

# PROPOSED

EC2023-1158  
ATTACHMENT 2

## BYLAW NUMBER 5M2024

### BEING A BYLAW OF THE CITY OF CALGARY TO AMEND BYLAW 49M2007, A BYLAW TO ESTABLISH THE POSITION OF MUNICIPAL ASSESSOR OF THE CITY OF CALGARY

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**WHEREAS** Council has considered EC2023-1158 and deems it necessary to amend Bylaw 49M2007, a Bylaw to establish the position of Municipal Assessor of the City of Calgary;

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

1. Bylaw 49M2007, a Bylaw to establish the position of Municipal Assessor of the City of Calgary, as amended, is hereby further amended.
2. The following is added after section 4 as section 4.1:  

“4.1 This Bylaw does not limit or restrict any other delegations to the Municipal Assessor by Council, the Chief Administrative Officer, the Chief Financial Officer, the Act, any other enactment, bylaw or any other employee of the City.”
3. The following is added after section 4.1 as section 4.2:  

“4.2 The Municipal Assessor is hereby delegated the powers, duties and functions set out in Schedule “A.””
4. The following is added to Bylaw 49M2007 as Schedule “A”:

#### **“Schedule “A”**

#### **Powers, Duties and Functions delegated to the Municipal Assessor**

<b>Legislation</b>	<b>Summary of Powers, Duties &amp; Functions</b>
Section 299 – Municipal Government Act (“MGA”)	Must administer & respond to requests for assessment information from assessed persons about that person’s property.
Section 300 – MGA	Must administer & respond to requests for assessment information from assessed persons of any assessed properties of which the assessed person is not the owner.

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Section 302(1) – MGA	Must prepare annually assessment roll prior to February 28 for property other than designated industrial property.
Section 310(4) – MGA	Must certify the date on which the assessment notice is sent.
Section 311(1) – MGA	Must publish a notice that the assessment notices have been sent in a manner considered appropriate by the municipality.
Section 312 – MGA	May correct errors, omissions and misdescriptions in any of the information on assessment notices and an amended assessment notice may be prepared and sent to the assessed person.
Section 327(1) - MGA	Must prepare tax roll annually.
Section 330(1) – MGA	May correct errors, omissions, misdescriptions in any of the information shown on the tax roll for the current year only and send amended tax notice to tax payer.
Section 330(2) – MGA	May impose tax on a property or business for the current year only if it's discovered that no tax has been imposed on a taxable property or business and send a tax notice to the taxpayer.
Section 330(3) – MGA	Must correct the tax roll if exempt property becomes taxable or taxable property becomes exempt under section 368 and on correcting the roll must send an amended tax notice to the taxpayer.
Section 333 – MGA	Must annually prepare and sent tax notices for all taxable property and businesses.
Section 336(1) – MGA	Must certify the date the tax notices are sent.

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Section 338 – MGA	May prepare & send an amended tax notice to the taxpayer to correct errors, omissions or misdescriptions as shown on a tax notice.
Section 343(2) – MGA	Must decide to which taxable property or business owned by the taxpayer a tax payment is to be applied, if not indicated by the payor.
Section 350 – MGA	Must issue a tax certificate on request.
Section 366(1) – MGA	May apply to the Crown for a grant in places of taxes.
Section 369(3) – MGA	Must prepare supplementary property tax roll.
Section 369(6) – MGA	Must prepare supplementary property tax notices for all taxable property shown on the supplementary property tax roll and sent notices to the taxpayer.
Section 411(1) – MGA	May attempt to recover tax arrears in respect of a parcel of land.
Section 412 – MGA	Must annually before March 31 prepare property tax arrears list, send copies to the Registrar & Minister, post a copy publicly and notify persons liable to pay tax arrears.
Section 413(3) – MGA	May add costs of endorsing tax recovery notification on certificate of title for parcels shown on tax arrears list to the taxes owing in respect of the parcel.
Section 415(2) – MGA	Must ask the Registrar to remove the tax recovery notification on payments of the tax arrears.

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Section 416(1) – MGA	May send notice to any person under a lease from the owner requiring that person to pay the rent until the tax arrears have been paid.
Section 416(2.1) – MGA	May send a notice to any person who holds the parcel or a portion of it under a lease, license, or permit from the assessed person to pay the rent, license fees or permit fees until the tax arrears have been paid.
Section 418(1) – MGA	Must offer for sale at a public auction any parcel of land shown on its tax arrears list if tax arrears are not paid.
Section 418(4) – MGA	May enter into agreement with owner providing for the payment of the tax arrears over period not exceeding 3 years to avoid public auction.
Section 421 – MGA	Must advertise the public auction in respect of recovery of taxes related to land in at least one issue of a newspaper having general circulation in the municipality.
Section 422 – MGA	May adjourn the holding of a public auction to any day within 2 months after advertised date. Must post notice in a public place. If auction is cancelled due to payment of tax arrears, notice of cancellation must be posted in a public place.
Section 429.1 – MGA	May distribute the tax arrears and any taxes imposed in respect of a parcel among the parcels of land created by a subdivision.
Section 436.02 – MGA	May attempt to recover tax arrears in respect of designated manufactured home.

