

**TOWN OF DRUMHELLER
BYLAW NUMBER 18.25**

DEPARTMENT: Finance

Supplementary Property Tax Bylaw

BEING A BYLAW TO AUTHORIZE THE SUPPLEMENTARY PROPERTY TAX FOR
IMPROVEMENTS WITHIN THE TOWN OF DRUMHELLER FOR THE PURPOSE OF
IMPOSING A TAX UNDER PART 10 OF THE MUNICIPAL GOVERNMENT ACT

WHEREAS , Section 369(1) of the *Municipal Government Act*, RSA 2000, c M-26 (the "Municipal Government Act") provides that the council of a municipality must pass a supplementary property tax bylaw to authorize it to impose a supplementary property tax in respect of property for which supplementary assessments have been prepared;

AND WHEREAS Section 369(2.01) of the *Municipal Government Act* allows council to pass a bylaw authorizing council to impose a supplementary tax for designated industrial property if council passes a bylaw authorizing council to impose a supplementary tax in respect of all other property in the municipality;

NOW, THEREFORE Section 369.1 of the *Municipal Government Act* provides that a bylaw passed pursuant to section 369(1) of the *Municipal Government Act* remains in force after the year in which the bylaw is enacted and applies in subsequent years until the bylaw is repealed;

SHORT NAME

1.1 This Bylaw shall be cited as the Town of Drumheller "Supplementary Property Tax Bylaw."

2. DEFINITIONS

2.1 For the purposes of this Bylaw, the following definitions shall apply:

- a) "*Council* " means the Mayor and Councilors of the *Town of Drumheller*;
- b) "*Municipal Government Act*" or "*MGA*" means the *Municipal Government Act, R.S.A. 2000 M-26*, as amended from time to time, and its successor legislation;
- c) "*Supplementary Assessment*" means assessment of all new improvements which are occupied or completed during the current year but were not assessed at 100 per cent completion on the current year's annual assessment. Valuations are pro-rated from the point of completion to December 31 of the current year; and
- d) "*Town of Drumheller*" or "*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.

3. PURPOSE

- 3.1 The purpose of this Bylaw is to authorize the levying of a supplementary property tax by the *Town of Drumheller* in respect of all property for which a *supplementary assessment* has been made.

4. AUTHORIZATION

- 4.1 A supplementary property tax shall apply to all taxable *supplementary assessments* which have been prepared in accordance with Bylaw 16.25 or section 313 of the *Municipal Government Act*.
- 4.2 Subject to the provisions of section 369 of the *Municipal Government Act*, the supplementary property tax rates for any specific year are the same as the property tax rates set by the annual Property Tax Bylaw for that year and section 359.3 of the *Municipal Government Act*.

5. SEVERABILITY

- 5.1 If any portion of this Bylaw is found to be invalid, that portion shall be severed from the remainder of the Bylaw and shall not invalidate the whole Bylaw.

6. TRANSITIONAL

- 6.1 This Bylaw comes into full force and effect upon third reading and final reading, and it applies to the 2025 tax year and all subsequent tax years until repealed.

READ A FIRST TIME THIS 7th DAY OF APRIL, 2025

READ A SECOND TIME THIS 7th DAY OF APRIL 2025

READ A THIRD AND FINAL TIME THIS 7th DAY OF APRIL, 2025

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