and gate have been ordered for the front of Market Square as well as Two Hills Ag Society Signage for the stage and planter boxes have been built**

**Development permits are in process for major commercial construction on 51st street**

**Treasure Trove Thrift Store will be reopening soon after taking summer off for quality time with family during summer break from school – laundry mat plans still underway**

**Superfoods Café has said they will be reopening by end of the month**

## **CMTA employee has finished his summer employment**

## Scop signage project is continueing

## Working with Two Hills Historical society to revitalize museum as a tourist attraction

## **NRED grant has opened – making a list of potential projects should the Town apply**

**Working on CFIB grant for future playground – opened May 20 closes Sept 15**

Town of Two Hills  
Reconciliation Statement July 2025

Net Balance at June 30, 2025	\$419,369.64
Plus Deposits	\$609,720.92
<b>Sub Total</b>	<b>\$1,029,090.56</b>
Minus Disbursements (including transfers)	\$741,885.93
<b>Closing Balance</b>	<b>\$287,204.63</b>

**Summary of Town of Two Hills Accounts**

<u>ATB Financial</u>	Description of Accounts	
General #24	Main Account	\$287,204.63
Notice Account 90 Day	Auction Holding	\$10,089.11
Savings Account #478	County Grant Account	\$131,879.79
Savings Account #578	Interest Bearing	\$180,499.07
Savings Account #178	Last Post Committee	\$3,039.06
Bill Payments #27	Deposit Only Account	\$38,788.41
Savings Account #30	ACE Debenture Account	\$49,869.80
<b>TOTAL ATB</b>		<b>\$701,369.87</b>
Revolving Loan - out of \$985,000.00		\$985,000.00
		<b>\$0.00</b>
		<b>\$985,000.00</b>

<u>Vision Credit Union</u>	Description of Accounts	
	Two Hills Improvement Committee	\$ 2,987.22
	Canada Day	\$ 8,680.35

**Comments:**

Preliminary 2026 Assessments - The forecast is of a 5.5% increase in residential properties and a 5.55% increase in Non-Residential (Commercial) properties  
Attached is the 2026 *Preliminary* Assessments. This was obtained through information gathered from both our 2024 assessments and information provided from Wainwright Assessment.  
The preliminary 2026 equalized assessment is subject to change until October 24, 2025.

**CHEQUE REGISTER**  
**ATB 24 GENERAL**  
**CHEQUES FROM 33373 TO 33387**

<b>Number</b>	<b>Issued</b>		<b>Amount</b>
0000033373	08/18/2025	LINE LOCATING	440.60
0000033374	08/18/2025	ROTOVATOR	7,508.20
0000033375	08/18/2025	JULY LANDFILL FEES	4,410.00
0000033376	08/18/2025	REC CENTRE ALARM MONITORING	462.00
0000033377	08/18/2025	COLD MIX	17,442.34
0000033378	08/18/2025	DUST CONTROL	26,250.00
0000033379	08/18/2025	AIR FILTERS	105.70
0000033380	08/18/2025	GRADER BLADES	1,627.50
0000033381	08/18/2025	OFFICE & PUBLIC WORK SUPPLIES	104.09
0000033382	08/19/2025	APPRAISALS FOR 2025 TAX SALE	3,423.00
0000033383	08/26/2025	WATER SERVICE CONTRACT - JULY 2025	840.00
0000033384	08/26/2025	COLD MIX FREIGHT	2,352.00
0000033385	08/26/2025	APPLICATION FEE - TOURISM HIGHWAY SIGNAGE	35.00
0000033386	08/26/2025	2024 PROFESSIONAL AUDIT	26,250.00
0000033387	08/28/2025	CONTRACTOR FEES	2,960.00
Total Issued (15):			\$94,210.43
Total Voided (0):			
Grand Total			\$94,210.43

Comparison of the Preliminary 2026 Equalized Assessment (EA) to Current 2025 EA

The 2026 equalized assessments reflect the 2024 assessment year data reported and declared to the province as of August 18, 2025. The 2026 EA is subject to change until October 24, 2025.

\*The non-residential equalized assessments reflect all non-residential land and improvements, designated industrial property (property assessed by the province), and non-linear power co-generation property.

\*\*Clearwater County's 2025 and 2026 EA includes the former Village of Caroline, which amalgamated with the County on December 4, 2024.

\*\*The County of Paintearth's 2025 and 2026 EA reflects the inclusion of the former Village of Halkirk, which amalgamated with the County on January 1, 2025.

This data is formatted according to Education Property Tax Requisition categories.

RESIDENTIAL / FARM LAND						NON-RESIDENTIAL				MACHINERY AND EQUIPMENT			
Municipality Code	Municipality Name	2026 Residential/Farm land	2025 Residential/Farm land	\$ Diff	% Diff	2026 * Non-residential	2025 *Non-residential	\$ Diff	% Diff	2026 Mach & Equip	2025 Mach & Equip	\$ Diff	% Diff
Cities													
3	AIRDRIE	\$ 17,427,670,630	\$ 15,002,188,921	\$ 2,425,481,709	16.17%	\$ 2,278,396,870	\$ 2,227,206,849	\$ 51,190,021	2.30%	\$ 5,102,010	\$ 6,045,290	\$ (943,280)	-15.60%
19	BEAUMONT	\$ 4,081,744,040	\$ 3,779,240,862	\$ 302,503,178	8.00%	\$ 325,196,574	\$ 268,991,106	\$ 56,205,468	20.89%	\$ 310,780	\$ 129,540	\$ 181,240	139.91%
43	BROOKS	\$ 1,322,263,072	\$ 1,175,645,524	\$ 146,617,548	12.47%	\$ 337,085,186	\$ 332,920,050	\$ 4,165,136	1.25%	\$ 1,111,250	\$ 1,071,700	\$ 39,550	3.69%
46	CALGARY	\$ 343,750,457,973	\$ 290,303,159,435	\$ 53,447,298,538	18.41%	\$ 67,297,157,358	\$ 62,629,717,119	\$ 4,667,440,239	7.45%	\$ 405,060,000	\$ 393,270,000	\$ 11,790,000	3.00%
48	CAMROSE	\$ 2,597,236,541	\$ 2,341,641,544	\$ 255,594,997	10.92%	\$ 707,348,833	\$ 650,636,111	\$ 56,712,722	8.72%	\$ 51,197,610	\$ 43,092,630	\$ 8,104,980	18.81%
356	CHESTERMERE	\$ 7,563,955,889	\$ 5,955,599,463	\$ 1,608,356,426	27.01%	\$ 329,654,788	\$ 275,124,415	\$ 54,530,373	19.82%	\$ 633,880	\$ 610,970	\$ 22,910	3.75%
525	COLD LAKE	\$ 1,874,611,019	\$ 1,825,387,253	\$ 49,223,766	2.70%	\$ 653,747,808	\$ 623,538,591	\$ 30,209,217	4.84%	\$ 911,370	\$ 879,160	\$ 32,210	3.66%
98	EDMONTON	\$ 164,453,667,098	\$ 151,143,938,873	\$ 13,309,728,225	8.81%	\$ 41,459,451,566	\$ 41,128,689,979	\$ 330,761,587	0.80%	\$ 1,012,080,912	\$ 909,663,236	\$ 102,417,676	11.26%
117	FORT SASKATCHEWAN	\$ 4,695,160,859	\$ 4,408,552,875	\$ 286,607,984	6.50%	\$ 1,555,599,126	\$ 1,417,203,393	\$ 138,395,733	9.77%	\$ 2,083,714,440	\$ 1,981,565,590	\$ 102,148,850	5.15%
132	GRANDE PRAIRIE	\$ 7,940,002,885	\$ 7,391,174,776	\$ 548,828,109	7.43%	\$ 3,004,198,173	\$ 3,184,314,301	\$ (180,116,128)	-5.66%	\$ 50,044,320	\$ 47,664,840	\$ 2,379,480	4.99%
194	LACOMBE	\$ 1,884,717,220	\$ 1,721,746,027	\$ 162,971,193	9.47%	\$ 397,933,617	\$ 386,512,212	\$ 11,421,405	2.95%	\$ 2,877,530	\$ 2,461,420	\$ 416,110	16.91%
200	LEDUC	\$ 5,524,837,111	\$ 5,101,962,921	\$ 422,874,190	8.29%	\$ 2,597,337,221	\$ 2,391,330,654	\$ 206,006,567	8.61%	\$ 88,744,000	\$ 88,199,000	\$ 545,000	0.62%
203	LETHBRIDGE	\$ 14,645,621,403	\$ 13,429,487,136	\$ 1,216,134,267	9.06%	\$ 3,542,801,723	\$ 3,344,457,169	\$ 198,344,554	5.93%	\$ 382,903,530	\$ 355,003,690	\$ 27,899,840	7.86%
206	LLOYDMINSTER	\$ 2,317,629,510	\$ 2,235,030,693	\$ 82,598,817	3.70%	\$ 1,217,581,312	\$ 1,108,269,740	\$ 109,311,572	9.86%	\$ 229,888,780	\$ 204,579,010	\$ 25,309,770	12.37%
217	MEDICINE HAT	\$ 8,675,661,212	\$ 8,268,954,732	\$ 406,706,480	4.92%	\$ 2,095,163,844	\$ 2,039,116,919	\$ 56,046,925	2.75%	\$ 592,259,730	\$ 564,224,700	\$ 28,035,030	4.97%
262	RED DEER	\$ 14,048,015,359	\$ 12,762,379,187	\$ 1,285,636,172	10.07%	\$ 3,987,145,208	\$ 3,822,754,514	\$ 164,390,694	4.30%	\$ 31,310,050	\$ 31,497,870	\$ (187,820)	-0.60%
291	SPRUCE GROVE	\$ 6,589,332,288	\$ 6,085,685,562	\$ 503,646,726	8.28%	\$ 1,371,205,477	\$ 1,292,899,717	\$ 78,305,760	6.06%	\$ 15,129,670	\$ 13,526,550	\$ 1,603,120	11.85%
292	ST. ALBERT	\$ 13,272,936,681	\$ 12,425,529,663	\$ 847,407,018	6.82%	\$ 2,216,324,395	\$ 2,142,760,188	\$ 73,564,207	3.43%	\$ 25,625,150	\$ 26,271,900	\$ (646,750)	-2.46%
347	WETASKIWIN	\$ 1,126,738,524	\$ 1,075,846,707	\$ 50,891,817	4.73%	\$ 365,288,254	\$ 359,172,088	\$ 6,116,166	1.70%	\$ 31,079,280	\$ 30,083,980	\$ 995,300	3.31%
	SUBTOTAL	\$ 623,792,259,314	\$ 546,433,152,154	\$ 77,359,107,160	14.16%	\$ 135,738,617,333	\$ 129,625,615,115	\$ 6,113,002,218	4.72%	\$ 5,009,984,292	\$ 4,699,841,076	\$ 310,143,216	6.60%
Specialized Municipalities													
361	CROWSNEST PASS, MUNICIPALITY	\$ 1,432,000,476	\$ 1,255,551,725	\$ 176,448,751	14.05%	\$ 201,399,748	\$ 182,196,194	\$ 19,203,554	10.54%	\$ 4,462,690	\$ 3,713,000	\$ 749,690	20.19%
418	JASPER, Municipality of	\$ 1,038,150,832	\$ 1,192,951,396	\$ (154,800,564)	-12.98%	\$ 821,545,777	\$ 859,355,652	\$ (37,809,875)	-4.40%	\$ 3,143,190	\$ 2,842,530	\$ 300,660	10.58%
4353	LAC LA BICHE COUNTY	\$ 1,462,307,375	\$ 1,378,088,509	\$ 84,218,866	6.11%	\$ 2,094,414,711	\$ 1,900,040,502	\$ 194,374,209	10.23%	\$ 1,838,524,610	\$ 1,771,807,200	\$ 66,717,410	3.77%
505	MACKENZIE COUNTY	\$ 1,498,368,015	\$ 1,370,757,280	\$ 127,610,735	9.31%	\$ 949,655,968	\$ 964,772,505	\$ (15,116,537)	-1.57%	\$ 342,065,560	\$ 337,391,090	\$ 4,674,470	1.39%
302	STRATHCONA COUNTY	\$ 21,538,318,534	\$ 20,332,059,503	\$ 1,206,259,031	5.93%	\$ 7,301,577,384	\$ 7,034,457,913	\$ 267,119,471	3.80%	\$ 13,001,493,220	\$ 12,516,430,810	\$ 485,062,410	3.88%
508	WOOD BUFFALO, REGIONAL MUNICIPALITY	\$ 9,275,788,247	\$ 9,859,686,925	\$ (583,898,678)	-5.92%	\$ 13,649,383,099	\$ 12,758,916,111	\$ 890,466,988	6.98%	\$ 40,146,962,108	\$ 39,254,806,723	\$ 892,155,385	2.27%
	SUBTOTAL	\$ 36,244,933,479	\$ 35,389,095,338	\$ 855,838,141	2.42%	\$ 25,017,976,687	\$ 23,699,738,877	\$ 1,318,237,810	5.56%	\$ 55,336,651,378	\$ 53,886,991,353	\$ 1,449,660,025	2.69%
Municipal Districts													
1	ACADIA NO. 34, M.D. OF	\$ 77,937,442	\$ 72,832,966	\$ 5,104,476	7.01%	\$ 12,262,094	\$ 11,936,464	\$ 325,630	2.73%	\$ 445,530	\$ 445,690	\$ (160)	-0.04%
12	ATHABASCA COUNTY	\$ 1,524,434,015	\$ 1,218,589,015	\$ 305,845,000	25.10%	\$ 899,493,486	\$ 813,570,549	\$ 85,922,937	10.56%	\$ 585,201,930	\$ 546,712,470	\$ 38,489,460	7.04%
15	BARRHEAD NO. 11, COUNTY OF	\$ 895,233,597	\$ 857,914,984	\$ 37,318,613	4.35%	\$ 224,786,893	\$ 193,762,080	\$ 31,024,813	16.01%	\$ 48,593,080	\$ 47,521,250	\$ 1,071,830	2.26%
20	BEAVER COUNTY	\$ 916,432,571	\$ 870,985,770	\$ 45,446,801	5.22%	\$ 481,198,199	\$ 461,842,444	\$ 19,355,755	4.19%	\$ 72,240,020	\$ 69,166,730	\$ 3,073,290	4.44%
506	BIG LAKES COUNTY	\$ 685,775,480	\$ 668,881,820	\$ 16,893,660	2.53%	\$ 1,075,425,757	\$ 999,749,581	\$ 75,676,176	7.57%	\$ 490,714,690	\$ 299,649,610	\$ 191,065,080	63.76%
382	BIGHORN NO. 8, M.D. OF	\$ 860,661,671	\$ 786,893,025	\$ 73,768,646	9.37%	\$ 613,787,776	\$ 512,877,439	\$ 100,910,337	19.68%	\$ 447,238,150	\$ 436,144,300	\$ 11,093,850	2.54%



