

THE CITY OF SPRUCE GROVE

BYLAW C-1113-20

SUPPLEMENTARY ASSESSMENT BYLAW

WHEREAS, pursuant to section 313 of the *Municipal Government Act*, RSA 2000 cM-26, as amended, provides that if a municipality wishes to require the preparation of supplementary assessments for improvements, the council must pass a supplementary assessment bylaw to authorize the preparation of supplementary assessments for the purpose of imposing a tax under Part 10 of the Act;

AND WHEREAS, section 313 of the Act provides that a supplementary assessment bylaw applies to the year in which it is passed, only if it is passed before May 1 of that year, and must not authorize assessments to be prepared for designated industrial property;

AND WHEREAS, section 325.1 of the Act provides for bylaws enacted under section 313 remain in force after the year in which they are enacted and apply in subsequent years until they are repealed;

AND WHEREAS, the Council for the City of Spruce Grove wishes to require the preparation of supplementary assessments for improvements for the purpose of imposing a tax;

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

1. **DEFINITIONS**

- 1.1 “Act” means the *Municipal Government Act*, RSA 2000 cM-26 and amendments thereto.
- 1.2 “Assessment” means a value of property determined pursuant to Part 9, Division 4 of the Act and *Matters Relating to Assessment and Taxation Regulation, 2018, 203/2017*, as consolidated and amended.
- 1.3 “Council” means the Council of the City of Spruce Grove elected pursuant to the *Local Authorities Election Act*, RSA 2000 cL-21.
- 1.4 “Municipal Assessor” means the designated officer appointed under section 284.2 of the Act.

1.5 “Improvement” means:

- (i) a structure;
- (ii) any thing attached or secured to a structure that would be transferred by sale without special mention;
- (iii) a designated manufactured home and;
- (iv) Machinery and Equipment.

1.6 “Machinery and Equipment” has the meaning given to it in the *Matters Relating to Assessment and Taxation Regulation, 2018, 203/2017*, as consolidated and amended.

1.7 “Supplementary Assessment” means Assessment of all new Improvements which are occupied or completed during the current year but were not assessed at 100 per cent completion on the current year’s annual Assessment. Valuations are pro-rated from the point of completion to December 31 of the current year.

2. **APPLICATION**

- 2.1 Supplementary Assessments shall be prepared for the purpose of imposing tax under Part 10 of the Act.
- 2.2 The Municipal Assessor shall prepare Supplementary Assessments for Improvements in accordance with section 314 of the Act.
- 2.3 A Supplementary Assessment roll shall be prepared in accordance with section 315 of the Act.
- 2.4 A Supplementary Assessment notice shall be prepared and issued to the assessed persons in accordance with sections 316 and 316.1 of the Act.

3. **SEVERABILITY**

- 3.1 Every provision of this bylaw is independent of all other provisions and if any provision is declared invalid by a Court, then the invalid provisions shall be severed and the remainder provisions shall remain valid and enforceable.

4. **EFFECTIVE DATE**

- 4.1 This bylaw shall come into force and effect upon third reading and is duly signed.

First Reading Carried 14 April 2020

Second Reading Carried 14 April 2020

Third Reading Carried 27 April 2020

Date Signed 07 May 2020

Mayor

City Clerk