

PROPOSED WORDING FOR THE SUPPLEMENTARY PROPERTY ASSESSMENT BYLAW

WHEREAS section 313 of the *Municipal Government Act*, R.S.A. 2000, c.M-26 (“the Act”) provides that the council of a municipality must pass a supplementary assessment bylaw to authorize the preparation of supplementary assessments in respect of improvements for the purpose of imposing a tax in the same year;

AND WHEREAS section 313 of the Act provides further that a supplementary assessment bylaw or any amendment to it applies to the year in which it is passed, only if it is passed before May 1 of that year;

AND WHEREAS section 325.1 of the Act provides that bylaws enacted under section 313 remain in force after the year in which they are enacted and apply in respect of subsequent years until they are repealed;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 The City of Calgary wishes to pass a supplementary assessment bylaw to provide for the preparation of supplementary assessments in respect of improvements for the taxation year 2021 and subsequent years;

NOW THEREFORE THE COUNCIL OF THE CITY OF CALGARY ENACTS AS FOLLOWS:

1. This Bylaw may be cited as the “Supplementary Property Assessment Bylaw”.
2. In this Bylaw,
 - (a) “Act” means the *Municipal Government Act*, R.S.A. 2000, c.M-26;
 - (b) “Municipal Assessor” means the person appointed to the designated officer position of Municipal Assessor pursuant to section 284.2 of the Act and Bylaw 49M2007;
 - (c) “City of Calgary” means The City of Calgary, a municipal corporation of the Province of Alberta and, where the context so requires, means the geographical area within the boundaries of the City of Calgary;
 - (d) “Council” has the same meaning as in section 1 of the Act;
 - (e) “Improvement” has the same meaning as in section 284 of the Act;
 - (f) “Supplementary Assessment” means an assessment made pursuant to this Bylaw and Part 9, Division 4 of the Act.
3. Supplementary Assessments shall be prepared in 2021 and in each subsequent year for the purpose of imposing a tax in the same year under Part 10 of the Act.
4. Subject to the provisions of section 314 of the Act, the Municipal Assessor must prepare Supplementary Assessments for each year:

- (1) for machinery and equipment used in manufacturing and processing, if those Improvements are operational in that year;
 - (2) for all other Improvements, if they are completed in that year, are occupied during all or any part of that year, or are moved into the City of Calgary during that year and will not be taxed in the same year by another municipality; and
 - (3) in the same manner as the assessments are prepared under Part 9, Division 1 of the Act, but must pro-rate the Supplementary Assessments to reflect only the number of months during which the Improvement is completed, occupied, located in the City of Calgary or in operation, including the whole of the first month in which the Improvement was completed, was occupied, was moved into the City of Calgary or began to operate.
5. The Municipal Assessor may prepare a Supplementary Assessment for a designated manufactured home that is moved into the City of Calgary during the year in which it is to be taxed under Part 10 despite the fact that the designated manufactured home will be taxed in that year by another municipality.
6. A supplementary assessment roll shall be prepared in accordance with section 315 of the Act.
7.
 - (1) A supplementary assessment notice shall be prepared in accordance with sections 316 and 316.1 of the Act for every assessed Improvement shown on the supplementary assessment roll.
 - (2) The supplementary assessment notices shall be sent in accordance with sections 316 and 316.1 of the Act to the assessed persons.
8. This Bylaw comes into force on the day it is passed.