



**BYLAW NO. 2026-1068  
of the  
TOWN OF TWO HILLS**

**A BYLAW OF THE TOWN OF TWO HILLS IN THE PROVINCE OF ALBERTA  
AUTHORIZING THE LEVY OF A SPECIAL TAX FOR REPAIR AND MAINTENANCE**

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**WHEREAS**, under the provisions of the Municipal Government Act, the Council of the Town of Two Hills, Alberta, may pass a special tax bylaw to raise revenue to cover the costs of repair and maintenance of roads, boulevards, sewer facilities, and water facilities upon all lands within the boundaries of the Town of Two Hills fronting or abutting on any of the streets, lanes, squares or other public places served or benefited;

**AND WHEREAS** the Council of the Town of Two Hills, Alberta estimates the cost of the maintenance of roads, boulevards, and water and sewer facilities for the 2026 taxation year to be \$112,104.38;

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

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

1. That the Two Hills Town Council hereby authorizes the assessment of a special tax to be levied on each benefitting property (as defined herein) to be calculated at the rate of Two Dollars (\$2.00) per front foot, multiplied by the number of linear feet that each benefitting property (as defined herein) fronts onto a municipally owned road or boulevard within the Town of Two Hills for the 2026 tax year.
2. The area which benefits from the provision of roads, boulevards, sewer facilities, and water facilities includes all parcels within the Town of Two Hills.
3. Each Parcel within the area which benefits from the provision of roads, boulevards, sewer facilities and water facilities shall be assessed this special tax, except for any parcels that are exempt from municipal taxation pursuant to section 351 of the Municipal Government Act.
4. That this tax shall be known as the Maintenance Tax and shall have no relationship to any other tax that may be assessed and levied with respect to any special assessment for local improvements.



5. That this Bylaw shall take effect on the date of the third and final reading, and the assessments will appear as a tax payable for the 2026 tax year.

Bylaw No. 2026-1068 Maintenance Tax Bylaw be given first reading this 28th day of April 2026.

Bylaw No. 2026-1068 Maintenance Tax Bylaw be given second reading this 28th day of April 2026.

Bylaw No. 2026-1068 Maintenance Tax Bylaw has been given Unanimous Consent to proceed with the third and final reading on this 28th day of April 2026.

Bylaw No. 2026-1068 Maintenance Tax Bylaw be given third and final reading this 28th day of April 2026.

## **TOWN OF TWO HILLS**

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Michael Tarkowski, Mayor

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Adam Kozakiewicz, Chief Administrative  
Officer

