

## **BYLAW 2021/15**

**BYLAW NO. 2021/15** is a Bylaw of the County of Wetaskiwin No. 10 in the Province of Alberta for the purpose of authorizing the preparation of supplementary assessments in order to impose a tax for the year 2021 and subsequent years.

**WHEREAS:** Section 313 of the *Municipal Government Act*, as amended from time to time, provides a municipality the ability to pass a Bylaw authorizing the preparation of supplementary assessments for all improvements for the purpose of imposing a tax in the same year.

**AND WHEREAS:** Section 313 provides further that a supplementary assessment Bylaw or any amendments to it applies to the year in which it is passed, only if it passed before May 1 of that year, and must not authorize assessment to be prepared for linear property.

**AND WHEREAS:** Section 369.1 provides that bylaws remain in force after the year in which they are enacted and apply in respect of subsequent years until they are repealed.

**NOW THEREFORE** the Council of the County of Wetaskiwin No. 10 duly assembled enacts as follows:

### **1. TITLE**

1.1. This Bylaw may be cited as the "Supplementary Assessment Bylaw".

### **2. DEFINITIONS**

2.1. In this Bylaw:

- a. "Act" means the *Municipal Government Act*, RSA 2000. C.M-26, as amended from time to time.
- b. "Improvement" means
  - i. A structure,
  - ii. Anything attached or secured to a structure, that would be transferred without special mention by transfer or sale of the structure; or,
  - iii. A designated manufactured home; and
  - iv. Machinery and equipment

### **3. APPLICATION**

3.1. Subject to Section 314 of the Act, a supplementary assessment shall be prepared for all applicable improvements in 2021 and subsequent years for the purpose of imposing a tax under Part 10 of the *Municipal Government Act*.

3.2. This Bylaw provides for the Provincial Assessor to prepare supplementary assessments for designated industrial property, in accordance with Section 314.1 of the *Municipal Government Act*.

### **4. EFFECTIVE DATE**

4.1. This By-law shall come into force and effect upon receiving third and final reading and shall be effective for the 2021 taxation year and subsequent years until it is repealed.

READ: A First time this 23<sup>rd</sup> day of February A.D., 2021

READ: A Second time this 23<sup>rd</sup> day of February A.D., 2021

READ: A Third time and finally passed this 23<sup>rd</sup> day of February A.D., 2021

Original Signed

REEVE

Original Signed

CHIEF ADMINISTRATIVE OFFICER