RESIDENTIAL / FARM LAND						NON-RESIDENTIAL				MACHINERY AND EQUIPMENT			
Municipality Code	Municipality Name	2026 Residential/Farm land	2025 Residential/Farm land	\$ Diff	% Diff	2026 * Non-residential	2025 *Non-residential	\$ Diff	% Diff	2026 Mach & Equip	2025 Mach & Equip	\$ Diff	% Diff
502	BIRCH HILLS COUNTY	\$ 127,188,280	\$ 119,960,790	\$ 7,227,490	6.02%	\$ 123,376,780	\$ 119,695,770	\$ 3,681,010	3.08%	\$ 39,030,690	\$ 39,638,910	\$ (608,220)	-1.53%
36	BONNYVILLE NO. 87, M.D. OF	\$ 2,160,235,409	\$ 2,086,923,949	\$ 73,311,460	3.51%	\$ 3,870,630,607	\$ 3,488,724,979	\$ 381,905,628	10.95%	\$ 3,005,104,150	\$ 2,901,579,190	\$ 103,524,960	3.57%
383	BRAZEAU COUNTY	\$ 1,175,379,808	\$ 1,133,331,525	\$ 42,048,283	3.71%	\$ 2,346,915,265	\$ 2,064,704,865	\$ 282,210,400	13.67%	\$ 743,306,290	\$ 705,259,690	\$ 38,046,600	5.39%
49	CAMROSE COUNTY	\$ 1,650,920,047	\$ 1,566,776,004	\$ 84,144,043	5.37%	\$ 610,535,872	\$ 576,239,375	\$ 34,296,497	5.95%	\$ 201,340,620	\$ 191,715,110	\$ 9,625,510	5.02%
53	CARDSTON COUNTY	\$ 877,073,451	\$ 773,859,398	\$ 103,214,053	13.34%	\$ 167,784,420	\$ 119,447,030	\$ 48,337,390	40.47%	\$ 13,650,660	\$ 14,226,860	\$ (576,200)	-4.05%
504	CLEAR HILLS COUNTY	\$ 242,121,424	\$ 230,844,161	\$ 11,277,263	4.89%	\$ 726,588,742	\$ 694,055,412	\$ 32,533,330	4.69%	\$ 304,249,280	\$ 304,538,510	\$ (289,230)	-0.09%
377	**CLEARWATER COUNTY	\$ 2,248,048,199	\$ 2,173,258,684	\$ 74,789,515	3.44%	\$ 4,743,036,191	\$ 3,936,281,976	\$ 806,754,215	20.50%	\$ 2,325,624,190	\$ 2,184,778,160	\$ 140,846,030	6.45%
376	CYPRESS COUNTY	\$ 1,853,352,916	\$ 1,748,749,079	\$ 104,603,837	5.98%	\$ 3,030,355,662	\$ 2,902,970,141	\$ 127,385,521	4.39%	\$ 981,431,680	\$ 945,991,290	\$ 35,440,390	3.75%
107	FAIRVIEW NO. 136, M.D. OF	\$ 222,596,311	\$ 201,192,222	\$ 21,404,089	10.64%	\$ 125,575,920	\$ 126,022,400	\$ (446,480)	-0.35%	\$ 37,473,950	\$ 39,095,300	\$ (1,621,350)	-4.15%
110	FLAGSTAFF COUNTY	\$ 599,085,285	\$ 560,553,540	\$ 38,531,745	6.87%	\$ 646,527,380	\$ 621,399,498	\$ 25,127,882	4.04%	\$ 373,326,690	\$ 378,831,220	\$ (5,504,530)	-1.45%
111	FOOTHILLS NO. 31, M.D. OF	\$ 10,145,775,081	\$ 9,123,025,331	\$ 1,022,749,750	11.21%	\$ 1,304,580,398	\$ 1,134,571,549	\$ 170,008,849	14.98%	\$ 231,775,880	\$ 212,577,470	\$ 19,198,410	9.03%
118	FORTY MILE NO. 8, COUNTY OF	\$ 549,367,348	\$ 526,703,851	\$ 22,663,497	4.30%	\$ 1,086,921,484	\$ 1,030,000,090	\$ 56,921,394	5.53%	\$ 21,046,290	\$ 22,223,180	\$ (1,176,890)	-5.30%
133	GRANDE PRAIRIE NO. 1, COUNTY OF	\$ 4,943,181,847	\$ 4,728,444,060	\$ 214,737,787	4.54%	\$ 4,975,763,793	\$ 4,069,591,194	\$ 906,172,599	22.27%	\$ 2,268,237,040	\$ 2,101,194,750	\$ 167,042,290	7.95%
481	GREENVIEW NO. 16, M.D. OF	\$ 1,294,868,141	\$ 1,212,102,628	\$ 82,765,513	6.83%	\$ 10,471,922,758	\$ 8,285,291,343	\$ 2,186,631,415	26.39%	\$ 7,525,831,390	\$ 6,996,413,500	\$ 529,417,890	7.57%
191	KNEEHILL COUNTY	\$ 885,546,219	\$ 821,478,320	\$ 64,067,899	7.80%	\$ 1,280,074,503	\$ 1,127,478,575	\$ 152,595,928	13.53%	\$ 318,964,550	\$ 306,114,610	\$ 12,849,940	4.20%
193	LAC STE. ANNE COUNTY	\$ 2,062,912,715	\$ 1,961,075,185	\$ 101,837,530	5.19%	\$ 377,391,870	\$ 358,957,508	\$ 18,434,362	5.14%	\$ 63,980,720	\$ 61,713,850	\$ 2,266,870	3.67%
195	LACOMBE COUNTY	\$ 2,534,524,245	\$ 2,284,445,161	\$ 250,079,084	10.95%	\$ 2,244,293,800	\$ 2,057,291,971	\$ 187,001,829	9.09%	\$ 3,361,632,580	\$ 3,221,233,480	\$ 140,399,100	4.36%
198	LAMONT COUNTY	\$ 676,785,384	\$ 635,096,216	\$ 41,689,168	6.56%	\$ 558,636,048	\$ 489,538,141	\$ 69,097,907	14.11%	\$ 169,780,950	\$ 166,654,820	\$ 3,126,130	1.88%
201	LEDUC COUNTY	\$ 3,725,770,654	\$ 3,467,251,848	\$ 258,518,806	7.46%	\$ 6,989,482,926	\$ 6,424,163,265	\$ 565,319,661	8.80%	\$ 179,627,980	\$ 171,443,610	\$ 8,184,370	4.77%
507	LESSER SLAVE RIVER NO. 124, M.D. OF	\$ 603,780,168	\$ 581,842,640	\$ 21,937,528	3.77%	\$ 1,104,091,980	\$ 754,416,854	\$ 349,675,126	46.35%	\$ 667,656,630	\$ 620,812,490	\$ 46,844,140	7.55%
204	LETHBRIDGE COUNTY	\$ 1,645,552,137	\$ 1,539,540,901	\$ 106,011,236	6.89%	\$ 927,646,493	\$ 878,728,530	\$ 48,917,963	5.57%	\$ 132,259,740	\$ 125,056,270	\$ 7,203,470	5.76%
222	MINBURN NO. 27, COUNTY OF	\$ 444,822,770	\$ 430,645,551	\$ 14,177,219	3.29%	\$ 605,726,970	\$ 574,325,023	\$ 31,401,947	5.47%	\$ 113,477,210	\$ 107,928,630	\$ 5,548,580	5.14%
226	MOUNTAIN VIEW COUNTY	\$ 3,654,477,510	\$ 3,342,455,586	\$ 312,021,924	9.34%	\$ 1,912,328,891	\$ 1,757,177,132	\$ 155,151,759	8.83%	\$ 611,129,160	\$ 568,202,080	\$ 42,927,080	7.55%
235	NEWELL, COUNTY OF	\$ 1,164,531,412	\$ 1,107,222,368	\$ 57,309,044	5.18%	\$ 2,828,142,071	\$ 2,568,690,511	\$ 259,451,560	10.10%	\$ 669,910,920	\$ 610,529,940	\$ 59,380,980	9.73%
511	NORTHERN LIGHTS, COUNTY OF	\$ 500,808,137	\$ 484,683,271	\$ 16,124,866	3.33%	\$ 685,861,669	\$ 642,743,509	\$ 43,118,160	6.71%	\$ 454,027,010	\$ 426,420,380	\$ 27,606,630	6.47%
496	NORTHERN SUNRISE COUNTY	\$ 238,026,636	\$ 250,457,920	\$ (12,431,284)	-4.96%	\$ 1,342,918,170	\$ 1,264,895,200	\$ 78,022,970	6.17%	\$ 668,401,450	\$ 651,932,890	\$ 16,468,560	2.53%
512	OPPORTUNITY NO. 17, M.D. OF	\$ 275,436,717	\$ 270,084,896	\$ 5,351,821	1.98%	\$ 2,460,436,095	\$ 2,324,528,909	\$ 135,907,186	5.85%	\$ 465,895,490	\$ 466,178,040	\$ (282,550)	-0.06%
243	** PAINT EARTH NO. 18, COUNTY OF	\$ 259,478,899	\$ 247,988,340	\$ 11,490,559	4.63%	\$ 984,460,430	\$ 728,201,960	\$ 256,258,470	35.19%	\$ 130,111,820	\$ 124,860,330	\$ 5,251,490	4.21%
245	PARKLAND COUNTY	\$ 8,146,029,246	\$ 7,477,487,923	\$ 668,541,323	8.94%	\$ 4,519,517,554	\$ 4,330,126,319	\$ 189,391,235	4.37%	\$ 324,173,610	\$ 351,821,900	\$ (27,648,290)	-7.86%
246	PEACE NO. 135, M.D. OF	\$ 219,019,771	\$ 202,601,097	\$ 16,418,674	8.10%	\$ 120,820,118	\$ 109,753,252	\$ 11,066,866	10.08%	\$ 11,175,710	\$ 10,591,270	\$ 584,440	5.52%
251	PINCHER CREEK NO. 9, M.D. OF	\$ 913,079,067	\$ 847,996,152	\$ 65,082,915	7.67%	\$ 820,179,213	\$ 812,945,346	\$ 7,233,867	0.89%	\$ 203,176,970	\$ 195,125,220	\$ 8,051,750	4.13%
255	PONOKA COUNTY	\$ 2,190,201,041	\$ 2,063,504,686	\$ 126,696,355	6.14%	\$ 1,110,834,698	\$ 1,036,133,406	\$ 74,701,292	7.21%	\$ 476,933,320	\$ 464,145,950	\$ 12,787,370	2.76%
258	PROVOST NO. 52, M.D. OF	\$ 309,979,545	\$ 311,123,118	\$ (1,143,573)	-0.37%	\$ 1,327,942,198	\$ 1,227,823,738	\$ 100,118,460	8.15%	\$ 1,437,548,260	\$ 1,418,104,170	\$ 19,444,090	1.37%
501	RANCHLAND NO. 66, M.D. OF	\$ 31,014,540	\$ 29,122,290	\$ 1,892,250	6.50%	\$ 159,938,360	\$ 151,752,370	\$ 8,185,990	5.39%	\$ 76,757,330	\$ 72,840,150	\$ 3,917,180	5.38%
263	RED DEER COUNTY	\$ 4,836,204,413	\$ 4,486,426,443	\$ 349,777,970	7.80%	\$ 2,608,944,880	\$ 2,459,961,485	\$ 148,983,395	6.06%	\$ 263,427,820	\$ 253,198,130	\$ 10,229,690	4.04%
269	ROCKY VIEW COUNTY	\$ 19,294,558,750	\$ 17,596,456,379	\$ 1,698,102,371	9.65%	\$ 8,940,409,107	\$ 7,578,528,232	\$ 1,361,880,875	17.97%	\$ 750,441,530	\$ 707,254,340	\$ 43,187,190	6.11%
503	SADDLE HILLS COUNTY	\$ 313,027,096	\$ 242,185,043	\$ 70,842,053	29.25%	\$ 2,436,128,859	\$ 1,912,254,629	\$ 523,874,230	27.40%	\$ 1,401,539,210	\$ 1,278,268,260	\$ 123,270,950	9.64%
286	SMOKY LAKE COUNTY	\$ 464,058,251	\$ 444,559,861	\$ 19,498,390	4.39%	\$ 317,153,532	\$ 295,074,332	\$ 22,079,200	7.48%	\$ 56,671,210	\$ 59,306,000	\$ (2,634,790)	-4.44%
287	SMOKY RIVER NO. 130, M.D. OF	\$ 276,686,264	\$ 260,598,183	\$ 16,088,081	6.17%	\$ 226,550,910	\$ 231,434,093	\$ (4,883,183)	-2.11%	\$ 70,616,740	\$ 70,908,230	\$ (291,490)	-0.41%
290	SPIRIT RIVER NO. 133, M.D. OF	\$ 96,654,090	\$ 90,833,975	\$ 5,820,115	6.41%	\$ 158,892,670	\$ 154,517,310	\$ 4,375,360	2.83%	\$ 52,564,590	\$ 51,507,510	\$ 1,057,080	2.05%
294	ST. PAUL NO. 19, COUNTY OF	\$ 1,127,799,973	\$ 1,111,472,654	\$ 16,327,319	1.47%	\$ 531,507,674	\$ 479,765,881	\$ 51,741,793	10.78%	\$ 355,501,780	\$ 341,246,050	\$ 14,255,730	4.18%
296	STARLAND COUNTY	\$ 282,418,165	\$ 262,151,761	\$ 20,266,404	7.73%	\$ 557,559,480	\$ 492,214,401	\$ 65,345,079	13.28%	\$ 109,176,090	\$ 108,726,860	\$ 449,230	0.41%
299	STETTLER NO. 6, COUNTY OF	\$ 1,033,561,854	\$ 921,501,706	\$ 112,060,148	12.16%	\$ 537,275,134	\$ 538,783,428	\$ (1,508,294)	-0.28%	\$ 138,723,210	\$ 133,471,910	\$ 5,251,300	3.93%
305	STURGEON COUNTY	\$ 4,703,161,119	\$ 4,538,444,334	\$ 164,716,785	3.63%	\$ 2,677,577,925	\$ 2,519,098,099	\$ 158,479,826	6.29%	\$ 5,188,518,180	\$ 5,047,172,310	\$ 141,345,870	2.80%
312	TABER, M.D. OF	\$ 1,149,701,440	\$ 1,080,607,848	\$ 69,093,592	6.39%	\$ 1,154,501,438	\$ 1,067,792,350	\$ 86,709,088	8.12%	\$ 277,805,710	\$ 267,995,980	\$ 9,809,730	3.66%

