

THE CITY OF EDMONTON
BYLAW 19514
REALTY SUPPLEMENTARY ASSESSMENT BYLAW

Whereas, pursuant to sections 313 of the Act, 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; and

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 designated industrial property; and

Section 325.1 of the Act allows bylaws to remain in force after the year in which they are enacted and apply to subsequent years.

Edmonton City Council enacts:

PART I -PURPOSE, DEFINITIONS AND INTERPRETATION

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| PURPOSE | 1 | The purpose of this bylaw is to provide for the supplementary assessments for all Improvements for the 2021 taxation year and all future taxation years. |
| DEFINITIONS | 2 | In this bylaw, unless the context otherwise requires: <ul style="list-style-type: none">(a) “Act” means the <i>Municipal Government Act</i>, 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<ul style="list-style-type: none">(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.

but does not include designated industrial property.

RULES FOR INTERPRETATION

3

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

PART II - SUPPLEMENTARY ASSESSMENT

SUPPLEMENTARY ASSESSMENT

4

Subject to the provisions of section 314 of the Act, a supplementary assessment shall be prepared for all Improvements in each year commencing in 2021 and continuing in subsequent years 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 supplementary assessments:

- (a) for machinery and equipment used in manufacturing and processing if those Improvements are operational in the taxation year;
- (b) for other Improvements if they are completed in the

taxation year, if they are occupied during all or any part of the the taxation year, or if they moved into the municipality during the taxation year 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;
- (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.

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.

PART III - GENERAL

EFFECTIVE DATE 8 This bylaw takes effect beginning on the date it is passed.

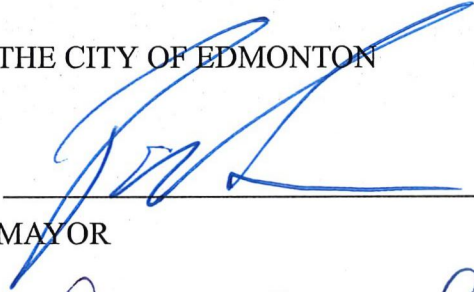
Read a first time 25th day of January , A. D. 2021;

Read a second time 25th day of January , A. D. 2021;

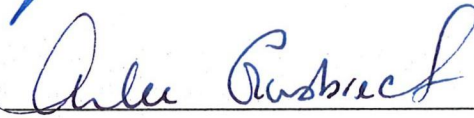
Read a third time 25th day of January , A. D. 2021;

SIGNED AND PASSED 25th day of January , A. D. 2021.

THE CITY OF EDMONTON



MAYOR



CITY CLERK