SUMMER VILLAGE OF WHITE SANDS
2026 SPECIAL TAX BYLAW NO 225-26

A BYLAW TO AUTHORIZE A SPECIAL TAX FOR THE 2026 TAXATION YEAR AGAINST PARCELS OF LAND WITHIN THE SUMMER VILLAGE OF WHITE SANDS TO RAISE REVENUE TO PAY FOR COST OF REPAIR AND MAINTENANCE OF ROADS

WHEREAS, pursuant to the *Municipal Government Act*, Revised Statutes of Alberta 2000, Chapter M-26, as amended, and in particular sections 382 to 386, a council may impose a special tax to raise revenue for a specific service or purpose;

WHEREAS a special tax may be imposed to cover part of the cost of repairs and maintenance of roads, boulevards, sewer facilities and water facilities;

WHEREAS the Summer Village of White Sands, at the Special Council Meeting held on April 17, 2026, has prepared and adopted a 2026 Operating Budget including detailed estimates of the municipal revenues and expenditures;

WHEREAS Council has adopted a 2026 Property Tax Rate Bylaw to raise general municipal revenues for the same taxation year;

WHEREAS Council deems it appropriate to recover specific costs related to road maintenance through a separate special tax;

WHEREAS the adopted 2026 Operating Budget for the Summer Village of White Sands includes estimated costs for the following service:

Repair and Maintenance of roads (County Road Use Agreement) **- $43,074**

WHEREAS Council deems that all non-exempt properties within the municipality will benefit from the municipality's participation in the maintenance of roads;

WHEREAS Council considers it just and equitable to impose a uniform special tax per parcel on all non-exempt parcels of land within the municipality to recover these costs;.

WHEREAS it is estimated that for the 2026 taxation year there are 402 non-exempt parcels of land within the Summer Village of White Sands, and the *Municipal Government Act* does not permit a special tax to be imposed on exempt parcels of land;

NOW THERFORE, the Council of the Summer Village of White Sands, in the Province of Alberta, duly assembled, enacts as follows:

1. That the Chief Administrative Officer is hereby authorized to levy a special tax, per parcel of land, on each non-exempt parcel of land shown on the assessment roll of the Summer Village of White Sands for the 2026 taxation year as follows:

   Repair and Maintenance of Roads (County Road Use Agreement): $107.15 per parcel

2. That the special taxes imposed under this Bylaw shall be levied and collected in the same manner and at the same time as general municipal property taxes.

3. Revenue raised under this Bylaw shall be used solely for the purpose identified herein.

4. That this Bylaw shall take effect on the date of the third and final reading.

Read a first time this _19__day of __May___, 2026.

Read a second time this __19____ day of __May_____, 2026.

Given UNANIMOUS consent to go to third reading on this _19__ day of _May__, 2026.

Read a third time and passed this _19__ day of ___May____, 2026.

Chief Elected Official

Chief Administrative Officer