

BYLAW NO. 4620

A BYLAW OF THE CITY OF MEDICINE HAT to authorize the preparation of Supplementary Assessments in the City of Medicine Hat during 2020 tax year and subsequent tax years.

WHEREAS Section 313 of the *Municipal Government Act*, R.S.A. 2000, c, M-26, provides that the council of a municipality must pass a supplementary assessment bylaw to authorize the preparation of Supplementary Assessments in respect of Improvements for the purpose of imposing a tax in the same year.

AND WHEREAS Section 313 of the *Act* provides further 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 must not authorize assessments to be prepared for designated industrial property.

AND WHEREAS Section 325.1 of the *Act* provides 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remain in force after the year in which they are enacted and apply in respect of subsequent years until the Bylaw is repealed.

AND WHEREAS the City of Medicine Hat wishes to pass a supplementary assessment bylaw to provide for the preparation of Supplementary Assessments in respect of Improvements for the 2020 tax and subsequent tax years.

NOW THEREFORE THE MUNICIPAL CORPORATION OF THE CITY OF MEDICINE HAT, IN COUNCIL ASSEMBLED, ENACTS AS FOLLOWS:

1. This Bylaw may be cited as the "Continuous Supplementary Assessment Bylaw".
2. In this Bylaw,
 - (a) "Act" means the *Municipal Government Act*, R.S.A. 2000, c, M-26;
 - (b) "Assessor" means the City Assessor appointed pursuant to Bylaw No. 3525 of the City of Medicine Hat;
 - (c) "City" means the City of Medicine Hat;
 - (d) "Improvement" means an improvement as defined in section 284(1)(j) of the *Act*;
 - (e) "Supplementary Assessments" means assessments made pursuant to this Bylaw and Part 9, Division 4 of the *Act*; and
 - (f) "year" means a 12-month period beginning on January 1 and ending on the next December 31 as defined in section 284(1)(x).
3. Supplementary Assessments shall be prepared in 2020 and subsequent years for the purpose of imposing a tax in the same year under Part 10 of the *Act*.
4. The Assessor shall prepare Supplementary Assessments for Improvements in accordance with section 314 of the *Act*.

5. A Supplementary Assessment roll shall be prepared in accordance with Section 315 of the *Act*.
6.
 - (1) A Supplementary Assessment notice shall be prepared in accordance with Section 316 and Section 316.1 of the *Act* for every assessed Improvement shown on the Supplementary Assessment roll.
 - (2) The Supplementary Assessment notices shall be sent in accordance with Section 316 and Section 316.1 of the *Act* to the assessed persons.
7. This Bylaw will come into force on the date that it is passed.

READ A FIRST TIME in open Council on April 6, 2020.

READ A SECOND TIME in open Council on April 6, 2020.

READ A THIRD TIME in open Council on April 6, 2020.

SIGNED AND PASSED on April 7, 2020.



MAYOR – KEITH E. (TED) CLUGSTON



CITY CLERK – A. CRUICKSHANK