

THE CITY OF EDMONTON

BYLAW 18279

2018 REALTY SUPPLEMENTARY ASSESSMENT BYLAW

Whereas, pursuant to sections 313 of the *Municipal Government Act*, R.S.A. 2000, c. M-26, City Council may pass a bylaw authorizing the preparation of supplementary assessments for all improvements for the purpose of imposing a tax in the same year;

Section 313 of the Act provides further that a supplementary assessment bylaw or any amendments to it applies to the year in which it was passed, only if it is passed before May 1 of that year, and must not authorize assessments to be prepared for designated industrial property.

Edmonton City Council enacts:

PART I - PURPOSE, DEFINITIONS AND INTERPRETATION

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| PURPOSE | 1 | The purpose of this bylaw is to provide for the supplementary assessments for all improvements for the 2018 taxation year. |
| DEFINITIONS | 2 | <p>In this bylaw, unless the context otherwise requires:</p> <ul style="list-style-type: none">(a) “Act” means the <i>Municipal Government Act</i>, R.S.A. 2000, c. M-26;(b) “Assessed Person” means a person who is named on the assessment roll in accordance with section 304 of the Act;(c) “Assessor” means a person who has the qualifications set out in the regulations and<ul style="list-style-type: none">(i) is designated by the Minister to carry out the duties and responsibilities of an assessor under this Act, or(ii) is appointed by a municipality to the position of designated officer to carry out the duties and responsibilities of an assessor under this Act, |

and includes any person to whom those duties and responsibilities are delegated by the person referred to in sub-clause (i) or (ii);

- (d) **“Improvement”** means;
 - (i) a 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,
 - (iii) a designated manufactured home, and
 - (iv) machinery and equipment.

RULES FOR INTERPRETATION

3 The marginal notes and headings in this bylaw are for reference purposes only.

PART II - SUPPLEMENTARY ASSESSMENT

SUPPLEMENTARY ASSESSMENT

4 Subject to the provisions of section 314 of the Act, a supplementary assessment shall be prepared for all Improvements in 2018 for the purpose of imposing a tax in the same year under Part 10 of the Act.

5 Subject to the provisions of section 314 of the Act, the Assessor must prepare supplementary assessments:

- (a) for machinery and equipment used in manufacturing and processing if those Improvements are operational in 2018.
- (b) for other Improvements if they are completed in 2018, if they are occupied during all or any part of 2018, or if they moved into the municipality during 2018 and will not be taxed by another municipality during the same year;
- (c) reflecting the value of an Improvement that has not been previously assessed, or the increase in the value of an Improvement since it was last assessed;
- (d) for a designated manufactured home that is moved into the municipality during the year in which it is to be taxed, despite that the designated manufactured home will be

taxed in that year by another municipality;

- (e) in the same manner as the assessments are prepared under Part 9, Division 1 of the Act, prorated to reflect only the number of months during which the Improvement is complete, occupied, located in the municipality or in operation, including the whole of the first month in which the Improvement was completed, was occupied, was moved into the municipality, or began to operate.

6 A supplementary assessment roll must be prepared in accordance with section 315 of the Act.

7 A supplementary assessment notice must be prepared and sent to the Assessed Person in accordance with section 316 of the Act.

PART III - GENERAL

EFFECTIVE DATE 8 This bylaw takes effect beginning on the date it is passed.

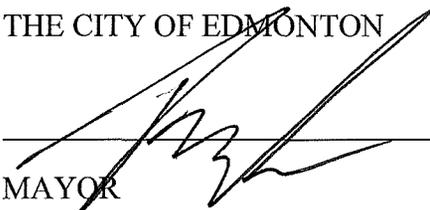
READ a first time this 23rd day of January 2018;

READ a second time this 23rd day of January 2018;

READ a third time this 23rd day of January 2018;

SIGNED AND PASSED this 23rd day of January 2018.

THE CITY OF EDMONTON


MAYOR


CITY CLERK