

**CITY OF CHESTERMERE
PROVINCE OF ALBERTA**

BYLAW #002-20

2020 SUPPLEMENTARY ASSESSMENT

BEING A BYLAW OF THE CITY OF CHESTERMERE, IN THE PROVINCE OF ALBERTA, TO AUTHORIZE SUPPLEMENTARY ASSESSMENTS.

WHEREAS under the Municipal Government Act R.S.A. 2000, Chapter M-26 (“the Act”);

AND WHEREAS Section 313(1) of the Act allows a Council to pass a bylaw authorizing supplementary assessments to be prepared for the purpose of imposing a tax under Part 10 of the Act in the same year;

AND WHEREAS Council wishes to pass a supplementary assessment bylaw to provide for the preparation of supplementary assessments in respect of improvements for the taxation year 2020;

NOW THEREFORE the Municipal Council of the City of Chestermere duly assembled enacts as follows:

1. This bylaw may be cited as the “Supplementary Assessment Bylaw”.
2. The Assessor is a person appointed by the City of Chestermere as defined in section 284 of the Act.
3. The Assessor of the City of Chestermere shall provide for the preparation and maintenance of a supplementary assessment roll.
4. Supplementary assessments shall be prepared in 2020 for the purpose of imposing a tax in the same year under Part 10 of the Act.
5. The supplementary assessments must reflect:
 - a. The value of an improvement that has not been previously assessed; or
 - b. The increase in the value of an improvement since it was last assessed.

6. The supplementary assessments must be prepared in the same manner as assessments are prepared under Division 1 of the Act, but must be pro-rated to reflect only the number of months during which the improvement is either:
 - a. Completed,
 - b. Occupied,
 - c. Located, or
 - d. Operational
7. A supplementary assessment roll shall be prepared in accordance with section 315 of the Act.
8. The supplemental taxation notices shall be sent in accordance with section 316 of the Act to the assessed persons.
9. This Bylaw comes into full force and takes effect on the date of the third and final reading.

First reading given this 18th day of February 2020

Second reading given this 18th day of February 2020

Third and final reading given this 18th day of February 2020

Resolution No's: 076-20/ 077-20/ 078-20/ 079-20


MAYOR


CHIEF ADMINISTRATIVE OFFICER