

TOWN OF DIDSBURY
BYLAW NO. 2023-10
2023 TAX RATE BYLAW

A BYLAW OF THE TOWN OF DIDSBURY TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE TOWN OF DIDSBURY FOR THE 2023 TAXATION YEAR.

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 levy a tax in respect of property in the municipality to raise revenue to be used toward the payment of requisitions, expenditures and transfers as set out in the budget of the municipality;

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 a Supplementary Assessments Bylaw, a continuous bylaw for supplementary assessment and taxation;

AND WHEREAS, pursuant to section 357(1) of the MGA the tax rate bylaw may specify a minimum amount payable as property tax;

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

PART 1 – TITLE, PURPOSE AND DEFINITIONS

1. Title

This bylaw may be referred to as the "2023 Tax Rate Bylaw".

2. Purpose

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, definitions in the Act shall apply.

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 2023 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 2023 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 impose the tax rates set out in Schedule "A" on the assessed value of all taxable property shown on the current assessment roll and supplementary assessment roll and classified according to this bylaw.

PART IV – GENERAL

7. Minimum Tax

- 7.1 That the minimum amount payable per tax roll as property tax for general municipal purposes shall be \$75.00.


8. Effective Date

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

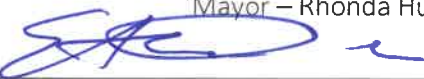
Read a first time on the 25th day of April 2023.

Read a second time on this 9th day of May 2023

Read a third and final time on this 9th day of May 2023



Mayor – Rhonda Hunter



Chief Administrative Officer – Ethan Gorner

BYLAW 2023-10
SCHEDULE "A"
TAX RATES

2023 MUNICIPAL TAX RATES			
Assessment Class	Tax Levy	Taxable Assessment	Tax Rate
Residential	\$ 4,289,807	\$ 576,810,790	0.00743711
Farmland	\$ 47,735	\$ 6,418,510	0.00743711
Vacant Residential	\$ 45,996	\$ 6,184,690	0.00743711
Non-Residential	\$ 726,002	\$ 83,164,230	0.00872974
Vacant Non-Residential	\$ 9,856	\$ 1,128,960	0.00872974
Machinery & Equipment	\$ 1,560	\$ 178,650	0.00872974
TOTAL TAX LEVY	\$ 5,120,956	\$ 673,885,830	

2023 EDUCATION TAX RATES			
(Requisitions by Alberta School Foundation and Red Deer Catholic Region)			
Assessment Class	Tax Levy	Taxable Assessment	Tax Rate
Residential/Farmland	\$ 1,386,355	\$ 589,413,990	0.00235209
Non-Residential	\$ 293,058	\$ 82,878,800	0.00353598
TOTAL TAX LEVY	\$ 1,679,413	\$ 672,292,790	

2023 MANAGEMENT BODIES TAX RATES			
(Requisitions by Mountain View Seniors' Housing)			
Assessment Class	Tax Levy	Taxable Assessment	Tax Rate
Residential/Farmland	\$ 222,422	\$ 589,413,990	0.00037736
Non-Residential	\$ 31,343	\$ 83,057,450	0.00037736
TOTAL TAX LEVY	\$ 253,765	\$ 672,471,440	

2023 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	\$ 650	\$ 8,716,310	0.0000746
TOTAL TAX LEVY	\$ 650	\$ 8,716,310	

