

**TOWN OF DIDSBURY  
BYLAW NO. 2025-05  
2025 TAX RATE BYLAW**

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**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 2025 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 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;

**WHEREAS**, section 297 of the MGA allows Council to divide the residential and non-residential assessment classes into sub-classes;

**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;

**WHEREAS**, pursuant to section 369.1 of the MGA Council has passed the Supplementary Assessments Bylaw, a continuous bylaw for supplementary assessment and taxation;

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

**WHEREAS**, the assessed value of all taxable property in the Town of Didsbury as shown on the assessment roll is:

Residential	\$ 670,369,330
Farmland	\$ 7,324,920
Vacant Residential	\$ 6,014,820
Non-Residential	\$ 93,319,060
Vacant Non-Residential	\$ 1,348,920
Machinery and Equipment	\$ 192,600
<b>Total Assessment</b>	<b>\$ 778,569,650</b>

**WHEREAS**, the Town of Didsbury has prepared and adopted detailed estimates of the municipal revenue and expenditures as required, at the Council meeting held on March 26, 2025;

**WHEREAS**, the estimated municipal expenditures and transfers set out in the 2025 budget for the Town of Didsbury total \$13,690,587;

**WHEREAS**, the estimated municipal revenues from all sources other than taxation is estimated at \$8,244,637 and the balance of \$5,445,950 is to be raised by general municipal taxation;

**AND WHEREAS**, the requisitions pursuant to section 359(1) are:

Education	\$ 2,094,437
Mountain View Seniors Housing	\$ 283,573
Designated Industrial Property	\$ 666

**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 “2025 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 assessment roll has been prepared.

### **3. Definitions**

- 3.1. In this bylaw, unless the context otherwise requires, definitions in the Act shall apply.
- a) **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.
  - b) **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 2025 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
    - i. Vacant Residential
  - b) Non- Residential
    - i. Vacant 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 2025 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” on the assessed value of all taxable property shown on the current assessment roll and supplementary assessment roll and classified according to this bylaw.
- 6.2. Schedule “A”, attached hereto shall form part of 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 \$85.00.

##### 8. Repeal

8.1. Upon coming into force and effect, this bylaw shall repeal Bylaw 97-15.

##### 9. Effective Date

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

Read a first time on the 8<sup>th</sup> day of April, 2025.

Read a second time on this 22<sup>nd</sup> day of April, 2025

Read a third and final time on this 22<sup>nd</sup> day of April, 2025



Mayor – Rhonda Hunter



Acting Chief Administrative Officer – Amanda Riley

BYLAW 2025-05  
SCHEDULE "A"  
TAX RATES

### 2025 MUNICIPAL TAX RATES

Assessment Class	Tax Levy	Taxable Assessment	Tax Rate
Residential	\$ 4,533,400	\$ 670,369,330	0.00676254
Farmland	\$ 49,535	\$ 7,324,920	0.00676254
Vacant Residential	\$ 40,676	\$ 6,014,820	0.00676254
Non-Residential	\$ 808,975	\$ 93,319,060	0.00866892
Vacant Non-Residential	\$ 11,694	\$ 1,348,920	0.00866892
Machinery & Equipment	\$ 1,670	\$ 192,600	0.00866892
<b>TOTAL TAX LEVY</b>	<b>\$ 5,445,950</b>	<b>\$ 778,569,650</b>	

### 2025 EDUCATION TAX RATES

(Requisitions by Alberta School Foundation and Red Deer Catholic Region)

Assessment Class	Tax Levy	Taxable Assessment	Tax Rate
Residential/Farmland	\$ 1,737,458	\$ 683,709,070	0.00254123
Non-Residential	\$ 356,979	\$ 93,146,660	0.00383244
<b>TOTAL TAX LEVY</b>	<b>\$ 2,094,437</b>	<b>\$ 776,855,730</b>	

### 2025 MANAGEMENT BODIES TAX RATES

(Requisitions by Mountain View Seniors' Housing)

Assessment Class	Tax Levy	Taxable Assessment	Tax Rate
Residential/Farmland	\$ 249,114	\$ 683,709,070	0.00036436
Non-Residential	\$ 34,009	\$ 93,339,260	0.00036436
<b>TOTAL TAX LEVY</b>	<b>\$ 283,123</b>	<b>\$ 777,048,330</b>	
Includes an Over Levy	\$ 450		

### 2025 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	\$ 666	\$ 9,498,510	0.0000701
<b>TOTAL TAX LEVY</b>	<b>\$ 666</b>	<b>\$ 9,498,510</b>	