

CITY OF COLD LAKE
BYLAW NO. 896-AN-26
2026 SUPPLEMENTARY TAX IMPOSITION BYLAW

A BYLAW OF THE CITY OF COLD LAKE, IN THE PROVINCE OF ALBERTA, AUTHORIZING THE PREPARATION OF SUPPLEMENTARY ASSESSMENTS FOR IMPROVEMENTS FOR THE PURPOSE OF IMPOSING A SUPPLEMENTARY TAX FOR THE 2026 TAXATION YEAR.

WHEREAS, the assessor must prepare supplementary assessments for machinery and equipment used in manufacturing and processing if those improvements are completed or begin to operate in the year in which they are to be taxed;

AND WHEREAS, the Council of the City of Cold Lake deems it advisable to require the assessor to prepare a supplementary assessment for other improvements that are completed, occupied or moved into the City of Cold Lake in the year in which they are to be taxed;

AND WHEREAS, the Council of the City of Cold Lake deems it advisable to prepare a supplementary assessment for all improvements for the purpose of imposing a supplementary tax in 2026;

NOW THEREFORE, pursuant to the authority of the *Municipal Government Act, RSA 2000 Chapter M-26.*, the Council of the City of Cold Lake, duly assembled, enacts as follows:

1. That the assessor for the City of Cold Lake is hereby required to prepare supplementary assessments of all improvements during the taxation year 2026;
2. That the assessor for the City of Cold Lake must prepare Supplementary Assessments for improvements if:
 - 2.1 they are completed in the year 2026 in which they are to be taxed;
 - 2.2 they are occupied during all or any part of the year 2026 in which they are to be taxed; or
 - 2.3 they are moved into the City of Cold Lake during the year 2026 in which they are to be taxed and they will not be taxed in 2026 by another Municipality.
 - 2.3.1 a supplementary assessment must be prepared for a designated manufactured home that is moved into the municipality during the year 2026 despite that the designated manufactured home will be taxed in the year 2026 by another municipality.
3. That the Supplementary Assessment must reflect:
 - 3.1 value of an improvement that has not been previously assessed; or
 - 3.2 the increase in the value of an improvement since it was last assessed.
4. This Bylaw shall come into effect on the day of its third reading.

FIRST READING passed in open Council duly assembled in the City of Cold Lake, in the Province of Alberta this 27th day of January, A.D. 2026, on motion by Councillor Vining.

**CARRIED
UNANIMOUSLY**

SECOND READING passed in open Council duly assembled in the City of Cold Lake, in the Province of Alberta this 10th day of February, A.D. 2026, on motion by Councillor Lefebvre.

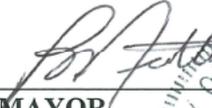
**CARRIED
UNANIMOUSLY**

THIRD AND FINAL READING passed in open Council duly assembled in the City of Cold Lake, in the Province of Alberta this 10th day of February, A.D. 2026, on motion by Councillor Cowell.

**CARRIED
UNANIMOUSLY**

Executed this 12th day of February, 2026.

CITY OF COLD LAKE



MAYOR



CHIEF ADMINISTRATIVE OFFICER

