

**TOWN OF HIGH RIVER
IN THE PROVINCE OF ALBERTA**

BYLAW 4557/2019 – SUPPLEMENTARY ASSESSMENT BYLAW

A BYLAW OF THE TOWN OF HIGH RIVER TO AUTHORIZE SUPPLEMENTARY ASSESSMENTS

WHEREAS pursuant to the Municipal Government Act R.S.A., Chapter M-26 and any amendments thereto is in force;

AND WHEREAS pursuant to Section 313(1) of the Act allows a Council to pass a bylaw authorizing supplementary assessments to be prepared for the purpose of imposing a tax under Part 10 of the Act in the same year;

AND WHEREAS pursuant to Section 314 of the Act authorized the Assessor of the Town of High River to prepare supplementary assessments during the taxation year for all improvements and designated manufactured homes that are:

1. Completed or begin to operate in the year in which they are to be taxed under Part 10,
2. Occupied during all or any part of the year, in which they are to be taxed under Part 10,
3. Moved into the Town of High River during the year which they are to be taxed under Part 10 and they will not be taxed in that year by another municipality.

AND WHEREAS the supplementary assessments must reflect:

1. The value of an improvement that has not been previously assessed; or
2. The increase in the value of an improvement since it was last assessed;

AND WHEREAS the supplementary assessments must be prepared in the same manner as assessments are prepared under Division 1, Part 9 of the Act, but must be pro-rated to reflect only the number of months during which the improvement is:

1. Complete;
2. Occupied;
3. Located in the Town of High River;
4. In operation.

AND WHEREAS Council wishes to pass a bylaw whereby supplementary assessments may be made for 2019.

NOW THEREFORE, the Town of High River Council, duly assembled, enacts as follows:

PART I – PURPOSE, DEFINITIONS AND APPLICATION

Purpose

1. The purpose of this Bylaw is to authorize the Assessor of the Town of High River to prepare supplementary assessments for the purpose of imposing a tax pursuant to the provisions under Part 10 of the Act in the same year.

Short Title

2. This Bylaw may be cited as the 2019 Supplementary Assessment Bylaw.

Definitions

3. Words used in this Bylaw have the same meaning as defined in the *Municipal Government*, with the following changes or additions:
 - (a) “Act” means the *Municipal Government Act*, RSA 2000, c. M-26, together with any amendments and Regulations made thereunder;
 - (b) “Assessor” means the Designated Assessor of the Town;
 - (c) “Bylaw” means Bylaw 4557/2019 also known as the 2019 Supplementary Assessment Bylaw;

(d) "Council" means the governing body of the Town;

(e) "Town" means the municipal corporation of the Town of High River;

Application

- 4. The Assessor of the Town of High River is hereby authorized to make supplementary assessment pursuant to the provisions in the Act;

PART II - GENERAL

Responsibilities of Town Assessor

- 1. Council for the Town authorizes the Town's Assessor to prepare supplementary assessments for the purpose of imposing a tax pursuant to the provisions under Part 10 of the Act in the same year.
- 2. The Assessor of the Town shall provide for the preparation and maintenance of a supplementary assessment roll.

Effective Date

- 3. This Bylaw comes into effect when it is passed by the Council.

Repeals

- 4. Bylaw No 4527/2018 being the 2018 Supplementary Assessment Bylaw, is hereby repealed.

READ A FIRST TIME THIS 14 DAY OF January, 2019.

 J. Mac
 MAYOR/DEPUTY MAYOR

 J. Mac
 TOWN MANAGER

READ A SECOND TIME THIS 14 DAY OF January, 2019.

 J. Mac
 MAYOR/DEPUTY MAYOR

 J. Mac
 TOWN MANAGER

READ A THIRD TIME THIS 14 DAY OF January, 2019.

 J. Mac
 MAYOR/DEPUTY MAYOR

 J. Mac
 TOWN MANAGER

SIGNED AND PASSED THIS 15 DAY OF January, 2019.

 J. Mac
 MAYOR/DEPUTY MAYOR

 J. Mac
 TOWN MANAGER