

# TOWN OF DRUMHELLER

## BYLAW NUMBER 07.22

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 2022 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 2022 assessment roll (2021 market values) is:

<b>Total Assessment</b>	<b>\$1,083,606,570</b>
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	<b>Taxable Assessment</b>
Municipal	\$891,572,280
Education (Combined)	\$884,525,180
Drumheller & District Seniors Foundation	\$887,182,740
Designated Industrial Properties	\$35,212,090

**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:

<b>Purpose</b>	<b>Required Amount</b>
Municipal	\$9,147,735
Alberta School Foundation Fund	\$2,323,114
Christ The Redeemer School Division	\$385,492
Drumheller & District Seniors Foundation	\$552,979
Designated Industrial	\$2,698
<b>Total</b>	<b>\$12,412,018</b>

**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 "2022 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) "Farmland" 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 farmland 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) "Christ The Redeemer Schools" means the Christ The Redeemer School Division.

**Town of Drumheller Bylaw 07.22**  
**SCHEDULE "A"**

	Tax Levy*	Taxable Assessment	Tax Rate in Mills
<b>General Municipal</b>			
Residential	\$5,771,978	\$658,177,810	8.76963
Non-Residential/M&E	3,375,757	233,394,470	14.46374
<b>Total General Municipal</b>	<b>\$9,147,735</b>	<b>\$891,572,280</b>	
<b>Alberta School Foundation</b>			
Residential	\$1,788,222	\$658,177,810	2.71693
Non-Residential/M&E	920,384	226,347,370	4.06625
<b>Total Alberta School Foundation Fund</b>	<b>\$2,708,606</b>	<b>\$884,525,180</b>	
<b>Drumheller &amp; District Seniors Foundation</b>			
Residential	\$410,241	\$658,177,810	0.62330
Non-Residential/M&E	142,738	229,004,930	0.62330
<b>Total Drumheller &amp; District Seniors Foundation</b>	<b>\$552,979</b>	<b>\$887,182,740</b>	
<b>Designated Industrial Properties</b>			
Designated Industrial Properties	\$2,698	\$35,212,090	0.07662
<b>Total Designated Industrial</b>	<b>\$2,698</b>	<b>\$35,212,090</b>	

- i) 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 2022 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. INTERPRETATION**

- 4.1 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.
- 4.2 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.

**5. TRANSITIONAL**


- 5.1 This Bylaw comes into effect with third and final reading.

GIVEN FIRST READING THIS 2<sup>nd</sup> DAY OF MAY, 2022.

GIVEN SECOND READING THIS 2<sup>nd</sup> DAY OF MAY, 2022.

GIVEN UNANIMOUS CONSENT THIS 2<sup>nd</sup> DAY OF MAY, 2022.

GIVEN THIRD AND FINAL READING THIS 2<sup>nd</sup> DAY OF MAY, 2022.

  
MAYOR

  
CHIEF ADMINISTRATIVE OFFICER