



**Date of Meeting:**

March 23, 2020

**Bylaw:** Bylaw 6217 - Supplementary Assessment Bylaw

**Submitted By:** Amy Sosick, Assessment Valuation Manager

<b>Recommended Action:</b> That Council give Second and Third reading to Bylaw 6217 - Supplementary Assessment Bylaw.
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**Executive Summary:** Bylaw 6217 authorizes the preparation of supplementary assessments for all improvements except designated industrial property completed or occupied during the year. Bill 25: the Red Tape Reduction Implementation Act allows this Bylaw, enacted under MGA 313, to be a continuous bylaw. This eliminates the need to pass a new supplementary assessment bylaw annually. The supplementary assessment value must reflect the value of a new improvement not previously assessed or an increase in the value of an improvement resulting from a new addition. The bylaw directs the City Assessor to prepare the supplementary assessment and tax rolls. The supplementary assessments must be prorated to reflect only the number of months the new improvement was completed or occupied.

Example: An annual assessment was for land only; taxed at \$75,000 for 12 months. Then a new house is completed September 1<sup>st</sup> for \$210,000. Supplementary assessment is the total Improvement \$210,000 multiplied by days left in year, divided by 365.  $\$210,000 \times 122/365 = \$70,192$

Previous municipal revenue from the 2019 Supplementary Assessment and Tax rolls was \$1,619,772.

City Council gave first reading to this bylaw on March 9, 2020.

**Attachments:**

- Attachment 1: Bylaw 6217 – Supplementary Assessment Bylaw

<b>Department Director:</b>	Hailey Pinksen
<b>City Treasurer:</b>	
<b>City Solicitor:</b>	Brian Loewen

BYLAW 6217

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A BYLAW OF THE CITY OF LETHBRIDGE TO  
AUTHORIZE THE SUPPLEMENTARY ASSESSMENT  
OF IMPROVEMENTS IN THE CITY

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WHEREAS pursuant to Section 313 of the *Act*, Council may pass a Bylaw to authorize the preparation of supplementary assessments for improvements other than designated industrial property within the City;

AND WHEREAS Section 325.1 of the *Act* provides that bylaws enacted under s. 313 remain in force after the year in which they are enacted and apply in respect of subsequent years until they are repealed;

AND WHEREAS it is expedient to pass this Supplementary Assessment Bylaw to allow for the taxation of certain improvements;

NOW THEREFORE, THE COUNCIL OF THE CITY OF LETHBRIDGE ENACTS AS FOLLOWS:

1. This Bylaw may be cited as the "Supplementary Assessment Bylaw".
2. The purpose of this bylaw is to provide for the ongoing preparation for supplementary assessments for all improvements in each year until the repeal of this bylaw.
3. In this Bylaw, including this section:
  - (a) "Act" means the *Municipal Government Act*, Revised Statutes of Alberta 2000, Chapter M-26.
  - (b) "Assessed Person" means a person who is named on the assessment roll in accordance with section 304 of the *Act*.
  - (c) "Assessment" means a value of property determined in accordance with Part 9 of the *Act* and the regulations.
  - (d) "Assessor" means the person who has the qualifications set out in the regulations and is appointed by City Council 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.

- (e) "City" means the corporation of the City of Lethbridge or the area contained within the boundaries of the City as the context requires.
  - (f) "Improvement" means
    - (i) a structure,
    - (ii) anything 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
  - (g) "Supplementary Assessment" means the assessment made pursuant to this Bylaw, Part 9, Division 4 of the Act and the regulations.
4. Subject to the provisions of section 314 of the Act, a supplementary assessment shall be prepared for all improvements, except designated industrial property, 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 a supplementary assessment:
- (a) for machinery and equipment used in manufacturing and processing if those improvements are completed or begin to operate in the year in which they are to be taxed;
  - (b) for other improvements if they are completed in, if they are occupied during all or any part of, or if they moved into the City during the year in which they are to be taxed;
  - (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 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 completed, 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.
  8. Bylaw 6168 is hereby repealed.
  9. This Bylaw shall come into force and effect on the date of final passing thereof.

READ A FIRST TIME this 9<sup>th</sup> day of March, A.D. 2020  
C A Spear Bonnie J. Helford  
MAYOR CITY CLERK

READ A SECOND TIME this 23<sup>rd</sup> day of March, A.D. 2020  
C A Spear Bonnie J. Helford  
MAYOR CITY CLERK

READ A THIRD TIME this 23<sup>rd</sup> day of March, A.D. 2020  
C A Spear Bonnie J. Helford  
MAYOR CITY CLERK