

**VILLAGE OF WARNER
BYLAW 653-26**

A BYLAW OF THE VILLAGE OF WARNER IN THE PROVINCE OF ALBERTA, FOR MATTERS RELATED TO CLASSIFICATION OF ASSESSMENT AND ESTABLISHMENT OF SUB-CLASSES.

WHEREAS the Municipal Government Act, R.S.A. 2000, c. M-26, provides that a Council of a municipality may pass bylaws for the safety, health and welfare of people and the protection of people and property; and

WHEREAS Part 9 of the Municipal Government Act, R.S.A. 2000, c. M-26, and amendments thereto, which details the rights, duties, and obligations of the municipality in appointing and authorizing an assessor and procuring property assessment or the purpose of taxation; and

WHEREAS Section 297 of the Municipal Government Act, R.S.A. 2000, c. M-26, and amendments thereto, provides that a municipality may pass a bylaw setting the assessment sub classes for residential and non-residential property authorizing the assessor to assign these subclasses in prepare the assessment and supplementary assessment of property; and

WHEREAS the Council of the Village of Warner deem it proper and expedient to pass such a bylaw.

NOW THEREFORE, the Council of the Village of Warner in the Province of Alberta, duly assembled, enacts as follows:

1. **TITLE** – This bylaw shall be known as the “Assessment Sub-Class Bylaw.”

2. DEFINITIONS

OTHER NON-RESIDENTIAL PROPERTY means regular non-residential property as defined in Section 297(4)(B), where a current business is operating.

RESIDENTIAL means residential property as defined in Section 297(4)(c).

VACANT NON-RESIDENTIAL PROPERTY refers to any non-residential property, which the Assessor has deemed to be undeveloped or un-utilized continuously for three years or more, due to it not having any notable physical construction on site, or a building on it that has been empty without any current business operating out wherein it has had no development permit approved in the preceding two tax years by the municipal development authority, and has not been connected to water or sewer utilities or used less than 10m³ of metered water and sewer annually in the preceding two years..

VACANT RESIDENTIAL PROPERTY refers to any residential property, which the Assessor has deemed to be undeveloped or uninhabited continuously for two years or more, due to it not having any notable physical construction on site, or a building on it that is has been uninhabited as of a given statutory date.

3. CLASSIFICATION OF ASSESSMENT AND ESTABLISHMENT OF SUB CLASSES

For the Municipal Assessment Roll for the 2026 taxation year, and any future Municipal Assessment Rolls, all Residential Assessment Rolls and all Residential Assessment Class Property within the Village of Warner is hereby divided into the following subclasses:



3.1. Class 1 – Residential

3.1.1. Residential

3.1.2. Vacant Residential Buildings

3.2. Class 2 - Non-Residential

3.2.1. Non-Residential Vacant Property

3.2.2. Other Non-Residential Property

4. COMING INTO FORCE

4.1. This Bylaw shall come into force upon third and final reading

4.2. The Municipal Assessor is hereby authorized to compile assessments and present the annual assessment tax roll for the Village of Warner with the prescribed assessment classifications established in this bylaw.

Read for a first time this 18th day of February 2026.

Read for a second time this 18th day of February 2026.

Received Unanimous Consent for presentation of third reading this 18th day of February 2026.

Read for a third and final time this 18th day of February 2026.



Tyler Lindsay
Mayor



Kelly Lloyd
Chief Administrative Officer

SIGNED by the Chief Elected Official and the Chief Administrative Officer this 18th day of February 2026.