

**Bylaw 5-2019 (2019 Supplementary Assessment)****Report Purpose**

To give three readings to a bylaw authorizing a supplementary assessment for the 2019 taxation year.

**Recommendation**

1. THAT Bylaw 5-2019, a bylaw that authorizes a supplementary assessment, be given first reading.
2. THAT Bylaw 5-2019 be given second reading.
3. THAT Bylaw 5-2019 be considered for third reading.
4. THAT Bylaw 5-2019 be given third reading.

**Our Prioritized Strategic Goals**

Goal 2 - Manage, invest and plan for sustainable municipal infrastructure

**Report**

A supplementary assessment bylaw is required to levy property tax on buildings or machinery and equipment completed, or in operation during 2019. Supplementary assessment maintains assessment and tax equity between new and existing properties during the current tax year.

**Council and Committee History**

1985 to 2018 - Council has passed a supplementary assessment bylaw annually.

**Other Impacts**

**Policy:** n/a

**Legislative/Legal:** Section 313 of the *Municipal Government Act* gives Council the authority to pass a supplementary assessment bylaw annually, before May 1 of that year.

**Interdepartmental:** n/a

**Master Plan/Framework:** n/a

**Communication Plan**

Supplementary Assessment and Tax Notice

**Enclosure**

1 Bylaw 5-2019 (2019 Supplementary Assessment)