

CITY OF GRANDE PRAIRIE

BYLAW C-1418

**A Bylaw to Authorize Supplementary Property Assessments for
Improvements within the City for the purpose
of imposing a Tax pursuant to
Part 10 of the Municipal Government Act**

**THE MUNICIPAL COUNCIL OF THE CITY OF GRANDE PRAIRIE, IN THE
PROVINCE OF ALBERTA, DULY ASSEMBLED ENACTS AS FOLLOWS:**

1. This Bylaw shall be called the “Supplementary Property Assessment Bylaw”.
2. In this Bylaw:
 - (a) “Act” means the Municipal Government Act;
 - (b) “Assessor” means the assessor for the City of Grande Prairie;
 - (c) “City” means the City of Grande Prairie;
 - (d) “Improvement” means:
 - (i) a structure,
 - (ii) any thing 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.
3.
 - (a) 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 in the same year.
 - (b) The improvement tax contemplated in Section 3(a) of this Bylaw shall be imposed on all improvements.
 - (c) The Assessor shall not prepare supplementary assessments for linear property.
4.
 - (a) The 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.

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- (b) The Assessor shall prepare a supplementary assessment for a designated manufactured home that is moved into the City during the year in which it is taxed under Part 10 of the Act despite that the designated manufactured home will be taxed in that year by another municipality.
 - (c) The Assessor shall prepare supplementary assessments for other improvements if:
 - (i) they are completed in the year in which they are to be taxed under Part 10 of the Act;
 - (ii) 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
 - (iii) they are moved into the City 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.
 - (d) A supplementary assessment shall reflect:
 - (i) the value of an improvement that has not been previously assessed; or
 - (ii) the increase in value of an improvement since it was last assessed.
 - (e) 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 City or in operation, including the whole of the first month in which the improvement was completed, was occupied, was moved into the City or began to operate.
- 5.
- (a) Before the end of the year in which supplementary assessments are prepared, the City shall prepare a supplementary assessment roll.
 - (b) A supplementary assessment roll shall show, for each assessed improvement the following:
 - (i) the same information that is required to be shown on the assessment roll;
 - (ii) the date that the improvement:
 - (a) was completed, occupied or moved into the City; or
 - (b) began to operate.
 - (c) Sections 304, 305, 306 and 307 of the Act apply in respect of a supplementary assessment roll.
- 6.
- (a) Before the end of the year in which supplementary assessments are prepared, the City shall:

- (i) prepare a supplementary assessment notice for every assessed improvement shown on the supplementary assessment roll; and
 - (ii) send the supplementary assessment notices to the assessed persons.
- (b) A supplementary assessment notice shall show, for each assessed improvement, the following:
- (i) the same information that is required to be shown on the supplementary assessment roll;
 - (ii) the date the supplementary assessment notice is sent to the assessed person;
 - (iii) the date by which a complaint must be made, which date must not be less than sixty (60) days after the supplementary assessment notice is sent to the assessed person; and
 - (iv) the address to which a complaint must be sent.
- (c) Sections 309(2), 310 (1.1) and 312 of the Act apply in respect of supplementary assessment notices.

7. Bylaw C-1400 is hereby repealed.

8. This Bylaw shall take effect on the date it is passed.

READ a first time this 6 day of April , 2020.

READ a second time this 6 day of April , 2020.

READ a third time and finally passed this 6 day of April , 2020.

“B. Given” (signed)
Mayor

“A. Karbasheski” (signed)
City Clerk