

BYLAW NO. 1161

A BYLAW TO AUTHORIZE THE PREPARATION OF SUPPLEMENTARY ASSESSMENTS FOR ALL IMPROVEMENTS IN THE TOWN OF MAYERTHORPE IN 2022.

WHEREAS under the authority and subject to the provisions of the *Municipal Government Act*, Revised Statutes of Alberta, 2000, Chapter M-26, and amendments thereto, Council may authorize a supplementary assessment of improvements to property within the municipality for the purpose of imposing a tax;

AND WHEREAS If Council wishes to authorize the preparation of supplementary assessments, Council must pass a supplementary assessment bylaw authorizing the assessment to be prepared for the purpose of imposing a tax in the same year;

AND WHEREAS A supplementary assessment bylaw or any amendments to it applies to the year in which it is passed, only if it is passed before May 1st of that year;

AND WHEREAS the supplementary assessment bylaw must not authorize assessments to be prepared for designated industrial property;

AND WHEREAS the Town of Mayerthorpe wishes to pass a supplementary assessment bylaw to provide for the preparation of supplementary assessment for all improvements for the taxation year 2022;

NOW THEREFORE, THE COUNCIL OF THE TOWN OF MAYERTHORPE DULY ASSEMBLED, ENACTS AS FOLLOWS:

1. This bylaw may be cited as the "2021 Supplementary Assessment Bylaw."
2. In this Bylaw "Act" means the *Municipal Government Act*, Revised 2000, c. M-26 and any amendments thereto.
3. A Supplementary Assessment shall be prepared for all improvements to property completed prior to September 30, 2022, for the purpose of imposing a tax in the same year in accordance with Part 9 of the Act.
4. Subject to the provision of Section 314 of the Act the Assessor must prepare supplementary assessments:

Town of Mayerthorpe
Province of Alberta
Canada.


- A. For machinery and equipment used in manufacturing and processing if those improvements are completed or begin to operate in 2022;
 - B. For all other improvements if they are completed in 2022, are occupied during all or any part of 2022, or are moved into the municipality in 2022 and will not be taxed in the same year by another municipality; and
 - C. In the same manner as the assessments are prepared under Part 9, Division 1 of the Act.
5. A supplementary assessment roll must be prepared in accordance with the Act.
6. A supplementary assessment notice must be prepared in accordance with the Act for every assessed improvement shown on the supplementary assessment roll;
7. The supplementary assessment notices shall be sent in accordance with the Act to the assessed persons.
8. Should any provision of this Bylaw be invalid, then such invalid provision shall be severed, and the remaining Bylaw shall be maintained.
9. That this bylaw shall take effect on the date of the third and final reading.


Read a first time this 25th day of April, 2022.

Read a second time this 25th day of April, 2022.

Read a third time and passed this 25th day of April, 2022.

SIGNED by the Mayor and Chief Administrative Officer this 26 day of April, 2022.


Janet Jabush, Mayor


Karen St. Martin, CAO