

TOWN OF DRUMHELLER

BYLAW NUMBER 06.21

A BYLAW OF THE TOWN OF DRUMHELLER, IN THE PROVINCE OF ALBERTA (HEREINAFTER REFERRED TO AS "THE MUNICIPALITY"), TO SET A RATE FOR THE LEVY ON ASSESSED VALUE OF PROPERTY SUBJECT TO TAXATION FOR THE 2021 FINANCIAL YEAR.

WHEREAS the Council of the Town of Drumheller (Council) shall, by Bylaw, authorize the levying of taxes at such uniform rates on the dollar as the Council deems sufficient to produce the amount of revenue required. Section 353 of the *Municipal Government Act* R.S.A. 2000 c. M-26, (*Act*) as amended requires Council to annually pass a property tax bylaw;

AND WHEREAS a property tax bylaw authorizes Council to impose a tax in respect of property to raise revenue to be used towards the payment of requisitions and expenditures and transfers set out in the Town's budget;

AND WHEREAS Section 382 of the *Act* authorizes Council to impose a special tax to raise sufficient revenue to pay for a specific service or purpose;

AND WHEREAS Section 369 of the *Act* authorizes Council to impose a supplementary tax against properties listed on the supplementary tax roll and that the supplementary tax rates be the same as imposed in this bylaw;

AND WHEREAS Section 364 of the *Act* authorizes Council to exempt certain properties from taxation;

AND WHEREAS the assessed value of all property in the Town as shown on the 2021 assessment roll (2020 market values) is:

\$1,080,161,400

Taxable Assessment	
Municipal	\$891,495,440
Education (Combined)	\$884,210,450
Drumheller & District Seniors Foundation	\$887,105,900
Designated Industrial Properties	\$34,654,780

AND WHEREAS the total requirement of the Town of Drumheller to be raised by Property Taxes as shown in the annual estimates and subsequent budget amendments are as follows:

Purpose	Required Amount
Municipal	\$8,937,553
Provincial School Foundation	\$2,288,113
Chris The Redeemer School Division	\$374,791
Drumheller & District Seniors Foundation	\$554,230
Designated Industrial	\$2,655
Total	\$12,157,342

NOW THEREFORE, pursuant to Sections 353, 382 and 369 of the *Municipal Government Act*, the Council of the Town of Drumheller in the Province of Alberta, duly assembled, enacts as follows:

1. BYLAW TITLE

1.1. This Bylaw may be referred to as the "2021 Property Tax Bylaw."

2. DEFINITIONS

2.1. In this Bylaw:

- a) "Act" means the Municipal Government Act R.S.A. 2000 c. M-26 and regulations made thereunder;
- b) "ASFF" means the Alberta School Foundation Fund established under the School Act RSA 2000 c. S-3.
- c) "Chief Administrative Officer" means that person appointed by Council to position of Chief Administrative Officer pursuant to the Act.
- d) "Designated Industrial Property" means designated industrial property as set out in Section 284 of the MGA
- e) "Farm land" means land used for farming operations as defined in the regulations;
- f) "Non-residential" in respect of property, means linear property, components of manufacturing or processing facilities that are used for the cogeneration of power or other property on which industry, commerce or another use takes place or is permitted to take place under a land use bylaw passed by a council, but does not include farm land or land that is used or intended to be used for permanent living accommodation;

- g) "Residential" in respect of property, means property that is not classed by the assessor as farmland, machinery and equipment or non-residential.
- h) "Chris The Redeemer Schools" means the Chris The Redeemer School Division.

2.2. All other words used in this Bylaw that are defined in the Act shall have the meanings given to those words in the Act except where specifically defined otherwise in this Bylaw or required by the context in which the words are used in this Bylaw.

3. LEVY OF PROPERTY TAX

3.1. The Chief Administrative Officer is authorized and directed to impose and collect a property tax for the year 2021 at the rates set out in Schedule "A" to this Bylaw.

3.2. The Chief Administrative Officer is authorized to undertake a supplementary assessment and levy supplementary property taxes at the rates set out in Schedule "A" to this Bylaw.

4. EXEMPTIONS FROM TAXATION

4.1. For purposes of this Section:

- a) "General Municipal Taxes" means the property taxes imposed pursuant to this Bylaw to raise the tax revenues shown under the heading "General Municipal" in Schedule "A" to this Bylaw; and
- b) "Special Taxes" means the property taxes imposed pursuant to this Bylaw to raise the tax revenues shown under the heading "Street Renewal" in Schedule "A" to this Bylaw; and
- c) "Drumheller & District Seniors Foundation" means the property taxes imposed pursuant to this Bylaw to raise the tax revenues for the Drumheller & District Seniors Foundation set out in Schedule "A" to this Bylaw; and
- d) "ASFF" means the property taxes imposed pursuant to this Bylaw to raise the tax revenues for the Alberta School Foundation Fund set out in Schedule "A" to this Bylaw.

5. INTERPRETATION

5.1. Should any provision of this Bylaw be declared invalid for any reason by a Court of competent jurisdiction, all other provisions of this Bylaw shall remain valid and enforceable.

5.2. There shall be entered upon the Tax Roll of the said Town of Drumheller, in a column provided for that purpose, the amount for which the property is charged for all of the sums ordered to be levied for each of the aforementioned classifications, and it shall not be necessary to state the particular sums for each of the various classifications.

GIVEN FIRST READING THIS 19th day of APRIL, 2021.

GIVEN SECOND READING THIS 19th day of APRIL, 2021.

GIVEN THIRD AND FINAL READING THIS 19th day of APRIL, 2021.



Mayor



Chief Administrative Officer

Town of Drumheller Bylaw 06.21
SCHEDULE "A"

	Tax Levy*	Taxable Assessment	Tax Rate in Mills
General Municipal			
Residential	\$5,634,431	\$656,526,010	8.58219
Non-Residential/M&E	3,303,122	234,969,430	14.05767
Total General Municipal	\$8,937,553	\$891,495,440	
Alberta School Foundation			
Residential	\$1,739,583	\$656,526,010	2.64968
Non-Residential/M&E	923,321	227,684,440	4.05526
Total Alberta School Foundation Fund	\$2,662,904	\$884,210,450	
Drumheller & District Seniors Foundation			
Residential	\$410,172	\$656,526,010	0.62476
Non-Residential/M&E	144,058	230,579,890	0.62476
Total Drumheller & District Seniors Foundation	\$554,230	\$887,105,900	
Designated Industrial Properties			
Designated Industrial Properties	\$2,655	\$34,654,780	0.07660
Total Designated Industrial	\$2,655	\$34,654,780	