

Town of Mayerthorpe  
Province of Alberta  
Canada.

## **BYLAW NO. 1082**

### **A BYLAW TO AUTHORIZE SUPPLEMENTARY ASSESSMENT WITHIN THE TOWN OF MAYERTHORPE FOR THE 2018 TAXATION YEAR**

**WHEREAS**, pursuant to the provisions of the *Municipal Government Act*, RSA 2000, C.M-26 313(1), a municipality may pass a Supplementary Assessment Bylaw authorizing the assessments to be prepared for the purpose of imposing a tax under Part 10 of the *Municipal Government Act* in the same year;

**AND WHEREAS**, a Supplementary Assessment Bylaw under subsection (1) must refer

- (a) to all improvements, or
- (b) to all designated manufactured homes in the municipality.

**AND WHEREAS**, the assessor must prepare supplementary assessments for other improvements if

- (a) they are completed in the year in which they are to be taxed under Part 10,
- (b) they are occupied during all or any part of the year in which they are to be taxed under Part 10, or
- (c) they are moved into the municipality during the year in which the year to be taxed under Part 10 and they will not be taxed in that year by another municipality.

**AND WHEREAS**, the supplementary assessment must reflect

- (a) the value of an improvement that has not be previously assessed, or
- (b) the increase in the value of an improvement since it was last assessed.

**WHEREAS** the supplementary assessments be prepared in the same manner as assessments are prepared under Division 1 of the *Municipal Government Act*, but pro-rated 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.

**NOW THEREFORE** the Municipal Council of the Town of Mayerthorpe enacts as follows:

#### **PART 1 – TITLE**

1. That this bylaw shall be known as the “2018 Supplemental Tax Bylaw”.

**PART 2 – DEFINITIONS**

2. That the assessor for the Town of Mayerthorpe is hereby authorized to make a supplementary assessment of all improvements if the improvement of part thereof
  - (a) is completed in the year in which it is to be taxed,
  - (b) it is occupied during all or any part of the year in which it is to be taxed,
  - (c) it is moved into the municipality during the year in which it is to be taxed, and it will not be taxed in that year by another municipality.
3. That the Town of Mayerthorpe shall prepare and maintain a supplementary assessment roll within the times and manner set out in the Municipal Government Act.

**PART 3 – SEVERABILITY**

4. Should any provision of this Bylaw be invalid, then such invalid provision shall be severed and the remaining Bylaw shall be maintained.

**PART 4 – EFFECTIVE DATE**

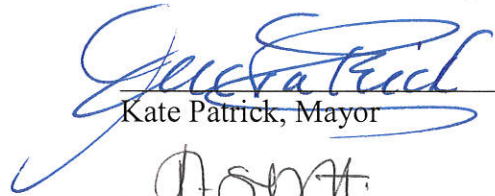
5. That this bylaw shall take effect on the date of the third and final reading.

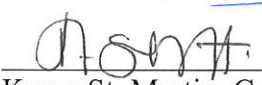
Read a first time this 22<sup>nd</sup> day of January, 2018.

Read a second time this 12<sup>th</sup> day of February, 2018.

Read a third time and passed this 12<sup>th</sup> day of February, 2018.

**SIGNED** by the Mayor and Chief Administrative Officer this 14 day of ~~February~~, 2018.

  
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Kate Patrick, Mayor

  
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Karen St. Martin, CAO