

BYLAW 13-2020
SUPPLEMENTARY ASSESSMENT BYLAW

Section 313 of the *Municipal Government Act*, RSA 2000, c. M-26 (the “*Municipal Government Act*”) allows the Council of a municipality to authorize the preparation of supplementary assessment on all improvements, for the purpose of imposing a tax in the same year;

Section 314.1 of the *Municipal Government Act* and the regulations thereunder provide for the Provincial Assessor to prepare supplementary assessments for designated industrial property;

Section 325.1 of the *Municipal Government Act* allows for a bylaw enacted under Section 313 of the *Municipal Government Act* to remain in force and apply in respect of subsequent years, until repealed;

Therefore Council enacts:

- | | | |
|--------------------------------------|---|--|
| Purpose | 1 | The purpose of this bylaw is to permit Strathcona County to prepare supplementary assessments on all improvements within Strathcona County. |
| Citation | 2 | This bylaw is cited as the Supplementary Assessment Bylaw. |
| Authorization to Prepare Assessments | 3 | Each year, the Municipal Assessor is authorized to prepare a supplementary assessment on all improvements within Strathcona County the same year, for the purpose of imposing a tax under Part 10 of the <i>Municipal Government Act</i> . |
| | 4 | This bylaw provides for the Provincial Assessor to prepare supplementary assessments for designated industrial property, in accordance with section 314.1 of the <i>Municipal Government Act</i> . |

FIRST READING: March 3, 2020

SECOND READING: March 3, 2020

THIRD READING: March 3, 2020

SIGNED THIS 17 day of March, 2020.

Rod Frank
MAYOR

Mavis Nathoo
DIRECTOR, LEGISLATIVE AND LEGAL SERVICES