

TOWN OF DRUMHELLER
BYLAW NUMBER 16.25
DEPARTMENT: FINANCE

REPEALS BYLAW 13.24

BEING A BYLAW TO AUTHORIZE THE SUPPLEMENTARY ASSESSMENT FOR IMPROVEMENTS WITHIN THE TOWN OF DRUMHELLER FOR THE PURPOSE OF IMPOSING A TAX UNDER PART 10 OF THE MUNICIPAL GOVERNMENT ACT FOR THE 2025 TAX YEAR

WHEREAS, pursuant to section 313 of the Municipal Government Act, RSA 2000, c M-26, as amended, provides that the Council must pass a supplementary assessment bylaw to authorize to authorize the preparation of supplementary assessments for the purpose of imposing a supplementary property tax under Part 10 of the Act;

AND WHEREAS, section 313 of the Act provides that a supplementary assessment bylaw applies to the year in which it is passed, only if it is passed before May 1 of that year;

AND WHEREAS, section 325.1 of the Act provides for bylaws enacted under section 313 remain in force after they year in which they are enacted and apply in subsequent years until they are repealed;

AND WHEREAS, the Council for the Town of Drumheller wishes to require the preparation of supplementary assessments for improvements for the purpose of imposing a tax;

NOW THEREFORE, the Council for the Town of Drumheller, duly assembled, hereby enacts tas follows:

1. SHORT NAME

1.1 This Bylaw shall be cited as the "Supplementary Assessment Bylaw."

2. DEFINITIONS

2.1 In this Bylaw unless the context otherwise requires:

- a) "*Act*" means the Municipal Government Act RS.A. 2000 c. M-26 and regulations made thereunder.
- b) "*Assessment*" means a value of property determined pursuant to Part 9, Division 4 of the Act and Matters relating to Assessment and Taxation Regulation, 2018, 203/2017, as consolidated and amended.
- c) "*Council*" means the Council of the Town of Drumheller elected pursuant to the *Local Authorities Election Act*, RSA 2000 cL-21.
- d) "*Improvement*" means:
 - i) a structure;

- ii) anything attached or secured to a structure, that would be transferred without special mention by a transfer or sale of the structure;
 - iii) a designated manufactured home; and
 - iv) machinery and equipment.
- e) “*Linear property*” and other words and phrases defined in the *Act* have the meanings provided in the *Act*.
- f) “*Municipal Assessor*” means the assessor for the Town of Drumheller appointed under section 284.2 of the *Act*.
- g) “*Supplementary Assessment*” means assessment of all new improvements which are occupied or completed during the current year but were not assessed at 100 per cent completion on the current year’s annual assessment. Valuations are pro-rated from the point of completion to December 31 of the current year.
- h) “Town of Drumheller” or “Town” means the Town of Drumheller, a municipal corporation in the Province of Alberta, and includes the area contained within the corporate boundaries of the Town of Drumheller, as the context may require.

3. GENERAL PROVISIONS

- 3.1 The assessor is authorized to prepare the supplementary assessments contemplated in Part 9 Division 4 of the *Act* for the purpose of imposing a tax under Part 10 of the *Act* for the current tax year.
- 3.2 The improvement tax contemplated in Section 3.1 shall be imposed on all improvements.
- 3.3 The municipal assessor shall not prepare supplementary assessments for designated industrial property.
- 3.4 The municipal assessor shall prepare supplementary assessments for machinery and equipment used in manufacturing and processing if those improvements are completed or begin to operate in the year in which they are to be taxed under Part 10 of the *Act*.
- 3.5 The municipal assessor shall prepare supplementary assessments for other improvements if:
- a) they are completed in the year in which they are to be taxed under Part 10 of the *Act*;
 - b) they are occupied during all or any part of the year in which they are to be taxed under Part 10 of the *Act*; or
 - c) they are moved into the Town during the year in which they are to be taxed under Part 10 of the *Act* and they will not be taxed in that year by another municipality.
- 3.6 A supplementary assessment shall reflect:
- a) the value of an improvement that has not been previously assessed; or

- b) the increase in value of an improvement since it was last assessed.
- 3.7 Supplementary assessments shall be prepared in the same manner as assessments are prepared under Division 1 of Part 9 of the *Act*, but must be pro-rated to reflect only the number of months during which the improvement is complete, occupied, located in the municipality or in operation, including the whole of the first month in which the improvement was completed, was occupied, was moved into the municipality or began to operate.
- 3.8 Before the end of the year in which supplementary assessments are prepared, the municipality shall prepare a supplementary assessment roll in accordance with section 315 of the *Act*.
- 3.9 Before the end of the year in which supplementary assessments are prepared, the municipality shall:
- a) prepare a supplementary assessment notice for every assessed improvement shown on the supplementary assessment roll; and
- b) send the supplementary assessment notices to the assessed persons in accordance with section 316 of the *Act*.

4. SEVERABILITY

- 4.1 If any portion of this Bylaw is found to be invalid, that portion shall be severed from the remainder of the Bylaw and shall not invalidate the whole Bylaw.

5. TRANSITIONAL

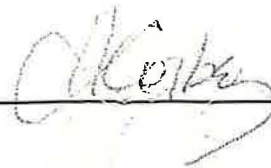
- 5.1 Town of Drumheller Bylaw Number 13.24 is hereby repealed.
- 5.2 This Bylaw comes into full force and effect upon third and final reading.

READ A FIRST TIME ON THE 17th DAY OF March 2025.

READ A SECOND TIME ON THE 17th DAY OF March 2025.

READ A THIRD AND FINAL TIME ON THE 17th DAY OF March 2025.





MAYOR



CHIEF ADMINISTRATIVE OFFICER