



**BYLAW NO. 2026-1066
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 RECREATION**

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

AND WHEREAS the Council of the Town of Two Hills, Alberta estimates the cost of the recreational services debenture for the 2026 taxation year to be \$23,039.50;

AND WHEREAS the Council of the Town of Two Hills, Alberta deems it necessary to levy special tax rates in accordance with Section 382(1)(l) of the Municipal Government Act, Chapter M-26 (2025) in order to pay the amount required for the debenture for the new recreational facility in the 2026 taxation year, as reflected in the Town's budget for the 2026 taxation year;

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

1. That the Two Hills Town Council hereby authorizes the assessment of a recreation tax rate, to be charged on a per parcel basis against all benefiting properties within the boundaries of the Town of Two Hills for the 2026 tax year.
2. The area which benefits from the provision of recreational services at the new recreational facility in the Town includes all parcels within the Town of Two Hills.
3. That the Recreation Tax Rate to be levied is \$35.5027 per parcel.
4. Each Parcel within the area which benefits from the provision of recreational services at the new recreational facility shall be assessed this special tax, except for any parcels that are exempt from municipal taxation pursuant to section 351 of the Municipal Government Act.
5. That this tax shall be known as the Recreation Tax and shall have no relationship to any other tax that may be assessed and levied with respect to any special assessment for local improvements.
6. That this Bylaw shall take effect on the date of the third and final reading.



Bylaw No. 2026-1066 Recreation Tax Bylaw be given a first reading this 28th day of April 2026.

Bylaw No. 2026-1066 Recreation Tax Bylaw be given a second reading this 28th day of April 2026.

Bylaw No. 2026-1066 Recreation Tax Bylaw has been given Unanimous Consent to proceed with the third and final reading on this 28th day of April 2026.

Bylaw No. 2026-1066 Recreation Tax Bylaw be given third and final reading this 28th day of April 2026.

TOWN OF TWO HILLS

Michael Tarkowski, Mayor

Adam Kozakiewicz, Chief Administrative
Officer

