

TOWN OF DRUMHELLER
BYLAW NUMBER 14.24
DEPARTMENT: CORPORATE SERVICES

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 2023 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 pass a property tax bylaw annually;

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 2024 assessment roll (2023 market values) is:

Total Assessment

\$1,214,656,800

Municipal

\$987,358,720

Education (Combined)

\$979,740,980

Drumheller & District Seniors Foundation

\$982,482,720

Designated Industrial Properties

\$38,746,350

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	\$10,556,664
Alberta School Foundation Fund	\$2,430,673
Christ The Redeemer Catholic School Division	\$364,970
Drumheller & District Seniors Foundation	\$696,246
Designated Industrial Properties	\$2,964
Total	\$14,051,517

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 "2024 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) "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) "Christ The Redeemer Catholic School Division" means the separate school division of central and south Alberta.
- 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 (Machinery & Equipment) 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) 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 2024 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 Bylaw 03.23 is hereby repealed.
- 5.2 This Bylaw comes into effect with third and final reading.


GIVEN FIRST READING THIS 6th DAY OF MAY, 2024.

GIVEN SECOND READING THIS 6th DAY OF MAY, 2024.

GIVEN THIRD AND FINAL READING THIS 13th DAY OF MAY, 2024.



MAYOR



CHIEF ADMINISTRATIVE OFFICER

Town of Drumheller Bylaw 14.24
SCHEDULE "A"

	Tax Levy	Taxable Assessment	Tax Rate in Mills
General Municipal			
Residential	\$6,701,395	\$738,546,590	9.07376
Farmland	25,588	1,410,000	18.14752
Non-Residential/Machinery & Equipment	3,829,681	247,402,130	15.47958
Total General Municipal	\$10,556,664	\$987,358,720	
Alberta School Foundation Fund (includes Christ the Redeemer Catholic School Division)			
Residential	\$1,890,679	\$738,546,590	2.56000
Farmland	3,610	1,410,000	2.56000
Non-Residential/Machinery & Equipment	901,589	239,784,390	3.76000
Total Alberta School Foundation Fund	\$2,795,878	\$979,740,980	
Drumheller & District Seniors Foundation			
Residential	\$523,378	\$738,546,590	0.70866
Farmland	999	1,410,000	0.70866
Non-Residential/Machinery & Equipment	171,869	242,526,130	0.70866
Total Drumheller & District Seniors Foundation	\$696,246	\$982,482,720	
Designated Industrial Properties			
Designated Industrial Properties	\$2,964	\$38,746,350	0.07650
Total Designated Industrial Properties	\$2,964	\$38,746,350	