

THE CITY OF SPRUCE GROVE

BYLAW C-1035-18

2018 SUPPLEMENTARY ASSESSMENT BYLAW

WHEREAS, pursuant to the *Municipal Government Act*, R.S.A., 2000, c.M-26, a municipality may authorize a supplementary assessment in order to levy property taxes on new improvements;

AND WHEREAS, a supplementary assessment bylaw applies only to the year in which it is passed;

NOW THEREFORE, the Council for the City of Spruce Grove, duly assembled hereby enacts as follows:

1. BYLAW TITLE

1.1 This bylaw is called “2018 Supplementary Assessment Bylaw”.

2. DEFINITIONS

2.1 “Act” means the *Municipal Government Act*, R.S.A., 2000, c.M-26 and amendments thereto.

2.2 “Assessment” means a value of property determined in accordance with Part 9 of the *Municipal Government Act* and *Matters Relating to Assessment and Taxation Regulation*.

2.3 “City” means the City of Spruce Grove.

2.4 “Council” means the Mayor and Councillors duly elected pursuant to the provisions of the *Local Authorities Election Act*, R.S.A., 2000, c.L-21.

2.5 “Improvement” means

(i) structure,

(ii) any thing attached or secured to a structure, that would be transferred without special mention by a transfer or sale of the structure or,

(iii) a designated manufactured home.

2.6 "Supplementary Assessment" means an Assessment of all Improvements prepared in accordance with Part 9, Division 4 of the Act.

3. ISSUING SUPPLEMENTARY ASSESSMENTS

3.1 The City of Spruce Grove is hereby authorized to issue a supplementary Assessment of new Improvements for the 2018 taxation year.

This bylaw shall come into force and effect when it receives third reading and is duly signed.

First Reading Carried 26 February 2018

Second Reading Carried 26 February 2018

Third Reading Carried 23 April 2018

Date Signed 27 April 2018

Mayor

City Clerk