RESIDENTIAL / FARM LAND						NON-RESIDENTIAL				MACHINERY AND EQUIPMENT			
Municipality Code	Municipality Name	2026 Residential/Farm land	2025 Residential/Farm land	\$ Diff	% Diff	2026 * Non-residential	2025 *Non-residential	\$ Diff	% Diff	2026 Mach & Equip	2025 Mach & Equip	\$ Diff	% Diff
314	THORHILD COUNTY	\$ 482,895,684	\$ 457,769,029	\$ 25,126,655	5.49%	\$ 386,655,200	\$ 354,074,220	\$ 32,580,980	9.20%	\$ 49,749,570	\$ 44,469,770	\$ 5,279,800	11.87%
323	TWO HILLS NO. 21, COUNTY OF	\$ 498,691,490	\$ 465,920,315	\$ 32,771,175	7.03%	\$ 148,044,702	\$ 143,545,769	\$ 4,498,933	3.13%	\$ 20,814,830	\$ 21,899,150	\$ (1,084,320)	-4.95%
329	VERMILION RIVER, COUNTY OF	\$ 1,297,052,144	\$ 1,288,246,732	\$ 8,805,412	0.68%	\$ 1,107,608,571	\$ 992,450,107	\$ 115,158,464	11.60%	\$ 287,926,060	\$ 255,350,830	\$ 32,575,230	12.76%
334	VULCAN COUNTY	\$ 963,917,903	\$ 898,853,338	\$ 65,064,565	7.24%	\$ 1,257,631,917	\$ 1,223,625,383	\$ 34,006,534	2.78%	\$ 73,435,950	\$ 76,652,790	\$ (3,216,840)	-4.20%
336	WAINWRIGHT NO. 61, M.D. OF	\$ 767,365,822	\$ 748,607,061	\$ 18,758,761	2.51%	\$ 1,331,426,600	\$ 1,263,949,450	\$ 67,477,150	5.34%	\$ 229,616,490	\$ 220,959,860	\$ 8,656,630	3.92%
340	WARNER NO. 5, COUNTY OF	\$ 655,593,002	\$ 579,588,480	\$ 76,004,522	13.11%	\$ 337,981,160	\$ 308,931,860	\$ 29,049,300	9.40%	\$ 28,397,830	\$ 27,882,910	\$ 514,920	1.85%
346	WESTLOCK COUNTY	\$ 1,018,230,940	\$ 939,651,723	\$ 78,579,217	8.36%	\$ 194,963,420	\$ 164,912,424	\$ 30,050,996	18.22%	\$ 13,161,170	\$ 13,281,310	\$ (120,140)	-0.90%
348	WETASKIWIN NO. 10, COUNTY OF	\$ 2,485,457,916	\$ 2,338,933,796	\$ 146,524,120	6.26%	\$ 792,042,917	\$ 674,412,643	\$ 117,630,274	17.44%	\$ 182,836,120	\$ 168,051,320	\$ 14,784,800	8.80%
349	WHEATLAND COUNTY	\$ 1,924,525,574	\$ 1,775,323,565	\$ 149,202,009	8.40%	\$ 2,297,093,898	\$ 2,128,282,975	\$ 168,810,923	7.93%	\$ 902,869,380	\$ 855,516,930	\$ 47,352,450	5.53%
353	WILLOW CREEK NO. 26, M.D. OF	\$ 1,173,862,571	\$ 1,109,913,725	\$ 63,948,846	5.76%	\$ 1,087,117,792	\$ 1,039,380,756	\$ 47,737,036	4.59%	\$ 66,057,700	\$ 63,580,050	\$ 2,477,650	3.90%
480	WOODLANDS COUNTY	\$ 896,786,201	\$ 849,095,973	\$ 47,690,228	5.62%	\$ 1,063,240,994	\$ 1,017,314,259	\$ 45,926,735	4.51%	\$ 663,826,660	\$ 647,151,760	\$ 16,674,900	2.58%
482	YELLOWHEAD COUNTY	\$ 1,854,588,900	\$ 1,786,456,801	\$ 68,132,099	3.81%	\$ 8,048,947,279	\$ 6,341,193,224	\$ 1,707,754,055	26.93%	\$ 3,321,253,870	\$ 3,117,093,860	\$ 204,160,010	6.55%
	SUBTOTAL	\$ 111,128,244,698	\$ 103,291,524,996	\$ 7,836,719,702	7.59%	\$ 108,097,449,593	\$ 95,163,903,008	\$ 12,933,546,585	13.59%	\$ 44,757,415,310	\$ 42,410,359,390	\$ 2,347,055,920	5.53%
	Towns												
11	ATHABASCA	\$ 283,522,554	\$ 271,151,720	\$ 12,370,834	4.56%	\$ 129,237,997	\$ 106,948,091	\$ 22,289,906	20.84%	\$ 461,330	\$ 451,640	\$ 9,690	2.15%
387	BANFF	\$ 2,433,917,465	\$ 2,257,246,464	\$ 176,671,001	7.83%	\$ 2,110,808,380	\$ 1,809,920,154	\$ 300,888,226	16.62%	\$ -	\$ -	\$ -	0.00%
14	BARRHEAD	\$ 423,333,542	\$ 400,409,098	\$ 22,924,444	5.73%	\$ 138,395,634	\$ 123,972,410	\$ 14,423,224	11.63%	\$ 5,145,750	\$ 4,952,380	\$ 193,370	3.90%
16	BASHAW	\$ 69,326,622	\$ 66,693,880	\$ 2,632,742	3.95%	\$ 20,279,222	\$ 20,117,252	\$ 161,970	0.81%	\$ 2,019,180	\$ 1,863,340	\$ 155,840	8.36%
17	BASSANO	\$ 105,474,600	\$ 96,999,660	\$ 8,474,940	8.74%	\$ 38,249,883	\$ 34,653,783	\$ 3,596,100	10.38%	\$ 3,479,950	\$ 3,340,940	\$ 139,010	4.16%
21	BEAVERLODGE	\$ 251,475,661	\$ 238,295,124	\$ 13,180,537	5.53%	\$ 66,734,653	\$ 68,149,386	\$ (1,414,733)	-2.08%	\$ 685,160	\$ 661,430	\$ 23,730	3.59%
24	BENTLEY	\$ 104,151,432	\$ 101,630,170	\$ 2,521,262	2.48%	\$ 15,742,722	\$ 14,840,780	\$ 901,942	6.08%	\$ 383,000	\$ 376,000	\$ 7,000	1.86%
31	BLACKFALDS	\$ 1,496,039,020	\$ 1,364,863,200	\$ 131,175,820	9.61%	\$ 191,135,037	\$ 176,689,041	\$ 14,445,996	8.18%	\$ 8,073,580	\$ 7,678,400	\$ 395,180	5.15%
34	BON ACCORD	\$ 156,358,131	\$ 150,097,705	\$ 6,260,426	4.17%	\$ 8,300,394	\$ 8,185,315	\$ 115,079	1.41%	\$ 49,470	\$ 47,740	\$ 1,730	3.62%
35	BONNYVILLE	\$ 574,445,554	\$ 578,884,703	\$ (4,439,149)	-0.77%	\$ 352,554,912	\$ 341,992,947	\$ 10,561,965	3.09%	\$ 214,160	\$ 212,960	\$ 1,200	0.56%
39	BOW ISLAND	\$ 168,267,136	\$ 148,653,699	\$ 19,613,437	13.19%	\$ 57,330,181	\$ 51,624,397	\$ 5,705,784	11.05%	\$ 3,176,370	\$ 2,425,100	\$ 751,270	30.98%
40	BOWDEN	\$ 121,878,871	\$ 112,237,835	\$ 9,641,036	8.59%	\$ 17,559,682	\$ 16,044,971	\$ 1,514,711	9.44%	\$ 2,220,890	\$ 2,220,220	\$ 670	0.03%
44	BRUDERHEIM	\$ 148,308,933	\$ 146,419,510	\$ 1,889,423	1.29%	\$ 20,136,610	\$ 19,630,330	\$ 506,280	2.58%	\$ 455,860	\$ 444,300	\$ 11,560	2.60%
47	CALMAR	\$ 274,211,615	\$ 247,290,745	\$ 26,920,870	10.89%	\$ 53,583,677	\$ 52,596,775	\$ 986,902	1.88%	\$ 52,000	\$ 46,000	\$ 6,000	13.04%
50	CANMORE	\$ 11,166,561,695	\$ 10,212,667,333	\$ 953,894,362	9.34%	\$ 2,292,249,970	\$ 2,012,161,967	\$ 280,088,003	13.92%	\$ 431,030	\$ 415,480	\$ 15,550	3.74%
52	CARDSTON	\$ 388,059,202	\$ 366,896,199	\$ 21,163,003	5.77%	\$ 61,327,575	\$ 53,747,256	\$ 7,580,319	14.10%	\$ 402,530	\$ 381,960	\$ 20,570	5.39%
56	CARSTAIRS	\$ 945,986,646	\$ 821,813,476	\$ 124,173,170	15.11%	\$ 79,001,099	\$ 71,173,180	\$ 7,827,919	11.00%	\$ 113,690	\$ 108,330	\$ 5,360	4.95%
58	CASTOR	\$ 71,409,049	\$ 66,548,233	\$ 4,860,816	7.30%	\$ 15,809,592	\$ 15,231,894	\$ 577,698	3.79%	\$ 95,000	\$ 90,150	\$ 4,850	5.38%
65	CLARESHOLM	\$ 538,863,495	\$ 458,125,106	\$ 80,738,389	17.62%	\$ 112,253,784	\$ 105,787,075	\$ 6,466,709	6.11%	\$ 1,369,040	\$ 1,318,700	\$ 50,340	3.82%
69	COALDALE	\$ 1,278,358,260	\$ 1,198,560,289	\$ 79,797,971	6.66%	\$ 301,800,598	\$ 209,458,221	\$ 92,342,377	44.09%	\$ 2,861,680	\$ 2,785,320	\$ 76,360	2.74%
360	COALHURST	\$ 349,621,257	\$ 336,145,453	\$ 13,475,804	4.01%	\$ 14,871,495	\$ 15,418,733	\$ (547,238)	-3.55%	\$ 21,260	\$ 20,160	\$ 1,100	5.46%
70	COCHRANE	\$ 9,060,242,903	\$ 7,840,427,344	\$ 1,219,815,559	15.56%	\$ 783,118,006	\$ 720,174,635	\$ 62,943,371	8.74%	\$ 14,881,270	\$ 14,336,060	\$ 545,210	3.80%
75	CORONATION	\$ 59,816,385	\$ 58,130,864	\$ 1,685,521	2.90%	\$ 23,146,836	\$ 23,147,982	\$ (1,146)	0.00%	\$ 111,380	\$ 107,320	\$ 4,060	3.78%
79	CROSSFIELD	\$ 713,821,276	\$ 623,967,757	\$ 89,853,519	14.40%	\$ 212,484,096	\$ 208,530,617	\$ 3,953,479	1.90%	\$ 6,360,540	\$ 6,133,950	\$ 226,590	3.69%
82	DAYSLAND	\$ 80,297,541	\$ 79,667,399	\$ 630,142	0.79%	\$ 7,929,111	\$ 7,475,893	\$ 453,218	6.06%	\$ -	\$ -	\$ -	0.00%
86	DEVON	\$ 915,153,531	\$ 875,187,190	\$ 39,966,341	4.57%	\$ 134,525,830	\$ 131,124,118	\$ 3,401,712	2.59%	\$ 389,620	\$ 377,240	\$ 12,380	3.28%
7662	DIAMOND VALLEY	\$ 1,128,139,587	\$ 1,016,210,145	\$ 111,929,442	11.01%	\$ 97,662,624	\$ 91,172,215	\$ 6,490,409	7.12%	\$ 2,855,790	\$ 2,713,910	\$ 141,880	5.23%
88	DIDSBURY	\$ 688,525,015	\$ 638,771,317	\$ 49,753,698	7.79%	\$ 95,044,517	\$ 89,244,647	\$ 5,799,870	6.50%	\$ 192,600	\$ 183,600	\$ 9,000	4.90%
91	DRAYTON VALLEY	\$ 775,934,963	\$ 744,770,973	\$ 31,163,990	4.18%	\$ 494,151,040	\$ 478,542,100	\$ 15,608,940	3.26%	\$ 37,564,210	\$ 36,232,750	\$ 1,331,460	3.67%
532	DRUMHELLER	\$ 844,724,946	\$ 758,358,824	\$ 86,366,122	11.39%	\$ 294,244,416	\$ 248,766,509	\$ 45,477,907	18.28%	\$ 4,527,080	\$ 2,741,740	\$ 1,785,340	65.12%
95	ECKVILLE	\$ 105,147,440	\$ 98,395,424	\$ 6,752,016	6.86%	\$ 24,556,207	\$ 23,071,262	\$ 1,484,945	6.44%	\$ -	\$ -	\$ -	0.00%

RESIDENTIAL / FARM LAND						NON-RESIDENTIAL				MACHINERY AND EQUIPMENT			
Municipality Code	Municipality Name	2026 Residential/Farm land	2025 Residential/Farm land	\$ Diff	% Diff	2026 * Non-residential	2025 *Non-residential	\$ Diff	% Diff	2026 Mach & Equip	2025 Mach & Equip	\$ Diff	% Diff
100	EDSON	\$ 915,653,559	\$ 897,444,076	\$ 18,209,483	2.03%	\$ 462,240,016	\$ 417,398,204	\$ 44,841,812	10.74%	\$ 61,648,170	\$ 45,867,120	\$ 15,781,050	34.41%
101	ELK POINT	\$ 99,860,758	\$ 103,392,240	\$ (3,531,482)	-3.42%	\$ 40,692,195	\$ 42,673,076	\$ (1,980,881)	-4.64%	\$ 222,160	\$ 101,220	\$ 120,940	119.48%
106	FAIRVIEW	\$ 233,490,558	\$ 222,129,516	\$ 11,361,042	5.11%	\$ 74,657,847	\$ 68,919,438	\$ 5,738,409	8.33%	\$ -	\$ -	\$ -	0.00%
108	FALHER	\$ 54,974,738	\$ 57,812,931	\$ (2,838,193)	-4.91%	\$ 26,365,091	\$ 27,814,313	\$ (1,449,222)	-5.21%	\$ 299,600	\$ 284,660	\$ 14,940	5.25%
115	FORT MACLEOD	\$ 419,904,288	\$ 373,926,690	\$ 45,977,598	12.30%	\$ 160,849,647	\$ 152,042,743	\$ 8,806,904	5.79%	\$ 2,564,660	\$ 1,945,290	\$ 619,370	31.84%
119	FOX CREEK	\$ 174,825,398	\$ 185,142,522	\$ (10,317,124)	-5.57%	\$ 146,949,319	\$ 143,940,359	\$ 3,008,960	2.09%	\$ 129,270	\$ 122,640	\$ 6,630	5.41%
124	GIBBONS	\$ 374,811,726	\$ 366,313,477	\$ 8,498,249	2.32%	\$ 44,860,104	\$ 36,730,985	\$ 8,129,119	22.13%	\$ 652,530	\$ 651,400	\$ 1,130	0.17%
137	GRIMSHAW	\$ 184,816,098	\$ 209,407,412	\$ (24,591,314)	-11.74%	\$ 39,705,992	\$ 45,422,585	\$ (5,716,593)	-12.59%	\$ 194,500	\$ 185,360	\$ 9,140	4.93%
141	HANNA	\$ 196,246,470	\$ 181,145,179	\$ 15,101,291	8.34%	\$ 64,868,294	\$ 63,093,010	\$ 1,775,284	2.81%	\$ 1,415,310	\$ 1,373,690	\$ 41,620	3.03%
143	HARDISTY	\$ 70,698,291	\$ 69,789,429	\$ 908,862	1.30%	\$ 29,850,675	\$ 29,382,677	\$ 467,998	1.59%	\$ 13,900	\$ 13,180	\$ 720	5.46%
146	HIGH LEVEL	\$ 282,752,887	\$ 274,051,759	\$ 8,701,128	3.17%	\$ 218,854,816	\$ 217,447,114	\$ 1,407,702	0.65%	\$ 112,919,250	\$ 101,698,910	\$ 11,220,340	11.03%
147	HIGH PRAIRIE	\$ 202,700,476	\$ 186,601,947	\$ 16,098,529	8.63%	\$ 119,108,521	\$ 112,613,733	\$ 6,494,788	5.77%	\$ 27,602,780	\$ 27,431,650	\$ 171,130	0.62%
148	HIGH RIVER	\$ 2,692,525,376	\$ 2,302,524,585	\$ 390,000,791	16.94%	\$ 358,398,626	\$ 356,383,326	\$ 2,015,300	0.57%	\$ 131,090	\$ 124,990	\$ 6,100	4.88%
151	HINTON	\$ 1,238,124,762	\$ 1,194,478,428	\$ 43,646,334	3.65%	\$ 489,821,325	\$ 475,641,900	\$ 14,179,425	2.98%	\$ 305,445,540	\$ 300,975,070	\$ 4,470,470	1.49%
180	INNISFAIL	\$ 993,021,883	\$ 902,337,244	\$ 90,684,639	10.05%	\$ 301,925,030	\$ 289,476,586	\$ 12,448,444	4.30%	\$ 68,014,320	\$ 65,084,690	\$ 2,929,630	4.50%
183	IRRICANA	\$ 176,854,712	\$ 147,357,251	\$ 29,497,461	20.02%	\$ 9,076,451	\$ 8,450,040	\$ 626,411	7.41%	\$ -	\$ -	\$ -	0.00%
188	KILLAM	\$ 77,782,291	\$ 74,192,768	\$ 3,589,523	4.84%	\$ 23,323,664	\$ 22,682,304	\$ 641,360	2.83%	\$ -	\$ -	\$ -	0.00%
197	LAMONT	\$ 153,106,423	\$ 144,355,827	\$ 8,750,596	6.06%	\$ 27,737,486	\$ 27,361,864	\$ 375,622	1.37%	\$ 220,780	\$ 213,930	\$ 6,850	3.20%
202	LEGAL	\$ 131,967,119	\$ 122,698,165	\$ 9,268,954	7.55%	\$ 9,503,360	\$ 9,202,877	\$ 300,483	3.27%	\$ 125,490	\$ 121,010	\$ 4,480	3.70%
211	MAGRATH	\$ 292,089,457	\$ 273,685,047	\$ 18,404,410	6.72%	\$ 19,544,862	\$ 18,413,841	\$ 1,131,021	6.14%	\$ 1,552,310	\$ 1,519,980	\$ 32,330	2.13%
212	MANNING	\$ 90,612,375	\$ 90,400,997	\$ 211,378	0.23%	\$ 29,832,387	\$ 29,476,089	\$ 356,298	1.21%	\$ -	\$ -	\$ -	0.00%
215	MAYERTHORPE	\$ 75,288,250	\$ 77,826,875	\$ (2,538,625)	-3.26%	\$ 26,374,515	\$ 26,469,963	\$ (95,448)	-0.36%	\$ 122,780	\$ 118,020	\$ 4,760	4.03%
216	MCLENNAN	\$ 33,643,084	\$ 31,665,003	\$ 1,978,081	6.25%	\$ 11,196,468	\$ 10,954,479	\$ 241,989	2.21%	\$ 69,660	\$ 67,040	\$ 2,620	3.91%
218	MILK RIVER	\$ 77,530,217	\$ 73,254,386	\$ 4,275,831	5.84%	\$ 12,714,670	\$ 12,189,773	\$ 524,897	4.31%	\$ 25,260	\$ 24,080	\$ 1,180	4.90%
219	MILLET	\$ 219,367,430	\$ 208,981,225	\$ 10,386,205	4.97%	\$ 51,547,798	\$ 42,238,677	\$ 9,309,121	22.04%	\$ 131,590	\$ 128,600	\$ 2,990	2.33%
224	MORINVILLE	\$ 1,356,754,557	\$ 1,286,969,362	\$ 69,785,195	5.42%	\$ 207,195,963	\$ 188,292,158	\$ 18,903,805	10.04%	\$ 2,048,520	\$ 820,270	\$ 1,228,250	149.74%
227	MUNDARE	\$ 86,780,247	\$ 87,408,362	\$ (628,115)	-0.72%	\$ 13,387,529	\$ 13,960,866	\$ (573,337)	-4.11%	\$ 1,538,470	\$ 1,434,810	\$ 103,660	7.22%
232	NANTON	\$ 366,366,371	\$ 311,648,206	\$ 54,718,165	17.56%	\$ 73,197,990	\$ 68,499,582	\$ 4,698,408	6.86%	\$ 5,540,670	\$ 5,474,140	\$ 66,530	1.22%
236	NOBLEFORD	\$ 163,882,969	\$ 152,356,386	\$ 11,526,583	7.57%	\$ 44,847,711	\$ 44,648,129	\$ 199,582	0.45%	\$ 7,915,390	\$ 7,701,270	\$ 214,120	2.78%
238	OKOTOKS	\$ 7,141,353,155	\$ 6,253,738,088	\$ 887,615,067	14.19%	\$ 1,008,195,713	\$ 890,226,066	\$ 117,969,647	13.25%	\$ -	\$ -	\$ -	0.00%
239	OLDS	\$ 1,503,167,654	\$ 1,378,921,207	\$ 124,246,447	9.01%	\$ 366,891,720	\$ 367,224,410	\$ (332,690)	-0.09%	\$ 11,198,160	\$ 10,750,340	\$ 447,820	4.17%
240	ONOWAY	\$ 94,670,961	\$ 87,967,423	\$ 6,703,538	7.62%	\$ 38,914,129	\$ 33,573,695	\$ 5,340,434	15.91%	\$ 723,210	\$ 695,020	\$ 28,190	4.06%
241	OYEN	\$ 76,559,966	\$ 73,411,864	\$ 3,148,102	4.29%	\$ 30,356,205	\$ 25,375,866	\$ 4,980,339	19.63%	\$ 3,082,710	\$ 79,390	\$ 3,003,320	3783.00%
247	PEACE RIVER	\$ 649,891,318	\$ 643,340,498	\$ 6,550,820	1.02%	\$ 261,029,774	\$ 258,205,369	\$ 2,824,405	1.09%	\$ 388,030	\$ 368,160	\$ 19,870	5.40%
248	PENHOLD	\$ 465,586,205	\$ 420,505,270	\$ 45,080,935	10.72%	\$ 48,151,257	\$ 45,043,806	\$ 3,107,451	6.90%	\$ 2,980,110	\$ 2,824,960	\$ 155,150	5.49%
249	PICTURE BUTTE	\$ 217,757,795	\$ 205,098,725	\$ 12,659,070	6.17%	\$ 47,049,808	\$ 44,272,106	\$ 2,777,702	6.27%	\$ 2,095,640	\$ 1,809,920	\$ 285,720	15.79%
250	PINCHER CREEK	\$ 499,781,560	\$ 437,457,153	\$ 62,324,407	14.25%	\$ 161,243,843	\$ 140,325,352	\$ 20,918,491	14.91%	\$ 111,250	\$ 171,160	\$ (59,910)	-35.00%
254	PONOKA	\$ 785,789,017	\$ 730,309,626	\$ 55,479,391	7.60%	\$ 205,689,181	\$ 196,555,435	\$ 9,133,746	4.65%	\$ 3,671,170	\$ 3,650,060	\$ 21,110	0.58%
257	PROVOST	\$ 140,492,851	\$ 143,931,752	\$ (3,438,901)	-2.39%	\$ 68,988,171	\$ 67,420,401	\$ 1,567,770	2.33%	\$ 41,220	\$ 40,060	\$ 1,160	2.90%
260	RAINBOW LAKE	\$ 17,136,318	\$ 16,502,731	\$ 633,587	3.84%	\$ 14,265,458	\$ 13,145,841	\$ 1,119,617	8.52%	\$ -	\$ -	\$ -	0.00%
261	RAYMOND	\$ 475,643,587	\$ 431,645,790	\$ 43,997,797	10.19%	\$ 30,415,417	\$ 30,262,699	\$ 152,718	0.50%	\$ 69,250	\$ 69,990	\$ (740)	-1.06%
264	REDCLIFF	\$ 662,583,495	\$ 637,426,661	\$ 25,156,834	3.95%	\$ 235,434,977	\$ 217,138,372	\$ 18,296,605	8.43%	\$ 9,207,410	\$ 8,976,120	\$ 231,290	2.58%
265	REDWATER	\$ 226,978,960	\$ 212,099,208	\$ 14,879,752	7.02%	\$ 84,062,032	\$ 88,371,889	\$ (4,309,857)	-4.88%	\$ 19,805,420	\$ 19,157,650	\$ 647,770	3.38%
266	RIMBEY	\$ 264,967,921	\$ 249,811,726	\$ 15,156,195	6.07%	\$ 90,728,017	\$ 88,815,896	\$ 1,912,121	2.15%	\$ 1,576,770	\$ 1,549,150	\$ 27,620	1.78%
268	ROCKY MOUNTAIN HOUSE	\$ 783,381,317	\$ 752,650,839	\$ 30,730,478	4.08%	\$ 291,331,698	\$ 291,856,402	\$ (524,704)	-0.18%	\$ 865,940	\$ 235,390	\$ 630,550	267.87%



