



BYLAW NO 18-01  
OF THE TOWN OF STRATHMORE  
IN THE PROVINCE OF ALBERTA

BEING A BYLAW OF THE TOWN OF STRATHMORE, IN THE PROVINCE OF ALBERTA, TO THE SUPPLEMENTARY ASSESSMENT OF IMPROVEMENTS FOR THE TAXATION YEAR OF 2018.

**WHEREAS** pursuant to Section 313 of the *Municipal Government Act*, R.S.A. 2000, Chapter M-26 and amendments thereto, Town Council may pass a bylaw authorizing the preparation of supplementary assessments for all improvements for the purposes of imposing a tax in the same year under Part 10 of the *Municipal Government Act*;

**AND WHEREAS** Section 313 of the *Municipal Government 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 the year, and must not authorize assessments to be prepared for linear property;

The Council of the Town of Strathmore, in the Province of Alberta, duly assembled  
**HEREBY ENACTS AS FOLLOWS:**

**TITLE**

1. This Bylaw may be cited as the Town of Strathmore Supplementary Assessment Bylaw.

**PURPOSE**

2. The purpose of this Bylaw is to provide for the supplementary tax assessments for all improvements for the 2018 taxation year.

**DEFINITIONS**

3. In this Bylaw, unless the context otherwise requires:
  - a) "Act" means the *Municipal Government Act*, R.S.A. 2000 Chapter M-26, and amendments thereto;
  - b) "Assessed Person" means a person who is named on the Town's assessment roll in accordance with Section 304 of the Act;
  - c) "Assessor" has the same meaning as in Section 284(1)(d) of the Act;
  - d) "Council" means the municipal Council of the Town of Strathmore;
  - e) "Designated Manufactured Home" means a manufactured home, mobile home, modular home or travel trailer;
  - 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) "**Part 10**" means Part 10 of the Act;
- h) "**Town**" means the Town of Strathmore and all lands within its jurisdictional boundaries, as the context requires.

#### **SUPPLEMENTARY ASSESSMENT**

4. Subject to the provisions of Section 314 of the Act, the Assessor shall prepare a supplementary assessment for all Improvements in 2018 for the purpose of imposing a tax in 2018 pursuant to Part 10.
5. Subject to the provisions of Section 314 of the Act, the Assessor shall prepare supplementary assessments:
- (i) for Improvements if they are completed in 2018, if they are occupied during all or any part of 2018, or if they are moved into the Town during 2018 and will not be taxed by another municipality during 2018;
  - (ii) 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;
  - (iii) 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 Town or in operation, including the whole of the first month in which the Improvement was completed, was occupied, was moved into the Town 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.

#### **SEVERANCE**

8. If any provision of this Bylaw is adjudged by a Court of competent jurisdiction to be invalid for any reason, then that provision shall be severed from the remainder of this Bylaw and all other provisions of this Bylaw shall remain valid and enforceable.

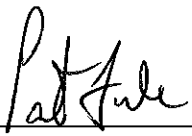
**ENACTMENT**

9. That Bylaw #17-01 is hereby rescinded.
10. This Bylaw shall come into full force and effect upon the date of third and final reading.

**READ A FIRST TIME THIS 24<sup>th</sup> day of January, 2018.**

**READ A SECOND TIME THIS 24<sup>th</sup> day of January, 2018.**

**READ A THIRD TIME and finally passed this 24<sup>th</sup> day of January, 2018.**

  
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**MAYOR**

  
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**CHIEF ADMINISTRATIVE OFFICER**