

TOWN OF DIDSBURY
BYLAW NO. 2022-08
2022 TAX RATE BYLAW

A BYLAW OF THE TOWN OF DIDSBURY TO AUTHORIZE THE RATES OF TAXATION TO BE IMPOSED AGAINST ASSESSABLE PROPERTY FOR THE 2022 TAXATION YEAR AND TO IMPOSE PENALTIES ON UNPAID TAXES.

WHEREAS, pursuant to section 353 of the *Municipal Government Act*, R.S.A. 2000, c.M-26 (the "MGA") Council must pass a property tax bylaw annually authorizing Council to impose a tax in respect of property in the municipality to raise revenue to be used toward the payment of the expenditures and transfers as set out in the budget of the municipality and the Requisitions;

AND WHEREAS, section 297 of the MGA allows Council to divide the residential and non-residential assessment classes into sub-classes;

AND WHEREAS, section 369 of the MGA provides that Council must pass a supplementary property tax bylaw to authorize the levying of supplementary property tax in respect for which Supplementary Assessments have been made;

AND WHEREAS, pursuant to section 369.1 of the MGA Council has passed the Supplementary Assessments Bylaw, a continuous bylaw for supplementary assessment and taxation;

AND WHEREAS, the tax rate to be established on areas annexed to The Town of Didsbury (the "Town") is set by the Orders in Council by which those areas were annexed to the Town;

AND WHEREAS, sections 344 and 345 of the MGA provides that Council may impose penalties on unpaid taxes at rates set out by bylaw;

NOW THEREFORE COUNCIL OF THE TOWN OF DIDSBURY ENACTS AS FOLLOWS:

PART 1 – TITLE, PURPOSE AND DEFINITIONS

1. Title

1.1 This bylaw may be referred to as the "2022 Tax Rate Bylaw".

2. Purpose

2.1 The purpose of this bylaw is to:

2.1.1 Authorize the levying of a tax upon all taxable property shown on the Assessment Roll and a supplementary property tax in respect for which Supplementary Assessments Roll has been prepared; and

2.1.2 Establish the due dates for the payment of Taxes; and

2.1.3 Establish the rates of penalty to be imposed for failure to pay Taxes by the due date.

3. Definitions

3.1 In this bylaw, unless the context otherwise requires, definitions in the MGA shall apply.

Arrears means taxes that remain unpaid after December 31 of the year in which they are imposed.

Assessment Roll means assessment roll as set out in section 303 of the MGA;

Current Taxes means taxes levied within in the current calendar year.

Designated Industrial Property means designated industrial property as set out in Section 284 of the MGA;

Farmland means farmland as set out in Section 297 of the MGA;

Machinery and Equipment means machinery and equipment as set out in Section 297 of the MGA;

MGA means the *Municipal Government Act*, R.S.A. 2000, c. M-26 as may be amended.

Non-Residential means non-residential property as set out in Section 297 of the MGA;

Requisition means requisition as set out in Section 326 of the MGA;

Residential means residential as set out in Section 297 of the MGA;

Supplementary Assessment means supplementary assessment as set out in Section 314 of the MGA;

Supplementary Assessment Roll means supplementary assessment roll as set out in Section 315 of the MGA;

Taxes includes all property taxes, business revitalization zone taxes, local improvement taxes, penalties, and unpaid costs, charges and expenses as provided in Section 553 of the *Municipal Government Act* RSA 2000 c. M-26 or any other statute of the Province of Alberta.

Vacant Non-Residential means a sub-class of property classified as Class 2 – non-residential, as set out in Section 297 of the MGA, that contains vacant non-residential land held for the development of non-residential property.

Vacant Residential means a sub-class of property classified as Class 1 – residential, as set out in Section 297 of the MGA, that contains vacant residential land held for the development of residential property.

PART II - ASSESSMENT CLASSES AND TAX RATES

4. Assessment Classes and Sub-Classes

4.1 For the purpose of the 2022 tax levy and supplementary tax levy, all assessed property within the Town of Didsbury is hereby divided into one of the following assessment classes and subclasses:

- a. Residential
- b. Farmland
- c. Vacant Residential
- d. Non-Residential
- e. Vacant Non-Residential
- f. Machinery and Equipment

5. Allowance for non-Collection of Taxes

5.1 Pursuant to Section 359(2) of the MGA, for the 2022 tax levy and supplementary tax levy there may be an allowance for the non-collection of taxes at a rate not exceeding the actual rate of taxes uncollected from the previous year's tax levy as determined at the end of the year.

