

**TOWN OF DRUMHELLER**  
**BYLAW NUMBER 02.23**  
DEPARTMENT: FINANCE

*Repeals Bylaw 04.22*

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 2023 TAX YEAR.

**THE COUNCIL OF THE TOWN OF DRUMHELLER, DULY ASSEMBLED ENACTS AS FOLLOWS:**

1. In this Bylaw unless the context otherwise requires:
  - (a) "Act" means the Municipal Government Act;
  - (b) "assessor" means the assessor for the Town of Drumheller;
  - (c) "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;
  - (d) "linear property" and other words and phrases defined in the Act have the meanings provided in the Act.
  - (e) "Town" means the Town of Drumheller;
2.
  - (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 for the 2022 tax year.
  - (b) The improvement tax contemplated in Section 2(a) shall be imposed on all improvements.
  - (c) The assessor shall not prepare supplementary assessments for linear property.
3.
  - (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.
  - (b) 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 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.
  - (c) 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.
  - (d) 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.
4. 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.
5. 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.

## **TRANSITIONAL**

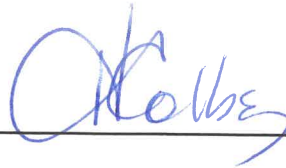
1. Town of Drumheller Bylaw Number 04.22 is hereby repealed.
2. This Bylaw shall take effect on the day of the final passing thereof.

READ A FIRST TIME ON THE 23<sup>rd</sup> DAY OF JANUARY 2023.

READ A SECOND TIME ON THE 23<sup>rd</sup> DAY OF JANUARY 2023.

GIVEN UNANIMOUS CONSENT ON THE 23<sup>rd</sup> DAY OF JANUARY 2023.

READ A THIRD AND FINAL TIME ON THE 23<sup>rd</sup> DAY OF JANUARY 2023.



MAYOR



CHIEF ADMINISTRATIVE OFFICER