BYLAW NUMBER 10M2014

BEING A BYLAW OF THE CITY OF CALGARY TO AUTHORIZE THE PREPARATION OF SUPPLEMENTARY ASSESSMENTS IN THE CITY OF CALGARY DURING 2014

WHEREAS section 313 of the <u>Municipal Government Act</u>, 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;

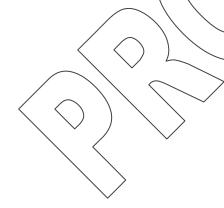
AND WHEREAS section 313 of the Act provides further that a supplementary assessment bylaw or any amendment to it applies to the year in which it is passed, only if it is passed before May 1 of that year, and must not authorize assessments to be prepared for linear property;

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 2014;

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

- 1. This Bylaw may be cited as the "2014 Supplementary Property Assessment Bylaw".
- 2. In this Bylaw,
 - (a) "Act" means the Municipal Government Act, R.S.A. 2000, c.M-26;
 - (b) Assessor" means a person appointed by a municipality as defined in section 284 of the Act;
 - (c) "City of Calgary" means The City of Calgary, a municipal corporation of the Rrovince 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) "Linear Property" has the same meaning as in section 284 of the Act;
 - (g) "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 2014 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 Assessor must prepare Supplementary Assessments:
 - (1) for machinery and equipment used in manufacturing and processing, if those Improvements are completed in 2014 or begin to operate in 2014;
 - (2) for all other Improvements, if they are completed in 2014, are occupied during all or any part of 2014, or are moved into the City of Calgary during 2014 and will not be taxed in the same year by another municipality; and
 - 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 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 section 316 of the Act for every assessed Improvement shown on the supplementary assessment roll
 - (2) The supplementary assessment notices shall be sent in accordance with section 316 of the Act to the assessed persons.



8. This Bylaw comes into force on the day it is passed.

READ A FIRST TIME THIS DAY OF	·	2014.	
READ A SECOND TIME THIS DAY	OF	_, 2014.	
READ A THIRD TIME THIS DAY OF	=,	2014.	
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	MAYOR SIGNED THIS	DAY OF	 , 2014
	CITY CLERK SIGNED THIS_	DAY OF	, 2014
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