

Bylaw 13-2020 Supplementary Assessment**Report Purpose**

To give three readings to a continuous bylaw authorizing supplementary assessments.

Recommendation

1. THAT Bylaw 13-2020, a bylaw that authorizes supplementary assessment, be given first reading.
2. THAT Bylaw 13-2020 be given second reading.
3. THAT Bylaw 13-2020 be considered for third reading.
4. THAT Bylaw 13-2020 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 the current tax year. Supplementary assessment maintains assessment and tax equity between new and existing properties during the current tax year.

Council and Committee History

1985 to 2019 – Council has passed a supplementary assessment bylaw annually.

Other Impacts

Policy: n/a

Legislative/Legal: Bill 25 (Red Tape Reduction Implementation Act, 2019) added Section 325.1 to the *Municipal Government Act*, allowing Council to enact a continuous bylaw under Section 313. This Bylaw will apply to the current and subsequent tax years, until repealed by Council.

Interdepartmental: Assessment and Tax, Legislative and Legal Services

Master Plan/Framework: n/a

Communication Plan

Supplementary Assessment and Tax Notice

Enclosure

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