THE CITY OF EDMONTON

BYLAW 17553

2016 REALTY SUPPLEMENTARY ASSESSMENT BYLAW

Whereas, pursuant to section 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 linear property.

Edmonton City Council enacts:

PART I - PURPOSE, DEFINITIONS AND INTERPRETATION

PURPOSE

1 The purpose of this bylaw is to provide for the supplementary assessments for all improvements for the 2016 taxation year.

DEFINITIONS

2 In this bylaw, unless the context otherwise requires:

(a) “Act” means the Municipal Government Act, 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

(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

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

PART II - SUPPLEMENTARY ASSESSMENT

SUPPLEMENTARY ASSESSMENT

Subject to the provisions of section 314 of the Act, a supplementary assessment shall be prepared for all Improvements in 2016 for the purpose of imposing a tax in the same year under Part 10 of the Act.

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 completed in 2016 or begin to operate in 2016;

(b) for other Improvements if they are completed in 2016, if they are occupied during all or any part of 2016, or if they moved into the municipality during 2016 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; and

(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.

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

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

PART III - GENERAL

REPEALS

Bylaw 16577 is hereby repealed.

EFFECTIVE DATE

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

READ a first time this 15th day of March, A.D. 2016;
READ a second time this 15th day of March, A.D. 2016;
READ a third time this 15th day of March, A.D. 2016;
SIGNED and PASSED THIS 15th day of March, A.D. 2016.

THE CITY OF EDMONTON

MAYOR

CITY CLERK