

TOWN OF DRUMHELLER
BYLAW NUMBER 21.25
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 2023⁵ *clerical error*
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 2025 assessment roll (2024 market values) is:

Total Assessment	\$1,375,866,140
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	Taxable Assessment
Municipal	\$1,127,321,970
Education (Combined)	\$1,093,213,850
Drumheller & District Seniors Foundation	\$1,121,302,970
Designated Industrial Properties	\$67,748,570

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	\$11,633,029
Alberta School Foundation Fund	\$3,314,017
Drumheller & District Seniors Foundation	\$655,359
Designated Industrial Properties	\$4,749
Total	\$15,607,154

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 "2025 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 2025 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.
- 3.3 The minimum amount payable per parcel as property tax for general municipal purposes shall be \$500.00.

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 This Bylaw comes into effect with third and final reading.

GIVEN FIRST READING THIS 5th DAY OF MAY, 2025.

GIVEN SECOND READING THIS 5th DAY OF MAY, 2025.

GIVEN THIRD AND FINAL READING THIS 5th DAY OF MAY, 2025.


The seal is circular with a dashed border. The text 'TOWN OF DRUMHELLER' is written along the top inner edge, and 'ALBERTA' is written along the bottom inner edge. In the center, the word 'MAYOR' is written above a horizontal line, and 'CHIEF ADMINISTRATIVE OFFICER' is written below it. A blue ink signature is written across the seal, overlapping the 'MAYOR' and 'CHIEF ADMINISTRATIVE OFFICER' text.

CHIEF ADMINISTRATIVE OFFICER

Town of Drumheller Bylaw 21.25
SCHEDULE "A"

	Tax Levy	Taxable Assessment	Tax Rate in Mills
General Municipal			
Residential	\$6,971,689	\$826,493,680	8.43526
Farmland	26,452	1,409,000	18.77353
Non-Residential/Machinery & Equipment	4,634,885	299,419,290	15.47958
Total General Municipal	\$11,633,026	\$1,127,321,970	
 Alberta School Foundation Fund (includes Christ the Redeemer Catholic School Division)			
Residential & Farmland	\$2,250,032	\$827,217,680	2.72000
Non-Residential/Machinery & Equipment	1,065,985	265,996,170	4.00000
Total Alberta School Foundation Fund	\$3,314,017	\$1,093,213,850	
 Drumheller & District Seniors Foundation			
Residential & Farmland	\$483,477	\$827,217,680	0.58446
Non-Residential/Machinery & Equipment	171,882	294,085,290	0.58446
Total Drumheller & District Seniors Foundation	\$655,359	\$1,121,302,970	
 Designated Industrial Properties			
Designated Industrial Properties	\$4,749.17	\$67,748,570	0.0701
Total Designated Industrial Properties	\$4,749.17	\$67,748,570	