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Section 436.03 – MGA	Must annually not later than March 31 prepare a designated manufactured home tax arrears list, register liens, and post list publicly. Must also give written notice to owner of the designated manufactured home and of the designated manufactured community.
Section 436.06 – MGA	Must register financing change statement to discharge the registration of a tax recovery lien on the payment of tax arrears in respect of a designated manufactured home.
Section 436.07 – MGA	May send a written notice to renter/leser of a designated manufactured home requiring they pay rent towards tax arrears until arrears are paid. Must also notify the owner of the designated manufactured home and of the designated manufactured home community 14 day in advance.
Section 436.08 – MGA	Must provide notice before August 1 to the owner of a designated manufactured home on the tax arrears list, owner of the designated manufactured home community and each person with a security interest, lien, writ, charge or other encumbrance against the designated manufactured home that it will go to public auction unless arrears are paid before March 31 in the next year.
Section 436.09 – MGA	Must offer designated manufactures homes for public auction if tax arrears are not paid. May enter into an agreement providing for payment over a period not exceeding 3 years to avoid public auction.
Section 436.12 – MGA	Must advertise the public auction in at least one issue of a newspaper having general circulation in the municipality.

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Section 436.13 – MGA	May adjourn the holding of a public auction to any day within 2 months after advertised date. Must post notice in a public place, send copies to persons referenced in section 436.08(1). If auction is cancelled due to payment of tax arrears, same notice requirements.
Section 439 – MGA	May prepare and issue distress warrants and seize goods to recover tax arrears.
Section 444 – MGA	May collect rent to pay tax arrears in respect of a business that is leased to one or more tenants and must send notice to the property owner advising of the intention to do so.
Section 482(1) – MGA	May certify all or part of an assessment or tax rolls or an assessment or tax notices as being true copies of the original.
Section 482(2) – MGA	May sign statutory declarations admissible as evidence of assessment or tax notice mailing dates at Assessment Review Board.
Section 525(2) – MGA	May certify all or part of an assessment or tax rolls or an assessment or tax notices as being true copies of original.
Section 525(2) – MGA	May sign statutory declarations admissible as evidence of assessment or tax notice mailing dates at Tribunal.
Section 553 – MGA	May add to the tax roll of a parcel of land any amount unpaid owing by the owner of the parcel which Council could add to the tax roll pursuant to the section.
Section 553.1 – MGA	May add to the property tax roll amounts owing by the owner of the property as noted in the section.

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Section 553.2 – MGA	May add to the business tax roll amounts owing by the business as noted in the section.
Section 146.1 – Education Act	Shall administer list of separate school district residents including receive list from school board, notify individuals, remove upon request, and give list of removals to school board.
Section 149(2) – Education Act	Shall send the owner of a fee simple estate in land notice under section 147(1) and (3) if the transferee is an individual or a notice under section 148.
Section 152(3) – Education Act	Shall retain on file each notice given.
Section 153 – Education Act	Shall before the completion of the assessment and tax roll, examine each notice on file and show in the assessment and tax roll the property of a corporation or cooperative that is designated as assessable for separate school purpose.
Section 154(2) – Education Act	Shall provide a certificate to secretary of school board showing the portion of the equalized assessment applicable to the part of the municipality within which the school division is situated.
Section 155 – Education Act	Shall also provide a statement alongside the certificate pursuant to Section 154 of the EA, showing total assessment of all property assessed to individuals, to corporations, and the totals of assessments, valuations, and assessed values of both.
Section 156 (1) – Education Act	Upon request, shall supply a confidential copy of the whole or part of assessment roll of the municipality to a school board at the board's expense.

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Section 16 – Community Organization Property Tax Exemption Regulation	Shall administer exemptions for a non-profit organization in accordance with this section.
Section 17 – Community Organization Property Tax Exemption Regulation	May waive the application requirement for a non- profit organization to apply for an exemption, however that the waiver cannot be for more than 3 consecutive taxation years.”

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

READ A FIRST TIME ON \_\_\_\_\_

READ A SECOND TIME ON \_\_\_\_\_

READ A THIRD TIME ON \_\_\_\_\_

\_\_\_\_\_  
MAYOR

SIGNED ON \_\_\_\_\_

\_\_\_\_\_  
CITY CLERK

SIGNED ON \_\_\_\_\_