

BYLAW NO. 01-2023

A BYLAW OF THE CITY OF LLOYDMINSTER IN THE PROVINCES OF ALBERTA AND SASKATCHEWAN TO PROVIDE FOR THE SUPPLEMENTARY ASSESSMENT OF IMPROVEMENTS

WHEREAS the Council of the City of Lloydminster deems it necessary to establish a Bylaw to deal with the peace, order and good government of the City.

AND WHEREAS *The Lloydminster Charter* provides authority to City Council to pass bylaws for municipal purposes;

AND WHEREAS Section 7(1.1) of *The Lloydminster Charter* indicates that Part 9 of the *Municipal Government Act* (Alberta), all regulations made under Part 9 of that Act and all of the Alberta Minister's Guidelines made under Part 9 of that Act are declared to be approved enactments and apply to the whole City.

NOW THEREFORE the Council of the City of Lloydminster deems it necessary to establish a Bylaw to authorize the preparation of supplementary assessments for all Improvements for the purpose of imposing a tax in the same year, pursuant to the provisions of Section 313 of the *Municipal Government Act* (Alberta); and

NOW THEREFORE, the Council of the City of Lloydminster, pursuant to the authority granted in Section 15 of *The Lloydminster Charter*, enacts as follows:

1. SHORT TITLE

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

2. DEFINITIONS

2.1. The definitions listed in Schedule "A" attached to this Bylaw shall apply, unless context otherwise requires.

3. APPOINTMENT, AUTHORITY AND DUTIES OF THE CITY MANAGER

3.1. Except where specific authority is reserved to Council, in the Bylaw the administration and enforcement of this Bylaw is hereby delegated to the City Manager.

3.2. Without restricting any other power, duty or function granted by this Bylaw, the City Manager may carry out anything required for the administration of this Bylaw, including but not limited to the following:

3.2.1. delegate any powers, duties or functions under this Bylaw to an employee of the City;

3.2.2. carry out any inspections that are reasonably required to determine compliance with this Bylaw;

3.2.3. establish any forms required for the administration of this Bylaw.



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4. SUPPLEMENTARY ASSESSMENT

- 4.1 Subject to the provisions of Section 314(1) of the *MGA*, a supplementary assessment shall be prepared for all Improvements annually for the purpose of imposing a tax in the same year under Part 10 of the *Charter*.
- 4.2 Subject to the provisions of Section 314(1) of the *MGA*, the Assessor must prepare supplementary assessments;
 - 4.2.1 For machinery and equipment used in manufacturing and processing if those Improvements are operational in the year in which they are to be taxed under Part 10 of the *Charter*;
 - 4.2.2 For other Improvements if they are completed in the year in which they are to be taxed under Part 10 of the *Charter*, they are occupied during all or any part of the year in which they are to be taxed under Part 10 of the *Charter*, or if they moved into the City during the year in which they are to be taxed under Part 10 of the *Charter* and will not be taxed by another municipality during the same year;
 - 4.2.3 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;
 - 4.2.4 For a designated manufactured home that is moved into the City during the year in which it is to be taxed, despite that the designated manufactured home will be taxed in that year by another municipality;
 - 4.2.5 In the same manner as the assessments are prepared under Part 9 of the *MGA*, prorated 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.
- 4.3. A supplementary assessment roll must be prepared in accordance with Section 315(1) of the *MGA*.
- 4.4. A supplementary assessment notice must be prepared and sent to the Assessed Person in accordance with Section 316(1) and 316.1(1) of the *MGA*.

5. NUMBER AND GENDER REFERENCES

- 5.1. All references in this Bylaw will be read with such changes in number and gender as may be appropriate according to whether the reference is to a male or female Person, or a corporation or partnership.

6. SEVERABILITY

- 6.1. Every provision of this Bylaw is independent of all other provisions and if any provision of this Bylaw is declared invalid for any reason by a court of competent jurisdiction, all other provisions of this Bylaw shall remain valid and enforceable.



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This Bylaw shall come into force and effect upon the final passing thereof.

The following bylaws and all amendments thereto are hereby repealed:

- 02-2022, Supplementary Assessment Bylaw

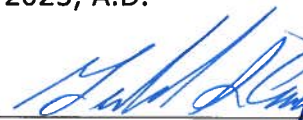
INTRODUCED AND READ a first time this 6th day of February, 2023, A.D.


READ a second time this 6th day of February, 2023, A.D.


READ a third time this 6th day of February, 2023, A.D.

February 7, 2023
Date Signed

February 7, 2023
Date Signed


MAYOR


CITY CLERK



The seal is circular with a double border. The outer border contains the text "CITY OF LLOYDMINSTER" at the top and "SASKATCHEWAN + ALBERTA" at the bottom. The inner circle contains the words "Corporate Seal" in a stylized font.

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SCHEDULE "A"

Definitions

Assessor	Means a person having the qualifications, set out in the regulations, to the position of designated officer to carry out the functions, duties and powers of a municipal assessor under this Act; And includes any person to whom those duties and responsibilities are delegated by the person referred to above.
Assessed Person	Means a person who is named on the assessment roll in accordance with Section 303 of the <i>MGA</i> .
Charter	Refers to <i>The Lloydminster Charter</i> .
City	The City of Lloydminster and the area contained within the corporate boundaries of the City.
City Manager	The Commissioner of the City of Lloydminster as appointed by Council or designate.
Council	The Municipal Council of the City of Lloydminster.
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.
MGA	Refers to the <i>Municipal Government Act (Alberta)</i> .
Person	Any individual, a group of individuals, a corporation, firm, partnership, proprietorship, association, society or co-operative organization.