6. Levy of Tax Rates

6.1 The Chief Administrative Officer is hereby authorized to levy the tax rates set out in Schedule "A" on the assessed value of all taxable property shown on the 2022 Assessment Roll and Supplementary Assessment Roll and classified according to this bylaw.

7. Penalties on Unpaid Current and Supplementary Taxes and Arrears

- 7.1 All annual property taxes, local improvement and frontages taxes shall be paid in full on or before the last business day in August, and when any portion of such taxes remain unpaid, there shall be imposed, by way of penalty for the non-payment of taxes, or any portion, an amount equal to five per cent (5%) therefore on the first day of September as outlined in Schedule B.
- 7.2 In the event any annual taxes in and associated penalties remaining unpaid on the last day of September there shall be added by way of penalty, an amount equal to five per cent (5%) on the first day of October as outlined in Schedule B.
- 7.3 In the event of annual taxes and associated penalties, remaining unpaid on the last day of October there shall be added by way of penalty an amount equal to five per cent (5%) on the first day of November as outlined in Schedule B.
- 7.4 In the event any annual taxes and associated penalties remaining unpaid on the thirty-first day of December of the year for which the same are levied, there shall be added by way of penalty an amount equal one and a half percent (1.5%) per month as outlined in Schedule B.
- 7.5 Any penalty added to current taxes or tax arrears shall be added to and form part of the unpaid taxes.

PART IV – GENERAL

8. That the minimum amount payable per tax roll as property tax for general municipal purposes shall be \$60.00.

9. Effective Date

- 9.1 This bylaw comes into force on the day it is passed.

Read a first time on the 26th day of April 2022.

Read a second time on this 10th day of May 2022.

Read a third and final time on this 24th day of May 2022.



Mayor – Rhonda Hunter



Chief Administrative Officer – Ethan Gorner

BYLAW 2022-08
SCHEDULE "A"
TAX RATES

2022 MUNICIPAL TAX RATES			
Assessment Class	Tax Levy	Taxable Assessment	Tax Rate
Residential	\$ 4,116,829	\$ 513,086,730	0.00802365
Farmland	\$ 46,912	\$ 5,846,690	0.00802365
Vacant Residential	\$ 51,200	\$ 6,381,140	0.00802365
Non-Residential	\$ 697,341	\$ 77,081,090	0.00904685
Vacant Non-Residential	\$ 10,192	\$ 1,126,610	0.00904685
Machinery & Equipment	\$ 1,522	\$ 168,180	0.00904685
TOTAL TAX LEVY	\$ 4,923,996	\$ 603,690,440	
2022 EDUCATION TAX RATES			
(Requisitions by Alberta School Foundation and Red Deer Catholic Region)			
Assessment Class	Tax Levy	Taxable Assessment	Tax Rate
Residential/Farmland	\$ 1,274,227	\$ 525,314,560	0.00242565
Non-Residential	\$ 266,543	\$ 76,895,000	0.00346632
TOTAL TAX LEVY	\$ 1,540,770	\$ 602,209,560	
Includes an Over Levy	\$ 2,225		
Requisition Total	\$ 1,542,995		
2022 MANAGEMENT BODIES TAX RATES			
(Requisitions by Mountain View Seniors' Housing)			
Assessment Class	Tax Levy	Taxable Assessment	Tax Rate
Residential/Farmland	\$ 175,442	\$ 525,314,560	0.00033397
Non-Residential	\$ 25,737	\$ 77,063,180	0.00033397
TOTAL TAX LEVY	\$ 201,179	\$ 602,377,740	
Includes an Over Levy	\$ 900		
Requisition Total	\$ 202,079		
2022 DESIGNATED INDUSTRIAL PROPERTY REQUISITION TAX RATE			
(Property assessment and tax rate are set by the Provincial Assessor)			
Assessment Class	Tax Levy	Taxable Assessment	Tax Rate
Non-Residential	\$ 641	\$ 8,369,470	0.00007660
TOTAL TAX LEVY	\$ 641	\$ 8,369,470	
Requisition Total	\$ 641		

BYLAW 2022-08
SCHEDULE "B"
Penalties on Unpaid Taxes

Applied on the 1 st day of:	Current Taxes	Arrears
September	5.0%	1.5%
October	5.0%	1.5%
November	5.0%	1.5%
December		1.5%
January		1.5%
February		1.5%
March		1.5%
April		1.5%
May		1.5%
June		1.5%
July		1.5%
August		1.5%