

BYLAW NUMBER 11M2014

**BEING A BYLAW OF THE CITY OF CALGARY
TO AUTHORIZE THE COUNCIL OF THE
CITY OF CALGARY TO IMPOSE A 2014
SUPPLEMENTARY PROPERTY TAX**

WHEREAS section 369 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 property tax bylaw to authorize it to impose a supplementary property tax in respect of property for which supplementary assessments have been prepared;

AND WHEREAS Council has enacted Bylaw 10M2014 to authorize supplementary assessments to be prepared during 2014;

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

1. This Bylaw may be cited as the “2014 Supplementary Property Tax Bylaw”.
2. In this Bylaw,
 - (a) “Act” means the *Municipal Government Act*, R.S.A. 2000, c. M-26;
 - (b) “Bylaw 10M2014” refers to a bylaw of The City of Calgary to authorize the preparation of supplementary assessments in the City of Calgary during 2014;
 - (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) “Supplementary Assessment” means an assessment made pursuant to Bylaw 10M2014.
3. A supplementary property tax shall apply to all taxable Supplementary Assessments which have been prepared in 2014 in accordance with Bylaw 10M2014.
4. Subject to the provisions of section 369 of the Act, the supplementary property tax rates for 2014 are the same as the property tax rates set by the 2014 Property Tax Bylaw.
5. A supplementary property tax roll shall be prepared in accordance with section 369 of the Act.
6. (1) Supplementary property tax notices shall be prepared in accordance with section 369 of the Act for all taxable property shown on the supplementary property tax roll of The City of Calgary.

(2) Supplementary property tax notices shall be sent in accordance with section 369 of the Act to the persons liable to pay the taxes.

7. 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.

MAYOR
SIGNED THIS ____ DAY OF _____, 2014.

CITY CLERK
SIGNED THIS ____ DAY OF _____, 2014.

PROPOSED