

TOWN OF DRUMHELLER
BYLAW NUMBER 37.24
DEPARTMENT: CORPORATE SERVICES

A BYLAW OF THE TOWN OF DRUMHELLER, IN THE PROVINCE OF ALBERTA
(HEREINAFTER REFERRED TO AS "THE MUNICIPALITY"), TO TAX PROPERTIES
EXEMPTED FROM TAXATION BY THE MUNICIPAL GOVERNMENT ACT

WHEREAS pursuant to the *Municipal Government Act*, RSA 2000, Chapter M-26 as amended (the "MGA"), a municipal council has authority to govern and the authority to pass bylaws respecting the municipality, including services provided by or on behalf of the municipality;

AND WHEREAS pursuant to the *Municipal Affairs Statutes Amendment Act, 2024*, SA 2024, c 11 (the "MASAA 2024"), section 363(1)(e) of the MGA will be amended effective January 1, 2025 to exempt affordable housing accommodations from taxation;

AND WHEREAS pursuant to the *MASAA 2024*, section 363(3) of the MGA will be amended effective January 1, 2025 to permit Council to make such exempted properties taxable to any extent the Council considers appropriate other than for the purpose of raising revenue needed to pay the requisitions referred to in section 326(1)(a) of the MGA;

AND WHEREAS pursuant to section 190 of the MGA, a bylaw passed by Council will come into force at the beginning of the day that it is passed unless otherwise provided in the bylaw;

NOW THEREFORE, under the authority and subject to the provisions of the *Municipal Government Act*, and by virtue of all other powers enabling it, 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 "Taxation of Exempted Properties 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) "Council" means the duly elected Mayor and Councillors of the Town of Drumheller;
- c) "Tax Rates Bylaw" means the Bylaw adopted by Council each year that sets the residential and non-residential tax rates for the Town of Drumheller;
- d) "Town" means the Town of Drumheller, a municipal corporation in the Province of Alberta, and includes the area contained within the corporate boundaries of the Town of Drumheller, as the context may require.

- e) The headings in this Bylaw are for reference only and do not impact its interpretation.
- f) Within the text of this Bylaw;
 - (i) Use of a pronoun or determiner which indicates one gender includes all genders, unless the context requires otherwise, and
 - (ii) Use of the singular includes the plural and the plural includes the singular, as the context requires.
- g) The word “may”, when used in this Bylaw, is to be construed as permissive and empowering, and the words “must” or “shall” when used in this Bylaw, are to be construed as imperative.
- 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. TAXATION OF EXEMPT PROPERTIES

- 3.1 All affordable housing accommodations as defined in the *Alberta Housing Act* that are not already exempt from municipal taxation under section 361 of the Act and are located in the *Town* shall be subject to municipal taxation at the following applicable tax rate established under the *Town's* annual tax rate bylaw:

Project Name	Organization	Address	Roll Number	Tax Rate
Norwood Studios	Studios Alberta Ltd.	Units 1-15, 318 -1 st Street East	01028802	100%
Sandstone Manor	Drumheller Housing Administration / Town of Drumheller	215 – 10 Avenue NE	04029906	0%

- 3.2 Notwithstanding section 3.1 of this Bylaw, properties made taxable under this Bylaw shall not be required to pay any requisitions referred to in section 326(1)(a) of the Act.

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 Nothing in this Bylaw relieves any person from compliance with any other Bylaw or any applicable federal or provincial law, regulation or enactment.
- 4.3 In the event of a conflict between this Bylaw and any other bylaw or any applicable federal or provincial law, regulation or enactment respecting public health and safety, the other Bylaw, law, regulation or enactment must prevail to the extent of the conflict.

5. TRANSITIONAL

5.1 This Bylaw comes into effect on January 1, 2025.

GIVEN FIRST READING THIS 2nd DAY OF DECEMBER 2024.

GIVEN SECOND READING THIS 2nd DAY OF DECEMBER, 2024.

GIVEN THIRD AND FINAL READING THIS 2nd DAY OF DECEMBER, 2024.

The original document, duly signed and executed, is retained on file.