

BYLAW NO. 1338/21

A BYLAW OF LACOMBE COUNTY IN THE PROVINCE OF ALBERTA TO
AUTHORIZE A SUPPLEMENTARY ASSESSMENT

WHEREAS Section 313 of the Municipal Government Act, RSA 2000, c. M-26 (the "Municipal Government Act") allows the Council of a municipality to authorize the preparation of supplementary assessment on all improvements, for the purpose of imposing a tax in the same year; AND

WHEREAS Section 314.1 of the Municipal Government Act and the regulations thereunder provide for the Provincial Assessor to prepare supplementary assessments for designated industrial property; AND

WHEREAS Section 325.1 of the Municipal Government Act allows for a bylaw enacted under Section 313 of the Municipal Government Act to remain in force and apply in respect of subsequent years, until repealed;

NOW THEREFORE, the COUNCIL of Lacombe County, duly assembled, pursuant to the authority conferred upon it by the *Municipal Government Act, RSA 2000, Chapter M-26*, and amendments thereto, enacts as follows:

1. This bylaw authorizes Lacombe County to prepare supplementary assessments on all improvements within Lacombe County.
2. This bylaw shall be referred to as the Supplementary Assessment Bylaw.
3. Each year, the Municipal Assessor is authorized to prepare a supplementary assessment on all improvements within Lacombe County the same year, for the purpose of imposing a tax under Part 10 of the Municipal Government Act.
4. This bylaw provides for the Provincial Assessor to prepare supplementary assessments for designated industrial property, in accordance with section 314.1 of the Municipal Government Act.
5. Lacombe County Bylaw #1242/17 is hereby repealed.
6. This bylaw comes into effect after third and final reading and upon being signed.

Reeve

County Manager