



# Bylaw Amendments to Reflect Organizational Realignment

EC2023-1158

December 6, 2023

# Background

October  
2020

Realignment Project  
verbally presented to  
Council



April  
2021

Realignment Project  
implementation



January  
2023



Ongoing

“Assess & Adjust”  
Phase





# Recommendations

That the Executive Committee recommend that Council:

1. Give three readings to Proposed Bylaw A (Attachment 2) to amend the Municipal Assessor Bylaw 49M2007; and
2. Give three readings to Proposed Bylaw B (Attachment 3) to amend the Chief Financial Officer, City Treasurer & Deputy City Treasurer Bylaw 34M2021.



# Highlights

- Updates will ensure bylaws properly reflect corporate structure.
- Proposed bylaws shift delegated authorities relating to Property Taxation from the City Treasurer to the Municipal Assessor.
- No new authorities are being created.
  - Amendments are “housekeeping” and technical/administrative in nature.
- Updated bylaws support transparency, consistency with realigned corporate structure, and reduce risk of legislative non-compliance.



# Proposed Bylaw Amendments

City Treasurer  
(Director, Finance)

Taxation Authorities



Municipal Assessor  
(Director, Assessment & Tax)

- Tax notices (tax bills) and certificates.
- Tax Instalment Payment Plan (TIPP).
- Distribution of taxes/arrears in subdivisions of parcels.
- Application of unspecified tax payments between multiple properties owned by same person/business.
- Tax recovery warrants & adding unpaid/owing amounts to tax roll.
- Certifying assessment or tax rolls & notices for evidence at tribunal.



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