



BYLAW 2024-90

BEING A BYLAW OF THE TOWN OF DIAMOND VALLEY IN THE PROVINCE OF ALBERTA, 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;

THEREFORE, BE IT RESOLVED THAT the Council of the Town of Diamond Valley, duly assembled in Council Chambers in Diamond Valley, Alberta, enacts as follows:

1.0 TITLE AND PURPOSE

1.1 This bylaw may be cited as the "Taxation of Exempt Properties Bylaw".

2.0 INTERPRETATION AND DEFINITIONS

2.1 In this bylaw and any schedules to this bylaw, the following terms, phrases, words and their derivations have the following meanings:

- (a) **Council** means the duly elected Council of the Town of Diamond Valley.
- (b) **Tax Rates Bylaw** means the Bylaw adopted by Council each year that sets the residential and non-residential tax rates for the Town of Diamond Valley.
- (c) **Town** means the municipality of the Town of Diamond Valley in the Province of Alberta, or where the context so requires, its municipal boundaries.

2.2 The headings in this bylaw do not form part of this bylaw and do not affect its interpretation.

2.3 Any references in this bylaw to any Statutes are to the *Province of Alberta Statutes* as amended or replaced from time to time and any amendments thereto.

2.4 Within the text of this Bylaw;

- (a) use of a pronoun or determiner which indicates one gender includes all genders, unless the context requires otherwise, and

(b) use of the singular includes the plural and the plural includes the singular, as the context requires.

2.5 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.

3.0 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 *MGA* and are located in the Town shall be subject to municipal taxation at 100% of the applicable tax rate established under the Town's annual tax rate bylaw.

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 *MGA*.

4.0 GENERAL PROVISIONS AND COMING INTO FORCE

4.1 If any term, clause or condition of this bylaw or the application thereof is found to be invalid or unenforceable, the remainder of this bylaw or application of such term, clause or condition must not be affected and remains in force and effect.

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.

4.4 This bylaw comes into force on January 1, 2025.

READ A FIRST TIME on the 6th day of November, 2024

READ A SECOND TIME on the 6 day of November, 2024

READ A THIRD AND FINAL TIME on the 6 day of November, 2024



Mayor



Chief Administrative Officer