



**BYLAW NO. 1018-26  
TOWN OF THE TOWN OF VAUXHALL**

**A BYLAW OF THE TOWN OF VAUXHALL IN THE PROVINCE OF  
ALBERTA AUTHORIZING THE LEVY OF A SPECIAL TAX  
FOR REPAIR AND MAINTENANCE**

---

**WHEREAS**, under the provisions of the Municipal Government Act, the Council of the Town of Vauxhall, Alberta, by bylaw or by bylaws of general or special application, may levy a tax to assist in covering the costs of repair and maintenance of roads, and water and sewer facilities, upon all lands fronting or abutting on any of the streets, lanes, squares or other public places served or benefited;

**AND WHEREAS** the Council of the Town of Vauxhall, Alberta now deems it necessary to levy special tax rates in accordance with Section 382 (1) of the Municipal Government Act, Chapter M-26(2000).

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

1. That the Vauxhall Town Council hereby authorizes the assessment of a maintenance tax rate, to be charged on a frontage foot basis against all assessable properties, for the 2026 tax year:
  - I. Six dollars and fifteen cents (\$6.15) per frontage foot to all properties,
  - II. The maximum frontage per property shall be 300ft.
2. Lot descriptions for irregular and corner lot properties, attached as **Schedule "A"**
3. That this tax shall be known as the Maintenance 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.
4. That this Bylaw shall take effect on the date of the third and final reading, and the assessments will appear as a tax payable for the 2026 tax year.

Bylaw No. 1018-26 be given a first reading this 20 day of April 2026.

Bylaw No. 1018-26 be given a second reading this 20 day of April 2026.

Given UNANIMOUS consent to go to third reading on this 20 day of April 2026.

Bylaw No. 1018-26 be given third and final reading this 20 day of April 2026.

TOWN OF VAUXHALL

  
MAYOR

  
CHIEF ADMINISTRATIVE OFFICER



**SCHEDULE "A"**  
**Lot Descriptions**

1. Effective front footage for an irregularly shaped lot (cul-de-sac) shall be calculated as one sixth (1/6) of the property perimeter.
2. Effective front footage applicable to a corner lot shall be the width of the lot parallel to the street.
  - a) Corner lot means a lot at the intersection or junction of two or more streets not including lanes.
  - b) Lane means a public roadway, not exceeding 7.62m (25 ft.) in width, which provides a secondary means of access to a lot.
3. Effective front footage applicable to a double fronting lot shall be the sum of both parallel sides.
  - a) Double fronting lot means a lot, which abuts two parallel or approximately parallel streets.