RESIDENTIAL / FARM LAND						NON-RESIDENTIAL				MACHINERY AND EQUIPMENT			
Municipality Code	Municipality Name	2026 Residential/Farm land	2025 Residential/Farm land	\$ Diff	% Diff	2026 * Non-residential	2025 *Non-residential	\$ Diff	% Diff	2026 Mach & Equip	2025 Mach & Equip	\$ Diff	% Diff
280	SEDGEWICK	\$ 72,874,809	\$ 72,894,136	\$ (19,327)	-0.03%	\$ 19,134,598	\$ 18,921,900	\$ 212,698	1.12%	\$ -	\$ -	\$ -	0.00%
281	SEXSMITH	\$ 279,009,131	\$ 275,320,008	\$ 3,689,123	1.34%	\$ 53,679,136	\$ 50,793,113	\$ 2,886,023	5.68%	\$ 605,510	\$ 581,000	\$ 24,510	4.22%
284	SLAVE LAKE	\$ 678,625,845	\$ 660,554,077	\$ 18,071,768	2.74%	\$ 271,233,873	\$ 254,709,859	\$ 16,524,014	6.49%	\$ -	\$ -	\$ -	0.00%
285	SMOKY LAKE	\$ 84,638,829	\$ 82,043,129	\$ 2,595,700	3.16%	\$ 22,115,969	\$ 21,177,028	\$ 938,941	4.43%	\$ 37,300	\$ 35,300	\$ 2,000	5.67%
289	SPIRIT RIVER	\$ 64,687,462	\$ 64,867,864	\$ (180,402)	-0.28%	\$ 19,256,869	\$ 20,260,072	\$ (1,003,203)	-4.95%	\$ 15,100	\$ 14,330	\$ 770	5.37%
293	ST. PAUL	\$ 495,812,488	\$ 493,241,137	\$ 2,571,351	0.52%	\$ 179,028,602	\$ 173,515,993	\$ 5,512,609	3.18%	\$ 599,230	\$ 582,330	\$ 16,900	2.90%
297	STAVELY	\$ 72,764,806	\$ 62,125,662	\$ 10,639,144	17.13%	\$ 11,110,995	\$ 10,498,144	\$ 612,851	5.84%	\$ 898,720	\$ 873,450	\$ 25,270	2.89%
298	STETTLER	\$ 628,899,582	\$ 600,514,237	\$ 28,385,345	4.73%	\$ 265,725,939	\$ 258,616,106	\$ 7,109,833	2.75%	\$ 99,900	\$ 106,760	\$ (6,860)	-6.43%
301	STONY PLAIN	\$ 2,768,673,266	\$ 2,675,195,174	\$ 93,478,092	3.49%	\$ 593,202,412	\$ 552,677,334	\$ 40,525,078	7.33%	\$ 980,250	\$ 729,910	\$ 250,340	34.30%
303	STRATHMORE	\$ 2,452,074,353	\$ 2,150,356,225	\$ 301,718,128	14.03%	\$ 433,935,005	\$ 386,913,449	\$ 47,021,556	12.15%	\$ 668,160	\$ 634,490	\$ 33,670	5.31%
307	SUNDRE	\$ 366,916,923	\$ 348,948,473	\$ 17,968,450	5.15%	\$ 101,728,763	\$ 96,209,397	\$ 5,519,366	5.74%	\$ 83,530	\$ 79,260	\$ 4,270	5.39%
309	SWAN HILLS	\$ 48,350,835	\$ 50,595,495	\$ (2,244,660)	-4.44%	\$ 26,495,611	\$ 26,224,121	\$ 271,490	1.04%	\$ 938,560	\$ 891,100	\$ 47,460	5.33%
310	SYLVAN LAKE	\$ 2,859,854,898	\$ 2,503,391,476	\$ 356,463,422	14.24%	\$ 388,608,656	\$ 357,920,009	\$ 30,688,647	8.57%	\$ 2,606,490	\$ 2,256,740	\$ 349,750	15.50%
311	TABER	\$ 992,059,271	\$ 907,135,099	\$ 84,924,172	9.36%	\$ 338,551,856	\$ 297,598,478	\$ 40,953,378	13.76%	\$ 77,238,330	\$ 74,268,670	\$ 2,969,660	4.00%
315	THORSBY	\$ 84,867,727	\$ 82,069,601	\$ 2,798,126	3.41%	\$ 20,195,527	\$ 20,316,532	\$ (121,005)	-0.60%	\$ 1,050,790	\$ 998,930	\$ 51,860	5.19%
316	THREE HILLS	\$ 318,796,173	\$ 296,876,380	\$ 21,919,793	7.38%	\$ 72,509,855	\$ 69,687,172	\$ 2,822,683	4.05%	\$ 2,253,570	\$ 2,197,250	\$ 56,320	2.56%
318	TOFIELD	\$ 201,358,005	\$ 200,935,682	\$ 422,323	0.21%	\$ 55,573,641	\$ 55,182,942	\$ 390,699	0.71%	\$ 1,763,790	\$ 1,739,420	\$ 24,370	1.40%
320	TROCHU	\$ 87,363,369	\$ 80,555,835	\$ 6,807,534	8.45%	\$ 19,764,642	\$ 18,651,888	\$ 1,112,754	5.97%	\$ 36,140	\$ 269,600	\$ (233,460)	-86.59%
322	TWO HILLS	\$ 67,337,620	\$ 63,822,840	\$ 3,514,780	5.51%	\$ 14,936,449	\$ 14,150,463	\$ 785,986	5.55%	\$ 29,310	\$ 27,810	\$ 1,500	5.39%
325	VALLEYVIEW	\$ 146,930,340	\$ 145,628,060	\$ 1,302,280	0.89%	\$ 89,029,706	\$ 85,562,622	\$ 3,467,084	4.05%	\$ 505,000	\$ 508,000	\$ (3,000)	-0.59%
326	VAUXHALL	\$ 101,001,933	\$ 89,052,424	\$ 11,949,509	13.42%	\$ 22,269,481	\$ 20,131,972	\$ 2,137,509	10.62%	\$ 646,980	\$ 444,630	\$ 202,350	45.51%
327	VEGREVILLE	\$ 558,542,014	\$ 514,123,178	\$ 44,418,836	8.64%	\$ 201,856,242	\$ 195,978,519	\$ 5,877,723	3.00%	\$ 9,809,700	\$ 1,577,180	\$ 8,232,520	521.98%
328	VERMILION	\$ 424,491,440	\$ 422,205,693	\$ 2,285,747	0.54%	\$ 186,210,295	\$ 180,553,726	\$ 5,656,569	3.13%	\$ 1,675,280	\$ 1,625,920	\$ 49,360	3.04%
331	VIKING	\$ 72,991,176	\$ 73,253,266	\$ (262,090)	-0.36%	\$ 23,135,402	\$ 21,851,858	\$ 1,283,544	5.87%	\$ 772,370	\$ 766,580	\$ 5,790	0.76%
333	VULCAN	\$ 246,121,267	\$ 213,844,339	\$ 32,276,928	15.09%	\$ 47,546,685	\$ 44,086,971	\$ 3,459,714	7.85%	\$ 964,330	\$ 919,050	\$ 45,280	4.93%
335	WAINWRIGHT	\$ 662,679,542	\$ 651,958,863	\$ 10,720,679	1.64%	\$ 265,651,199	\$ 257,079,286	\$ 8,571,913	3.33%	\$ 9,640,120	\$ 9,175,550	\$ 464,570	5.06%
343	WEMBLEY	\$ 155,793,818	\$ 148,879,114	\$ 6,914,704	4.64%	\$ 44,390,323	\$ 40,175,550	\$ 4,214,773	10.49%	\$ 3,187,030	\$ 1,102,220	\$ 2,084,810	189.15%
345	WESTLOCK	\$ 447,883,700	\$ 432,061,586	\$ 15,822,114	3.66%	\$ 188,686,541	\$ 181,797,602	\$ 6,888,939	3.79%	\$ 3,359,540	\$ 3,094,370	\$ 265,170	8.57%
350	WHITECOURT	\$ 1,122,601,136	\$ 1,088,118,487	\$ 34,482,649	3.17%	\$ 653,752,638	\$ 633,763,636	\$ 19,989,002	3.15%	\$ 213,374,130	\$ 198,337,640	\$ 15,036,490	7.58%
	SUBTOTAL	\$ 77,727,550,935	\$ 71,110,200,235	\$ 6,617,350,700	9.31%	\$ 19,014,918,442	\$ 17,514,233,974	\$ 1,500,684,468	8.57%	\$ 1,088,792,870	\$ 1,010,365,000	\$ 78,427,870	7.76%
Villages													
2	ACME	\$ 66,251,860	\$ 61,387,300	\$ 4,864,560	7.92%	\$ 15,102,577	\$ 12,065,369	\$ 3,037,208	25.17%	\$ -	\$ -	\$ -	0.00%
4	ALBERTA BEACH	\$ 190,696,491	\$ 181,559,476	\$ 9,137,015	5.03%	\$ 13,135,513	\$ 12,666,133	\$ 469,380	3.71%	\$ 166,910	\$ 159,930	\$ 6,980	4.36%
5	ALIX	\$ 71,996,033	\$ 67,837,689	\$ 4,158,344	6.13%	\$ 17,804,740	\$ 17,387,436	\$ 417,304	2.40%	\$ 31,682,400	\$ 30,157,600	\$ 1,524,800	5.06%
6	ALLIANCE	\$ 7,180,133	\$ 6,908,775	\$ 271,358	3.93%	\$ 3,038,419	\$ 2,847,760	\$ 190,659	6.70%	\$ 111,800	\$ 111,580	\$ 220	0.20%
7	AMISK	\$ 11,297,352	\$ 11,213,065	\$ 84,287	0.75%	\$ 1,761,030	\$ 1,704,880	\$ 56,150	3.29%	\$ -	\$ -	\$ -	0.00%
8	ANDREW	\$ 27,707,344	\$ 25,555,976	\$ 2,151,368	8.42%	\$ 5,828,911	\$ 5,811,984	\$ 16,927	0.29%	\$ 11,280	\$ 10,700	\$ 580	5.42%
10	ARROWWOOD	\$ 19,395,768	\$ 15,689,259	\$ 3,706,509	23.62%	\$ 3,558,331	\$ 3,589,406	\$ (31,075)	-0.87%	\$ -	\$ -	\$ -	0.00%
363	BARNWELL	\$ 119,756,345	\$ 107,793,926	\$ 11,962,419	11.10%	\$ 5,354,230	\$ 4,824,790	\$ 529,440	10.97%	\$ 10,150	\$ 9,630	\$ 520	5.40%
13	BARONS	\$ 25,447,414	\$ 24,206,287	\$ 1,241,127	5.13%	\$ 3,654,525	\$ 3,457,326	\$ 197,199	5.70%	\$ 48,340	\$ 46,650	\$ 1,690	3.62%
18	BAWLF	\$ 35,876,759	\$ 33,962,507	\$ 1,914,252	5.64%	\$ 1,915,780	\$ 1,846,720	\$ 69,060	3.74%	\$ -	\$ -	\$ -	0.00%
22	BEISEKER	\$ 104,176,438	\$ 90,177,868	\$ 13,998,570	15.52%	\$ 30,552,926	\$ 29,576,088	\$ 976,838	3.30%	\$ 785,410	\$ 731,990	\$ 53,420	7.30%
25	BERWYN	\$ 26,986,570	\$ 27,843,857	\$ (857,287)	-3.08%	\$ 3,367,136	\$ 3,270,019	\$ 97,117	2.97%	\$ 48,480	\$ 48,460	\$ 20	0.04%
27	BIG VALLEY	\$ 24,745,899	\$ 23,670,417	\$ 1,075,482	4.54%	\$ 5,497,881	\$ 5,641,158	\$ (143,277)	-2.54%	\$ 62,180	\$ 60,020	\$ 2,160	3.60%
29	BITTERN LAKE	\$ 22,098,043	\$ 23,043,159	\$ (945,116)	-4.10%	\$ 2,760,682	\$ 2,339,365	\$ 421,317	18.01%	\$ 255,110	\$ 245,290	\$ 9,820	4.00%

