

## **PROPOSED WORDING FOR THE 2018 SUPPLEMENTARY PROPERTY TAX BYLAW**

**WHEREAS** section 369 of the *Municipal Government Act*, R.S.A. 2000, c. M-26 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 xxM2018 to authorize supplementary assessments to be prepared during 2018;

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

1. This Bylaw may be cited as the “2018 Supplementary Property Tax Bylaw”.
2. In this Bylaw,
  - (a) “Act” means the *Municipal Government Act*, R.S.A. 2000, c. M-26;
  - (b) “Bylaw xxM2018” refers to a bylaw of The City of Calgary to authorize the preparation of supplementary assessments in the City of Calgary during 2018;
  - (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 xxM2018 or section 314.1 of the Act.
3. A supplementary property tax shall apply to all taxable Supplementary Assessments which have been prepared in 2018 in accordance with Bylaw xxM2018 or section 314.1 of the Act.
4. Subject to the provisions of section 369 of the Act, the supplementary property tax rates for 2018 are the same as the property tax rates set by the 2018 Property Tax Bylaw and section 359.3 of the Act.
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.