

BYLAW NO: 24/012

A BYLAW OF THE REGIONAL MUNICIPALITY OF WOOD BUFFALO TO RENDER STUDENT DORMITORIES SUBJECT TO TAXATION WITHIN THE REGIONAL MUNICIPALITY OF WOOD BUFFALO.

WHEREAS Section 363(1) of the *Municipal Government Act*, RSA 2000, c. M-26 provides that student dormitories are exempt from taxation imposed in respect of property by a municipality unless such municipality passes a bylaw to make the property taxable;

WHEREAS section 363(3) of the Act provides that a municipality may by bylaw make certain exempt properties subject to taxation to any extent the council of such municipality considers appropriate other than for the purpose of raising revenue needed to pay the requisitions referred to in section 326(1)(a) of the Act;

AND WHEREAS Council for the Regional Municipality of Wood Buffalo deems it appropriate to impose property tax in respect of properties used in connection with student dormitories within the geographic limits of the Regional Municipality of Wood Buffalo;

NOW THEREFORE, the Council of the Regional Municipality of Wood Buffalo, duly assembled, enacts as follows:

PART 1. DEFINITIONS AND INTERPRETATION

Short Title

1. This Bylaw may be cited as the “Student Dormitories Taxation Bylaw”.

Definitions

2. In this Bylaw:
 - (a) “Act” means the Municipal Government Act RSA 2000, Chapter M-26.
 - (b) “Student Dormitories” are student dormitories as defined in section 326(1)(b) of the Act.

TAXATION OF STUDENT DORMITORIES

3. Pursuant to section 363(3) of the Act, all Student Dormitories within the Regional Municipality of Wood Buffalo shall be subject to municipal levies commencing on the date this Bylaw is passed.

Coming Into Force

4. This Bylaw comes into effect on the day it is passed.

Read a first time this 25th day of June, 2024.

Read a second time this 8th day of October, 2024.

Read a third and final time this 8th day of October, 2024.

Signed and Passed this 8th day of October, 2024