



BYLAW 2025-105

BEING A BYLAW OF THE TOWN OF DIAMOND VALLEY IN THE PROVINCE OF ALBERTA, FOR MATTERS RELATED TO CLASSIFICATION OF ASSESSMENT AND ESTABLISHMENT OF ASSESSMENT SUB-CLASSES

WHEREAS pursuant to the *Municipal Government Act*, RSA 2000, Chapter M-26 as amended, 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 Part 9 of the *Municipal Government Act*, being Chapter M-26 RSA 2000 which details the rights, duties and obligations of the municipality in appointing and authorizing an assessor and procuring property assessment for the purpose of taxation;

AND WHEREAS pursuant to Section 297 of the *Municipal Government Act*, RAS 2000, c. M-26 and amendments thereto, a municipality may pass a bylaw setting assessment sub-classes for residential and non-residential property authorizing the assessor to assign sub-classes in preparing the assessment and supplementary assessment of property, and;

AND WHEREAS the Council of the Town of Diamond Valley deems it desirable to pass a bylaw to establish assessment sub-classifications.

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 "Property Assessment Sub-Classes 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) **Act** means the *Municipal Government Act*, RSA 2000, c. M-26 and amendments thereto.
- (b) **Assessed Property** means assessed property as defined in Section 284 of the Act.
- (c) **Assessment Roll** means assessment roll as defined in Section 303 of the Act.
- (d) **CAO** means the Chief Administrative Officer of the Town of Diamond Valley.
- (e) **Council** means the duly elected Council of the Town of Diamond Valley.
- (f) **Non-Residential Property** means non-residential property as defined in Section 297(4)(b).
- (g) **Town** means the municipality of the Town of Diamond Valley in the Province of Alberta, or where the context so requires, its municipal boundaries.
- (h) **Vacant Non-Residential Property** means property in the municipality that is owned or leased by a business or person that:
 - (i) the Assessor has deemed to be undeveloped and not having any notable physical construction on site, as of a given statutory date; and
 - (ii) was subject to non-residential taxation in the two preceding tax years; and
 - (iii) has no attached development permit in good standing approved and issued by the municipal subdivision and development authority.

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

Elected Official Initial BZ

CAO Initial AD

- 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 CLASSIFICATION OF ASSESSMENT AND ESTABLISHMENT OF SUB-CLASSES

- 3.1 For the purpose of the Assessment Roll, prepared annually for taxation, the Non-Residential Assessment Class within the Town of Diamond Valley is hereby divided into the following assessment sub-classes:
 - (a) Non-Residential Property
 - (i) Sub-Class – Vacant Non-Residential Property
 - (ii) Sub-Class – Other Non-Residential Property
- 3.2 The Municipal Assessor is hereby authorized to compile assessments and present the annual Assessment Roll for the Town of Diamond Valley with the prescribed assessment classifications established in this Bylaw.
- 3.3 The properties that comprise the Vacant Non-Residential Property Assessment Sub-Class will be identified within the Assessment Roll that is made public annually as per the provisions of the MGA, Part 9, Division 2.

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 and effect on the date of third and final reading.

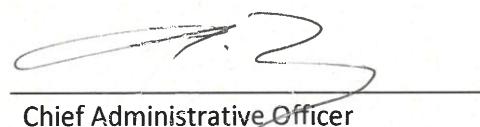
READ A FIRST TIME on the 5th day of March, 2025

READ A SECOND TIME on the 5th day of March, 2025

READ A THIRD AND FINAL TIME on the 5th day of March, 2025



Mayor



Chief Administrative Officer