RESIDENTIAL / FARM LAND						NON-RESIDENTIAL				MACHINERY AND EQUIPMENT			
Municipality Code	Municipality Name	2026 Residential/Farm land	2025 Residential/Farm land	\$ Diff	% Diff	2026 * Non-residential	2025 *Non-residential	\$ Diff	% Diff	2026 Mach & Equip	2025 Mach & Equip	\$ Diff	% Diff
41	BOYLE	\$ 62,884,615	\$ 61,801,401	\$ 1,083,214	1.75%	\$ 26,292,640	\$ 26,322,363	\$ (29,723)	-0.11%	\$ 615,720	\$ 618,330	\$ (2,610)	-0.42%
42	BRETON	\$ 46,765,493	\$ 44,595,135	\$ 2,170,358	4.87%	\$ 11,551,016	\$ 11,105,497	\$ 445,519	4.01%	\$ 104,190	\$ 103,140	\$ 1,050	1.02%
51	CARBON	\$ 48,826,620	\$ 43,342,980	\$ 5,483,640	12.65%	\$ 3,123,787	\$ 3,055,063	\$ 68,724	2.25%	\$ -	\$ -	\$ -	0.00%
54	CARMANGAY	\$ 25,490,032	\$ 21,673,884	\$ 3,816,148	17.61%	\$ 3,047,657	\$ 2,995,639	\$ 52,018	1.74%	\$ 27,650	\$ 26,240	\$ 1,410	5.37%
61	CHAMPION	\$ 37,325,000	\$ 32,065,761	\$ 5,259,239	16.40%	\$ 4,253,492	\$ 4,269,175	\$ (15,683)	-0.37%	\$ 131,280	\$ 130,050	\$ 1,230	0.95%
62	CHAUVIN	\$ 16,494,303	\$ 15,741,183	\$ 753,120	4.78%	\$ 7,172,011	\$ 6,059,264	\$ 1,112,747	18.36%	\$ 300,540	\$ 285,440	\$ 15,100	5.29%
64	CHIPMAN	\$ 19,836,645	\$ 19,085,444	\$ 751,201	3.94%	\$ 4,580,010	\$ 4,467,741	\$ 112,269	2.51%	\$ 154,050	\$ -	\$ 154,050	100.00%
66	CLIVE	\$ 81,779,203	\$ 78,694,820	\$ 3,084,383	3.92%	\$ 3,423,550	\$ 3,409,015	\$ 14,535	0.43%	\$ 65,590	\$ 62,800	\$ 2,790	4.44%
68	CLYDE	\$ 32,354,331	\$ 31,982,721	\$ 371,610	1.16%	\$ 2,548,649	\$ 2,455,415	\$ 93,234	3.80%	\$ 83,940	\$ 79,650	\$ 4,290	5.39%
73	CONSORT	\$ 42,673,463	\$ 42,747,702	\$ (74,239)	-0.17%	\$ 17,270,981	\$ 17,529,144	\$ (258,163)	-1.47%	\$ 122,020	\$ 116,020	\$ 6,000	5.17%
76	COUTTS	\$ 17,229,114	\$ 15,455,917	\$ 1,773,197	11.47%	\$ 10,593,454	\$ 10,502,759	\$ 90,695	0.86%	\$ -	\$ -	\$ -	0.00%
77	COWLEY	\$ 22,907,187	\$ 19,906,771	\$ 3,000,416	15.07%	\$ 4,729,298	\$ 4,272,303	\$ 456,995	10.70%	\$ -	\$ -	\$ -	0.00%
78	CREMONA	\$ 49,183,893	\$ 44,860,143	\$ 4,323,750	9.64%	\$ 7,568,874	\$ 7,349,192	\$ 219,682	2.99%	\$ -	\$ -	\$ -	0.00%
81	CZAR	\$ 10,499,637	\$ 10,556,368	\$ (56,731)	-0.54%	\$ 3,205,690	\$ 2,741,630	\$ 464,060	16.93%	\$ -	\$ -	\$ -	0.00%
83	DELBURNE	\$ 87,678,033	\$ 80,889,649	\$ 6,788,384	8.39%	\$ 10,834,185	\$ 10,720,708	\$ 113,477	1.06%	\$ -	\$ -	\$ -	0.00%
84	DELIA	\$ 14,951,191	\$ 14,501,744	\$ 449,447	3.10%	\$ 3,444,539	\$ 3,409,192	\$ 35,347	1.04%	\$ -	\$ 63,670	\$ (63,670)	-100.00%
89	DONALDA	\$ 13,737,794	\$ 12,899,335	\$ 838,459	6.50%	\$ 1,763,610	\$ 1,644,687	\$ 118,923	7.23%	\$ -	\$ -	\$ -	0.00%
90	DONNELLY	\$ 20,068,251	\$ 20,208,248	\$ (139,997)	-0.69%	\$ 2,323,154	\$ 2,199,080	\$ 124,074	5.64%	\$ 42,200	\$ 40,040	\$ 2,160	5.39%
93	DUCHESS	\$ 105,908,660	\$ 99,599,770	\$ 6,308,890	6.33%	\$ 10,630,820	\$ 10,243,020	\$ 387,800	3.79%	\$ 357,040	\$ 341,400	\$ 15,640	4.58%
96	EDBERG	\$ 9,231,406	\$ 8,514,811	\$ 716,595	8.42%	\$ 391,064	\$ 378,508	\$ 12,556	3.32%	\$ -	\$ -	\$ -	0.00%
97	EDGERTON	\$ 25,861,192	\$ 24,772,317	\$ 1,088,875	4.40%	\$ 4,032,764	\$ 3,972,574	\$ 60,190	1.52%	\$ 148,780	\$ 144,480	\$ 4,300	2.98%
102	ELNORA	\$ 23,552,169	\$ 22,084,930	\$ 1,467,239	6.64%	\$ 2,896,491	\$ 2,661,753	\$ 234,738	8.82%	\$ 90,540	\$ 154,930	\$ (64,390)	-41.56%
103	EMPRESS	\$ 7,877,088	\$ 7,198,875	\$ 678,213	9.42%	\$ 1,711,700	\$ 1,642,766	\$ 68,934	4.20%	\$ -	\$ -	\$ -	0.00%
112	FOREMOST	\$ 59,001,058	\$ 48,691,789	\$ 10,309,269	21.17%	\$ 13,482,023	\$ 12,636,311	\$ 845,712	6.69%	\$ 157,410	\$ 152,860	\$ 4,550	2.98%
113	FORESTBURG	\$ 63,305,715	\$ 59,844,608	\$ 3,461,107	5.78%	\$ 9,927,450	\$ 9,669,757	\$ 257,693	2.66%	\$ 43,390	\$ 41,180	\$ 2,210	5.37%
125	GIROUXVILLE	\$ 14,364,630	\$ 13,394,656	\$ 969,974	7.24%	\$ 3,043,580	\$ 2,581,860	\$ 461,720	17.88%	\$ 27,590	\$ 26,590	\$ 1,000	3.76%
127	GLENDON	\$ 35,332,660	\$ 36,428,057	\$ (1,095,397)	-3.01%	\$ 4,730,538	\$ 4,822,579	\$ (92,041)	-1.91%	\$ 147,190	\$ 147,650	\$ (460)	-0.31%
128	GLENWOOD	\$ 36,064,458	\$ 33,132,738	\$ 2,931,720	8.85%	\$ 2,454,211	\$ 2,433,013	\$ 21,198	0.87%	\$ -	\$ -	\$ -	0.00%
144	HAY LAKES	\$ 51,049,869	\$ 51,124,912	\$ (75,043)	-0.15%	\$ 2,718,116	\$ 2,311,977	\$ 406,139	17.57%	\$ -	\$ -	\$ -	0.00%
145	HEISLER	\$ 7,397,495	\$ 7,166,018	\$ 231,477	3.23%	\$ 1,773,987	\$ 1,456,150	\$ 317,837	21.83%	\$ -	\$ -	\$ -	0.00%
149	HILL SPRING	\$ 25,123,433	\$ 22,098,541	\$ 3,024,892	13.69%	\$ 1,193,055	\$ 1,187,584	\$ 5,471	0.46%	\$ -	\$ -	\$ -	0.00%
150	HINES CREEK	\$ 13,937,471	\$ 12,989,560	\$ 947,911	7.30%	\$ 5,306,120	\$ 5,410,000	\$ (103,880)	-1.92%	\$ 3,476,000	\$ 3,356,500	\$ 119,500	3.56%
152	HOLDEN	\$ 18,837,442	\$ 18,535,615	\$ 301,827	1.63%	\$ 9,013,188	\$ 8,723,995	\$ 289,193	3.31%	\$ 934,680	\$ 931,020	\$ 3,660	0.39%
153	HUGHENDEN	\$ 10,891,662	\$ 10,325,089	\$ 566,573	5.49%	\$ 1,717,574	\$ 1,660,278	\$ 57,296	3.45%	\$ -	\$ -	\$ -	0.00%
154	HUSSAR	\$ 14,727,051	\$ 12,908,696	\$ 1,818,355	14.09%	\$ 3,325,922	\$ 2,945,990	\$ 379,932	12.90%	\$ 2,247,540	\$ 2,202,310	\$ 45,230	2.05%
181	INNISFREE	\$ 10,830,143	\$ 10,337,026	\$ 493,117	4.77%	\$ 4,020,692	\$ 3,401,962	\$ 618,730	18.19%	\$ 59,840	\$ 56,790	\$ 3,050	5.37%
182	IRMA	\$ 37,638,216	\$ 37,925,745	\$ (287,529)	-0.76%	\$ 7,769,861	\$ 7,667,896	\$ 101,965	1.33%	\$ 465,190	\$ 446,470	\$ 18,720	4.19%
190	KITSCOTY	\$ 81,487,044	\$ 82,297,818	\$ (810,774)	-0.99%	\$ 7,672,061	\$ 7,258,545	\$ 413,516	5.70%	\$ 156,330	\$ 153,030	\$ 3,300	2.16%
205	LINDEN	\$ 80,131,930	\$ 73,539,969	\$ 6,591,961	8.96%	\$ 18,475,727	\$ 17,840,704	\$ 635,023	3.56%	\$ 3,710,010	\$ 3,656,320	\$ 53,690	1.47%
207	LOMOND	\$ 11,450,759	\$ 11,426,957	\$ 23,802	0.21%	\$ 2,643,233	\$ 2,460,662	\$ 182,571	7.42%	\$ 97,930	\$ 94,110	\$ 3,820	4.06%
208	LONGVIEW	\$ 64,882,096	\$ 57,782,977	\$ 7,099,119	12.29%	\$ 13,590,585	\$ 13,067,787	\$ 522,798	4.00%	\$ 1,129,440	\$ 1,071,700	\$ 57,740	5.39%
209	LOUGHEED	\$ 12,848,920	\$ 12,836,863	\$ 12,057	0.09%	\$ 5,210,699	\$ 4,902,152	\$ 308,547	6.29%	\$ 405,300	\$ 397,590	\$ 7,710	1.94%
213	MANNVILLE	\$ 44,718,061	\$ 43,272,640	\$ 1,445,421	3.34%	\$ 8,895,942	\$ 8,794,744	\$ 101,198	1.15%	\$ 381,610	\$ 364,440	\$ 17,170	4.71%
214	MARWAYNE	\$ 38,868,358	\$ 37,946,327	\$ 922,031	2.43%	\$ 4,858,253	\$ 4,851,881	\$ 6,372	0.13%	\$ 108,710	\$ 104,810	\$ 3,900	3.72%
220	MILO	\$ 11,783,528	\$ 10,933,693	\$ 849,835	7.77%	\$ 4,076,632	\$ 3,656,842	\$ 419,790	11.48%	\$ 15,080	\$ 15,150	\$ (70)	-0.46%

RESIDENTIAL / FARM LAND						NON-RESIDENTIAL				MACHINERY AND EQUIPMENT			
Municipality Code	Municipality Name	2026 Residential/Farm land	2025 Residential/Farm land	\$ Diff	% Diff	2026 * Non-residential	2025 *Non-residential	\$ Diff	% Diff	2026 Mach & Equip	2025 Mach & Equip	\$ Diff	% Diff
225	MORRIN	\$ 15,610,958	\$ 14,401,027	\$ 1,209,931	8.40%	\$ 1,345,544	\$ 1,339,991	\$ 5,553	0.41%	\$ -	\$ -	\$ -	0.00%
228	MUNSON	\$ 18,890,255	\$ 17,720,187	\$ 1,170,068	6.60%	\$ 1,496,930	\$ 1,383,450	\$ 113,480	8.20%	\$ 269,040	\$ 258,640	\$ 10,400	4.02%
229	MYRNAM	\$ 15,317,814	\$ 14,695,018	\$ 622,796	4.24%	\$ 1,686,896	\$ 1,646,767	\$ 40,129	2.44%	\$ 52,690	\$ 49,980	\$ 2,710	5.42%
231	NAMPA	\$ 22,160,088	\$ 22,043,113	\$ 116,975	0.53%	\$ 17,631,750	\$ 17,820,440	\$ (188,690)	-1.06%	\$ 3,030,060	\$ 3,012,300	\$ 17,760	0.59%
244	PARADISE VALLEY	\$ 8,712,827	\$ 8,737,847	\$ (25,020)	-0.29%	\$ 1,587,906	\$ 1,436,050	\$ 151,856	10.57%	\$ 48,290	\$ 40,680	\$ 7,610	18.71%
270	ROCKYFORD	\$ 29,937,682	\$ 26,573,568	\$ 3,364,114	12.66%	\$ 6,506,424	\$ 6,521,980	\$ (15,556)	-0.24%	\$ 258,020	\$ 244,820	\$ 13,200	5.39%
271	ROSALIND	\$ 13,136,684	\$ 12,972,866	\$ 163,818	1.26%	\$ 2,608,000	\$ 2,572,920	\$ 35,080	1.36%	\$ 333,300	\$ 316,270	\$ 17,030	5.38%
272	ROSEMARY	\$ 31,037,794	\$ 28,646,504	\$ 2,391,290	8.35%	\$ 2,632,140	\$ 2,502,630	\$ 129,510	5.17%	\$ 103,740	\$ 100,170	\$ 3,570	3.56%
275	RYCROFT	\$ 34,586,162	\$ 33,564,213	\$ 1,021,949	3.04%	\$ 25,571,957	\$ 24,806,420	\$ 765,537	3.09%	\$ -	\$ -	\$ -	0.00%
276	RYLEY	\$ 27,309,280	\$ 26,280,915	\$ 1,028,365	3.91%	\$ 12,154,876	\$ 12,225,980	\$ (71,104)	-0.58%	\$ 765,820	\$ 735,880	\$ 29,940	4.07%
99	SPRING LAKE	\$ 153,385,979	\$ 156,240,777	\$ (2,854,798)	-1.83%	\$ 3,464,270	\$ 3,409,410	\$ 54,860	1.61%	\$ -	\$ -	\$ -	0.00%
295	STANDARD	\$ 37,799,224	\$ 34,255,372	\$ 3,543,852	10.35%	\$ 14,526,156	\$ 13,809,143	\$ 717,013	5.19%	\$ 1,267,400	\$ 1,240,460	\$ 26,940	2.17%
300	STIRLING	\$ 131,720,478	\$ 127,300,783	\$ 4,419,695	3.47%	\$ 4,161,596	\$ 4,097,260	\$ 64,336	1.57%	\$ -	\$ -	\$ -	0.00%
330	VETERAN	\$ 10,680,568	\$ 9,568,583	\$ 1,111,985	11.62%	\$ 2,542,045	\$ 2,592,542	\$ (50,497)	-1.95%	\$ 75,060	\$ 72,170	\$ 2,890	4.00%
332	VILNA	\$ 11,193,614	\$ 11,325,714	\$ (132,100)	-1.17%	\$ 2,230,847	\$ 2,223,812	\$ 7,035	0.32%	\$ -	\$ -	\$ -	0.00%
338	WARBURG	\$ 49,270,814	\$ 49,944,619	\$ (673,805)	-1.35%	\$ 11,720,668	\$ 11,198,116	\$ 522,552	4.67%	\$ 204,740	\$ 179,370	\$ 25,370	14.14%
339	WARNER	\$ 32,708,425	\$ 29,539,022	\$ 3,169,403	10.73%	\$ 5,189,056	\$ 5,102,670	\$ 86,386	1.69%	\$ 752,410	\$ 713,960	\$ 38,450	5.39%
342	WASKATENAU	\$ 16,192,454	\$ 16,128,723	\$ 63,731	0.40%	\$ 1,854,842	\$ 1,936,623	\$ (81,781)	-4.22%	\$ -	\$ -	\$ -	0.00%
355	YOUNGSTOWN	\$ 9,641,305	\$ 9,118,491	\$ 522,814	5.73%	\$ 2,340,620	\$ 2,175,140	\$ 165,480	7.61%	\$ -	\$ -	\$ -	0.00%
	SUBTOTAL	\$ 2,990,692,173	\$ 2,828,027,106	\$ 162,665,067	5.75%	\$ 517,874,089	\$ 498,978,935	\$ 18,895,154	3.79%	\$ 56,149,410	\$ 53,931,260	\$ 2,218,150	4.11%
Summer Villages													
9	ARGENTIA BEACH	\$ 99,022,718	\$ 98,127,010	\$ 895,708	0.91%	\$ 347,240	\$ 331,580	\$ 15,660	4.72%	\$ -	\$ -	\$ -	0.00%
26	BETULA BEACH	\$ 37,878,535	\$ 35,642,462	\$ 2,236,073	6.27%	\$ 63,160	\$ 59,850	\$ 3,310	5.53%	\$ -	\$ -	\$ -	0.00%
384	BIRCH COVE	\$ 17,829,980	\$ 15,418,082	\$ 2,411,898	15.64%	\$ 60,770	\$ 57,380	\$ 3,390	5.91%	\$ -	\$ -	\$ -	0.00%
28	BIRCHCLIFF	\$ 220,846,763	\$ 210,371,868	\$ 10,474,895	4.98%	\$ 1,940,450	\$ 1,918,460	\$ 21,990	1.15%	\$ 21,050	\$ 19,980	\$ 1,070	5.36%
367	BONDISS	\$ 76,821,287	\$ 71,497,373	\$ 5,323,914	7.45%	\$ 883,030	\$ 850,550	\$ 32,480	3.82%	\$ 14,650	\$ 13,910	\$ 740	5.32%
37	BONNYVILLE BEACH	\$ 27,332,330	\$ 26,804,093	\$ 528,237	1.97%	\$ 189,170	\$ 183,370	\$ 5,800	3.16%	\$ -	\$ -	\$ -	0.00%
414	BURNSTICK LAKE	\$ 28,941,000	\$ 28,046,924	\$ 894,076	3.19%	\$ 39,640	\$ 37,450	\$ 2,190	5.85%	\$ -	\$ -	\$ -	0.00%
57	CASTLE ISLAND	\$ 13,417,810	\$ 13,644,235	\$ (226,425)	-1.66%	\$ 18,410	\$ 17,380	\$ 1,030	5.93%	\$ -	\$ -	\$ -	0.00%
80	CRYSTAL SPRINGS	\$ 99,517,178	\$ 98,279,632	\$ 1,237,546	1.26%	\$ 353,080	\$ 335,280	\$ 17,800	5.31%	\$ -	\$ -	\$ -	0.00%
123	GHOST LAKE	\$ 62,668,744	\$ 57,454,742	\$ 5,214,002	9.07%	\$ 74,640	\$ 70,420	\$ 4,220	5.99%	\$ -	\$ -	\$ -	0.00%
129	GOLDEN DAYS	\$ 158,603,404	\$ 154,199,361	\$ 4,404,043	2.86%	\$ 886,850	\$ 814,490	\$ 72,360	8.88%	\$ 83,110	\$ 78,870	\$ 4,240	5.38%
134	GRANDVIEW	\$ 121,336,932	\$ 118,684,727	\$ 2,652,205	2.23%	\$ 322,180	\$ 305,610	\$ 16,570	5.42%	\$ -	\$ -	\$ -	0.00%
138	GULL LAKE	\$ 123,088,110	\$ 115,455,361	\$ 7,632,749	6.61%	\$ 1,428,360	\$ 1,352,920	\$ 75,440	5.58%	\$ -	\$ -	\$ -	0.00%
358	HALF MOON BAY	\$ 50,095,679	\$ 47,977,934	\$ 2,117,745	4.41%	\$ 48,060	\$ 44,890	\$ 3,170	7.06%	\$ -	\$ -	\$ -	0.00%
375	HORSESHOE BAY	\$ 17,577,927	\$ 16,733,494	\$ 844,433	5.05%	\$ 214,960	\$ 201,900	\$ 13,060	6.47%	\$ -	\$ -	\$ -	0.00%
185	ISLAND LAKE	\$ 138,774,081	\$ 128,545,992	\$ 10,228,089	7.96%	\$ 840,150	\$ 809,300	\$ 30,850	3.81%	\$ 13,070	\$ 13,160	\$ (90)	-0.68%
368	ISLAND LAKE SOUTH	\$ 36,835,759	\$ 33,675,996	\$ 3,159,763	9.38%	\$ 120,030	\$ 113,980	\$ 6,050	5.31%	\$ -	\$ -	\$ -	0.00%
186	ITASKA BEACH	\$ 52,913,821	\$ 50,525,306	\$ 2,388,515	4.73%	\$ 171,740	\$ 160,410	\$ 11,330	7.06%	\$ -	\$ -	\$ -	0.00%
379	JARVIS BAY	\$ 223,343,237	\$ 211,593,589	\$ 11,749,648	5.55%	\$ 407,300	\$ 389,400	\$ 17,900	4.60%	\$ -	\$ -	\$ -	0.00%
187	KAPASIWIN	\$ 38,006,067	\$ 34,831,702	\$ 3,174,365	9.11%	\$ 91,580	\$ 86,750	\$ 4,830	5.57%	\$ -	\$ -	\$ -	0.00%
196	LAKEVIEW	\$ 21,346,804	\$ 20,320,715	\$ 1,026,089	5.05%	\$ 76,670	\$ 72,930	\$ 3,740	5.13%	\$ -	\$ -	\$ -	0.00%
378	LARKSPUR	\$ 42,171,497	\$ 36,068,622	\$ 6,102,875	16.92%	\$ 63,510	\$ 59,930	\$ 3,580	5.97%	\$ -	\$ -	\$ -	0.00%
210	MA-ME-O BEACH	\$ 108,635,233	\$ 105,722,253	\$ 2,912,980	2.76%	\$ 2,053,840	\$ 2,061,640	\$ (7,800)	-0.38%	\$ -	\$ -	\$ -	0.00%
359	MEWATHA BEACH	\$ 66,951,868	\$ 64,818,075	\$ 2,133,793	3.29%	\$ 302,510	\$ 287,900	\$ 14,610	5.07%	\$ 14,650	\$ 13,910	\$ 740	5.32%



