

TOWN OF DIDSBURY
BYLAW NO. 2021-04
2021 TAX RATE

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 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, 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;

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 “2021 Tax Rate Bylaw”.

2. Purpose

2.1 The purpose of this bylaw is to 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.

3. Definitions

3.1 In this bylaw, unless the context otherwise requires:

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;

Designated Manufactured Home means designated manufactured home as set out in Section 284 of the MGA;

Farm Land means farm land 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;

Manufactured Home Community means manufactured home community as set out in Section 284 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;

Provincial Assessor means provincial assessor as defined in Section 284 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.

PART II - ASSESSMENT CLASSES AND TAX RATES

4. Assessment Classes and Sub-Classes

4.1 For the purpose of the 2021 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. Non-Residential
- c. Farmland
- d. Machinery and Equipment

5. Allowance for non-Collection of Taxes

5.1 Pursuant to Section 359(2) of the MGA, for the 2021 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" against the assessed value of all taxable property shown on the Assessment Roll and the 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 \$50.00.

9. **Effective Date**

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

Read a first time on the 23rd day of March 2021

Read a second time on this 13th day of April 2021

Read a third and final time on this 25th day of May 2021

A handwritten signature in blue ink, reading "Rhonda A. Hunter", written over a horizontal line.

Mayor – Rhonda Hunter

A handwritten signature in blue ink, appearing to read "Ethan Gorner", written over a horizontal line.

Chief Administrative Officer – Ethan Gorner

**BYLAW 2021-04
SCHEDULE "A"**

2021 MUNICIPAL TAX RATES			
Assessment Class	Tax Levy	Taxable Assessment	Tax Rate
Residential	\$ 3,990,394	\$ 465,322,820	8.576
Residential Vacant	\$ 56,080	\$ 6,539,570	8.576
Farm Land	\$ 47,500	\$ 5,539,130	8.576
Non-Residential	\$ 619,349	\$ 69,332,360	8.933
Non-Residential Vacant	\$ 12,223	\$ 1,368,250	8.933
Machinery & Equipment	\$ 1,908	\$ 213,550	8.933
TOTAL TAX LEVY	\$ 4,727,454	\$ 548,315,680	

2021 EDUCATION TAX RATES (Requisitions by Alberta School Foundation and Red Deer Catholic Region)			
Assessment Class	Tax Levy	Taxable Assessment	Tax Rate
Residential/Farmland	\$1,282,504	\$ 477,401,520	2.686
Non-Residential	\$ 253,887	\$ 69,470,150	3.655
TOTAL TAX LEVY	\$1,536,391	\$ 546,871,670	

2021 MANAGEMENT BODIES TAX RATES (Requisitions by Mountain View Seniors' Housing)			
Assessment Class	Tax Levy	Taxable Assessment	Tax Rate
Residential/Farmland	\$ 186,412	\$ 477,401,520	0.391
Non-Residential	\$ 27,209	\$ 69,683,700	0.391
TOTAL TAX LEVY	\$213,621	\$ 547,085,220	

2021 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	\$ 621	\$ 8,107,600	0.0766
TOTAL TAX LEVY	\$ 621	\$ 8,107,600	

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SCHEDULE "B"
Penalties on Unpaid Taxes

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

