

**CITY OF LACOMBE
BYLAW 485**

A BYLAW OF THE CITY OF LACOMBE TO AUTHORIZE A SUPPLEMENTARY ASSESSMENT OF
IMPROVEMENTS IN THE CITY DURING THE YEAR 2021

WHEREAS pursuant to Section 313 of the Municipal Government Act, Revised Statutes of Alberta 2000, Chapter M-26, City Council may pass a Bylaw prior to May 1st each year to authorize the preparation of supplementary assessments for improvements other than linear property within the City;

AND WHEREAS it is expedient to pass this Supplementary Assessment Bylaw to allow for the taxation of certain improvements for the 2021 tax year;

NOW THEREFORE, THE COUNCIL OF THE CITY OF LACOMBE ENACTS AS FOLLOWS:

1. This Bylaw may be cited as the "2021 Supplementary Assessment Bylaw".
2. The purpose of this bylaw is to provide for the supplementary assessments for all improvements for the 2021 taxation year.
3. In this Bylaw, including this section:
 - (a) "Act" means the Municipal Government Act, Revised Statutes of Alberta 2000, Chapter M-26.
 - (b) "Assessed Person" means a person who is named on the assessment roll in accordance with section 304 of the Act.
 - (c) "Assessment" means a value of property determined in accordance with Part 9 of the Act and the regulations.
 - (d) "Assessor" means the person who has the qualifications set out in the regulations and is appointed by City Council 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.
 - (e) "City" means the corporation of the City of Lacombe or the area contained within the boundaries of the City as the context requires.
 - (f) "Improvement" means
 - (i) a structure,
 - (ii) anything 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
 - (g) "Supplementary Assessment" means the assessment made pursuant to this Bylaw, Part 9, Division 4 of the Act and the regulations.
4. Subject to the provisions of section 314 of the Act, a supplementary assessment shall be prepared in 2021 for all improvements, except linear property, 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 a supplementary assessment:
 - (a) for machinery and equipment used in manufacturing and processing if those Improvements are completed or begin to operate in the year in which they are to be taxed;
 - (b) for other Improvements if they are completed in, if they are occupied during all or any part of, or if they moved into the City during the year in which they are to be taxed;

- (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 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 completed, 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.
 8. Bylaw 477 is hereby repealed.
 9. This Bylaw shall come into force on the date passed.

INTRODUCED AND GIVEN FIRST READING THIS 8th day of February, 2021.

GIVEN SECOND READING this 22nd day of February, 2021.

GIVEN THIRD READING this 22nd day February, 2021.

Original Signed

Mayor

Original Signed

Chief Administrative Officer