

## BYLAW 13-2020

### SUPPLEMENTARY ASSESSMENT BYLAW

Section 313 of the *Municipal Government Act*, RSA 2000, c. M-26 (the “*Municipal Government Act*”) allows the Council of a municipality to authorize the preparation of supplementary assessment on all improvements, for the purpose of imposing a tax in the same year;

Section 314.1 of the *Municipal Government Act* and the regulations thereunder provide for the Provincial Assessor to prepare supplementary assessments for designated industrial property;

Section 325.1 of the *Municipal Government Act* allows for a bylaw enacted under Section 313 of the *Municipal Government Act* to remain in force and apply in respect of subsequent years, until repealed;

Therefore Council enacts:

- |                                      |   |
|--------------------------------------|---|
| Purpose                              | 1 The purpose of this bylaw is to permit Strathcona County to prepare supplementary assessments on all improvements within Strathcona County.   |
| Citation                             | 2 This bylaw is cited as the Supplementary Assessment Bylaw.  |
| Authorization to Prepare Assessments | <p>3 Each year, the Municipal Assessor is authorized to prepare a supplementary assessment on all improvements within Strathcona County the same year, for the purpose of imposing a tax under Part 10 of the <i>Municipal Government Act</i>.</p> <p>4 This bylaw provides for the Provincial Assessor to prepare supplementary assessments for designated industrial property, in accordance with section 314.1 of the <i>Municipal Government Act</i>.</p> |

FIRST READING: \_\_\_\_\_

SECOND READING: \_\_\_\_\_

THIRD READING: \_\_\_\_\_

SIGNED THIS \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
DIRECTOR, LEGISLATIVE AND LEGAL SERVICES