



City Council Report

April 14, 2026

Finance and Risk Management-2026-0019

Bylaw 6516 - 2026 Property Tax and Supplementary Property Tax Rate

Name Amy Wehlage, Acting Assessment & Taxation Manager

Department Finance and Risk Management

Summary

Bylaw 6516 (Attachment 1) sets the property tax rates to be imposed upon property within the City of Lethbridge to raise required municipal revenues from property as outlined in the operating budget in accordance with Section 243 of the [Municipal Government Act](#) (MGA) (Link 1).

The bylaw also sets the tax rates required to raise the requisitions for the Alberta School Foundation, the Holy Spirit Roman Catholic Separate Regional Division 4, the Green Acres Foundation, and the Designated Industrial Property requisition.

The bylaw further authorizes the rates for the levying of a supplementary tax on properties completed or occupied in 2026.

In order to meet mail out requirements for tax notices, final approval of Bylaw 6516, the 2026 Property Tax & Supplementary Property Tax Rate Bylaw, must pass at the April 28, 2026 Council meeting.

The Letter of Transmittal (Attachment 2) summarizes the tax rate bylaw and provides Council with key contextual information related to the municipal tax requirement, requisitions, and overall tax levy.

Recommendation(s)

That Council give first reading on April 14, 2026, and second and third reading on April 28, 2026, to Bylaw 6516, the 2026 Property Tax & Supplementary Property Tax Rate Bylaw.

Financial

Property taxes will be imposed on all property owners in Lethbridge to raise the required funds outlined in the Operating Budget.

Background and Prior Decisions

Each year property tax rates must be approved by Council. Once approved, tax notices are prepared and sent to all taxpayers in Lethbridge.

Tax notices are mailed in May, with a payment due date on the last business day of June.

Penalties are applied to unpaid balances beginning in July, with a 7% penalty applied in July, and additional penalties of 1% applied in August, September, October, November and December, as outlined in [Bylaw 6510](#) (Link 2).

Engagement

Public engagement will occur as necessary once the tax notices are mailed out.

Recommendation and Option(s) Analysis

That Council give first reading on April 14, 2026, and second and third reading on April 28, 2026, to Bylaw 6516, the 2026 Property Tax & Supplementary Property Tax Rate Bylaw.

Bylaw 6516 imposes a tax rate to be applied to all taxable properties in Lethbridge with a tax due date of June 30, 2026.

- **Community/Citizen**

- Social – Property taxes fund the provision of municipal services.
- Economic - By passing this bylaw, property taxes will be levied on all taxable properties in Lethbridge
- Environmental – N/A

- **Risk**

April 28, 2026, is the last Council date that would allow sufficient time to prepare and mail tax notices. The risk of not meeting this timeline would impact municipal revenues and require amendments to the property tax penalty structure.

- **Implementation and Communication Plan**

Each year property tax rates must be approved by Council. Once approved, tax notices are prepared and sent to all Lethbridge property owners.

Notices are sent in late May with a due date of the last business day of June.

Public communication includes advertisements in the Lethbridge Herald, public service announcements, social media, Shaw TV and the City's website.

Payment reminders are also published in the Lethbridge Herald, social media, Shaw TV, the City's electronic road signs, and through public service announcements in June.

Attachment(s)

1. Attachment 1: Bylaw 6516 - 2026 Property Tax & Supplementary Property Tax Rate Bylaw
2. Attachment 2: Letter of Transmittal

Link(s)

1. Link 1 - [Municipal Government Act, RSA 2000, c M-26 \(MGA\)](#)
2. Link 1 – [Bylaw 6510 – 2026 Incentives for Prepayments, Penalty and Tax Deferral](#)