

City of Lacombe
Bylaw 529

A Bylaw of the City of Lacombe, in the Province of Alberta (hereinafter referred to as “the Municipality”), to Authorize a Supplementary Assessment of Improvements in the City.

WHEREAS, pursuant to the Municipal Government Act, R.S.A. 2000, c M-26, s. 313; Council must pass a supplementary assessment bylaw to authorize the preparation of supplementary assessments for improvements other than designated industrial property within the City;

AND WHEREAS, pursuant to Section 325(1) of the Municipal Government Act, that bylaws enacted under Section 313 remain in force after the year in which they are enacted and apply in respect of subsequent years until they are repealed;

AND WHEREAS, the City of Lacombe wishes to expediently enact this Supplementary Assessment Bylaw to allow for the taxation of certain improvements;

NOW THEREFORE, the Council of the City of Lacombe duly assembled hereby enact as follows:

1. Bylaw Title

1.1. The bylaw shall be referred to as the “Supplementary Assessment Bylaw”.

2. Definitions

In this bylaw:

2.1. "Act" shall mean the Municipal Government Act, Revised Statutes of Alberta 2000, Chapter M-26, and associated regulations, as amended.

2.2. "Assessed Person" shall refer to a person named on the Assessment roll in accordance with Section 304 of the Act.

2.3. "Assessment" shall mean a value of property determined in accordance with Part 9 of the Act and regulations.

2.4. "Assessor" shall refer to the person who meets the qualifications stated in the Act and regulations and whom the City Council appoints as the designated officer to fulfill the duties and responsibilities of an assessor under the Act. This definition also includes any person to whom the assessor delegates those duties and responsibilities.

2.5. "City" shall mean the municipal corporation of the City of Lacombe or the area contained within the boundaries of the City as the context requires.

2.6. "Improvement," shall mean:

- a. a structure,
- b. anything attached or secured to a structure, that would be transferred without special mention by a transfer or sale of the structure,
- c. a designated manufactured home, and
- d. machinery and equipment.

2.7. "Supplementary Assessment" means the assessment made pursuant to this Bylaw and Part 9, Division 4 of the Act and regulations.

3. Supplementary Assessment

- 3.1. Subject to section 314 of the Act, a Supplementary Assessment shall be prepared for all Improvements, except designated industrial property, to impose a tax in the same year under Part 10 of the Act.
- 3.2. The Assessor must prepare a Supplementary Assessment subject to Section 314 of the Act:
- a. 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;
 - b. for other Improvements if they are completed in, if they are occupied during all or any part of, or if they moved into the City during the year in which they are to be taxed;
 - c. for a designated manufactured home that is moved into the municipality during the year in which it is to be taxed, despite that another municipality will tax the manufactured home in that year;
 - d. reflecting the value of an Improvement that has not been previously assessed or the increase in the value of an Improvement since it was last assessed;
 - e. in the same manner as the Assessments are prepared under Division 1 of the Act, prorated to reflect only the number of months during which the Improvement is completed, 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.
- 3.3. A Supplementary Assessment roll must be prepared in accordance with Section 315 of the Act.
- 3.4. A Supplementary Assessment notice must be prepared and sent to the Assessed Person under Section 316 of the Act.

4. Effective Date

- 4.1. This Bylaw shall come into force and effect when it receives third reading and is duly signed.

5. Severability

- 5.1. If any portion of this Bylaw is declared invalid by a court of competent jurisdiction, then the invalid portion must be severed and the remainder of the Bylaw is deemed valid.

6. Repeal Of Bylaw 512

- 6.1. Bylaw 512 is hereby repealed.

INTRODUCED AND GIVEN FIRST READING THIS 14th day of April, 2025.

GIVEN SECOND READING THIS 28th day of April, 2025.

GIVEN THIRD AND FINAL READING THIS 28th day of April, 2025.

Original Signed

Mayor

Original Signed

Chief Administrative Officer