RESIDENTIAL / FARM LAND						NON-RESIDENTIAL				MACHINERY AND EQUIPMENT			
Municipality Code	Municipality Name	2026 Residential/Farm land	2025 Residential/Farm land	\$ Diff	% Diff	2026 * Non-residential	2025 *Non-residential	\$ Diff	% Diff	2026 Mach & Equip	2025 Mach & Equip	\$ Diff	% Diff
230	NAKAMUN PARK	\$ 47,986,208	\$ 45,987,515	\$ 1,998,693	4.35%	\$ 168,400	\$ 159,260	\$ 9,140	5.74%	\$ -	\$ -	\$ -	0.00%
237	NORGLNWOLD	\$ 279,593,814	\$ 258,215,606	\$ 21,378,208	8.28%	\$ 650,960	\$ 621,140	\$ 29,820	4.80%	\$ -	\$ -	\$ -	0.00%
385	NORRIS BEACH	\$ 38,790,974	\$ 39,123,256	\$ (332,282)	-0.85%	\$ 190,250	\$ 180,540	\$ 9,710	5.38%	\$ -	\$ -	\$ -	0.00%
374	PARKLAND BEACH	\$ 85,945,935	\$ 84,135,744	\$ 1,810,191	2.15%	\$ 2,758,710	\$ 2,583,120	\$ 175,590	6.80%	\$ -	\$ -	\$ -	0.00%
362	PELICAN NARROWS	\$ 57,729,459	\$ 56,633,552	\$ 1,095,907	1.94%	\$ 335,180	\$ 319,730	\$ 15,450	4.83%	\$ -	\$ -	\$ -	0.00%
253	POINT ALISON	\$ 23,084,269	\$ 25,394,657	\$ (2,310,388)	-9.10%	\$ 84,220	\$ 80,180	\$ 4,040	5.04%	\$ -	\$ -	\$ -	0.00%
256	POPLAR BAY	\$ 111,929,959	\$ 105,151,193	\$ 6,778,766	6.45%	\$ 432,310	\$ 411,030	\$ 21,280	5.18%	\$ -	\$ -	\$ -	0.00%
267	ROCHON SANDS	\$ 67,499,543	\$ 64,734,726	\$ 2,764,817	4.27%	\$ 488,580	\$ 461,860	\$ 26,720	5.79%	\$ -	\$ -	\$ -	0.00%
273	ROSS HAVEN	\$ 68,357,940	\$ 66,839,653	\$ 1,518,287	2.27%	\$ 247,100	\$ 233,730	\$ 13,370	5.72%	\$ -	\$ -	\$ -	0.00%
277	SANDY BEACH	\$ 51,870,489	\$ 51,319,345	\$ 551,144	1.07%	\$ 708,230	\$ 676,877	\$ 31,353	4.63%	\$ -	\$ -	\$ -	0.00%
279	SEBA BEACH	\$ 233,463,457	\$ 204,944,372	\$ 28,519,085	13.92%	\$ 4,243,520	\$ 3,886,530	\$ 356,990	9.19%	\$ -	\$ -	\$ -	0.00%
282	SILVER BEACH	\$ 98,402,092	\$ 97,557,868	\$ 844,224	0.87%	\$ 224,000	\$ 209,800	\$ 14,200	6.77%	\$ -	\$ -	\$ -	0.00%
283	SILVER SANDS	\$ 76,720,356	\$ 70,050,286	\$ 6,670,070	9.52%	\$ 1,426,840	\$ 1,343,960	\$ 82,880	6.17%	\$ -	\$ -	\$ -	0.00%
369	SOUTH BAPTISTE	\$ 23,933,896	\$ 23,136,355	\$ 797,541	3.45%	\$ 1,544,168	\$ 778,690	\$ 765,478	98.30%	\$ -	\$ -	\$ -	0.00%
288	SOUTH VIEW	\$ 24,314,534	\$ 20,587,286	\$ 3,727,248	18.10%	\$ 145,370	\$ 138,100	\$ 7,270	5.26%	\$ -	\$ -	\$ -	0.00%
388	SUNBREAKER COVE	\$ 167,389,796	\$ 160,094,129	\$ 7,295,667	4.56%	\$ 180,900	\$ 170,210	\$ 10,690	6.28%	\$ -	\$ -	\$ -	0.00%
306	SUNDANCE BEACH	\$ 72,379,585	\$ 68,984,227	\$ 3,395,358	4.92%	\$ 97,060	\$ 91,760	\$ 5,300	5.78%	\$ -	\$ -	\$ -	0.00%
386	SUNRISE BEACH	\$ 33,068,092	\$ 31,296,281	\$ 1,771,811	5.66%	\$ 161,720	\$ 153,020	\$ 8,700	5.69%	\$ -	\$ -	\$ -	0.00%
357	SUNSET BEACH	\$ 40,178,221	\$ 38,403,430	\$ 1,774,791	4.62%	\$ 168,980	\$ 161,590	\$ 7,390	4.57%	\$ -	\$ -	\$ -	0.00%
308	SUNSET POINT	\$ 89,395,021	\$ 74,367,798	\$ 15,027,223	20.21%	\$ 210,740	\$ 202,640	\$ 8,100	4.00%	\$ -	\$ -	\$ -	0.00%
324	VAL QUENTIN	\$ 52,948,609	\$ 54,487,298	\$ (1,538,689)	-2.82%	\$ 316,800	\$ 305,690	\$ 11,110	3.63%	\$ -	\$ -	\$ -	0.00%
380	WAIPAROUS	\$ 49,067,531	\$ 46,141,482	\$ 2,926,049	6.34%	\$ 54,450	\$ 50,890	\$ 3,560	7.00%	\$ -	\$ -	\$ -	0.00%
370	WEST BAPTISTE	\$ 42,003,761	\$ 42,854,372	\$ (850,611)	-1.98%	\$ 147,270	\$ 140,540	\$ 6,730	4.79%	\$ -	\$ -	\$ -	0.00%
344	WEST COVE	\$ 61,695,503	\$ 59,945,733	\$ 1,749,770	2.92%	\$ 233,780	\$ 221,540	\$ 12,240	5.52%	\$ -	\$ -	\$ -	0.00%
371	WHISPERING HILLS	\$ 59,556,577	\$ 56,867,667	\$ 2,688,910	4.73%	\$ 357,430	\$ 337,550	\$ 19,880	5.89%	\$ 12,480	\$ 12,410	\$ 70	0.56%
365	WHITE SANDS	\$ 134,628,727	\$ 126,923,437	\$ 7,705,290	6.07%	\$ 659,960	\$ 628,050	\$ 31,910	5.08%	\$ -	\$ -	\$ -	0.00%
354	YELLOWSTONE	\$ 44,363,078	\$ 40,605,537	\$ 3,757,541	9.25%	\$ 187,520	\$ 176,710	\$ 10,810	6.12%	\$ -	\$ -	\$ -	0.00%
	SUBTOTAL	\$ 4,020,254,190	\$ 3,809,222,353	\$ 211,031,837	5.54%	\$ 27,421,778	\$ 25,348,507	\$ 2,073,271	8.18%	\$ 159,010	\$ 152,240	\$ 6,770	4.45%
Improvement Districts													
159	I.D. NO. 04 (WATERTON)	\$ 210,129,404	\$ 204,914,379	\$ 5,215,025	2.54%	\$ 80,784,710	\$ 75,230,780	\$ 5,553,930	7.38%	\$ -	\$ -	\$ -	0.00%
164	I.D. NO. 09 (BANFF)	\$ 155,174,800	\$ 139,521,790	\$ 15,653,010	11.22%	\$ 1,054,482,330	\$ 885,137,783	\$ 169,344,547	19.13%	\$ -	\$ -	\$ -	0.00%
167	I.D. NO. 12 (JASPER NATIONAL PARK)	\$ 6,765,630	\$ 6,635,090	\$ 130,540	1.97%	\$ 69,745,340	\$ 57,818,840	\$ 11,926,500	20.63%	\$ -	\$ -	\$ -	0.00%
168	I.D. NO. 13 (ELK ISLAND)	\$ 377,210	\$ 374,130	\$ 3,080	0.82%	\$ 5,822,930	\$ 5,863,570	\$ (40,640)	-0.69%	\$ -	\$ -	\$ -	0.00%
179	I.D. NO. 24 (WOOD BUFFALO)	\$ 2,458,890	\$ 2,439,830	\$ 19,060	0.78%	\$ 1,288,820	\$ 1,309,420	\$ (20,600)	-1.57%	\$ -	\$ -	\$ -	0.00%
373	KANANASKIS IMPROVEMENT DISTRICT	\$ 86,958,978	\$ 76,495,915	\$ 10,463,063	13.68%	\$ 160,918,140	\$ 139,161,230	\$ 21,756,910	15.63%	\$ 25,100,350	\$ 24,293,160	\$ 807,190	3.32%
	SUBTOTAL	\$ 461,864,912	\$ 430,381,134	\$ 31,483,778	7.32%	\$ 1,373,042,270	\$ 1,164,521,623	\$ 208,520,647	17.91%	\$ 25,100,350	\$ 24,293,160	\$ 807,190	3.32%
Special Areas													
142	SPECIAL AREAS BOARD	\$ 694,685,908	\$ 663,161,873	\$ 31,524,035	4.75%	\$ 3,997,518,634	\$ 2,946,191,665	\$ 1,051,326,969	35.68%	\$ 471,948,890	\$ 467,701,670	\$ 4,247,220	0.91%
	SUBTOTAL	\$ 694,685,908	\$ 663,161,873	\$ 31,524,035	4.75%	\$ 3,997,518,634	\$ 2,946,191,665	\$ 1,051,326,969	35.68%	\$ 471,948,890	\$ 467,701,670	\$ 4,247,220	0.91%
462	TOWNSITE OF REDWOOD MEADOWS	\$ 264,648,033	\$ 249,648,091	\$ 14,999,942	6.01%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
	SUBTOTAL	\$ 264,648,033	\$ 249,648,091	\$ 14,999,942	6.01%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
	GRAND TOTAL	\$ 857,325,133,642	\$ 764,204,413,280	\$ 93,120,720,362	12.19%	\$ 293,784,818,826	\$ 270,638,531,704	\$ 23,146,287,122	8.55%	\$ 106,746,201,510	\$ 102,553,635,149	\$ 4,192,566,361	4.09%

1. Email received from Sgt. David Henry asking if Council would like to meet the new Commanding Officer, Crops Officer and the District Officer at the AB Munis Convention in November and if so, he is asking for a list of topics to be discussed before September 12, 2025.
2. NRED application Open - Application deadline: November 28, 2025
  - The NRED Program will provide up to 50% of total eligible project costs.
  - Total eligible project costs must be a minimum of \$20,000.
  - Applicants must be able to match the funding requested at a minimum of 50% of the total project cost.
3. Consulted with MPE on Paving project eligibility for business attraction and tourist using NRED
4. Electrical inspection for the solar scope has now passed successfully.
5. Meeting with Alberta Indigenous Opportunities Corporation to discuss projects that would see Hwy 36 infrastructure improvement.
6. Policing survey - will be added to our newsletter Council will receive early version for proof reading.
7. FCSS Annual Report for 2024 received. Some highlights include crisis management; social needs awareness programs; over 1,350 clients served in person and over the phone - an increase from 929 in 2023; dedicated Senior programming; Child & Youth programming; Family programming and Community programs. A detailed report is available upon request.
8. Attended the Leaders Breakfast in Vegreville on August 28.





## **Correspondence Listing**

September 9, 2025

- a) Letter to Honourable Devin Dreeshen, Transportation & Economic Corridors - Highway 28
- b) APEX UTILITIES - Total Revenues Derived from Franchise Fees
- c) AB Munis - Recommendations of Implementation of Bill 50 Changes



## LEGISLATIVE ASSEMBLY ALBERTA

Honourable Devin Dreeshen  
Transportation & Economic Corridors  
324 Legislature Building  
10800 97 Avenue  
Edmonton, Alberta  
T5K 2B6

August 25, 2025

Dear Minister Dreeshen:

We hope this letter finds you in good health and high spirits. This correspondence is a resubmission of our July 2023 letter to once again emphasize to your office and to Treasury Board the importance of Highway 28 to our region.

First and foremost, we would like to sincerely thank you for the work and funding you have already committed to addressing the longstanding issues along Highway 28. Your April 24, 2023 announcement of funding for planning and design marked the first time a minister has made such a significant pledge toward improving this vital transportation corridor. We also greatly appreciate that Highway 28 was highlighted in the 2025 Budget through the inclusion of a \$5 million comprehensive design and engineering study, ensuring that safety, performance, and long-term infrastructure needs are addressed in a coordinated manner.

When combined with previous upgrades—such as intersection improvements, passing lanes, and safety enhancements—these actions have been warmly welcomed by the region. We are confident that, with your continued leadership, our province will see meaningful progress on this critical route. This vital transportation artery serves as a lifeline for our communities, connecting us to other parts of the province and facilitating economic growth. However, significant sections remain a cause for concern, posing safety risks and limiting the region's development potential.

We must commend the outstanding efforts of the Chair of the Northern Alberta Development Council, Tany Yao, the Parliamentary Secretary for Economic Corridors, Shane Getson, and Energy Minister Brian Jean in his advocacy for this project as MLA for Fort McMurray. Their relentless advocacy for the development of economic corridors in northeast Alberta has not gone unnoticed, and we express our deepest gratitude for their unwavering support.

As you know, the economic expansion occurring in and around the Lakeland region as a result of the in-situ oil sands and heavy oil industry has resulted in significantly increased traffic along Highway 28. Intersections along this route are not optimal and lack turning, through, and acceleration lanes. Passing lanes are absent. Traffic counts are at twinning levels, and residents have been calling for twinning.

Highway 28 from Bonnyville to Highway 63 also lacks passing lanes. This has become a safety issue as Highway 28 acts as the over-dimensional load corridor from Highway 36 to Highway 63. Local industry has asked for Highway 28 to be converted to an over-dimensional load corridor from Highway 41 to Highway 36 in order to make up for the closure of Highway 41 to over-dimensional loads due to geotechnical issues through Kehewin First Nation.

In addition, between Ashmont and Vilna, from Range Road 134 to Range Road 113, the road surface has deteriorated so badly that it is almost gravel in places. The extent of patching is so great that there are nearly more patches than original pavement. This condition creates safety concerns and is not in keeping with the standard expected for a route of this importance.

From Highway 63 to Gibbons, Highway 28 was previously problematic, with cracking, potholes, and a lack of shoulders and breakdown lanes. Your office has since addressed these issues, and we are deeply grateful for the repairs completed since our last letter, which have greatly improved the driving surface and resolved many of the immediate concerns. While this section has not yet been twinned, we understand that such projects require significant planning and resources. Given that traffic counts meet the thresholds for twinning a Service Class 1 highway, we hope this portion will remain a strong candidate for future consideration as part of the long-term planning for the corridor. We are also thankful for the design work and planned implementation for the portion of Highway 28 that runs through the Town of Bonnyville, which will further enhance safety and traffic flow.

We recognize that the planning announcement and Budget 2025 allocation mark important steps toward improving Highway 28, yet we continue to receive inquiries from municipal leaders, employers, and residents about the project's next stages. To address these questions, we request a formal update outlining the planning process, anticipated timelines, and opportunities for municipal engagement so local stakeholders can provide input and propose improvements.

We also ask that you consider a formal announcement designating Highway 28 as an economic corridor within Alberta. Such a designation would highlight its role as a critical link in our province's transportation network and reinforce its importance to the economic growth and prosperity of our region.

In addition, many municipalities have expressed a desire to see Highway 28 included in the provincial capital plan for 2026–2027. While we, as MLAs, recognize and appreciate your hard work—and welcomed its mention in last year's budget—listing Highway 28 as a specific line item in the Capital Plan with designated funding would provide local leaders with clear reassurance that it remains a government priority. Some have voiced concern that, without this

commitment, the project could lose momentum despite the ministry's ongoing work and the investments already made. Including Highway 28 in the Capital Plan would provide clear confirmation of the province's intent to see this critical project through to completion.

We would like to express our gratitude to the Ministry of Transportation and Economic Corridors and all the dedicated staff members who tirelessly work to enhance Alberta's transportation infrastructure. Your hard work and dedication do not go unnoticed, and we look forward to working closely with you in addressing the challenges faced by Highway 28.

Finally, we extend our sincerest thanks to all individuals and organizations who have advocated and continue to advocate for the improvement of Highway 28. Their support has played a crucial role in highlighting the significance of this issue and has contributed to the momentum we are experiencing today.

In closing, we kindly request all stakeholder municipalities to demonstrate support for this initiative by sending letters of endorsement to the Ministry of Transportation and Economic Corridors. These letters should reference this correspondence and encourage the Ministry to continue advancing improvements for Highway 28.

Thank you for your attention to this matter.

Sincerely,



Scott Cyr, MLA  
Bonnyville-Cold Lake-St.  
Paul



Glenn van Dijken, MLA  
Athabasca-Barrhead-  
Westlock



Honourable Dale Nally, MLA  
Morinville-St. Albert

**Cc:**

Honourable Nate Horner, ECA, Minister of  
Finance and President of Treasury Board

Honourable Brian Jean, ECA, KC - MLA for  
Fort McMurray-Lac La Biche

Honourable Jackie Armstrong-Homeniuk,  
ECA - MLA for Fort Saskatchewan-Vegreville

MLA Shane Getson - Parliamentary  
Secretary for Economic Corridors  
Development

Mr. Garth Roswell, MLA - Vermilion-  
Lloydminster-Wainwright

Chairman Chad Cardinal – Kikino Metis  
Settlement

Chairman Stan Delorme – Buffalo Lake Metis Settlement

Chairperson Charles Gladue – Fishing Lake Metis Settlement

Chairperson Kathy Lepine – Elizabeth Metis Settlement

Chief Curtis Monias – Heart Lake First Nation

Chief Gary Lameman – Beaver Lake Cree Nation

Chief Gregory Desjarlais – Frog Lake First Nation

Chief Kelsey Jacko – Cold Lake First Nation

Chief Herb Jackson - Whitefish Lake First Nation #128

Chief Vernon Watchmaker - Kehewin Cree Nation

Mayor Amy Cherniwchan - Town of Smoky Lake

Mayor Craig Copeland – City of Cold Lake

Acting Mayor Dale Yushchyshyn – Town of Gibbons

Mayor David McRae – Town of Redwater

Mayor Elisa Brosseau – Town of Bonnyville

Mayor Leroy Kunyk – Village of Vilna

Mayor Maureen Miller – Town of St. Paul

Mayor Nicholas Werstiuk – Village of Glendon

Mayor Paul Reutov – Lac La Biche County

Mayor Richard Warren - Village of Waskatenau

Reeve Barry Kalinski – Municipal District of Bonnyville

Reeve Tracy Holland – Athabasca County

Reeve Glen Ockerman – St. Paul County

Reeve Janine Paly – Thorhild County

Reeve Jered Serben - Smoky Lake County

Mayor Gerald S. Aalbers, Chair – City of Lloydminster/Alberta HUB

Executive Director Bob Bezpalko – Alberta HUB

August 29, 2025

Town of Two Hills  
PO Box 630  
Two Hills, AB T0B 4K0

Dear Mayor Ewanishan and Council,

**Re: TOTAL REVENUES DERIVED FROM DELIVERY TARIFF**

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As per Section 4 (a) of the Natural Gas Distribution Franchise Agreement currently in effect between the Town of Two Hills and Apex Utilities Inc., this correspondence serves to fulfill the Company's obligation to provide the Municipality with the following information:

1. The total revenues that were derived from the Delivery Tariff within the Municipal Area for the prior calendar year; and
2. An estimate of total revenues to be derived from the Delivery Tariff with the Municipal Area for the next calendar year.

This is provided to assist the Town with its budgeting process and to determine whether a percentage change to the current franchise fee is necessary for the next calendar year. If a fee percentage change is necessary, the Municipality should advise the Company in writing of the franchise fee to be charged by November 15, 2025. Failing notification, the current franchise fee percentage of **23.00%** will remain unchanged.

	<b>2024 Actuals</b>	<b>2026 Estimates</b>
Delivery Revenues (Rate 1, 11, 2 & 12)	\$699,080.45	\$812,950.41
Delivery Revenues (Rate 3 & 13)	<u>\$37,635.03</u>	<u>\$40,780.65</u>
<b>Total Delivery Revenues</b>	<b><u>\$736,715.48</u></b>	<b><u>\$853,731.06</u></b>
<b>2024 Actual Franchise</b>	<b>\$169,057.72</b>	
<b>2026 Estimated Franchise Fee</b>		<b>\$196,358.14</b>

If you have any questions regarding this process or about the information provided, please contact me directly at (780) 980-7305 or via email at [irichelh@apexutilities.ca](mailto:irichelh@apexutilities.ca). I look forward to hearing from you.

Sincerely,

**Apex Utilities Inc.**



Irv Richelhoff  
Supervisor Business Development

# Recommendations on Implementation of Bill 50 Changes



Submitted to Alberta Municipal Affairs

August 26, 2025

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# Background

This report represents Alberta Municipalities (ABmunis) response to Municipal Affairs' August 15, 2025 discussion guide questions on potential considerations to implement changes to the *Municipal Government Act* made by Bill 50, the *Municipal Affairs Statutes Amendment Act, 2025* regarding proposals to:

- Require the CAO to report to council on the use of natural person powers.
- Set standard procedures for councils to manage conflict in council meetings.
- Improve rules for managing information requests by councillors.

## Natural Person Powers

### Background from Municipal Affairs

The 2025 MGA amendments initially required CAOs to provide notice, in writing and to council, within 72 hours of exercising any Natural Person Powers. Based on feedback from municipal stakeholders, this section was amended to remove the reference to 72 hours, establish regulation making authority, and delay these sections coming into force until proclamation to ensure sufficient time to put clear rules in place.

A potential policy approach is to create a very limited scope of CAO use of Natural Person Powers that would need to be reported. Issues that would **not** need to be reported to council are matters that are:

- Authorities contained in the CAO bylaw,
- Addressed in the emergency management bylaw,
- Previously approved by council in the budget, and
- Human resources matters, including seeking legal advice regarding personnel issues.

### 1.1. Would this scope ensure that only significant, “out of the norm” actions are reported to council?

ABmunis remains concerned that the proposal to mandate CAO reporting on the use of natural person powers opens the door for red tape and inefficient use of government workers' time. It may be time-consuming for municipal administrators to continually cross-reference the details of the CAO bylaw and emergency management bylaw and annual budget to determine if the exact situation they are facing is required to be reported to council within the timelines that are prescribed in the regulation. This is an inefficient use of time, particularly if the matter is of little importance or relevance to council's role in governance.

The term 'natural person powers' is not well understood and generally requires legal advice as to whether an action by the municipality is a use of natural person powers. Administrators that are new to the municipal sector will not understand if an action by the municipality is a use of natural person powers and may then feel the need to go through the extra effort of reporting a matter to council regardless of its importance, just to avoid breaking the law.

#### **ABmunis recommends that:**

The province repeal this provision from the MGA and maintain the status quo by deferring to the authority of councils to determine the expected scope and timeliness of reporting of their CAO. This would then be managed through any policies or agreements that relate to the performance of the CAO such as the CAO bylaw, employment contract, or performance plan instead of legislation that applies to every CAO and council.

## Recommendations on Implementation of Bill 50 Changes

### ***Alternative Option***

If the Government of Alberta is committed to legislating irregular situations where the CAO must report to council, ABmunis would recommend excluding matters where the CAO/administration has authority based on any council approved policy or bylaw, not just the CAO bylaw and emergency management bylaw.

To help strengthen the relationship between CAOs and councils, ABmunis and the Rural Municipalities of Alberta are collaborating to develop resources for municipalities. This includes:

- A guide on best practices for CAO-council relationships.
- Launch a new course through the Elected Officials Education Program focused on Council's Role in the Employment of the CAO.

### **1.2. Given the scope, would reporting of such uses of Natural Person Powers within 72 hours be attainable? Why or why not?**

In larger municipalities, the CAO may delegate the reporting function to other staff and it may be challenging to track every instance where natural person powers are used and where front-line staff may not recognize the time urgency to report those instances to council.

In smaller municipalities, the CAO may be the only office administrator where a 72-hour deadline may not be possible because the CAO works part time.

In addition, there are challenges with long weekends or circumstances where there are a variety of factors competing for the CAO's time such as higher priority issues, off-site events, or personal circumstances.

It may be challenging to determine what triggers the start of the 72 hours and would some councillors weaponize this against the CAO? For example, is it when the municipality has exercised those powers or when the CAO becomes aware of the use of those powers?

### ***ABmunis recommends that:***

If the province is committed to legislating reporting on the use of natural person powers, then councils should be required to pass a bylaw that prescribes the time period that the CAO must report to council to ensure the time period works based on their local circumstances.

### **1.3. Would it be practicable to allow written notice of Natural Person Power use to be given by electronic methods such as email? Why or why not?**

Yes, but some municipalities may prefer other communication methods such as text or a written memo that is published in the council agenda for transparency for the public.

# Councillor Information Requests

## Background from Municipal Affairs

The 2025 MGA amendments established that CAOs must share information with a councillor as soon as practicable once the information has been requested. If information is not shared due to personal privacy or confidentiality reasons, the reason for not sharing must be provided to all councillors. Information must be provided to all other councillors within 72 hours of the information being provided to the requesting councillor.

An approach to ensure guardrails are in place would be to delineate between information that is readily available within the administration, versus information that will require staff time to conduct research and analysis. Requests for new information that require significant staff time would need to be conducted through a council resolution.

### 2.1. Is it feasible to distinguish between ‘readily available’ and ‘new information’? Why or why not?

Yes, the policies used by some municipalities (e.g. City of Edmonton, City of Calgary, and City of Lethbridge) demonstrate that it’s feasible to distinguish when an information request exceeds a reasonable cost to the municipality and when that is triggered, that council is required to approve the information request before administration takes action. The cost of the information request can be measured based on the estimated time and/or direct costs for staff to research and analyze the issue and prepare the information for the councillor.

### 2.2. Do you have any additional thoughts or concerns about the approach?

Experience has shown that some councillors may regularly ask for information that can create a burden on municipal administration, without the support of the majority of council. Therefore, there is merit in requiring municipalities to pass a bylaw or policy that prescribes how information requests by a councillor are handled and when the request warrants approval by the majority of council.

This may include defining:

- The process to submit a request.
- What criteria will trigger the need for a councillor’s individual request for information to be approved by council.
- The period that administration has to complete the request or explain why a request cannot be met within the standard time period.

### 2.3. Should there be a requirement for a formal request for information by a council meeting resolution, decision of council, or request of council?

While some cities use a threshold of \$2,000 to determine when council must approve an information request, a lower amount would be more appropriate for smaller municipalities.

#### ***ABmunis recommends that:***

That the MGA require municipalities to have a policy or bylaw for how councillor information requests are handled and that the policy/bylaw should define when a request needs to be approved by council. This ensures that the process works based on each municipality’s administrative capacity and each council’s expectations for how information requests by a councillor are handled.

# Council Meeting Procedures

## Background from Municipal Affairs

The MGA establishes that a council may, by bylaw, establish functions and procedures for council and council committee meetings. Many municipalities have opted to pass a meeting procedures bylaw because it establishes processes and clarifies expectations for council, administration, and the public. Items typically seen in municipal procedural bylaws include procedural rules, committee membership, public hearings, quorum, absences, and electronic meetings.

Recent amendments to the MGA allow the Minister of Municipal Affairs to establish standard meeting procedures through Ministerial Order. A policy approach would be to only establish procedures to affirm the authority of the chair to deal with councillor behaviour within a council meeting.

### 3.1. Could adding responsibility for the mayor/reeve to ensure meeting procedures are followed and in-meeting disputes are addressed help address councillor conflict? Why or why not?

It would be important to define if the special responsibilities will be specific to the mayor/reeve or apply to whoever is serving as the chair. In some cases, mayors or reeves are not the chair of each council committee and having additional authorities outside of being a member of the committee could create additional conflicts.

If the reference to mayor/reeve is to their role as chair, there are many existing best practices within parliamentary procedures that outline the role of the chair. Within Roberts Rules of Order, the chair is seen as a facilitator of discussion and decision-making process, not the sole decision maker. The core responsibilities of the chair include opening and closing meetings, announcing business, recognizing speakers, amongst many other responsibilities that ensure the fair, efficient and clear management of meetings.

A key part of this responsibility of the chair is to ensure procedures are followed, decorum is maintained, and in-meeting disputes and behaviour are managed according to the agreed to procedures. Chairs are regularly called on to rule on procedure. There is also usually a way for members to challenge these rulings, if a member of the assembly (council or committee) does not agree with the ruling, and ultimately it is up to the assembly to vote on whether to uphold the decision of the chair.

Currently there is the ability of each municipality to develop a procedures bylaw if they deem necessary, and this enables each municipality to develop procedures that reflect their unique needs, the size of their council, and past precedence built up over many years.

#### ***ABmunis recommends that:***

Mandate that each municipality's procedural bylaw include:

- A procedure for the chair to manage in-meeting disputes, including the ability of the chair to rule on procedure (e.g., points of privilege, points of order, out of order motions, etc.), and
- The ability of the council or committee to appeal the chair's rulings if they deem necessary.

### 3.2. How should council meeting procedures address situations when the mayor/reeve is part of the conflict?

As noted above, often councils have existing procedural bylaws or apply parliamentary procedures such as Roberts Rules. There are common rules that enable council and/or committees to keep a balance between the power of the chair (mayor/reeve) and the members of council or committee as a whole. This includes the ability to challenge the ruling of the chair by the wider assembly which is important to ensure the chair is not overstepping in their role.

## Recommendations on Implementation of Bill 50 Changes

The chair is meant to maintain impartiality and if there is a conflict of which the chair is a party to, the assembly can temporarily appoint a different member as the presiding officer and/or the chair can pass the role to another member for the duration of the item where there is a conflict.

### ***ABmunis recommends that:***

Municipal Affairs require that each municipality's procedural bylaw either defer to Robert's Rules of Order or include a procedure for when a chair is directly involved in an in-meeting conflict.

### **3.3. Should the meeting chair have the authority to eject a councillor from a meeting? If so, should this require a supermajority vote of council (a specified proportion of votes greater than a simple majority)?**

There are existing options for how to manage the potential need to eject a member of council from a meeting if deemed necessary. Given the role of council and the elected nature of these roles, it is important to have clear steps to outline how to and why a member of council could be ejected. For example, it should not be for expressing an opinion that is different from others in the meeting, but amount to harassment or something more concerning and ejection should be considered only as a last resort. It is important if the chair has the power to eject a member of council, that the decision is appealable by the assembly. This would be in line with Roberts Rules ability to challenge or appeal the decision of the chair. Given the need to ensure this power is not overly used or abused, Municipal Affairs provide guidance on the limitations of when this power to eject members be used. Given that some councils can have as few as three members a supermajority should not be required in any appeal of the chair's ruling.

### ***ABmunis recommends that:***

Municipal Affairs require that each municipality's procedural bylaw include a procedure for managing the temporary ejection of a councillor when there is a serious breach of conduct that is threatening to members of council or the proceedings of council business. Municipal Affairs should ensure that this decision by the chair is able to be appealed by council or committee and provide clear guidance on when this power should be exercised by the chair.

### **3.4. Are there other elements that could be added to council meeting procedures to prevent, mitigate, or address councillor conflict?**

Sometimes the issue is not the exact procedure, but rather the capacity of each council to manage conflicts. Rather than focusing on specific procedures, councils could benefit from training on general parliamentary procedures. This could demystify meeting procedures and clarify that even a motion such as appealing a ruling of the chair does not have to be combative but rather is another step in good governance.

Alberta's Elected Officials Education Program already offers a course on Effective Meetings. With financial support, the curriculum of this course could be updated to include additional guidance on managing conflicts. In addition, ABmunis would be open to working with Municipal Affairs and other municipal associations on a procedural bylaw guide to support municipalities in adopting practical and effective meeting procedures and practices.

### **3.5. Are there other common elements of meeting procedures which should be standardized across the province to reduce the potential for councilor conflict?**

Rather than standardizing specific procedures it might be more effective to outline the requirement to have a procedural bylaw and what elements must be included in these bylaws. This would enable municipalities to have procedural rules that meet their needs based on the unique size of each council.

Experience has shown that conflict and misconduct take place inside and outside of council meetings and therefore, a procedural bylaw for how council meetings are run will only address part of the issue. We note that our recommendations are made based on the expectation that the Government of Alberta will follow

## Recommendations on Implementation of Bill 50 Changes

through on its commitment to engage on the creation of an independent municipal ethics commissioner to assist councils to manage cases of serious misconduct by councillors.

Again, a guide that includes examples of best practices and lessons learned may be more effective at enhancing the capacity of municipalities to adopt effective procedural bylaws than overly prescriptive legislation that may not meet the needs of Alberta's diverse municipalities.

## Final Thoughts

### Timelines for Engagement

ABmunis strongly encourages Alberta Municipal Affairs to provide materials for engagements at least one week prior to any meetings.

For context, Municipal Affairs provided the discussion guide questions on a Friday afternoon for a meeting being held on the following Monday, giving less than 8 hours of regular office hour time for review on matters that will have a significant impact on the operations of all municipal governments. The discussion guide included questions that had not been previously considered by ABmunis and therefore offered minimal time for evaluation with members and subject matter experts.

ABmunis encourages Alberta Municipal Affairs to consider what processes or capacity challenges can be improved to provide adequate time for municipalities and partners to meaningfully participate in engagements and come to the table with valuable solutions.

## Summary of Recommendations

### Reporting on the Use of Natural Person Powers

1. That the province repeal this provision and maintain the status quo by deferring to the authority of councils to determine the expected scope and timeliness of reporting by their CAO.
2. If the province is committed to legislating reporting on the use of natural person powers, then ABmunis recommends that:
  - a. The province exclude reporting for matters where the CAO/administration has authority based on any council approved policy or bylaw, not just the CAO bylaw and emergency management bylaw. Matters that were approved in the budget and human resources matters should also be excluded from reporting by the CAO unless the CAO sees merit in communicating with council.
  - b. Each council should prescribe the time period that the CAO must report to council to ensure alignment with each municipality's administrative capacity and local context.
  - c. Each council should prescribe the form in which the CAO must report to council on the use of natural person powers (e.g. text, email, memo, etc.).

### Councillor Information Requests

3. That the province require municipalities to have a policy or bylaw that defines:
  - a. How a councillor must submit an information request,
  - b. What criteria will trigger the need for a councillor's request for information to be approved by council, and
  - c. The time period that administration has to complete the request and the process for reporting to council when a request cannot be met within the standard time period.

### Council Meeting Procedures

4. If the province is committed to creating standardization across council meeting procedures, ABmunis recommends that Municipal Affairs require that procedure bylaws be created by each municipality and include specific types of procedures that must be included but not specify the procedures themselves.

The required procedures in the bylaw could include, but are not limited to:

- a. The role of the chair in managing an in-meeting conflict, including how the council or committee can appeal the ruling of the chair.
- b. When the chair must cede the chair to another member due to their involvement in an in-meeting conflict.
- c. If, when and how a member could be ejected from a meeting for misconduct, including that the chair's decision to eject a councillor be appealable by council, and provide clear guidance on the limited situations when this power should be used.



# Alberta Municipalities Strength In Members


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<p style="text-align: center;"><b>TOWN OF TWO HILLS COUNCIL MEETING AGENDA ITEM</b></p> 						
Meeting Date: Sept 9 <sup>th</sup> , 2025		Confidential:	Yes		No	X
Topic: Rural Development Network & the Sustainability Housing Initiative						
Originated By: A. Kozakiewicz			Title:	CAO Report - August 19 <sup>th</sup> , 2025		
BACKGROUND:		From August 19 <sup>th</sup> , 2025-CAO Report				
<p>Councillor E. Sorochan requests to further discuss the results of the Housing Round Table Key Takeaway from Rural Development Network &amp; the Sustainability Housing Initiative – as noted in the August 19<sup>th</sup>, 2025 CAO Report.</p>						
<b>DOCUMENTATION ATTACHED:</b>						
8 ab Housing Round Table Key Take Aways from CAO						
<b>DISCUSSION:</b>						
Network & Sustainability Housing Initiative						
<b>COMMUNICATION PLAN/COMMUNITY INVOLVEMENT:</b>						
<b>RECOMMENDED ACTION(S):</b>						
DISTRIBUTION:		Council: X				

# Housing Roundtable

## Key Takeaways

2025

### Current Housing Trends

#### **Minimal Access to Affordable Housing**

- Community members in core housing need who live in rural and remote communities face barriers and long waiting times to access affordable housing, if it is available

#### **A Lack of Awareness on the Housing Needs of Rural and Remote Communities from All Levels of Government**

- Data on the housing needs of community members doesn't exist or is suppressed due to the community's smaller population

#### **Market Housing Fails to Meet the Needs of Community Members**

- Most of the new housing stock in rural communities is priced at or above market rates, limiting its effectiveness in alleviating the local housing affordability crisis

#### **NIMBYism (Not in My Backyard) and Community Resistance to Rezoning**

- Many local politicians and influential community leaders are against the development of affordable housing due to preconceived notions of its tenants and negative impact on personal property values



## Housing Challenges

### **Red tape and A Lack of Government Transparency**

- Bureaucratic hurdles to housing development have discouraged developers to invest in rural and remote communities
- Many municipalities have long wait times for permit approvals, causing delays in housing starts
- There is a lack of transparency from all levels of government on how affordable housing projects are funded in rural and remote communities

### **A Lack of Affordable Housing**

- There is a lack of data available to illustrate the need for affordable housing in rural and remote communities
- Initiatives like the National Housing Strategy have had little success in rural and remote communities

## Unique Barriers to Housing in Rural and Remote Areas

### **Access to Transportation**

- A lack of public transportation services and infrastructure makes community members reliant on the use of a personal vehicle
- Community members without access to a personal vehicle have limited options for housing that is within walking distance of essential services like grocery stores, pharmacies, medical centres as well as job opportunities

### **Lack of Funding**

- Rural and remote communities face barriers to accessing funding from all levels of government
- Rural communities struggle with building the capacity needed to apply for and satisfy the requirements of funding programs
- Funding programs are developed through the lens of major urban centres, not the lens of rural and remote communities

## **Discrimination**

- Anti-immigration sentiments have negative impacts on newcomers who are entering the rental market
- Not being able to rent housing due to a lack of credit history and references
- The prevalence of stigma directed towards unhoused community members

## **Gaps**

### **Access for Indigenous Peoples**

- Racism and other forms of discrimination has led to a lack of rental housing being available
- It is difficult to find a culturally appropriate home that meets the needs of the resident

### **No Political Will**

- Municipal governments are less involved in the development of housing than they should be
- Provincial and Federal governments prioritize the needs of large urban centres over rural and remote communities
- Current housing strategies do not effectively provide recommendations to address the needs of rural and remote communities

### **Economic Decline**

- Economic decline in some communities has a negative impact on existing housing stock and limits the appetite for new housing development projects
- The construction projects in rural communities are not able to keep pace with the demand for housing

## **A Lack of Short Term Rentals**

- Low affordable housing stock has resulted in a lack of short term rentals for seasonal workers
- Professionals and skilled workers are not able to find housing in the rural and remote communities that they work in

## **Successful Initiatives**

### **Community-led Development**

- Using social financing vehicles like community bonds to raise capital
- Including local groups and businesses in the housing development process

### **Municipal Buy-in**

- Municipalities issuing incentives like property tax waivers for new affordable housing development

### **The Link Between Housing and Infrastructure**

- Infrastructure investments have led to more affordable housing being developed in rural and remote communities

### **Direct Financial Assistance to Renters**

- Rental Supplement programs have reduced homelessness in rural and remote communities



## Key Takeaways

### **Rural and Remote Communities Feel Ignored**

- Community members feel disconnected from Federal and Provincial government programs
- Rural and remote communities can play a larger role in providing their lens on the housing crisis

### **Insufficient Access to Public Transportation**

- Community members are not able to access their basic needs (including housing) as they are reliant on access to a personal vehicle
- Investments in public transportation will improve access to affordable housing through encouraging developers to build new housing in areas that are further away from the downtown core

### **The Wrong Housing**


- New and current available housing stock is not affordable for community members
- It does not meet the needs of the community, as there is a lack of short term rentals for seasonal workers, and culturally appropriate housing for Indigenous peoples

### **Municipalities Need to Be Involved**

- Municipalities can provide incentives to developers and renters, while streamlining permit approval processes, to get more affordable housing projects off the ground
- Municipalities can play a role in raising awareness on the benefits of affordable housing to address stigma that is vocalized through racism, discrimination and NIMBYism



On behalf of RDN, we extend our sincere gratitude to all participants for attending the Housing Roundtable. Our goal was to foster meaningful connections, explore emerging trends in Affordable Housing, and collaborate on innovative strategies to strengthen advocacy and partnerships. Together, we continue to lead and Affordable Housing efforts across rural and remote Canada.

TOWN OF TWO HILLS COUNCIL MEETING AGENDA ITEM							
Meeting Date: September 9, 2025		Confidential:		Yes		No	X
Topic: Policy 2025-01 Land Management							
Originated By: Bylaw Review - August 19 <sup>th</sup> Meeting				Title:		Bylaw 2025-01 Land Management Review	
BACKGROUND:		From Aug 19 <sup>th</sup> Meeting					
Updated Bylaw to include Tax Sales and time limit for development of sold land - see Draft Copy with edit in RED.							
DOCUMENTATION ATTACHED:							
9 ab Policy 2025-01 Land Management							
DISCUSSION:							
COMMUNICATION PLAN/COMMUNITY INVOLVEMENT:							
RECOMMENDED ACTION(S):							
<p>_____ Moves to approve and adopt Policy 2025-01 as of September 9, 2025.</p> <p>_____ Moves to provide details for additional edit to the Draft Copy to reflect details of the development timeline and review for September 26<sup>th</sup> meeting.</p>							
DISTRIBUTION:		Council: X					



# TOWN OF TWO HILLS



## POLICY NUMBER:

Land Management Policy: 2025 - 01

Date Approved by Council:

Future Review Date:

Effective Date:

Resolution No:

Responsibility:

## References;

*Municipal Government Act, RSA 2000, c. M-26*

*Expropriation Act, RSA 2000, c E-13*

*Town of Two Hills Bylaw: 2024-1048*

Policy Subject: **Sale, Acquisition and Expropriation of Land Policy by the Town of Two Hills**

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**1.0 Purpose:** To establish a transparent, fair and accountable approach to land transactions and management by the Town of Two Hills.

**2.0 Statement:** The Town of Two Hills is entrusted to manage municipally owned property on behalf of the public. The Town will acquire, use and dispose of land in support of municipal plans, programs, projects and initiatives. When conducting land transactions, the Town will seek to maximize its strategic and economic advantages while providing a fair and reasonable process. Land held by the Town will endeavour to be maintained in a cost-effective manner that maximizes its use, preserves its value and, where appropriate, generates revenue for the Town.

**3.0 Scope:** This policy provides parameters for Council, Administration and any agent acting on behalf of the Town of Two Hills to guide the Town's acquisition, use and disposal of land.

## 4.0 Definitions:

a. **General Land:** any land, or interest in land, that is held by the Town, other than Reserve Land.

b. **Market Value:** the amount that land might be expected to realize if it is sold on the open market by a willing seller to a willing buyer.

c. **Reserve Land:** any land that is designated as environmental reserve, conservation reserve, municipal reserve, community services reserve, school reserve or municipal and school reserve as described in Part 17 of the Municipal Government Act.

d. **Surplus:** land which is no longer required for a municipal purpose, as determined by Council, and may be disposed of.

## 5.0 Standards:

### 5.1 Town Council Responsibilities

5.1.1 Make decisions on land transactions.

5.1.2 Approve which land is no longer required for municipal purposes and declare it surplus.

### 5.2 Chief Administrative Officer Responsibilities

5.2.1 Execute decisions on land transactions, in accordance with the delegation of authority by Council to the Chief Administrative Officer in the Chief Administrative Officer Bylaw.

5.2.2 Make recommendations to Council on land transactions that require Council approval.

5.2.3 Carry out, or further delegate, any duties assigned to the Chief Administrative Officer in this policy.

5.2.4 Ensure compliance with this policy throughout the organization.

## 6.0 Land Sales

6.1 Council shall identify, by resolution, the lands that are to be considered or listed for sale.

6.2 A property appraisal and/or property valuation shall be undertaken for the lands to be sold.

6.3 In addition to the above, a report shall be brought back to Council with the following information:

- i. A brief description of relevant information of the property;
- ii. Assessment information;
- iii. Land zoning Information;
- iv. Land Title Information, such as information pertaining to any caveats, restricted covenants, land designations, or utility right-of-ways.

6.4 If Council decides to continue with the plan to sell, the Town shall go to open market through a **Request for Proposal** process to select a realtor to undertake the sale on behalf of the Town. The realtor shall gather offers for purchase and ensure they include clear information in a presentation to Council.

6.5 Any agreement may be based on terms of sale, at the discretion of Council on such matters as timely development, which may be determined on a case-by-case basis by council or **1 year for completion as per the building permit**, or the type of development and so forth. Conditions of sale may be a part of any agreement.

6.6 Council shall have sole discretion in awarding the successful offer to purchase.

6.7 Council must approve the deposit required for the land sale, but generally 10% will be used.

6.8 The land sale agreement shall be reviewed and approved by motion of Council and shall be signed by the Mayor and CAO.

## 7. Land Acquisition

7.1 Land Acquisitions may be undertaken via a blind purchase via a realtor.

7.2 When the Town is interested in acquiring land, Council shall provide that direction regarding exploration through a resolution of Council.

7.3 All land acquisitions must be approved by resolution of Council and addressed in the capital budget.

7.4 Council may consider:

- i. brief description of relevant information of the property;
- ii. a realtor's property valuation, completed within the last six months;
- iii. Assessment information; iv. Land zoning Information;
- v. Land Title Information, including information about any caveats on the property;
- vi. Real property report or title insurance

## 8.0 Expropriation

8.1 Administration will advise Council of land identified for potential expropriation for the purposes specified in the Municipal Government Act.

8.2 The Town shall follow the procedure for expropriation as outlined in the Expropriation Act.

8.3 In accordance with the Municipal Government Act and the Expropriation Act, Council shall be the approving authority of an expropriation and will authorize expropriation by motion of Council.

8.4 The budget for expropriation may be considered during budget deliberations and amended as required by motion of Council.

## **9.0 Financial**

9.1 Expenses for professional services incurred in relation to the consideration of the sale or acquisition of land will be approved by motion of Council and determined on an individual basis.

9.2 Where funds are received from the sale of land, the proceeds from the sale shall be applied as follows:

- i. Payment of professional fees including but not limited to costs for legal and realtor services.
- ii. Payment of all outstanding land sale expenses; and
- iii. All remaining proceeds from the sale of land will be dealt with on an individual basis and approved by motion of Council.

## **10. Other**

10.1 Upon the completion day and/or day of possession of land, the following information may be included in a Press Release and/or in a Council Meeting Agenda Package:

- i. The municipal and/or legal land address;
- ii. The value of the sale;
- iii. The date the sale was completed; and iv. In the case of acquisition, any mutually agreed to terms of sale.

10.2 This policy does not apply to:

- i. Property Lease or License Agreements between the Town and any third party;
- ii. The acquisition or disposal of property by way of land dedications arising from subdivision pursuant to Part 17 of the MGA, including but not limited to land for roads, public utilities, environmental reserves, municipal reserve, or school reserve; iii. The acquisition and subsequent disposal of property through tax arrears pursuant to Part 10 of the MGA.